GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
CASH BASIS
ANNUAL FINANCIAL REPORT
TO

KEITH FABER
AUDITOR OF STATE

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FOR THE YEARS ENDED DECEMBER 31, 2019
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

COSHOCTON COUNTY

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
AUDIT REPORT
For the Years Ended December 31, 2018

Table of Contents

Title	*Page*
Statement of Net Position – Modified Cash Basis - December 31, 2019	1
Statement of Activities – Modified Cash Basis - For the Year Ended December 31, 2019	2
Statement of Modified Cash Basis Assets and Fund Balances - December 31, 2019	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Modified Cash Basis Fund Balances - For the Year Ended December 31, 2019	4
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – General Fund – For the Year Ended December 31, 2019	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – Child and Family Health Services Fund – For the Year Ended December 31, 2019	6
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – Women, Infants and Children (WIC) Fund For the Year Ended December 31, 2019	7
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – Solid Waste Grant Fund – For the Year Ended December 31, 2019	8
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – Public Health Emergency Preparedness Fund – For the Year Ended December 31, 2019	9
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – Household Sewage Treatment Fund For the Year Ended December 31, 2019	10
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis – Maternal & Child Health Program Grant Fund For the Year Ended December 31, 2019	11
Notes to the Financial Statements	12-23
Schedule of Federal Financial Assistance	24-25

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
DECEMBER 31, 2019

	Governmental Activities
Assets:	
Equity in Pooled Cash and Cash Equivalents	$425,094
Total Assets	$425,094
Net Position	
Restricted for:	
Special Revenue Funds	$235,046
Unrestricted	$190,049
Total Net Position	$425,094

See accompanying notes to the basic financial statements.

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR END DECEMBER 31, 2019

	Cash Disbursements	Program Cash Receipts: Charges for Services and Sales	Program Cash Receipts: Operating Grants & Contributions	Net (Disbursements) Receipts & Changes in Net Position: Governmental Activities
Governmental Activities:				
Health	($849,880)	$220,414	$547,337	($82,129)
Total Governmental Activities	($849,880)	$220,414	$547,337	($82,129)
General Receipts:				
Property Taxes Levied for General Purposes				$132,000
Unrestricted Contributions & Donations				$49,100
Miscellaneous				$5,183
Transfers				$6,000
Advances				$12,000
Total General Receipts, Transfers and Advances				$204,283
Change in Net Position				$122,154
Net Position - Beginning of Year				$302,941
Net Position - End of Year				$425,094

See accompanying notes to the basic financial statements.

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES - MODIFED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Dist Health General Fund	Child & Family Health Fund	WIC Fund	Solid Waste Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Trtmnt Fund	Maternal & Child Health Program Grant Fund	Other Gov't Funds	Total Governmental Funds
Assets									
Equity in Pooled Cash and Cash Equivalents	$190,049	$52,554	$27,172	$61,504	$16,377	$30,645	$0	$46,795	$425,094
Total Assets	$190,049	$52,554	$27,172	$61,504	$16,377	$30,645	$0	$46,795	$425,094
Fund Balances									
Assigned	118,155	15,661	771	7,297	901	14,606	0	7,780	165,171
Unassigned	71,893	36,893	26,401	54,207	15,476	16,039		39,015	259,923
Total Fund Balances	$190,049	$52,554	$27,172	$61,504	$16,377	$30,645	$0	$46,795	$425,094

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Dist Health General Fund	Child & Family Health Fund	WIC Fund	Solid Waste Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Trtmnt Fund	Maternal & Child Health Progran Grant Fund	Other Gov't Funds	Total Governmental Funds
Receipts:									
Property Taxes	$132,000	$0	$0	$0	$0	$0	$0	$0	$132,000
Charges for Services	4,030	6,104	0	0	0	20,150	0	0	30,284
Fines, Licenses and Permits	31,293	0	0	36,450	0	44,933	0	77,454	190,130
Intergovernmental									
Apportionments									
Grants	15,434	0	219,858	48,486	66,476	11,073	0	0	361,326
Other	148,082	37,928	0	0	0	0	0	0	186,010
Miscellaneous	2,705	49,263	1,273	208	373	228	0	233	54,283
Earning on Investments	0	0	0	0	0	0	0	0	0
Total Receipts	333,544	93,295	221,131	85,145	66,849	76,383	0	77,687	954,033
Disbursements:									
Current:									
Health	206,772	93,992	215,323	81,276	64,807	82,460	0	87,249	831,880
Capital Outlay									
Debt Services:									
Principal Retirement									
Interest and Fiscal Charges									
Total Disbursements	206,772	93,992	215,323	81,276	64,807	82,460	0	87,249	831,880
Excess of Receipts Over (Under) Disbursements	126,772	(697)	5,807	3,869	2,042	(6,077)	0	(9,563)	122,154
Other Financing Sources (Uses)									
Sale of Capital Assets									
Proceeds of Debt									
Transfer-In	0	0	0	0	0	0	0	6,000	6,000
Transfer-Out	0	0	0	0	0	(2,000)	0	(4,000)	(6,000)
Advance-In	12,000	0	0	0	0	0	0	0	12,000
Advance-Out	0	0	0	0	(12,000)	0	0	0	(12,000)
Other Financing Sources									
Other Financing Uses									
Total Other Financing Sources (Uses)	12,000	0	0	0	(12,000)	(2,000)	0	2,000	0
Net Change in Fund Balances	138,772	(697)	5,807	3,869	(9,958)	(8,077)	0	(7,563)	122,154
Fund Balances Beginning of Year	51,277	53,250	21,364	57,635	26,335	38,721	0	54,357	302,941
Fund Balances End of Year	$190,049	$52,554	$27,172	$61,504	$16,377	$30,645	$0	$46,795	$425,094

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Property Taxes	$132,000	$132,000	$132,000	$0
Charges for Services	4,000	4,000	4,030	30
Fines, Licenses and Permits	23,225	31,865	31,293	(572)
Intergovernmental				
Apportionments	0	0	0	0
Grants	7,000	22,433	22,513	80
Other	16,500	147,559	141,002	(6,557)
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	2,705	2,705
Total Receipts	182,725	337,857	333,544	(4,313)
Disbursements:				
Current				
Health				
Salaries	118,633	128,983	127,117	1,866
Employee Fringe Benefits	34,151	34,649	33,964	685
Supplies	8,000	8,000	6,178	1,822
Equipment	4,000	4,000	3,930	70
Contract Services	6,889	114,984	5,459	109,525
Travel/Conferences	3,000	4,064	3,713	351
Other Expenses	25,889	29,815	26,410	3,405
Total Disbursements	200,562	324,496	206,772	117,725
Excess of Receipts Over (Under) Disbursements	(17,837)	13,361	126,772	(122,038)
Other Financing Sources (Uses)				
Transfers In	2,000	2,000	2,000	0
Transfers Out	(2,000)	(2,000)	(2,000)	0
Advances In	0	12,000	12,000	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Sources (Uses)	0	12,000	12,000	0
Net Change in Fund Balance	(17,837)	25,361	138,772	(122,038)
Unencumbered Fund Balance Beginning of Year	47,524	47,524	47,524	0
Prior Year Encumbrances Appropriated	3,753	3,753	3,753	0
Unencumbered Fund Balance End of Year	$33,440	$76,638	$190,049	($122,038)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
CHILD AND FAMILY HEALTH SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	$3,500	$5,964	$6,104	$140
Fines, Licenses and Permits	0	0	0	0
Intergovernmental				
Apportionments	0	0	0	0
Grants	0	0	0	0
Other	28,000	38,000	37,928	(72)
Earnings on Investments				0
Miscellaneous	50,000	56,000	49,263	(6,737)
Total Receipts	81,500	99,964	93,295	(6,669)
Disbursements:				
Current				
Health:				
Salaries	51,112	53,337	52,395	942
Employee Fringe Benefits	10,102	9,614	8,880	734
Supplies	9,500	9,500	1,570	7,930
Equipment	0	2,136	2,136	0
Contract Services	26,500	26,500	25,803	697
Travel/Conferences	200	200	0	200
Other Expenses	3,400	3,888	3,206	682
Total Disbursements	100,814	105,175	93,992	11,184
Excess of Receipts Over (Under) Disbursements	(19,314)	(5,211)	(697)	(17,853)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(19,314)	(5,211)	(697)	(17,853)
Unencumbered Fund Balance Beginning of Year	53,250	53,250	53,250	0
Prior Year Encumbrances Appropriated	0	0	0	0
Unencumbered Fund Balance End of Year	$33,936	$48,039	$52,554	($17,853)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
WOMEN, INFANTS AND CHILDREN (WIC) FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	$0	$0	$0	$0
Fines, Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Apportionments	0	0	0	0
Grants	236,634	219,858	219,858	0
Other	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	1,273	1,273	0
Total Receipts	236,634	221,131	221,131	0
Disbursements:				
Current				
Health:				
Salaries	161,424	161,424	157,003	4,421
Employee Fringe Benefits	45,569	45,569	36,416	9,153
Supplies	28,256	28,256	21,794	6,462
Equipment	0	0	0	0
Contract Services	800	800	111	690
Travel/Conferences	0	0	0	0
Other Expenses	0	0	0	0
Total Disbursements	236,049	236,049	215,323	20,726
Excess of Receipts Over (Under) Disbursements	585	(14,918)	5,808	(20,726)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	585	(14,918)	5,808	(20,726)
Unencumbered Fund Balance Beginning of Year	21,364	21,364	21,364	0
Prior Year Encumbrances Appropriated	0	0	0	0
Unencumbered Fund Balance End of Year	$21,949	$6,446	$27,172	($20,726)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
SOLID WASTE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Receipts:				
Charges for Services	$0	$0	$0	$0
Fines, Licenses and Permits	36,350	36,350	36,450	100
Intergovernmental				0
Apportionments	0	0	0	0
Grants	47,308	48,486	48,486	0
Other	0	0	0	0
Earnings on Investments	0			0
Miscellaneous	0	0	208	208
Total Receipts	83,658	84,836	85,144	308
Disbursements:				
Current				
Health				
Salaries	30,017	30,256	30,255	1
Employee Fringe Benefits	16,841	16,839	16,432	407
Supplies	500	500	267	233
Equipment	0	0	0	0
Contract Services	0	0	0	0
Travel/Conferences	2,000	2,062	615	1,447
Other Expenses	35,000	34,763	33,707	1,056
Total Disbursements	84,358	84,420	81,276	3,145
Excess of Receipts Over (Under) Disburseme	(700)	416	3,869	(2,836)
Other Financing Sources (Uses)				
Transfers In	0		0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	-700	416	3,869	(2,836)
Unencumbered Fund Balance Beginning of	57,573	57,573	57,573	0
Prior Year Encumbrances Appropriated	62	62	62	0
Unencumbered Fund Balance End of Year	$56,935	$58,051	$61,504	($2,836)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
PUBLIC HEALTH EMERGENCY PREPARED (PHEP) FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	$0	$0	$0	$0
Fines, Licenses and Permits	0	0	0	0
Intergovernmental				0
Apportionments	0	0	0	0
Grants	67,392	66,476	66,476	0
Other	0	0	0	0
Earnings on Investments	0			0
Miscellaneous	0	0	373	373
Total Receipts	67,392	66,476	66,849	373
Disbursements:				
Current				
Health:				
Salaries	43,418	43,768	43,766	2
Employee Fringe Benefits	11,617	11,617	10,118	1,499
Supplies	3,680	3,330	2,484	846
Equipment	0	0	0	0
Contract Services	8,439	8,439	8,439	0
Travel/Conferences	0	0	0	0
Other Expenses	0	0	0	0
Total Disbursements	67,154	67,154	64,807	2,347
Excess of Receipts Over (Under) Disbursemer	238	(678)	2,042	(1,974)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	(12,000)	(12,000)	0
Other Financing Sources	0	0	0	0
Other Financing Uses				0
Total Other Financing Sources (Uses)	0	(12,000)	(12,000)	0
Net Change in Fund Balance	238	(12,678)	(9,958)	(1,974)
Unencumbered Fund Balance Beginning of Y	26,335	26,335	26,335	0
Prior Year Encumbrances Appropriated	0	0	0	0
Unencumbered Fund Balance End of Year	$26,573	$13,657	$16,377	($1,974)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
HOUSEHOLD SEWAGE TREATMENT SYSTEMS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	$15,000	$19,100	$20,150	$1,050
Fines, Licenses and Permits	43,225	44,898	44,933	35
Intergovernmental	0	0	0	0
Apportionments	0	0	0	0
Grants	0	0	0	0
Other	0	16,572	11,073	(5,500)
Earnings on Investments	0			0
Miscellaneous	0	0	228	228
Total Receipts	58,225	80,570	76,383	(4,187)
Disbursements:				
Current				
Health				
Salaries	46,735	46,735	45,219	1,516
Employee Fringe Benefits	23,631	23,631	21,701	1,930
Supplies	1,000	1,000	973	27
Equipment	0	0	0	0
Contract Services	0	0	0	0
Travel/Conferences	0	0	0	0
Other Expenses	7,554	18,612	14,567	4,045
Total Disbursements	78,920	89,978	82,460	7,518
Excess of Receipts Over (Under) Disburseme	(20,695)	(9,408)	(6,077)	(11,704)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	(2,000)	(2,000)	(2,000)	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources				0
Other Financing Uses				0
Total Other Financing Sources (Uses)	(2,000)	(2,000)	(2,000)	0
Net Change in Fund Balance	(22,695)	(11,408)	(8,077)	(11,704)
Unencumbered Fund Balance Beginning of Y	37,763	37,763	37,763	0
Prior Year Encumbrances Appropriated	958	958	958	0
Unencumbered Fund Balance End of Year	$16,026	$27,313	$30,645	($11,704)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
MATERNAL AND CHILD HEALTH PROGRAM GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	$0	$0	$0	$0
Fines, Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Apportionments	0	0	0	0
Grants	0	0	0	0
Other	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Receipts	0	0	0	0
Disbursements:				
Current				
Health:				
Salaries	0	0	0	0
Employee Fringe Benefits	0	0	0	0
Supplies	0	0	0	0
Equipment	0	0	0	0
Contract Services	0	0	0	0
Travel/Conferences	0	0	0	0
Other Expenses	0	0	0	0
Total Disbursements	0	0	0	0
Excess of Receipts Over (Under) Disbursemer	0	0	0	0
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources				0
Other Financing Uses				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Unencumbered Fund Balance Beginning of Y	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Unencumbered Fund Balance End of Year	$0	$0	$0	$0

See accompanying notes to the basic financial statements

Note 1 – Reporting Entity

Empowered by Section 3709.01, Revised Code, the General Health District, Coshocton County (the District) consists of the County's 22 Townships and 5 Villages. The District is directed by a five-member Board appointed by the District Advisory Council, which is composed of publicly elected officials from the governmental subdivisions within the District, a Health Commissioner, and a Fiscal Administrator.

As a separate political entity, the General Health District operates autonomously from the government of Coshocton County. However, the Revised Code charges the county auditor and county treasurer to serve in similar capacities for the District. Charged with maintaining the health and welfare of the General Health District, the District is empowered to enforce the laws, rules and regulations as promulgated by the appropriate federal and state legislatures, departments, and agencies. The District provides general governmental services, including health services relative to communicable disease investigations, immunization clinics, tuberculosis screening, home nursing visits, inspections, birth and death certificates, various licenses and permits, and related services.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District's services include communicable disease investigations, immunizations clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning.

As health districts are structured in Ohio, the County Auditor and County Treasurer serve respectively as fiscal officer and custodian of funds for the District. As fiscal officer, the County Auditor certifies the availability of cash and appropriations prior to the processing of payments. As the custodian of public funds, the County Treasurer invests District monies held on deposit in the county treasury.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest, or (b) an ongoing financial responsibility. Under the cash basis of accounting, the District does not report assets for equity interest in joint ventures.

The District participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity. This organization is the Public Entities Pool of Ohio (PEP). PEP provides property, casualty, and liability coverage.

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a modified cash basis of accounting. This modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the modified cash basis of accounting. Following are more of the District's accounting policies.

Basis of Presentation

The District's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

The Statement of Net Position presents the cash balance of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct expenses with program receipts identifies the extent to which each governmental program is self-financing or draws from the general receipts of the District.

Fund Financial Statements During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at the more detailed level. The focus of governmental fund financial statement is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Fund Accounting

The District 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 District are included in one category: governmental.

Governmental Funds Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

> ***General Fund*** The General Fund accounts for all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.
>
> ***Child and Family Health Services Fund*** Patient fees, Medicaid reimbursements, and charitable donations help this fund with revenues for the Maternal and Child Health Center.
>
> ***Women, Infants and Children (WIC) Fund*** This fund accounts for and reports federal grant monies restricted to the Women, Infants, and Children Program.
>
> ***Solid Waste Grant Fund*** This fund is used to account for permits issued and grants from the Four County Solid Waste District.

Public Health Emergency Preparedness (PHEP) Fund This is a federal grant fund used to assure the District is prepared for any public health emergencies, both natural and man-made.

Household Sewage Treatment Fund This fund is used to account for the use and receipt of sewage treatment systems fees for various permits and duties authorized by Ohio R.C. 3718 as well as lot/split review fees and occasional state EPA grants.

Maternal and Child Health (MCH) Services Grant This fund is used to account for the use and receipt of funds from the MCH Grant funds (distributed by Ohio Department Of Health). These grant funds cover the following programs: The Baby and Me Tobacco Free Program (smoking Cessation Program for pregnant women and their partner), The Cribs for Kids Program (safe sleep education program) and the Food for Kids Program (supplemental food program for county school children). These grant programs were provided to county residents through a contract with the Coshocton County Family and Children First Council.

The other governmental funds of the District account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Basis of Accounting

The Health District's financial statements are prepared using the modified cash basis of accounting. Receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue billed or provided services not yet collected), deferred outflows of resources, certain liabilities and their related disbursements (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, in reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Board of Health may appropriate. The appropriations resolution is the Board of Health's authorization to spend resources and sets annual limits on disbursements plus encumbrances at the level of control selected by the Board of Health. The legal level of control has been established by the Board of Health at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The County Auditor cannot allocate property taxes from the municipalities and townships within the Health District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation

modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board of Health.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amount reported as the final budgeted amounts represents the final appropriations passed by the Board of Health during the year.

Cash and Investments

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County. The Coshocton County Treasurer's Office is located at 349 Main Street, Coshocton, Ohio 43812. The phone number is (740) 622-2731.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or are imposed by law through constitutional provisions or enabling legislation.

Inventory and Prepaid Items

The District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Interfund Receivables/Payables

The District reports advance-in and advance-out for interfund loans. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's modified cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursements for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 8 and 9, the employer contributions include portions for pension benefits and for other

postemployment benefits (OPEB).

Long-Term Obligations

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds for debt are reported when cash is received and principal and interest payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available Net position restricted for other purposes include resources restricted for special revenue funds.

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as 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 committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (Resolution) of the Board of Health. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Health or Health District official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned Fund balance is the residual classification for the General Fund and includes amounts not contained 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.

Internal Activity

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general fund is (and any major special revenue fund are) prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the modified cash basis are as follows:

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (*modified* cash basis).

2. Outstanding year end advances are treated as an other financing source or use (budgetary basis) rather than as an interfund receivable or payable (*modified* cash basis).

3. Unreported interest is reported on the statement of *modified* receipts, disbursements, and changes in fund balances (cash basis), but not on the budgetary basis.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the cash basis are as follows:

	Dist Health General Fund	Child & Family Health Fund	WIC Fund	Solid Waste Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Trtmnt Fund
Cash Basis	$192,750	$52,554	$27,315	$61,538	$16,377	$31,533
Beginning of Year:						
Unreported Interest	0	0	0	0	0	0
End of Year:						
Unreported Interest	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Encumbrances	(2,701)	0	(143)	(34)	0	(888)
Budget Basis	$190,049	$52,554	$27,172	$61,504	$16,377	$30,645

Note 4 – Deposits and Investments

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

Note 5 - Intergovernmental

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

Note 6 – Interfund Balances and Transfers

Transfers

During 2019, the following transfers were made:

	(Transfer from)							
	Major Funds							
Transfer to	Dist Health General Fund	Child & Family Health Fund	WIC Fund	Solid Waste Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Trtmnt Fund	Other Nonmajor Governmental	Total
Other Nonmajor Governmental Funds	$0	$0	$0	$0	$0	($2,000)	$2,000	$0

The above-mentioned Transfers From/To were used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; and to use unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Nonroutine transfers from the Major Special Revenue Fund and other nonmajor governmental funds were in compliance with Ohio Revised Code to either make debt payments or for designated projects.

Interfund Balances

There were no Interfund balances at December 31, 2019.

Note 7 – Risk Management

The Health District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019, the Health District contracted with several companies for various types of insurance as described below:

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Health District manages employee health benefits on a self-insured basis through the County Commissioners. The employee health benefit plan provides basic health and dental coverage through Mutual Health Services, a Division of Medical Mutual of Ohio, the third party administrator (TPA) of the program, which reviews and pays the claims. A specific excess loss coverage (stop-loss) insurance policy covers claims in excess of $90,000 per employee per year. The insurance premiums for medical and dental were Plan A- Buyup - $2,037 family coverage, $686 single, Employee + Spouse $1,482 and Employee + child/children $1,221. For Plan B – Core - $1,858 family coverage, $625 single coverage, $1,355 Employee + spouse and $1,118 employee + child/children. Plan C – HSA - $1,832 family coverage, $617 single, $1,336 employee + spouse and $1,103 employee + child/children coverage which represents the entire premium required. The county does not charge a medical administrative fee per employee.
Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Financial Position
PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December
31, 2018 and 2017 (the latest information available):

	2018	2017
Assets	$49,921,998	$44,452,326
Liabilities	(14,676,199)	(13,004,011)
Net Position	$35,245,799	$31,448,315

The pool's unpaid claims to be billed in the future are approximately $ 11.8 million for 2018 and approximately $11.3 million for 2017.

The Pool's membership increased from 527 members in 2017 to 538 members in 2018.

The Pool uses reinsurance and excess risk sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (APEEP), which, like PEP, is administered by York Risk Pooling Services, Inc. (York). APEEP provides the Pool with an excess risk sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. (At December 31, 2018 the Pool retained $500,000 for casualty claims and $250,000 for property claims). The Board of Directors and York periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

Contributions to PEP	
2017	2018
$6,165	$6,229

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description – Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Plan Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Plan Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Formula:** 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Formula:** 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2019 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
2019 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
Employee	10.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was $68,379.46 for the year 2019.

Note 9 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2019, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was $0 for the year 2019.

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors 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 11 – Public Entity Risk Pool

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a

division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity

Note 12 – Fund Balances

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances for year-end December 31, 2019.

Fund Balances	General Fund	Child & Family Health Services Fund	Women, Infants and Children WIC Fund	Solid Waste Grant Fund	Public Health Emergency Preparedness Fund	Household Sewage Treatment Fund	Other Govt'l Funds	Total
Restricted for:								
WIC			$ 27,172					$ 27,172
Child & Family Hlth Fund		$ 52,554						$ 52,554
Solid Waste				$ 61,504				$ 61,504
Public Hlth Emergency					$ 16,377			$ 16,377
Environmental Reserve							$ 19,073	$ 19,073
Household Sewage Treat						$ 30,645		$ 30,645
Swimming Pool							$ 2,704	$ 2,704
Water							$ 14,403	$ 14,403
DH Construction & Demo							$ 2,660	$ 2,660
Campground							$ 3,280	$ 3,280
Food Service							$ 4,674	$ 4,674
Total Restricted		$ 52,554	$ 27,172	$ 61,504	$ 16,377	$ 30,645	$ 46,795	$ 235,046
Committed to:								
Operating Expenses	$ 2,701							$ 2,701
Total Committed	$ 2,701							$ 2,701
Unassigned	$ 187,347							$ 187,347
Total Fund Balances	$ 190,049	$ 52,554	$ 27,172	$ 61,504	$ 16,377	$ 30,645	$ 46,795	$ 425,094

COSHOCTON COUNTY
FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED 2019

DEPT: District Health

COMPLETED BY: Wendy Wilson

FUND: PHEP

* Only indicate the amounts ACTUALLY received or expended in 2019. This is a Cash basis statement. Do not include the entire history of the grant.

Federal Grantor Sub-Grantor/Program Title	CFDA Number	Grant Number	Grant Period	Award Amount	Federal Receipts *	Federal Disbursements *	Passed thru to Sub-recipients
Public Health Emergency Preparedness	93.074	01610012 PH1019	07/01/2018 – 06/30/2019	68,401	52,026	47,743.90	-0-
Public Health Emergency Preparedness	93.074	01610012 PH1120	07/01/2019 – 06/30/2020	68,401	14,449.70	14,996.91	-0-

Return completed form(s) to the Auditor's Office by January 31, 2019

COSHOCTON COUNTY
FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED 2019

DEPT: District Health

COMPLETED BY: Wendy Wilson

FUND: WIC

* Only indicate the amounts ACTUALLY received or expended in 2019. This is a Cash basis statement. Do not include the entire history of the grant.

Federal Grantor Sub-Grantor/Program Title	CFDA Number	Grant Number	Grant Period	Award Amount	Federal Receipts *	Federal Disbursements *	Passed thru to Sub-recipients
WIC Administration	10.557	01610011WA1219	10/01/2018 – 09/30/2019	236,634	203,131.79	192,279.67	-0-
WIC Administration	10.557	01610011WA1320	10/01/2019 – 09/30/2020	225,817	32,160.21	47,984.34	-0-

Return completed form(s) to the Auditor's Office by January 31, 2019