

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY
CASH BASIS
ANNUAL FINANCIAL REPORT
TO**

**KEITH FABER
AUDITOR OF STATE**

P.O. BOX 1140 COLUMBUS, OHIO 43216-1140 (800) 345-2519



**FOR THE YEARS ENDED DECEMBER 31, 2022
THIS IS AN UNAUDITED FINANCIAL STATEMENT**

MEMBER COUNTIES:

COSHOCOTON COUNTY

**GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
AUDIT REPORT**
For the Years Ended December 31, 2022

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GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2022

	<u>Governmental Activities</u>
Assets:	
Equity in Pooled Cash and Cash Equivalents	<u>\$839,017</u>
<i>Total Assets</i>	<u><u>\$839,017</u></u>
 Net Position	
Restricted for:	
Special Revenue Funds	\$367,077
Merger	\$108,000
Unrestricted	<u>363,940</u>
 <i>Total Net Position</i>	<u><u>\$839,017</u></u>

See accompanying notes to the basic financial statements.

GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR END DECEMBER 31, 2022

	Program Cash Receipts			Net (Disbursements) Receipts & Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants & Contributions	Governmental Activities
Governmental Activities:				
Health	(\$1,266,419)	\$251,083	\$658,658	(\$356,678)
<i>Total Governmental Activities</i>	<u>(\$1,266,419)</u>	<u>\$251,083</u>	<u>\$658,658</u>	<u>(\$356,678)</u>
General Receipts:				
Unrestricted Grants, Contributions & Donations				225,566
Miscellaneous				41,569
<i>Total General Receipts, Transfers and Advances</i>				<u>267,135</u>
Change in Net Position				(89,543)
<i>Net Position - Beginning of Year</i>				<u>928,560</u>
<i>Net Position - End of Year</i>				<u><u>\$839,017</u></u>

See accompanying notes to the basic financial statements.

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Dist Health General Fund	Child & Family Health Fund	WIC Fund	Solid Waste Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Trtmnt Fund	Other Gov'l Funds	Total Governmental Funds
Assets								
Equity in Pooled Cash and Cash Equivalents	\$471,941	\$84,386	\$15,336	\$47,206	\$31,223	\$86,976	\$101,950	\$839,017
<i>Total Assets</i>	<u>\$471,941</u>	<u>\$84,386</u>	<u>\$15,336</u>	<u>\$47,206</u>	<u>\$31,223</u>	<u>\$86,976</u>	<u>\$101,950</u>	<u>\$839,017</u>
Fund Balances								
Restricted	\$108,000	\$84,386	\$15,336	\$47,206	\$31,223	\$86,976	\$101,950	475,077
Assigned	36,950							36,950
Unassigned	326,991							326,991
<i>Total Fund Balances</i>	<u>\$471,941</u>	<u>\$84,386</u>	<u>\$15,336</u>	<u>\$47,206</u>	<u>\$31,223</u>	<u>\$86,976</u>	<u>\$101,950</u>	<u>\$839,017</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	x							
	Dist Health General Fund	Child & Family Health Fund	WIC Fund	Solid Waste Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Trtmnt Fund	Other Gov'l Funds	Total Governmental Funds
Receipts:								
Charges for Services	4,370	22,136	0	0	0	14,000	0	40,505
Fines, Licenses and Permits	33,050	0	0	36,150	0	61,170	80,208	210,577
Intergovernmental								
Apportionments	175,000	0	0	0	0	0	0	175,000
Grants	299,695	0	175,989	33,991	67,169	20,472	0	597,315
Other	55,265	6,077	0	0	0	0	0	61,341
Miscellaneous	25,811	51,566	3,700	0	1,000	0	10,058	92,134
Earning on Investments	0	0	0	0	0	0	0	0
<i>Total Receipts</i>	<u>593,192</u>	<u>79,779</u>	<u>179,689</u>	<u>70,141</u>	<u>68,169</u>	<u>95,642</u>	<u>90,266</u>	<u>1,176,871</u>
Disbursements:								
Current:								
Health	660,794	76,705	191,674	79,745	97,310	83,129	77,053	1,266,411
Capital Outlay								
Debt Services:								
Principal Retirement								
Interest and Fiscal Charges								
<i>Total Disbursements</i>	<u>660,794</u>	<u>76,705</u>	<u>191,674</u>	<u>79,745</u>	<u>97,317</u>	<u>83,129</u>	<u>77,054</u>	<u>1,266,411</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(67,602)</u>	<u>3,074</u>	<u>(11,985)</u>	<u>(9,604)</u>	<u>(29,148)</u>	<u>12,513</u>	<u>13,212</u>	<u>(89,541)</u>
Other Financing Sources (Uses)								
Sale of Capital Assets								
Proceeds of Debt								
Transfer-In	0	0	0	0	0	0	8,000	8,000
Transfer-Out	0	0	0	(2,000)	0	(2,000)	(4,000)	(8,000)
Advance-In	0	0	0	0	0	0	0	0
Advance-Out	0	0	0	0	0	0	0	0
Other Financing Sources								
Other Financing Uses								
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,000)</u>	<u>0</u>	<u>(2,000)</u>	<u>4,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(67,602)</u>	<u>3,074</u>	<u>(11,985)</u>	<u>(11,604)</u>	<u>(29,148)</u>	<u>10,513</u>	<u>17,212</u>	<u>(89,541)</u>
<i>Fund Balances Beginning of Year</i>	<u>539,543</u>	<u>81,313</u>	<u>27,320</u>	<u>58,810</u>	<u>60,371</u>	<u>76,463</u>	<u>84,739</u>	<u>928,558</u>
<i>Fund Balances End of Year</i>	<u>\$471,941</u>	<u>\$84,386</u>	<u>\$15,336</u>	<u>\$47,206</u>	<u>\$31,223</u>	<u>\$86,976</u>	<u>\$101,950</u>	<u>\$839,017</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Property Taxes	\$0	\$0	\$0	0
Charges for Services	3,700 #	4,215	4,370	155
Fines, Licenses and Permits	29,200	36,256	33,050	(3,206)
Intergovernmental				
Apportionments	175,000	175,000	175,000	0
Grants	18,961	298,742	299,695	953
Other	151,200	55,236	55,265	29
Earnings on Investments	0	0	0	0
Miscellaneous	1,650	25,811	25,811	0
Total Receipts	379,711	595,260	593,191	(2,069)
Disbursements:				
Current				
Health:				
Salaries	390,048	363,413	290,634	72,779
Employee Fringe Benefits	121,142	141,855	86,588	55,267
Supplies	48,539	170,717	90,453	80,264
Equipment	10,000	109,000	37,823	71,177
Contract Services	281,004	244,585	151,384	93,201
Travel/Conferences	2,000	2,000	84	1,916
Other Expenses	51,855	79,267	40,777	38,490
Total Disbursements	904,588	1,110,837	697,744	413,094
Excess of Receipts Over (Under) Disbursements	(524,877)	(515,577)	(104,553)	(415,163)
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	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Sources (Uses)	(2,000)	(2,000)	(2,000)	0
Net Change in Fund Balance	(526,877)	(517,577)	(106,553)	(415,163)
Unencumbered Fund Balance Beginning of Year	481,480	481,480	481,480	0
Prior Year Encumbrances Appropriated	56,060	56,060	56,060	0
Unencumbered Fund Balance End of Year	\$10,663	\$19,963	\$430,987	(\$415,163)

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON 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, 2022

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	\$25,000	\$21,500	\$22,135	\$635
Fines, Licenses and Permits	0	0	0	0
Intergovernmental				
Apportionments	0	0	0	0
Grants	0	0	0	0
Other	8,200	6,077	6,077	0
Earnings on Investments				0
Miscellaneous	53,500	50,700	51,566	866
<i>Total Receipts</i>	<u>86,700</u>	<u>78,277</u>	<u>79,778</u>	<u>1,501</u>
Disbursements:				
Current				
Health:				
Salaries	63,181	64,181	42,747	21,434
Employee Fringe Benefits	11,394	11,426	7,228	4,198
Supplies	4,500	4,500	802	3,698
Equipment	0	0	0	0
Contract Services	27,000	27,000	24,811	2,189
Travel/Conferences		0	0	0
Other Expenses	3,400	3,400	1,173	2,227
<i>Total Disbursements</i>	<u>109,475</u>	<u>110,507</u>	<u>76,761</u>	<u>33,746</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(22,775)</u>	<u>(32,230)</u>	<u>3,017</u>	<u>(32,245)</u>
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
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(22,775)</u>	<u>(32,230)</u>	<u>3,017</u>	<u>(32,245)</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	<u>79,359</u>	<u>79,359</u>	<u>79,359</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,954</u>	<u>1,954</u>	<u>1,954</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$58,538</u>	<u>\$49,083</u>	<u>\$84,330</u>	<u>(\$32,245)</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON 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, 2022

	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	189,672	165,149	175,989	10,840
Other	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	3,700	3,700	0
<i>Total Receipts</i>	<u>189,672</u>	<u>168,849</u>	<u>179,690</u>	<u>10,840</u>
Disbursements:				
Current				
Health:				
Salaries	134,545	129,575	129,512	63
Employee Fringe Benefits	37,098	30,743	28,804	1,939
Supplies	5,641	11,250	10,416	834
Equipment	0	8,918	8,899	19
Contract Services	16,000	14,105	14,103	2
Travel/Conferences	0	0	0	0
Other Expenses	0	0	0	0
<i>Total Disbursements</i>	<u>193,284</u>	<u>194,591</u>	<u>191,733</u>	<u>2,857</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,612)</u>	<u>(25,742)</u>	<u>(12,043)</u>	<u>7,983</u>
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
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(3,612)</u>	<u>(25,742)</u>	<u>(12,043)</u>	<u>7,983</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	<u>25,742</u>	<u>25,742</u>	<u>25,742</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$22,130</u>	<u>\$0</u>	<u>\$13,700</u>	<u>\$7,983</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON 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, 2022

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	\$0	\$0	\$0	\$0
Fines, Licenses and Permits	36,400	36,150	36,150	0
Intergovernmental				0
Apportionments	0	0	0	0
Grants	37,767	33,991	33,991	0
Other	0	0	0	0
Earnings on Investments	0			0
Miscellaneous	0	0		0
<i>Total Receipts</i>	<u>74,167</u>	<u>70,141</u>	<u>70,141</u>	<u>0</u>
Disbursements:				
Current				
Health:				
Salaries	17,994	22,094	20,628	1,466
Employee Fringe Benefits	16,082	20,404	17,155	3,249
Supplies	500	500	11	489
Equipment	0	0	0	0
Contract Services	0	0	0	0
Travel/Conferences	2,000	2,000	1,382	618
Other Expenses	33,500	44,070	40,570	3,500
<i>Total Disbursements</i>	<u>70,076</u>	<u>89,068</u>	<u>79,745</u>	<u>9,322</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>4,091</u>	<u>(18,927)</u>	<u>(9,604)</u>	<u>(9,322)</u>
Other Financing Sources (Uses)				
Transfers In	0.00	0.00	0.00	0.00
Transfers Out	(2000.00)	(2000.00)	(2000.00)	0.00
Advances In	0.00	0.00	0.00	0.00
Advances Out	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00
Other Financing Uses				0.00
<i>Total Other Financing Sources (Uses)</i>	<u>(2000.00)</u>	<u>(2000.00)</u>	<u>(2000.00)</u>	<u>0.00</u>
<i>Net Change in Fund Balance</i>	<u>2091.00</u>	<u>(20927)</u>	<u>(11604)</u>	<u>(9322)</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	<u>58,753</u>	<u>58,753</u>	<u>58,753</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>57</u>	<u>57</u>	<u>57</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$60,901</u>	<u>\$37,883</u>	<u>\$47,206</u>	<u>(\$9,322)</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON 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, 2022

	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	68,729	78,431	67,169	(11,262)
Other	0	0	0	0
Earnings on Investments	0			0
Miscellaneous	0	0	1,000	1,000
Total Receipts	68,729	78,431	68,169	(10,262)
Disbursements:				
Current				
Health:				
Salaries	46,468	47,468	33,704	13,764
Employee Fringe Benefits	13,437	14,853	11,549	3,304
Supplies	2,820	2,820	840	1,980
Equipment	0	0	0	0
Contract Services	8,980	51,225	51,225	0
Travel/Conferences	0	0	0	0
Other Expenses	0	0	0	0
Total Disbursements	71,705	116,366	97,317	19,048
Excess of Receipts Over (Under) Disbursements	(2,976)	(37,935)	(29,148)	(29,310)
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	(2,976)	(37,935)	(29,148)	(29,310)
Unencumbered Fund Balance Beginning of Year	58,126	58,126	58,126	0
Prior Year Encumbrances Appropriated	2,245	2,245	2,245	0
Unencumbered Fund Balance End of Year	\$57,395	\$22,436	\$31,223	(\$29,310)

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, 2022

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts:				
Charges for Services	\$12,500	\$13,500	\$14,000	\$500
Fines, Licenses and Permits	43,300	59,470	61,170	1,700
Intergovernmental	0	0	0	0
Apportionments	0	0	0	0
Grants	0	0	0	0
Other	100,000	20,472	20,472	0
Earnings on Investments	0			0
Miscellaneous	0	0	0	0
<i>Total Receipts</i>	<u>155,800</u>	<u>93,442</u>	<u>95,642</u>	<u>2,200</u>
Disbursements:				
Current				
Health:				
Salaries	46,362	46,362	40,100	6,262
Employee Fringe Benefits	16,807	17,682	16,132	1,550
Supplies	1,000	1,000	0	1,000
Equipment	0	0	0	0
Contract Services	0	0	0	0
Travel/Conferences	0	0	0	0
Other Expenses	97,554	98,512	30,393	68,119
<i>Total Disbursements</i>	<u>161,723</u>	<u>163,556</u>	<u>86,625</u>	<u>76,931</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(5,923)</u>	<u>(70,114)</u>	<u>9,017</u>	<u>(74,731)</u>
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
<i>Total Other Financing Sources (Uses)</i>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(7,923)</u>	<u>(72,114)</u>	<u>7,017</u>	<u>(74,731)</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	<u>74,408</u>	<u>74,408</u>	<u>74,408</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>2,055</u>	<u>2,055</u>	<u>2,055</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$68,540</u>	<u>\$4,349</u>	<u>\$83,480</u>	<u>(\$74,731)</u>

See accompanying notes to the basic financial statements

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**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

Note 1 – Reporting Entity

Empowered by Section 3709.01, Revised Code, the General Health District, Coshocoton 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 Coshocoton 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 cash basis of accounting. This 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

**GENERAL HEALTH DISTRICT
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**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

the 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

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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.

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 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 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 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

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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 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).

**GENERAL HEALTH DISTRICT
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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.

Leases

For 2022, GASB Statement No. 87, Leases was effective. This GASB pronouncement had no effect on beginning net position/fund balance.

The Health District is the lessee (as defined by GASB 87) in one lease related to a lease for a Canon color printer, which will become the District's property at the end of the lease. Lease payables are not reflected under the Health District's cash basis of accounting. Lease disbursements are recognized when they are 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

**GENERAL HEALTH DISTRICT
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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 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 (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 (cash basis).
3. Unreported interest is reported on the statement of 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:

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	General Fund	Child and Family Health	Women, Infants and Children (WIC)	Household Sewage Treatment	Solid Waste Grant	PHEP Public Health Emergency Preparedness
Fund Balance, Cash Accounting Basis	\$ 471,940	\$ 84,386	\$ 15,336	\$ 86,976	\$ 47,206	\$ 31,224
Year-End Encumbrances	\$ (36,950)	\$ (56)		\$ (3,496)		
Perspective Difference:						
Net activity of Fund Reclassified:						
Dist. Health Reserve	\$ (4,003)					
WIC Reserve		\$ -	\$ (1,578)			
Fund Balance Budget Basis	\$ 430,988	\$ 84,330	\$ 13,758	\$ 83,480	\$ 47,206	\$ 31,224

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 2022, the following transfers were made:

(Transfer from)								
Transfer to	Major Funds							Total
	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	
Other Non-Major Governmental Funds	\$0	\$0	\$0	(\$2,000)	\$0	(\$2,000)	\$4,000	\$0

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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, 2022.

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 2022, 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. A Self-Insurance Internal Service Fund is maintained to account for, and finance, its uninsured risks of loss in this program. Effective January 1, 2022 a Third Party Administrator, Mutual Health Services began reviewing all claims which are then paid by the County. For January 1, 2022, the plan provided 3 different options for coverage for eligible County employees. The first option being Plan A – Buyup a major medical with a \$1,000 individual and \$2,000 family deductible and a Preferred Provider Network (PPO) with a \$500 individual and a \$1,000 family deductible. The second option being Plan B - Core a major medical with a \$2,000 individual deductible and a \$4,000 family deductible and a Preferred Provider Network (PPO) with a \$1,000 individual and a \$2,000 family deductible. The third option being a Plan C - Health Savings Account (HSA) major medical with a \$5,000 individual deductible and a \$10,000 family deductible and a Preferred Provider Network (PPO) with a \$2,700 deductible and a \$5,400 family deductible. The County purchases stop-loss coverage of \$90,000 per employee per year and an aggregate annual limit of \$1,000,000. For the period January 1, 2022 through June 30, 2022 the County provided three options for employees to choose from. Plan A- Buyup - \$2,142.11 family coverage, \$726.13 single, Employee + Spouse \$1,524.88 and Employee + child/children \$1,234.42. For Plan B – Core - \$1,999.57 family coverage, \$677.81 single coverage, \$1,423.42 Employee + spouse and \$1,152.29 employee + child/children. Plan C – HSA - \$2026.47 family coverage, \$686.94 single, \$1,442.57 employee + spouse and \$1,167.81 employee + child/children coverage which represents the entire premium required. For the period of July 1, 2022 through December 31, 2022 the County insurance rates increased; Plan A- Buyup-\$2,239.48 family coverage, \$759.14 single coverage, \$1594.20 Employee + Spouse and \$1290.50 Employee + child/children. For Plan B -Core-\$2090.46 Family Coverage, \$708.60 single coverage, \$1488.12 Employee + Spouse and \$1204.68 Employee + Child/Children. Plan C -HSA- \$2118.57 family coverage, \$718.16 single coverage, \$1508.15 Employee + Spouse and \$1220.89 Employee + child/Children.

Risk Pool Membership

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

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability

**GENERAL HEALTH DISTRICT
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-
- Vehicles
 - Property
 - Equipment breakdown

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

2021

Cash and investments	\$41,996,850
Actuarial liabilities	\$14,974,099

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):

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Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for 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, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that 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.

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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 annuitization of their benefit (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.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>
2022 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2022 Actual Contribution Rates	
Employer:	
Pension ****	14.0 %
Post-employment Health Care Benefits ****	<u>0.0</u>
 Total Employer	<u>14.0 %</u>
 Employee	<u>10.0 %</u>

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

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$98,279 for the year 2022.

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.

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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 with a minimum age of 60, or generally 30 years of qualifying service at any age. 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. When funding is approved by the OPERS Board of Trustees, 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 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. 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 of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan was 0% during calendar year 2022. For the Combined Plan, the portion of the employer contributions allocated to health care was 0% from January 1, 2022 to June 30, 2022, and was 2% from July 1, 2022 to December 31, 2022.

As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning Jan. 1, 2023 remains at 0% for the Traditional Pension Plan and 2% for the Combined Plan. The 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 for Member-Directed Plan participants for 2022 was 4.0%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council's contractually required contribution was \$0 for the year 2022.

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

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COSHOCKTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

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, 2022.

**GENERAL HEALTH DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

Fund Balances	General Fund	Child & Family Health Services Fund	Women, Infants and Children WIC Fund	Solid Waste Grant Fund	Public Health Emerg. Preparedness Fund	Household Sewage Treatment Fund	Other Govt'l Funds	Total
Restricted for:								
WIC			\$ 15,336					\$ 15,336
Child & Family Hlth Fund		\$ 84,386						\$ 84,386
Solid Waste				\$ 47,206				\$ 47,206
Public Hlth Emergency					\$ 31,223			\$ 31,223
Environmental Reserve							\$ 27,414	\$ 27,414
Houshold Sewage Treat						\$ 86,976		\$ 86,976
Swimming Pool							\$ 3,290	\$ 3,290
Water							\$ 47,470	\$ 47,470
DH Construction & Demo							\$ 2,673	\$ 2,673
Campground							\$ 5,869	\$ 5,869
Food Service							\$ 15,235	\$ 15,235
Merger with City Health Dept	\$ 108,000							
Total Restricted		\$ 84,386	\$ 15,336	\$ 47,206	\$ 31,223	\$ 86,976	\$ 101,951	\$ 367,078
Committed for:								
Operating Expenses	\$ 36,950							\$ 36,950
Total Committed	\$ 36,950							\$ 36,950
Unassigned	\$ 326,990							\$ 326,990
Total Fund Balances	\$ 471,940	\$ 84,386	\$ 15,336	\$ 47,206	\$ 31,223	\$ 86,976	\$ 101,951	\$ 839,017

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2022, the District received coronavirus funds through multiple funding sources in the form of grants from the Ohio Department of Health. Of the amounts received, \$42,077 was sub-granted to the Coshocton City Health

**GENERAL HEALTH DISTRICT
COSHOCKTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

District through individual grant specific contracts. Nothing was returned to the granting agency in 2022, or spent on-behalf of other governments.

	Funding Source	Award Period	Award Amount	Received in 2022	Paid to City Health	Paid to PCG
CN22 COVID 19 VACCINATION	CFDA 93.268	1/1/22-6/30/23	\$ 98,588.00	\$38,114.00	\$ 9,353.00	
Covid-19 Enhanced Operations (EO22)	CFDA 93.323	8/1/22-7/31/23	\$343,392.00	\$66,004.00	\$ 5,519.00	\$35,901.00
Covid-19 Enhanced Operations (EO21)	CFDA 93.323	12/1/20-7/31/22	\$303,540.00	\$90,390.00	\$17,427.00	
Covid-19 Vaccine Equity Supplement Local Health Department Subgrants (VE21)	CFDA 93.268	12/1/20 – 6/30/22	\$ 64,778.00	\$ 0.00	\$ 9,778.00	
			\$810,298.00	\$194,508.00	\$42,077.00	\$35,901.00

**COSHOCTON COUNTY
FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED 2022**

Page ____ of ____

DEPT: _____

COMPLETED BY: _____

FUND: _____

* Only indicate the amounts ACTUALLY received or expended in 2021.
This is a Cash basis statement. Do not include the entire history
of the grant. Please include documentation to back-up your figures below

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	93.069	01610012PH1322	7/1/21 – 6/30/22	68,729.00	51,033.00	76,701.00	N/A
Public Health Emergency Preparedness	93.069	01610012PH1423	7/1/22 – 6/30/23	67,233.00	16,136.00	20,616.00	N/A
Covid-19 Enhanced Operations	93.323	01610012EO0121	12/1/20 – 7/31/2022	303,540.00	90,390.00	84,250.00	17,427.25
Covid-19 Vaccine Equity Supplement Local Health Department Subgrants	93.268	01610012VE0121	12/1/20 – 6/30/22	64,778.00	0.00	9,778.00	9,778.00
COVID 19 VACCINATION	93.268	01610012CN0122	1/1/2022 - 6/30/23	98,588.00	38,114.00	32,716.00	9,353.24
COVID-19 ENHANCED OPERATIONS	93.323	01610012EO0222	8/1/22 – 7/31/23	343,392.00	66,004.00	71,049.00	41,419.96

Return completed form(s) to the
Auditor's Office by January 31, 2022

COMPLETED BY: Cindy Hilbish

FUND: 022 WIC Fund & 020-0800 District Health Fund

* Only indicate the amounts ACTUALLY received or expended in 2021.

This is a Cash basis statement. Do not include the entire history of the grant. Please include documentation to back up your figures.

[illegible]

Return completed form(s) to the Auditor's Office by January 31, 2022