

Coshocton Family and Children First Council
Coshocton County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements
And Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Combined Total
Cash Receipts			
State Grant FCFC	\$0	\$43,160	\$43,160
State - ODMH	0	31,718	31,718
Nurturing Families of Coshocton	0	20,635	20,635
HMG Federal Part C	0	32,574	32,574
HMG State Part C	0	96,716	96,716
Fees for Serv	0	10,845	10,845
ODM - Bridge to Wellness		15,963	15,963
MSY State Grant		14,345	14,345
MSY ODM Apps		182,785	182,785
Private Membership Cont		6,750	6,750
Gov't Memebership Cont		26,750	26,750
MSY ODM - FCFC		38,771	38,771
Miscellaneous; Nat'l Fatherhood Initiative	0	3,753	3,753
<i>Total Cash Receipts</i>	<u>0</u>	<u>524,765</u>	<u>524,765</u>
Cash Disbursements			
Personal Services	0	159,369	159,369
Contractual Services	0	380,491	380,491
Advertising and Printing	0	0	0
Travel Reimbursements	0	408	408
Treatment Services	0	0	0
Supplies and Materials	0	1,311	1,311
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Equipment	0	417	417
Other	0	14,760	14,760
<i>Total Cash Disbursements</i>	<u>0</u>	<u>556,756</u>	<u>556,756</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(31,991)</u>	<u>(31,991)</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(31,991)</u>	<u>(31,991)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>232,719</u>	<u>232,719</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$200,728</u>	<u>\$200,728</u>

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

Family and Children First Council
AOS Regulatory Basis Footnote Shell

Revised December 2023

Note: This shell is a guide for preparing your annual footnotes to the financial statements when filed on the AOS Regulatory Basis. These footnotes are not all inclusive and might include disclosures not applicable to your particular Council. Modify, delete, or add additional disclosures as necessary. As an example: If your entity has joint ventures, related organizations, or jointly governed organizations pull in the applicable footnotes from the AOS Regulatory Basis Generic Special Purpose Government Notes Shell.

Items highlighted in yellow are provided for guidance purposes only and should be deleted prior to submission.

See GASB Codification 2300 – Notes to the Financial Statements. As explained in paragraph .102, the notes to the financial statements should communicate information essential for fair presentation of the basic financial statements that is not displayed on the face of the financial statements. As such, the notes form an integral part of the basic financial statements. Notes should focus on the primary government—specifically, its governmental activities, business-type activities, major funds, and nonmajor funds in the aggregate. Information about the government's discretely presented component units should be presented as discussed in paragraph .105.

Items highlighted in green are items that are generic, and should be reviewed for entity specific information and modified to report specifics for your council.

In this sample 20CY means current year and 20PY means prior year and would be replaced with the four digit current year (for example 2023) or four digit prior year (for example 2022).

This sample assumes a December 31 year end. If your Council has a June 30 year end, dates will need to be changed.

Aqua Highlights are 2023 updates.

- ***Where these highlights are included within yellow highlighted areas, this information is for reference only and should be deleted prior to submission.***
- ***Where these highlights are included within green highlighted areas, this information should be reviewed and modified to report specifics for your entity.***
- ***Where these highlights are not within another color, you will need to review to determine if this applies to your specific entity, and modify or delete.***
- ***Updates have been made related to GASB 96, Subscription-Based Information Technology Arrangements, please see AOS Bulletin 2023-005 for additional information. [Bulletin 2023-005.pdf \(ohioauditor.gov\)](#)***
- ***Although uncommon for smaller governments, GASB 94, Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA) disclosures can be added with leases and SBITAs and with debt, if applicable***
- ***Please note, Note 14 related to COVID-19 has been updated.***
- ***If you are a participant in the OneOhio or Monsanto Legal Settlements, see the generic special purpose government notes for sample disclosure.***

Coshocton Family and Children First Council

Coshocton County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 1 – Reporting Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards.
2. The Health Commissioner of the board of health of each city or general health district in the county, or their designees;
3. The Director of the County Department of Job and Family Services;
4. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
5. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
6. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
7. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
8. A representative of the municipal corporation with the largest population in the County;
9. The President of the Board of County Commissioners or an individual designated by the Board;
10. A representative of the regional office of the Ohio Department of Youth Services;
11. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
12. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
13. At least three individuals representing the interest of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

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A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
4. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
5. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
6. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

Twenty-six agencies are members of the Coshocton County Family and Children First Council of which they appoint an individual to attend the Council meetings. All agencies are voting members.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Council’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

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Notes to the Financial Statements

For the Year Ended December 31, 2023

Fund Accounting

The Council 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 Council are presented below:

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

Help Me Grow Grant Fund This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

Administrative/Fiscal Agent

The Coshocton County General Family and Children First Council Executive Committee served as administrative agent and the Coshocton County Job and Family services serves as fiscal agent for the Council since July,2017. Effective September 1st, 2020, Coshocton County Job and Family Services was designated as administrative agent.

Basis of Accounting

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

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Process

The Council is required by Ohio Revised Code Section 121.37(B)(5) to file an annual budget with its administrative agent. The Council and Board approve any changes made to these estimates during the year. The Council filed the required budgets with their administrative agent for 2023.

Deposits and Investments

The Council designated the Coshocton County Auditor as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Coshocton County Treasurer and fund expenditures and balances are reported through the Coshocton County Auditor. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

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Notes to the Financial Statements

For the Year Ended December 31, 2023

Capital Assets

No known assets at this time.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Leases and SBITAs

The Council is the lessor/lessee in various leases (as defined by GASB 87) related to other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid.

The Council has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription disbursements are recognized when they are paid.

Fund Balance

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

Nonspendable The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

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

Committed Fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (Resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process.

Constraints imposed on the use of committed amounts are imposed by the council, separate from the authorization to raise the underlying revenue; therefore, compliance

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Notes to the Financial Statements

For the Year Ended December 31, 2023

with these constraints is not considered to be legally enforceable. 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 Fund classification are amounts intended to be used by the Council 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 Council or Council official delegated that authority by resolution, or by State Statute.

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 Council 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.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Compliance

No non-compliance issues.

Note 4 – Budgetary Activity

Budgetary activity for the years ending December 31, 2023, follows:

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Notes to the Financial Statements

For the Year Ended December 31, 2023

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General			\$0
Special Revenue	835,627	524,765	(310,862)
Total	\$835,627	\$524,765	(\$310,862)

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General			\$0
Special Revenue	616,624	556,756	59,868
Total	\$616,624	\$556,756	\$59,868

Note 5 – Deposits and Investments

Coshocton County Auditor, as fiscal agent for the Council, maintains a cash and investments pool used by all of Coshocton County Auditor funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments and the Coshocton County Auditor is responsible for compliance. The carrying amount of deposits and investments at December 31 was as follows:

	2023
Demand deposits	
Certificates of deposit	
Other time deposits (savings and NOW accounts)	
Total deposits	0
U.S. Treasury Notes	
STAR Ohio	
Repurchase agreement	
Common stock (at cost, fair value was \$XXX)	
Total investments	0
Total deposits and investments	\$0

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent’s pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

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Notes to the Financial Statements

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Note 6 – Risk Management

The Council is exposed to various risks of property and casualty losses, and injuries to employees.

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

The Council provides for employee health insurance through the Coshocton County Commissioners. The county's Self-Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee. The Council's required contribution for its employees' health insurance coverage to the county for the years ended December 31, 2023, 2022 and 2021 were \$24,778, \$48,452, and \$36,564, respectively. The full amount has been contributed for 2023, 2022 and 2021.

The Council is insured through the County, which is a member of CORSA, a risk sharing pool. The Pool assumes the risk of loss up to the limits of the County's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

1. General Liability and casualty
2. Public official's liability
3. Vehicle

Note 7 – Defined Benefit Pension Plans

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

The Ohio Revised Code also prescribes contribution rates. For 2023, OPERS members contributed 10 percent of their gross salaries, and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2023.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2023</i>	<i>10%</i>	<i>14%</i>

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For the Year Ended December 31, 2023

Note 8 – Postemployment Benefits

OPERS cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 9 – Construction and Contractual Commitments

There are no construction and contractual commitments.

Note 10 – Contingent Liabilities

There are no contingent liabilities.

Note 11 – Related Party Transactions

There are no Related Party Transactions.

Note 12 – Fund Balances

Included in fund balance are amounts the Council cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies			\$0
Outstanding Encumbrances		7,615	7,615
Total	\$0	\$7,615	\$7,615

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

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Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 13 – Subsequent Events

There are no subsequent events.

Note 14 – 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 2021, the Council received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.