



OHIO AUDITOR OF STATE
KEITH FABER



**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER

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INDEPENDENT AUDITOR'S REPORT

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
7990 Dairy Lane
Athens, Ohio 45701

To the Board of Directors:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (the Board), 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 § 117.38 and Ohio Administrative Code 117-2-03(C) permit, described in Note 2.

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 Board, 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 Board, 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 2 of the financial statements, the financial statements are prepared by the Board on the basis of the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 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 2 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 § 117.38 and Ohio Administrative Code 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 Board'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 *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 Board'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 Board'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

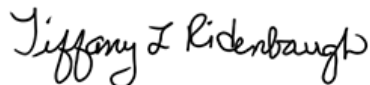
Our audit was conducted for the purpose of forming opinions on the Board's financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information 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 October 7, 2025, on our consideration of the Board'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 Board'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 Board's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



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

October 7, 2025

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Combined Statement of Receipts, Disbursements, and
Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024**

	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals
<u>Cash Receipts:</u>				
Property Taxes	\$4,602,458	\$0	\$0	\$4,602,458
Charges for Services	0	42,851	0	42,851
Intergovernmental and Grants	6,953,244	125,000	0	7,078,244
Interest	0	0	6,359	6,359
Miscellaneous	7,461	870	0	8,331
<i>Total Cash Receipts</i>	<u>11,563,163</u>	<u>168,721</u>	<u>6,359</u>	<u>11,738,243</u>
<u>Cash Disbursements:</u>				
Salaries	570,706	0	0	570,706
Fringe Benefits	390,404	0	0	390,404
Supplies and Materials	2,337	0	0	2,337
Contract Services	9,540,412	336,041	0	9,876,453
Equipment	4,953	0	516,024	520,977
Other	318,868	57,814	0	376,682
<i>Total Cash Disbursements</i>	<u>10,827,680</u>	<u>393,855</u>	<u>516,024</u>	<u>11,737,559</u>
<i>Excess of Cash Receipts Over (Under) Cash Disbursements</i>	735,483	(225,134)	(509,665)	684
<u>Other Financing Sources(Uses):</u>				
Transfers In	0	0	700,000	700,000
Transfers Out	(700,000)	0	0	(700,000)
Other Financing Sources	0	33,712	0	33,712
<i>Total Other Financing Sources (Uses)</i>	<u>(700,000)</u>	<u>33,712</u>	<u>700,000</u>	<u>33,712</u>
<i>Net Change in Fund Cash Balances</i>	35,483	(191,422)	190,335	34,396
<i>Fund Cash Balances - January 1</i>	<u>4,982,808</u>	<u>630,318</u>	<u>604,349</u>	<u>6,217,475</u>
<i>Fund Cash Balances - December 31</i>	<u><u>\$5,018,291</u></u>	<u><u>\$438,896</u></u>	<u><u>\$794,684</u></u>	<u><u>\$6,251,871</u></u>

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

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, (the Board) as a body corporate and politic. An eighteen-member Board is the governing body. The Ohio Department of Mental Health and Addiction Services approves eight members, and the legislative authorities of the political subdivisions making up the Board appoint the other Board members. Those subdivisions are Athens County, Hocking County, and Vinton County. Board members are residents of the three subdivisions. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board. Private and public agencies are the primary service providers, through Board contracts.

The Board's management believes these financial statements present all activities for which the Board is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Board's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

Fund Accounting

The Board uses funds 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 funds of the Board are presented below:

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 to the Board for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

Osteopathic Heritage Foundation – This fund accounts for receipts from community support initiatives, Capital Support and Fund Matching. Funds are paid out primarily to contracts to associated initiatives throughout the community.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Board had the following significant capital project funds:

317 Board Building Construction Fund – This fund receives revenue from other funds to make capital acquisitions and improvements to Board-owned facilities.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY**
*Notes to the Financial Statements
For the Year Ended December 31, 2024*

Note 2 – Summary of Significant Accounting Policies - (continued)

Basis of Accounting

These financial statements follow the basis of accounting permitted by the financial reporting provisions of the Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the financial reporting provisions of the Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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 Board must annually approve appropriation measures and subsequent amendments.

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 also approve estimated resources.

Encumbrances – The Ohio Revised Code requires the Board to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2024 budgetary activity appears in Note 4.

Capital Assets

The Board records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

Board employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Note 2 – Summary of Significant Accounting Policies - (continued)

Fund Balance

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

Nonspendable - The Board classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Board and the nonspendable portion of the corpus in permanent funds.

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.

Committed - The Board can *commit* amounts via formal action (resolution). The Board 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.

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.

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 Board 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 12.

***ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2024***

Note 3 – Compliance

Contrary to Ohio law, appropriations exceeded estimated resources in the Construction fund by \$172,651 for the year ended December 31, 2024.

Note 4 – Budgetary Activity

The Board's budgetary activity for the year ending December 31, 2024 was as follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$12,915,000	\$11,563,163	(\$1,351,837)
Special Revenue	168,760	202,433	33,673
Capital Projects	710,000	706,359	(3,641)
<i>Total</i>	<u>\$13,793,760</u>	<u>\$12,471,955</u>	<u>(\$1,321,805)</u>

2024 Budgeted vs. Actual Budgetary Disbursements			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Disbursements	
General	\$12,563,295	\$11,527,680	\$1,035,615
Special Revenue	564,252	393,855	170,397
Capital Projects	1,287,000	516,024	770,976
<i>Total</i>	<u>\$14,414,547</u>	<u>\$12,437,559</u>	<u>\$1,976,988</u>

Note 5 – Deposits and Investments

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

Note 6 – Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board 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 statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. 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.

Public utilities are also taxed on personal and real property located within the Board.

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

***ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2024***

Note 7 - Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Board pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Commercial Insurance

The Board has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Business Owners; and
- Crime.

Note 8- Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2024, OPERS members contributed 10 percent of their gross salaries and the Board contributed an amount equaling 14 percent, of participants' gross salaries. The Board has paid all contributions required through December 31, 2024.

Note 9 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefits postemployment plan. OPER offers a health care 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 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 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.

***ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2024***

Note 10 – Construction and Contractual Commitments

The table below provides a list of all construction and contractual commitments outstanding at year end.

CONTRACTOR	CONTRACT TERM	TOTAL CONTRACT AMOUNT	TOTAL UNPAID BALANCE AT 12/31/2024	FUND CODE
Athens City-County Health Department	7/1/2024 to 6/30/25	\$10,000.00	\$0.00	2707.530100
Athens County Common Pleas Court (SD)	7/1/2024 to 6/30/25	\$20,000.00	\$0.00	2707.530100
Athens County Family and Children First Council	7/1/2024 to 6/30/25	\$90,022.00	\$45,011.50	2707.530100
Athens County Municipal Court (SD)	7/1/2024 to 6/30/25	\$60,000.00	\$0.00	2707.530100
Athens County Municipal Court (ATP)	7/1/2024 to 6/30/25	\$30,000.00	\$2,523.70	2707.530100
Athens County Sheriff's Office	7/1/2024 to 6/30/25	\$27,000.00	\$27,000.00	2707.530100
Athens Metropolitan Housing Authority	7/1/2024 to 6/30/25	\$27,650.00	\$23,973.38	2707.530100
Athens Photographic Project	7/1/2024 to 6/30/25	\$91,955.00	\$56,756.50	2707.530100
Edna Brooks Foundation-My Sister's Place	7/1/2024 to 6/30/25	\$238,149.00	\$99,990.82	2707.530100
Health Recovery Services	7/1/2024 to 6/30/25	\$1,412,779.00	\$838,240.65	2707.530100
Hocking County Common Pleas Court (SD)	7/1/2024 to 6/30/25	\$35,000.00	\$0.00	2707.530100
Hocking County Common Pleas Court (ATP)	7/1/2024 to 6/30/25	\$30,000.00	\$0.00	2707.530100
Hocking County Family and Children First Council	7/1/2024 to 6/30/25	\$57,634.00	\$28,817.00	2707.530100
Hocking County Health Department	7/1/2024 to 6/30/25	\$5,000.00	\$5,000.00	2707.530100
Hocking County Sheriff's Office	7/1/2024 to 6/30/25	\$45,000.00	\$11,250.00	2707.530100
Hocking Metropolitan Housing Authority	7/1/2024 to 6/30/25	\$4,900.00	\$4,344.15	2707.530100
Hocking Municipal Court (SD)	7/1/2024 to 6/30/25	\$110,000.00	\$0.00	2707.530100
Hocking Municipal Court (ATP)	7/1/2024 to 6/30/25	\$188,791.10	\$92,554.40	2707.530100
Hocking Valley Community Hospital - ARPA	7/1/2024 to 6/30/25	\$35,000.00	\$35,000.00	2707.530100
Holzer Hospital - ARPA	7/1/2024 to 6/30/25	\$35,000.00	\$35,000.00	2707.530100
Hopewell Health Centers	7/1/2024 to 6/30/25	\$2,336,828.64	\$1,752,739.41	2707.530100
Integrated Services for Behavioral Health	7/1/2024 to 6/30/25	\$450,051.00	\$372,943.83	2707.530100
John W. Clem Recovery House	7/1/2024 to 6/30/25	\$39,920.00	\$20,162.15	2707.530100
Logan-Hocking School District	7/1/2024 to 6/30/25	\$55,000.00	\$55,000.00	2707.530100
NAMI Athens	7/1/2024 to 6/30/25	\$19,630.00	\$7,315.00	2707.530100
OhioHealth Obleness - ARPA	7/1/2024 to 6/30/25	\$173,216.00	\$173,216.00	2707.530100
Ohio Network for Innovation	7/1/2024 to 6/30/25	\$9,000.00	\$9,000.00	2707.530100
Outreach and Crisis Counseling Services/Carlson Center	7/1/2024 to 6/30/25	\$132,000.00	\$132,000.00	2707.530100
Rural Action	7/1/2024 to 6/30/25	\$9,950.00	\$4,975.00	2707.530100
Scenic Hills Senior Center	7/1/2024 to 6/30/25	\$4,852.00	\$2,426.00	2707.530100
Sharon Burt	7/1/2024 to 6/30/25	\$2,400.00	\$1,600.00	2707.530100
Soteria	7/1/2024 to 6/30/25	\$15,000.00	\$7,500.00	2707.530100
Southeastern Ohio Regional Jail	7/1/2024 to 6/30/25	\$25,000.00	\$16,250.00	2707.530100
TASC of Southeast Ohio	7/1/2024 to 6/30/25	\$579,602.00	\$434,701.49	2707.530100
TBD Solutions - ARPA	7/1/2024 to 6/30/25	\$221,500.00	\$0.00	2707.530100
The Gathering Place	7/1/2024 to 6/30/25	\$144,381.00	\$82,057.50	2707.530100
Vinton County Board of Commissioners (Sheriff)	7/1/2024 to 6/30/25	\$75,000.00	\$37,500.00	2707.530100
Vinton County Common Pleas Court (SD)	7/1/2024 to 6/30/25	\$25,000.00	\$0.00	2707.530100
Vinton County Court (SD)	7/1/2024 to 6/30/25	\$25,000.00	\$0.00	2707.530100
Vinton County Court (ATP)	7/1/2024 to 6/30/25	\$28,000.00	\$0.00	2707.530100
Vinton County Family and Children First Council	7/1/2024 to 6/30/25	\$26,134.00	\$13,067.00	2707.530100
Vinton County Health Department	7/1/2024 to 6/30/25	\$25,000.00	\$25,000.00	2707.530100
Vinton County Juvenile Court (SD)	7/1/2024 to 6/30/25	\$25,000.00	\$0.00	2707.530100
Vinton County Local Schools	7/1/2024 to 6/30/25	\$67,500.00	\$67,500.00	2707.530100
Vinton County Senior Citizens	7/1/2024 to 6/30/25	\$35,894.00	\$20,938.17	2707.530100
Vinton Metropolitan Housing Authority	7/1/2024 to 6/30/25	\$10,000.00	\$10,000.00	2707.530100
Washington County Behavioral Health Board	7/1/2024 to 6/30/25	\$24,500.00	\$19,034.00	2707.530100
Women For Recovery-Serenity Grove	7/1/2024 to 6/30/25	\$16,770.00	\$7,679.75	2707.530100
		<u>\$7,156,008.74</u>	<u>\$4,578,067.40</u>	

***ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY
Notes to the Financial Statements
For the Year Ended December 31, 2024***

Note 11 – Contingent Liabilities

Amounts grantor agencies pay to the Board 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.

Note 12 – Fund Balances

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 facilities effective cash planning and control. At year end the balances of these amounts were zero.

The fund balance of Special Revenue Funds is either restricted or committed. The fund balance of Capital Projects Funds is committed. These restricted and committed amounts in the Special Revenue and Capital Project Funds would include the outstanding encumbrances. In the General Fund, outstanding encumbrances are considered assigned.

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION, AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Athens Metropolitan Housing Authority</i>				
Continuum of Care Program-Shelter Plus Care	14.267	N/A	\$0	\$49,918
<i>Passed Through Hocking County Metropolitan Housing Authority</i>				
Housing Voucher Cluster- Section 8 Housing Choice Vouchers	14.871	N/A	0	10,177
Total U.S. Department of Housing and Urban Development			0	60,095
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19: Coronavirus State And Local Fiscal Recovery Funds-Crisis Infrastructure	21.027	N/A	0	221,499
Total U.S. Department of Treasury			0	221,499
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	N/A	0	82,682
Opioid STR				
SOR Overdose Awareness Day	93.788	2500311	0	11,102
SOR Board Partnerships	93.788	2500573	0	2,058,275
SOS 3.0 CO Board Partnerships	93.788	2401008	0	125,751
Total Opioid STR			0	2,195,128
Block Grants for Prevention and Treatment of Substance Abuse				
Primary Prevention Board Allocation	93.959	N/A	0	75,441
SUD Comm Invest Board Allocation	93.959	N/A	0	265,818
System of Care	93.959	2400128	0	113,558
TASC of Southeast Ohio	93.959	2400042	483,701	483,701
TASC of Southeast Ohio	93.959	2500008	144,901	144,901
Women's Treatment & Recovery	93.959	2400222	259,126	259,126
Women's Treatment & Recovery	93.959	2500042	259,126	259,126
Total Block Grants for Prevention and Treatment of Substance Abuse			1,146,854	1,601,671
Block Grants for Community Mental Health Services				
MH Comm Invest Board Allocation	93.958	N/A	0	46,360
BCSA Community Initiatives	93.958	N/A	0	21,140
Total Block Grants for Community Mental Health Services			0	67,500
Total U.S. Department of Health and Human Services			1,146,854	3,946,981
Total Expenditures of Federal Awards			\$1,146,854	\$4,228,575

The accompanying notes are an integral part of this Schedule.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS 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 Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services (the Board) 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 Board, it is not intended to and does not present the financial position or changes in net position of the Board.

NOTE B – SUMMARY OF SIGNIFICANT 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 Board has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The Board passes certain federal awards received from the U.S. Department of Health and Human Service to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Board reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the Board has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - MATCHING REQUIREMENTS

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

OHIO AUDITOR OF STATE KEITH FABER

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Columbus, Ohio 43215
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800-282-0370

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

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
7990 Dairy Lane
Athens, Ohio 45701

To the Board of Directors:

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* issued by the Comptroller General of the United States (*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 Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (the Board), and have issued our report thereon dated October 7, 2025, wherein we noted the Board 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 Board'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 Board'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2024-002 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board'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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying Schedule of Findings as item 2024-001.

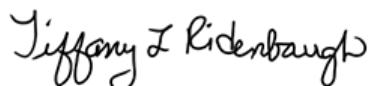
Board's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Board's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Corrective Action Plan. The Board's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

October 7, 2025



65 East State Street
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**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**

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
7990 Dairy Lane
Athens, Ohio 45701

To the Board of Directors:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (Board), 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 the Board's major federal programs for the year ended December 31, 2024. The Board's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services 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 Board 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 Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Board'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 Board'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 Board'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 Board'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 Board'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 Board'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 Board'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.

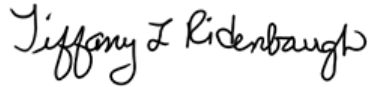
Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by the Uniform Guidance
Page 3

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.

KEITH FABER
Ohio Auditor of State



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

October 7, 2025

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse under GAAP, unmodified under the regulatory basis
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): • Coronavirus State And Local Fiscal Recovery Funds, AL# 21.027 • Opioid STR, AL # 93.788	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2024-001

Noncompliance

Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2024-001 (Continued)

Noncompliance- Ohio Rev. Code § 5705.39 (Continued)

At December 31, 2024, the Board's appropriations exceeded the amount certified as available by the budget commission in the Board Construction Fund by \$172,651. Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Board's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

The Board should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the Board should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board to reduce the appropriations.

Officials Response: See Corrective Action Plan.

FINDING NUMBER 2024-002

Material Weakness- Budgetary Amounts in the Accounting System

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board/Council to make informed decisions regarding budgetary matters.

The appropriation resolution and subsequent amendments establish the legal spending authority of the Board and the appropriation ledger provides the process by which the Board controls spending, it is therefore necessary the amounts appropriated by the Board are precisely stated and accurately posted to the appropriation ledger.

The Board did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations (and/or amendments thereof) approved by the Board were not properly posted to the accounting system. This was due to an additional appropriation of \$200,000 approved by the Board for the Construction Fund but was not needed based on year-end invoices and was not posted to the system. Failure to accurately post the appropriations to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements.

To effectively control the budgetary cycle and to maintain accountability over expenditures, the Board should post to the ledgers, on a timely basis, appropriations approved by the Board. The Board should then monitor budget versus actual reports to help ensure appropriations have been properly posted to the ledgers.

Officials Response: See Corrective Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None.

317 Board

Alcohol, Drug Addiction, and Mental Health Services Board

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2024

Finding Number:	2024-001
Planned Corrective Action:	Due to not posting a board-approved appropriation increase to the Construction fund which would have initiated the need to increase our Certificate of Available Resources, the requested appropriation increase exceeded our Certificate. Even though the appropriation was not posted to the county's financial system, the auditor calculates from board-approved appropriations, not those entered into system. If the Fiscal Director proceeded with the increase, the need for a Certificate of Available Resources would have been flagged by the county auditor. The Fiscal Director will also compare the Certificate verses the appropriation and make changes accordingly to Certificate if needed.
Anticipated Completion Date:	09/09/2025
Responsible Contact Person:	Amanda Conrath, Fiscal Director

Finding Number:	2024-002
Planned Corrective Action:	Due to not posting a board-approved appropriation increase to the Construction fund which would have initiated the need to increase our Certificate of Available Resources, the requested appropriation increase exceeded our Certificate. It was determined that final invoices were not going to exceed the previously appropriated amount, and the additional increase was not going to be needed. The Fiscal Director will proceed with all requested increases or bring back the Board the need for NOT proceeding with the increase at the next Board meeting. Language to the amendment can be added if determined necessary such as, 'if needed'.
Anticipated Completion Date:	09/09/2025
Responsible Contact Person:	Amanda Conrath, Fiscal Director

OHIO AUDITOR OF STATE KEITH FABER



ATHENS HOCKING VINTON BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES

ATHENS 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 10/21/2025

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Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov