

Coshocton Public Health District						
<i>Coshocton County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2023</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
Cash Receipts						
Property Taxes						\$0
Charges for Services	88,816	59,102				147,918
Fines, Licenses and Permits	1,650	210,859				212,509
Intergovernmental:	306,699	213,356				
Apportionments						0
Grants	423,543	217,052				640,595
Other	39,530	53,553				93,083
Earnings on Investments						0
Transfer In		52,925				52,925
						0
Miscellaneous						0
<i>Total Cash Receipts</i>	860,238	806,847	0	0	0	1,147,030
Cash Disbursements						
Current:						
Health:						
Salaries & Fringes	320,741	430,857				751,598
Supplies & Equipment	24,707	38,330				63,037
Contract Services	21,547	40,884				62,431
Other Expenses	112,996	122,767				235,763
Federal Grant Expenses	97,339					97,339
Vaccine Expenses	53,553					53,553
Workforce Expenses	190,424					190,424
Remittance Fees		49,551				49,551
Reimbursements		8,425				8,425
Transfer Out	44,925	8,000				52,925
Intergovernmental						0
Capital Outlay						0
Debt Service:						
Principal Retirement						0
Interest and Fiscal Charges						0
<i>Total Cash Disbursements</i>	866,232	698,814	0	0	0	1,565,046
<i>Excess of Receipts Over (Under) Disbursements</i>	(5,994)	108,033	0	0	0	(418,016)

Coshocton Public Health District						
<i>Coshocton County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2023</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
Other Financing Receipts (Disbursements)						
Sale of Capital Assets						0
Proceeds of Debt						0
Transfers In						0
Transfers Out						0
Advances In						0
Advances Out						0
Other Financing Sources						0
Other Financing Uses						0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item						0
Extraordinary Item						0
<i>Net Change in Fund Cash Balances</i>	(5,994)	108,033	0	0	0	102,039
<i>Fund Cash Balances, January 1</i>	467,937	371,080				839,017
<i>Fund Cash Balances, December 31</i>	\$461,943	\$479,113	\$0	\$0	\$0	\$941,056
<i>See accompanying notes to the basic financial statements</i>						

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Special Revenue Funds For the Year Ended December 31, 2023</i>							
To be completed and retained for audit.							
Cash Receipts							
Property Taxes							
Charges for Services	59,102						
Fines, Licenses and Permits	210,859						
Intergovernmental:	213,356						
Apportionments							
Grants	217,052						
Other	53,553						
Earnings on Investments							
Transfer In	52,925						
Miscellaneous							
<i>Total Cash Receipts</i>	806,847	0	0	0	0	0	0
Cash Disbursements							
Current:							
Health:							
Salaries & Fringes	430,857						
Supplies & Equipment	38,330						
Contract Services	40,884						
Remittance Fees	49,551						
Other Expenses	122,767						
Transfer Out	8,000						
Reimbursements	8,425						
Intergovernmental							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>	698,814	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	108,033	0	0	0	0	0	0

This is an unaudited financial statement.

Coshocton Public Health District								
<i>Coshocton County</i>								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Special Revenue Funds For the Year Ended December 31, 2023</i>								
To be completed and retained for audit.								
Other Financing Receipts (Disbursements)								
Sale of Capital Assets								
Proceeds of Debt								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
Other Financing Sources								
Other Financing Uses								
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0	0
Special Item								
Extraordinary Item								
<i>Net Change in Fund Cash Balances</i>	108,033	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>	371,080							
<i>Fund Cash Balances, December 31</i>	\$479,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2023</i>							
To be completed and retained for audit.							Total Special Revenue
Cash Receipts							
Property Taxes							\$0
Charges for Services							59,102
Fines, Licenses and Permits							210,859
Intergovernmental:							
Apportionments							0
Grants							217,052
Other							53,553
Earnings on Investments							0
Transfer In							52,925
							0
Miscellaneous							0
<i>Total Cash Receipts</i>	0	0	0	0	0	0	593,491
Cash Disbursements							
Current:							
Health:							
Salaries & Fringes							430,857
Supplies & Equipment							38,330
Contract Services							40,884
Remittance Fees							49,551
Other Expenses							122,767
Transfer Out							8,000
Reimbursements							8,425
							0
							0
							0
Intergovernmental							0
Capital Outlay							0
Debt Service:							
Principal Retirement							0
Interest and Fiscal Charges							0
<i>Total Cash Disbursements</i>	0	0	0	0	0	0	698,814
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0	(105,323)

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Special Revenue Funds For the Year Ended December 31, 2023</i>							
To be completed and retained for audit.							Total Special Revenue
Other Financing Receipts (Disbursements)							
Sale of Capital Assets							0
Proceeds of Debt							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
Other Financing Sources							0
Other Financing Uses							0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	108,033
<i>Fund Cash Balances, January 1</i>							371,080
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$479,113

XYZ County General Health District							
<i>XYZ County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be completed and retained for audit.							Total
							Debt
							Service
Other Financing Receipts (Disbursements)							
Sale of Capital Assets							0
Proceeds of Debt							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
Other Financing Sources							0
Other Financing Uses							0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

XYZ County General Health District							
<i>XYZ County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be completed and retained for audit.							
Cash Receipts							
Property Taxes							
Charges for Services							
Fines, Licenses and Permits							
Intergovernmental:							
Apportionments							
Grants							
Other							
Earnings on Investments							
Miscellaneous							
<i>Total Cash Receipts</i>	0	0	0	0	0	0	0
Cash Disbursements							
Current:							
Health:							

Intergovernmental							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>	0	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0	0

This is an unaudited financial statement.

XYZ County General Health District							
<i>XYZ County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be completed and retained for audit.							
Other Financing Receipts (Disbursements)							
Sale of Capital Assets							
Proceeds of Debt							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
Other Financing Sources							
Other Financing Uses							
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

XYZ County General Health District								
<i>XYZ County</i>								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
To be completed and retained for audit.								Total Capital Projects
Cash Receipts								
Property Taxes								\$0
Charges for Services								0
Fines, Licenses and Permits								0
Intergovernmental:								
Apportionments								0
Grants								0
Other								0
Earnings on Investments								0
								0
								0
Miscellaneous								0
<i>Total Cash Receipts</i>	0	0	0	0	0	0	0	0
Cash Disbursements								
Current:								
Health:								0
_____								0
_____								0
_____								0
_____								0
_____								0
_____								0
_____								0
_____								0
_____								0
Intergovernmental								0
Capital Outlay								0
Debt Service:								
Principal Retirement								0
Interest and Fiscal Charges								0
<i>Total Cash Disbursements</i>	0	0	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0	0	0

This is an unaudited financial statement.

XYZ County General Health District							
<i>XYZ County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be completed and retained for audit.							Total Capital Projects
Other Financing Receipts (Disbursements)							
Sale of Capital Assets							0
Proceeds of Debt							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
Other Financing Sources							0
Other Financing Uses							0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

XYZ County General Health District							
<i>XYZ County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be completed and retained for audit.							
							Total
							Permanent
Cash Receipts							
Property Taxes							\$0
Charges for Services							0
Fines, Licenses and Permits							0
Intergovernmental:							
Apportionments							0
Grants							0
Other							0
Earnings on Investments							0
							0
							0
Miscellaneous							0
<i>Total Cash Receipts</i>	0	0	0	0	0	0	0
Cash Disbursements							
Current:							
Health:							0
_____							0
_____							0
_____							0
_____							0
_____							0
_____							0
_____							0
_____							0
_____							0
Intergovernmental							0
Capital Outlay							0
Debt Service:							
Principal Retirement							0
Interest and Fiscal Charges							0
<i>Total Cash Disbursements</i>	0	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0	0

This is an unaudited financial statement.

XYZ County General Health District							
<i>XYZ County</i>							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
To be completed and retained for audit.							
							Total
							Permanent
Other Financing Receipts (Disbursements)							
Sale of Capital Assets							0
Proceeds of Debt							0
Transfers In							0
Transfers Out							0
Advances In							0
Advances Out							0
Other Financing Sources							0
Other Financing Uses							0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0	0
Special Item							0
Extraordinary Item							0
<i>Net Change in Fund Cash Balances</i>	0	0	0	0	0	0	0
<i>Fund Cash Balances, January 1</i>							0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

General Health District

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 District. 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 appropriate 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 district.

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).

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 16 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 Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

Empowered by Section 3709.01, Revised Code, the Coshocton Public 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 Coshocton Public 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 Coshocton Public 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.

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

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 presented below:

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.

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

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had no Capital Projects Funds for 2023.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The District had no Permanent Funds for 2023.

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

The Ohio Revised Code requires the District to budget each fund annually (except certain custodial funds).

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

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

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

A summary of 2023 budgetary activity appears in **Note 4**.

Capital Assets

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

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 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.

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Balance

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

Nonspendable The District 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 District and the nonspendable portion of the corpus in permanent funds.

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

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

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 14.

Note 3 – Compliance

There are no non-compliances for 2023

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 4 – Budgetary Activity

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,006,100	\$860,238	(\$145,862)
Special Revenue	679,637	806,847	127,210
Capital Projects			0
Permanent			0
Private Purpose Trust			0
Total	<u>\$1,685,737</u>	<u>\$1,667,085</u>	<u>(\$18,652)</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$980,246	\$866,232	\$114,014
Special Revenue	792,318	698,814	93,504
Capital Projects			0
Permanent			0
Private Purpose Trust			0
Total	<u>\$1,772,564</u>	<u>\$1,565,046</u>	<u>\$207,518</u>

Note 5 – Deposits and Investments

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

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Note 6 – Intergovernmental Funding and Property Taxes

Intergovernmental Funding

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

Note 7 – Interfund Balances

There are no advances for 2023.

Note 8 – 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 2023, 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, 2023 a Third Party Administrator, The County Employee Benefits Consortium of Ohio began reviewing all claims which are then paid by the County. For January 1, 2023, the plan provided 2 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 a Plan C - Health Savings Account (HSA) major medical with a \$6,000 individual deductible and a \$12,000 family deductible and a Preferred Provider Network (PPO) with a \$3,000 deductible and a \$6,000 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, 2023 through December 31, 2023 the County provided two options for employees to choose from. Plan A- Buyup - \$2,246.52 family coverage, \$748.84 single, Employee + Spouse \$1,649.69 and Employee + child/children \$1,345.67. For Plan C – HSA - \$2145.54 family coverage, \$715.18 single, \$1,575.54 employee + spouse and \$1,285.18 employee + child/children coverage which represents the entire premium required.

Workers' Compensation

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

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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
- Vehicles
- Property
- Equipment breakdown

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

	<u>2022</u>
Cash and investments	\$42,310,794
Actuarial liabilities	\$15,724,479

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants' gross salaries. The District 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 10 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 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 11 – Construction and Contractual Commitments

There are no construction and contractual commitments for 2023.

Note 12 – Contingent Liabilities

There are no contingent liabilities for 2023.

Note 13 – Related Party Transactions

There are no related party transactions for 2023.

Note 14 – Fund Balances

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						
Unclaimed Monies						\$0
Corpus						0
Outstanding Encumbrances	32,723	15,995				48,718
Total	\$32,723	\$15,995	\$0	\$0	\$0	\$48,718

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of

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permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 15 – Subsequent Events

There are no subsequent events for 2023.

Note 16 – 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 2023, 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 2023, the District received coronavirus funds through multiple funding sources in the form of grants from the Ohio Department of Health. Of the amounts received, \$0.00 was sub-granted to the Coshocton City Health District through individual grant specific contracts. Nothing was returned to the granting agency in 2023, or spent on-behalf of other governments.

	Funding Source	Award Period	Award Amount	Received in 2023	Paid to City Health	Paid to PCG
CN22 COVID 19 VACCINATION	CFDA 93.268	1/1/22-6/30/23	\$ 98,588.00	\$17,241.00	\$ 0.00	
Covid-19 Enhanced Operations (EO22)	CFDA 93.323	8/1/22-7/31/23	\$343,392.00	\$91,497.00	\$ 0.00	
Covid-19 Enhanced Operations (EO23)	CFDA 93.323	12/1/20-7/31/22	\$170,302.00	\$0.00	\$0.00	
			\$612,282.00	\$108,738.00	\$0.00	\$0.00