

**COSHOCTON PUBLIC HEALTH DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2024**

Note 1 – Reporting Entity

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

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

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

Primary Government

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

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

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

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

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

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a 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

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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).

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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 2023, 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

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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	\$ 352,412	\$ 78,300	\$ 66,215	\$ 65,628	\$ 36,978	\$ 55,437
Year-End Encumbrances	\$ (1,232)	\$ (557)	\$ (0)	\$ (0)		\$ (110)
<u>Perspective Difference:</u>						
<u>Net activity of Fund Reclassified:</u>						
<u>Dist. Health Reserve</u>	\$ (38,479)					
<u>WIC Reserve</u>		\$ -	\$ (0)			
<u>Fund Balance Budget Basis</u>	\$ 312,701	\$ 77,743	\$ 66,215	\$ 65,628	\$ 36,978	\$ 55,327

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 2024, the following transfers were made:

	<u>(Transfer from)</u>							
	<u>Major Funds</u>							
<u>Transfer to</u>	<u>Dist Health General Fund</u>	<u>Water System Fund</u>	<u>WIC Res Fund</u>	<u>Solid Waste Fund</u>	<u>Food Serv Fund</u>	<u>Household Sewage Trtmnt Fund</u>	<u>Other Nonmajor Governmental</u>	<u>Total</u>
Other Non-Major Governmental Funds	(\$10,000)	\$(2,000)	\$(1,578)	(\$2,000)	\$(2,000)	(\$2,000)	\$19,578	\$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, 2024.

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 2024, 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, 2024 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, 2024, 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 \$125,000 per employee per year and an aggregate annual limit of \$1,000,000. For the period January 1, 2024 through December 31, 2024 the County provided two options for employees to choose from. Plan A- Buyup - \$2,538.46 family coverage, \$846.44 single, Employee + Spouse \$1,840.98 and Employee + child/children \$1,518.43. For Plan C – HSA - \$2429.70 family coverage, \$810.18 single, \$1,761.12 employee + spouse and \$1,453.29 employee + child/children coverage which represents the entire premium required.

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

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

2023

Cash and investments \$43,996,442

Actuarial liabilities \$19,743,401

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

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

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

Group A	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

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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. 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.

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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>
2024 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
2024 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 **\$108,125 for the year 2024**.

Note 9 – Postemployment Benefits

Ohio Public Employees Retirement System

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

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

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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 2023, 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 2024. 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, 2024 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 2024 was 4.0%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$0 for the year 2024.

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds, would be immaterial.

Note 11 – Public Entity Risk Pool

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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, 2024.

**COSHOCTON PUBLIC HEALTH DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2024**

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			\$ 66,215					\$ 66,215
Child & Family Hlth Fund		\$ 78,300						\$ 78,300
Solid Waste				\$ 36,978				\$ 36,978
Public Hlth Emergency					\$ 55,437			\$ 55,437
Environmental Reserve							\$ 38,479	\$ 38,479
Houshold Sewage Treat						\$ 65,628		\$ 65,628
Swimming Pool							\$ 5,350	\$ 5,350
Water							\$ 44,203	\$ 44,203
DH Construction & Demo							\$ 2,675	\$ 2,675
Campground							\$ 4,734	\$ 4,734
Food Service							\$ 60,255	\$ 60,255
Merger with City Health Dept	\$							
Total Restricted		\$ 78,300	\$ 66,215	\$ 36,978	\$ 55,437	\$ 65,628	\$ 155,696	\$ 458,254
Committed for:								
Operating Expenses	\$ 1,232							\$ 1,232
Total Committed	\$ 1,232							\$ 1,232
Unassigned	\$ 351,180							\$ 351,180
Total Fund Balances	\$ 352,412	\$ 78,300	\$ 66,215	\$ 36,978	\$ 55,437	\$ 65,628	\$ 155,696	\$ 810,666

**COSHOCTON PUBLIC HEALTH DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2024**

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 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 2024, 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 2024, or spent on-behalf of other governments.

	Funding Source	Award Period	Award Amount	Received in 2023	Paid to City Health	Paid to PCG
Covid-19 Enhanced Operations (EO23)	CFDA 93.323	8/1/23-12/31/2025	\$ 220,145	\$22,310.00	\$ 0.00	
Covid-19 Bridge Vaccination (CB24)	CFDA 93.268	9/18/2023-6/30/2025	\$64,330.00	\$9,700.00	\$ 0.00	
			\$284,475.00	\$32,010.00	\$0.00	\$0.00

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, 2024</i>						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
Cash Receipts						
Property Taxes						\$0
Charges for Services	90,120	62,236				152,356
Fines, Licenses and Permits	2,213	217,038				219,251
Intergovernmental:	336,199	34,808				
Apportionments						0
Grants	116,443	305,863				422,306
Other	77,479	43,886				121,365
Earnings on Investments						0
Transfer In		19,318				19,318
						0
Miscellaneous						0
<i>Total Cash Receipts</i>	622,454	683,149	0	0	0	934,596
Cash Disbursements						
Current:						
Health:						
Salaries & Fringes	513,334	482,219				995,553
Supplies & Equipment	10,150	32,787				42,937
Contract Services	43,136	43,018				86,154
Other Expenses	155,364	60,888				216,252
Federal Grant Expenses	0					0
Retirement Pay Out	0	28,267				28,267
Workforce Expenses	0					0
Remittance Fees		47,624				47,624
Reimbursements		0				0
Transfer Out	10,000	9,578				19,578
Intergovernmental						0
Capital Outlay						0
Debt Service:						
Principal Retirement						0
Interest and Fiscal Charges						0
<i>Total Cash Disbursements</i>	731,984	704,381	0	0	0	1,436,365
<i>Excess of Receipts Over (Under) Disbursements</i>	(109,530)	(21,232)	0	0	0	(501,769)

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, 2024</i>						
	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>	(109,530)	(21,232)	0	0	0	(130,762)
<i>Fund Cash Balances, January 1</i>	461,942	479,486				941,428
<i>Fund Cash Balances, December 31</i>	\$352,412	\$458,254	\$0	\$0	\$0	\$810,666
<i>See accompanying notes to the basic financial statements</i>						

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
Cash Receipts							
Property Taxes							
Charges for Services	62,236						
Fines, Licenses and Permits	217,038						
Intergovernmental:	34,808						
Apportionments							
Grants	305,863						
Other	43,886						
Earnings on Investments							
Transfer In	19,318						
Miscellaneous							
<i>Total Cash Receipts</i>	683,149	0	0	0	0	0	0
Cash Disbursements							
Current:							
Health:							
Salaries & Fringes	482,219						
Supplies & Equipment	32,787						
Contract Services	43,018						
Remittance Fees	47,624						
Other Expenses	60,888						
Transfer Out	9,578						
Reimbursements							
Retirement Pay Out	28,267						
Intergovernmental							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>	704,381	0	0	0	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	(21,232)	0	0	0	0	0	0

Coshocton Public Health District								
<i>Coshocton County</i>								
<i>Combining Statement of Receipts, Disbursements</i>								
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 2024</i>								
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>	(21,232)	0	0	0	0	0	0	
<i>Fund Cash Balances, January 1</i>	479,486							
<i>Fund Cash Balances, December 31</i>	\$458,254	\$0	\$0	\$0	\$0	\$0	\$0	

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							Total
							Special
							Revenue
Cash Receipts							
Property Taxes							\$0
Charges for Services							62,236
Fines, Licenses and Permits							217,038
Intergovernmental:							
Apportionments							0
Grants							305,863
Other							43,886
Earnings on Investments							0
Transfer In							19,318
							0
Miscellaneous							0
<i>Total Cash Receipts</i>	0	0	0	0	0	0	648,341
Cash Disbursements							
Current:							
Health:							
Salaries & Fringes							482,219
Supplies & Equipment							32,787
Contract Services							43,018
Remittance Fees							47,624
Other Expenses							60,888
Transfer Out							9,578
Reimbursements							0
Retirement Pay Out							28,267
							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	704,381
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0	0	0	0	(56,040)

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Special Revenue Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							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	(21,232)
<i>Fund Cash Balances, January 1</i>							479,486
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$458,254

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							Total
							Debt
							Service
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
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

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							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

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
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

Coshocton Public Health District								
<i>Coshocton County</i>								
<i>Combining Statement of Receipts, Disbursements</i>								
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 2024</i>								
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>	0	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	\$0

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							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
Cash Disbursements							
Current:							
Health:							
							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

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							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

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							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
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

Coshocton Public Health District							
<i>Coshocton County</i>							
<i>Combining Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 2024</i>							
							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

Coshocton County General Health District			
<i>Coshocton County</i>			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>			
<i>For the Year Ended December 31, 2024</i>			
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
<i>Debt Service Funds</i>			
			0
			0
			0
			0
			0
			0
			0
<i>Total Debt Service Funds</i>	0	0	0
<i>Capital Projects Funds</i>			
			0
			0
			0
			0
			0
			0
			0
<i>Total Capital Projects Funds</i>	0	0	0
<i>Permanent Funds</i>			
			0
			0
			0
			0
<i>Total Permanent Funds</i>	0	0	0
<i>Total--All Funds</i>	\$2,024,510	\$1,305,603	(\$718,907)

Coshocton County General Health District							
<i>Coshocton County</i>							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>							
<i>For the Year Ended December 31, 2024</i>							
	Encumbrances	Appropriations		Disbursements	Encumbrances		Variance
	of Preceding	For Year Ended		For Year Ended	as of		Favorable
	12/31/2023	12/31/2024	Total	12/31/2024	12/31/2024	Total	(Unfavorable)
Governmental Funds							
General Fund	\$32,723	\$988,018	\$1,020,741	\$731,984	\$1,232	\$733,216	\$287,525
Special Revenue Funds							
019 Fund; Child & Family Health Serv	5,561	176,539	182,100	133,617	557	134,174	47,926
021 Fund; Swimming Pool	0	6,120	6,120	5,485	0	5,485	635
022 Fund; WIC	110	283,435	283,545	187,767	0	187,767	95,778
023 Fund; WIC Reserve	0	1,578	1,578	1,578	0	1,578	0
024 Fund; Water System	5,764	64,702	70,466	44,745	0	44,745	25,721
025 Fund; DH Const & Demo	0	500	500	0	0	0	500
026 Fund; Campground	0	6,408	6,408	5,969	0	5,969	439
028 Fund; Food Service	0	86,571	86,571	59,475	0	59,475	27,096
130 Fund; Solid Waste	0	43,045	43,045	36,823	0	36,823	6,222
131 Fund; Household Sewage Treatment	2,000	253,823	255,823	124,207	0	124,207	131,616
132 Fund; Phep Public Health Emerg Prepared	2,560	83,161	85,721	76,037	110	76,147	9,574
135 Fund; District Health Reserve	0	14,203	14,203	10,324	0	10,324	3,879
136 Fund; Environmental Reserve	0	20,300	20,300	18,353	0	18,353	1,947
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
Total Special Revenue Funds	15,995	1,040,385	1,056,380	704,380	667	705,047	351,333
Debt Service Funds							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
Total Debt Service Funds	0	0	0	0	0	0	0

Coshocton County General Health District							
<i>Coshocton County</i>							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>							
<i>For the Year Ended December 31, 2024</i>							
	Encumbrances	Appropriations		Disbursements	Encumbrances		Variance
	of Preceding	For Year Ended		For Year Ended	as of		Favorable
	12/31/2023	12/31/2024	Total	12/31/2024	12/31/2024	Total	(Unfavorable)
<i>Capital Projects Funds</i>							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
			0			0	0
<i>Total Capital Projects Funds</i>	0	0	0	0	0	0	0
<i>Permanent Funds</i>							
			0			0	0
			0			0	0
			0			0	0
			0			0	0
<i>Total Permanent Funds</i>	0	0	0	0	0	0	0
<i>Total--All Funds</i>	\$48,718	\$2,028,403	\$2,077,121	\$1,436,364	\$1,899	\$1,438,263	\$638,858

Coshocton County General Health District			
<i>Coshocton County</i>			
<i>Cash Reconciliation (Regulatory Cash Basis)</i>			
<i>December 31, 2024</i>			
Depository Balances*		Governmental Funds	
		General Fund	\$352,412
Amount on Deposit with County Treasurer	810,666	Special Revenue	458,254
		Debt Service Funds	
		Capital Projects Funds	
		Permanent Funds	
		<i>Total Governmental Funds</i>	810,666
<i>Total Depository Balances</i>	810,666		
Investments			
Treasury Bonds and Notes			
Certificates of Deposit			
STAR Ohio			
<i>Total Investments</i>	0		
Cash on Hand			
Cash on Hand			
Cash in Transit to Depository			
<i>Total Cash on Hand</i>	0		
Total Treasury Balance	810,666		
Less Outstanding Checks			
Grand Total**	\$810,666	Total All Funds**	\$810,666
*List all depository balances.		** Must equal	
Do not include payroll or bond and coupon			
depository clearance accounts.			
Show names of depositories.			

Coshocton County General Health District			
<i>Coshocton County</i>			
<i>Cash Reconciliation - Summary of Fund Cash Balances (Regulatory Cash Basis)</i>			
<i>December 31, 2024</i>			
Governmental Funds			
<i>General Fund</i>	352,412	<i>Capital Projects Funds</i>	
<i>Special Revenue Funds</i>			
019 Fund; Child & Family Health Serv	78,300		
021 Fund; Swimming Pool	5,350		
022 Fund; WIC	66,215	<i>Total Capital Projects Funds</i>	0
023 Fund; WIC Reserve	0		
024 Fund; Water System	44,203	<i>Permanent Funds</i>	
025 Fund; DH Const & Demo	2,675		
026 Fund; Campground	4,734		
028 Fund; Food Service	60,255		
130 Fund; Solid Waste	36,978		
131 Fund; Household Sewage Treatment	65,628	<i>Total Permanent Funds</i>	0
132 Fund; Phep Public Health Emerg Prepared	55,437		
135 Fund; District Health Reserve	13,679	<i>Total</i>	\$810,666
136 Fund; Environmental Reserve	24,800		
<i>Total Special Revenue Funds</i>	458,254		
<i>Debt Service Funds</i>			
<i>Total Debt Service Funds</i>	0		

Coshocton County General Health District			
<i>Coshocton County</i>			
<i>Cash Reconciliation - Cash and Other Assets not Recorded Elsewhere (Regulatory Cash Basis)</i>			
<i>For the Year Ended December 31, 2024</i>			
Instructions		Institution Name and Account Description	Amount
This page is provided for listing all "cash" or other "assets"			
not recorded on the books of your government.			
Some examples of cash not recorded on the books of an			
entity are:			
<u>Amounts that are held in accounts other than checking accounts (generally bank/account balance reported):</u>			
*	money held by a third-party administrator		
	providing claims servicing for a self-insurance		
	program		
*	money held in a segregated account by other		
	governmental officials		
*	money held by a trustee to satisfy the covenants		
	of a bond indenture		
<u>Amounts that are generally held in checking accounts (reconciled balance reported - from "segregated acct rec" tab):</u>			
*	money in a payroll clearing account		
*	money held in escrow during construction (retainage acct)		
*	money with a financial institution for servicing debt (bond & coupon acct)		

Coshocton County General Health District									
<i>Coshocton County</i>									
<i>Segregated Accounts - Reconciliation - (Regulatory Cash Basis)</i>									
<i>For the Year Ended December 31, 2024</i>									
							Other		
			Deposits	Outstanding			Reconciling		Reconciled
	Bank Balance		in Transit	Checks			Items *		Balance **
Payroll Clearing Account ***									0
Retainage Account									0
Bond and Coupon Clearing Account									0
* Must be documented									
** To be reported on the "Unrecorded Cash" Tab and Reported in the Notes to the Financial Statements Deposit/Investment Table.									
*** Any significant reconciled balance should be reviewed to determine if held for timing of employee payroll withholding amounts,									
any balances beyond amounts held for remittance related to past paydates should be documented.									

[illegible]

