



**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2024**





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Board of Health  
Clark County Combined Health District  
529 East Home Rd  
Springfield, OH 45503

We have reviewed the *Independent Auditor's Report* of the Clark County Combined Health District, Clark County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Clark County Combined Health District is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

January 29, 2026

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CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY

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## INDEPENDENT AUDITOR'S REPORT

Clark County Combined Health District  
Clark County  
529 East Home Road  
Springfield, Ohio 45503

To the Board of Health:

### **Report on the Audit of the Financial Statements**

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Clark County Combined Health District, Clark County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 1.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2024, or the changes in financial position thereof for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the District's financial statements.

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2025 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

September 30, 2025

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General	Special Revenue	Combined Totals
<b>Cash Receipts:</b>			
Intergovernmental Revenue	\$ 533,850	\$ 4,180,290	\$ 4,714,140
Property Taxes	2,591,209	-	2,591,209
Licenses, Permits, & Fees	447,140	756,269	1,203,409
Contractual services	-	142,000	142,000
Medicaid	-	72,737	72,737
State Subsidy	76,498	-	76,498
Vital Statistics	317,754	-	317,754
Other receipts	579,453	39,819	619,272
<i>Total Cash Receipts</i>	<i>4,545,904</i>	<i>5,191,115</i>	<i>9,737,019</i>
<b>Cash Disbursements</b>			
Salaries	1,733,348	2,774,022	4,507,370
Benefits	275,602	428,705	704,307
Insurances	503,740	573,242	1,076,982
Workers Compensation	69,536	-	69,536
Supplies	721,385	416,340	1,137,725
State Remittance	178,727	61,488	240,215
Equipment	-	5,967	5,967
Contract Services	576,007	870,411	1,446,418
Travel & Training	27,430	66,035	93,465
Maintenance / Utilities	143,606	158,168	301,774
Rent/Leases	-	102,198	102,198
County Auditor Fees	43,852	-	43,852
Reimbursements	-	14,507	14,507
Other	49,826	2,963	52,789
<i>Total Cash Disbursements</i>	<i>4,323,059</i>	<i>5,474,046</i>	<i>9,797,105</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>222,845</i>	<i>(282,931)</i>	<i>(60,086)</i>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers-In	-	402,789	402,789
Advances - In	215,318	422,600	637,918
Transfers-Out	(402,789)	-	(402,789)
Advances - Out	(422,600)	(215,318)	(637,918)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(610,071)</i>	<i>610,071</i>	<i>-</i>
<i>Net Change in Fund Cash Balances</i>	<i>(387,226)</i>	<i>327,140</i>	<i>(60,086)</i>
<i>Fund Cash Balances, January 1</i>	<i>2,158,145</i>	<i>1,123,292</i>	<i>3,281,437</i>
<i>Fund Cash Balances, December 31</i>	<i>\$ 1,770,919</i>	<i>\$ 1,450,432</i>	<i>\$ 3,221,351</i>

The notes to the financial statements are an integral part of this statement

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Clark County Combined Health District, (the District) as a body corporate and politic. A seven-member Board and a Health Commissioner govern the District. The District's services include prevention and control of diseases, sanitation, vital statistics, abatement and removal of nuisances, and air pollution control.

**Public Entity Risk Pool**

The District participates in a public entity risk pool. Note 8 to the financial statement provides additional information for this entity.

The District's management believes this financial statement presents all activities for which the District is financially accountable.

**B. Basis of Accounting**

The financial statement follows the basis of accounting permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and the Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. This is also true for loan or loan guarantee programs (WPCLF & H2Ohio). The current balance as of December 31, 2024 for WPCLF is \$117,588 and the current balance as of December 31, 2024 for H2Ohio is \$0.00. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code 117.38 and the Ohio Administrative Code 117-2-03 (C) permit.

**C. Basis of Presentation**

The District's financial statement consists of a combined statement of cash receipts, cash disbursements, and change in fund balances for all governmental fund types organized on a fund type basis.

**D. Deposits and Investments**

As required by the Ohio Revised Code, the Clark County Treasurer is custodian for the District's deposits. The County's cash and investment pool holds the District's assets, valued at the County Treasurer's reported carrying amount.

**E. Fund Accounting**

The District uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available for any purpose provided it is disbursed or transferred according to Ohio law.

CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY

NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Fund Accounting (Continued)**

**2. Special Revenue Fund**

These funds account for and report the proceeds from specific revenue sources that are restricted to expenditure for specific purposes other than debt service or capital projects. The District had the following significant Special Revenue Fund:

Women, Infants, and Children (WIC) Fund - This is a Federal grant fund that accounts for the WIC Special Supplemental Nutrition Program for Women, Infants and Children.

**F. Budgetary Process**

The Ohio Revised Code requires the District to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of the 2024 budgetary activity appears in Note 2.

**G. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Fund Balance (Continued)**

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

**H. Capital Assets**

The District records cash disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

**I. Intergovernmental Revenues**

Intergovernmental revenues, such as entitlements and grants awarded on a non-reimbursable basis are recorded when received in accordance with the District's cash basis method of accounting.

**J. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The Clark County Combined Health District's personnel policy is available upon request for the restrictions for unused leave. The financial statement does not include a liability for unpaid leave.

CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY

NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. Leases**

The District is the lessee in various leases (as defined by GASB 87) related to buildings, vehicles, and other equipment under noncancelable leases. Lease disbursements are recognized when they are paid.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the year ending 2024 follows:

Fund Type	2024 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 5,247,045	\$ 4,545,904	\$ (701,141)
Special Revenue	7,735,282	5,593,904	(2,141,378)
Total	<u>\$ 12,982,327</u>	<u>\$ 10,139,808</u>	<u>\$ (2,842,519)</u>

Fund Type	2024 Budgeted vs. Actual Budgetary Basis Expenditures		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 5,682,502	\$ 5,005,966	\$ 676,536
Special Revenue	7,360,347	5,819,509	1,540,838
Total	<u>\$ 13,042,849</u>	<u>\$ 10,825,475</u>	<u>\$ 2,217,374</u>

**3. DEPOSITS AND INVESTMENTS**

As required by the Ohio Revised Code, the Clark County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets, valued at the Treasurer's reported carrying amount.

**4. INTERGOVERNMENTAL FUNDING AND PROPERTY TAXES**

**Intergovernmental Funding**

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statement presents these amounts as intergovernmental revenue.

**Property Taxes**

The County Commissioners serve as a special taxing authority to levy a special levy outside the property tax ten-mil limitation to enable the District with sufficient funds to provide health programs and maintain general operations. The County Commissioners place a countywide (excluding the City of New Carlisle) levy of 1.0 mils on the 2001 ballot and obtained voter approval by the electors of the County. The District continued to pass renewal levies since 2001 noting the most recent five year renewal levy approved was in calendar year 2021 which represents real estate collections for calendar year 2024 through 2027.

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

**4. INTERGOVERNMENTAL FUNDING AND PROPERTY TAXES (Continued)**

Real property taxes become a lien on January 1 preceding the October 1 date for which the tax rates are adopted. The State Department of Taxation, District of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statement includes credits and/or deduction amounts the State pays as Intergovernmental Revenue. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**5. DEFINED BENEFIT PENSION PLANS**

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2024, all employees with the exception of the Health Commissioner, contributed 10% of their gross salaries and the District contributed an amount equaling 14%. Regarding the Health Commissioner, the District contributes 24% of the Health Commissioner's gross salary to OPERS, which is considered the Health Commissioner's required 10% plus the District's required contribution of 14%. The District has paid all contributions required through December 31, 2024.

**6. POSTEMPLOYMENT BENEFITS**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**7. CONTRACTUAL OBLIGATIONS**

The District entered into agreements for the purpose of rental space for operations of the Women, Infants and Children (WIC) and Early Childhood (EC) programs, rental space (Sunset Ave) for all Nursing Services, and rental space (s. Burnett) for Enhanced Operations.

Rental space for the WIC/EC programs is for a period of ten years with a base rent of \$4,160.42 per month. Rental space for Sunset Ave is a period of 2 years with a base rent of \$400 per month. Rental space for S. Burnett Rd is a period of 21 months with a base rent of \$10,000 per month.

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

**8. RISK MANAGEMENT**

**A. Risk Pool Membership**

The District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2024</u>
Cash and investments	\$48,150,572
Actuarial liabilities	\$22,652,556

**B. County Commissioner Association of Ohio Workers' Compensation Group Rating Plan**

For 2024, through Clark County serving as the District's fiscal agent, the District participated in the County/Commissioners Association of Ohio Workers' Compensation Group Rating Plan ("the GRP"), an insurance purchasing pool. The intent of the GRP is to achieve a reduced premium for the District by virtue of its grouping with other participants in the GRP. The workers' compensation experience of the participants is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than individual rate.

The GRP then calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the plan is limited to counties than can meet the Plans' selection criteria.

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

**8. RISK MANAGEMENT (Continued)**

**C. Employee Medical Benefits**

Effective July 1, 2022 – December 31, 2024, the District participated in a health insurance plan through Anthem and is available for all full-time employees. The fully insured plan includes health, mental health, and prescription benefits. The cost of the program for 2024 was \$1,060,763 compared to 2023 \$1,195,765 and 2022 \$1,286,262. The District also participates in a group dental plan with Superior Dental. The total cost for the program in 2024 was \$9,547 compared to 2023 \$14,443, and 2022 \$13,275. This indicates a decrease between 2024 and 2023 and was attributed to less employees accepting coverage.

**9. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**10. INTERFUND TRANSACTIONS**

Interfund transfers for the year ended December 31, 2024, were as follows:

Transfers from the General Fund to Special Revenue Funds: \$402,789

Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund advances for the year ended December 31, 2024 were as follows:

Advances from the General Fund to the Special Revenue Fund: \$422,600

Advances from the Special Revenue Fund to the General Fund : \$215,318

Advances represent the allocation of unrestricted receipts to finance a program that had not received the total grant funds awarded as of December 31, 2024, or return advances from those programs to the General Fund.

**11. FUND BALANCES**

Included in fund balance are encumbrances. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the outstanding encumbrances were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	\$ 280,118	\$ 345,463	\$ 625,581

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED  
DECEMBER 31, 2024

<b>Federal Grantor/Pass Through Grantor</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Original Disbursements</b>
<b>Program Title</b>			
<b>U.S. Department of Agriculture</b>			
<i>Passed through the Ohio Department of Health:</i>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	01210011WA1124 (Jan 2024 - Sept 2024) 01210011WA1125 (Oct 2024 - Dec 2024)	10.557 10.557	\$ 655,232 56,363 <u>711,595</u>
<b>Total WIC Special Supplemental Nutrition Prgram and U.S. Department of Agriculture</b>			
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through the Ohio Department of Health:</i>			
Immunization Cooperative Agreements	01210012GV0624	93.268	54,063
Immunization Cooperative Agreements	01210012GV0725	93.268	64,326
Immunization Cooperative Agreements	01210012CB0124	93.268	20,080
<b>Total Immunization Cooperative Agreements</b>			<u>138,469</u>
Maternal and Child Health Services Block Grant to the States	01210011RH0824	93.994	26,781
Maternal and Child Health Services Block Grant to the States	01210011RH0925	93.994	55,145
Maternal and Child Health Services Block Grant to the States	01210011CK0624	93.994	30,801
Maternal and Child Health Services Block Grant to the States	01210011CK0624-01	93.994	15,500
Maternal and Child Health Services Block Grant to the States	01210011AH0124	93.994	97,500
Maternal and Child Health Services Block Grant to the States	01210011AH0225	94.994	32,500
Maternal and Child Health Services Block Grant to the States	01210011PW0124	93.994	52,725
<b>Total Maternal and Child Health Services Block Grant to the States</b>			<u>310,952</u>
Public Health Emergency Preparedness	01210012PH1524	93.069	41,975
Public Health Emergency Preparedness	01210012PH0125	93.069	<u>53,519</u>
<b>Total Public Health Emergency Preparedness</b>			<u>95,494</u>
Maternal, Infant and Early Childhood Home Visiting Grant Cluster			
Maternal, Infant and Early Childhood Home Visiting Grant	01210011MH0824	93.870	353,861
Maternal, Infant and Early Childhood Home Visiting Grant (Incentive Program)	X1141941	93.870	<u>59,739</u>
<b>Total Maternal, Infant and Early Childhood Home Visiting Grant</b>			<u>413,600</u>
Preventive Health and Health Services Block Gran	01210014CC1024	93.991	79,544
Preventive Health and Health Services Block Gran	01210014CC1125	93.991	<u>14,942</u>
<b>Total Preventative Health and Health Services Block Grant</b>			<u>94,485</u>
National and State Tobacco Control Program	01210014TU0925	93.387	<u>28,744</u>
Family Planning Service	01210011RH0824	93.217	66,244
Family Planning Service	01210011RH0925	93.217	<u>31,520</u>
<b>Total Family Planning Service</b>			<u>97,764</u>
Temporary Assistance for Needy Families	G-2425-22-0031	93.558	<u>21,679</u>
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Healt	01210012WF0223	93.967	<u>189,800</u>
Refugee and Entrant Assistance State/Replacement Designee Administered Program	G-2425-17-0640	93.566	<u>36,248</u>
Epidemiology and Laboratory Capacity for Infectious Disease	01210012EO0323	93.323	<u>249,991</u>
Injury Prevention and Control Research and State and Community Based Programs	01210011RL0124	93.136	280,210
Injury Prevention and Control Research and State and Community Based Programs	01210011RL0225	93.136	<u>37,996</u>
<b>Total Injury Prevention and Control Research and State and Community Based Programs</b>			<u>318,206</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>1,995,433</u>
<b>U.S. Department of Transportation</b>			
<i>Passed through Ohio Department of Public Safety:</i>			
Highway Safety Cluster:			
State and Community Highway Safety	SC-2024-Clark County Combined Hea-00040	20.600	34,993
State and Community Highway Safety	SC-2025-Clark County Combined Hea-00040	20.600	<u>3,418</u>
<b>Total Highway Safety Cluster and U.S. Department of Transportation</b>			<u>38,411</u>
<b>Total Expenditures of Federal Awards</b>		\$	<u>2,745,439</u>

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510 (b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Clark County Combined Health District, Clark County (the District's) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the cash basis financial position or changes in fund balance of the District.

**NOTE B – SUMMARY OF SIGNIFCANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D – MATCHING REQUIREMENTS**

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE E – COMMINGLING**

The District has several funds which receive and expend federal and local funds to meet specific program requirements. It is assumed that federal dollars are expended first.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Clark County Combined Health District  
Clark County  
529 East Home Road  
Springfield, Ohio 45503

To the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2024 and the related notes to the financial statements of the Clark County Combined Health District, Clark County, (the District) and have issued our report thereon dated September 30, 2025, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

[Marietta, OH](#)

[St. Clairsville, OH](#)

[Cambridge, OH](#)

[Wheeling, WV](#)

[Vienna, WV](#)

Clark County Combined Health District  
Clark County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

September 30, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Clark County Combined Health District  
Clark County  
529 East Home Road  
Springfield, Ohio 45503

To the Board:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Clark County Combined Health District's, Clark County, (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended December 31, 2024. The District's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

The District's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Clark County Combined Health District

Clark County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance

Required by the Uniform Guidance

### **Report on Internal Control Over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**Perry and Associates**

Certified Public Accountants, A.C.

Marietta, Ohio

September 30, 2025

**CLARK COUNTY COMBINED HEALTH DISTRICT  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Adverse – GAAP Basis Unmodified – Regulatory Basis
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	WIC Special Supplemental Nutrition Program for Women, Infants and Children (AL #10.557)  Maternal, Infant and Early Childhood Home Visiting Grant (MIECHV) (AL #93.870)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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# OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY COMBINED HEALTH DISTRICT

CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 2/10/2026

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)