



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

COSHOCTON PUBLIC HEALTH DISTRICT
COSHOCTON COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023



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Columbus, Ohio 43215
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District Board of Health
Coshocton Public Health District
637 Chestnut Street
Coshocton, OH 43812

We have reviewed the *Independent Auditor's Report* of the Coshocton Public Health District, Coshocton County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2023 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Coshocton Public Health District is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

January 20, 2026

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Coshocton Public Health District
Coshocton County
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INDEPENDENT AUDITOR'S REPORT

Coshocton Public Health District
Coshocton County
637 Chestnut Street
Coshocton, Ohio 43812

To the Board:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Coshocton Public Health District, Coshocton County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2024 and 2023, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2023, the District has elected to change its financial presentation to a regulatory cash-basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.
Portsmouth, Ohio
September 11, 2025

Coshocton Public Health District
Coshocton County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024

	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	90,120	62,236	152,356
Fines, Licenses and Permits	2,213	217,038	219,251
Intergovernmental:	336,199	34,808	371,007
Grants	116,443	305,863	422,306
Other	77,479	43,886	121,365
<i>Total Cash Receipts</i>	<u>622,454</u>	<u>663,831</u>	<u>1,286,285</u>
Cash Disbursements			
Current:			
Health:			
Salaries & Fringes	513,334	482,219	995,553
Supplies & Equipment	10,150	33,047	43,197
Contract Services	43,136	43,018	86,154
Other Expenses	155,364	60,888	216,252
Retirement Pay Out	0	28,267	28,267
Remittance Fees	0	47,624	47,624
<i>Total Cash Disbursements</i>	<u>721,984</u>	<u>695,063</u>	<u>1,417,047</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(99,530)</u>	<u>(31,232)</u>	<u>(130,762)</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	19,578	19,578
Transfers Out	(10,000)	(9,578)	(19,578)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(10,000)</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>(109,530)</u>	<u>(21,232)</u>	<u>(130,762)</u>
<i>Fund Cash Balances, January 1</i>	<u>461,942</u>	<u>479,486</u>	<u>941,428</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$352,412</u></u>	<u><u>\$458,254</u></u>	<u><u>\$810,666</u></u>

See accompanying notes to the basic financial statements

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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 District. The 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 6 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, 2024

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:

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.

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

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.

Basis of Accounting

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

Budgetary Process

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

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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.

A summary of 2024 budgetary activity appears in Note 3

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

District employees earn sick and vacation time that can be used for time off. 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 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 District's cash basis of accounting. Lease disbursements are recognized when they are paid.

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.

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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 9.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024, follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,222,681	\$622,454	(\$600,227)
Special Revenue	801,829	683,409	(118,420)
Total	<u>\$2,024,510</u>	<u>\$1,305,863</u>	<u>(\$718,647)</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$988,018	\$733,216	\$254,802
Special Revenue	1,040,385	705,608	334,777
Total	<u>\$2,028,403</u>	<u>\$1,438,824</u>	<u>\$589,579</u>

Note 4– 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.

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 5– 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 6 – Risk Management

The 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 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 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 - \$2,429.70 family coverage, \$810.18 single, \$1,761.12 employee + spouse and \$1,453.29 employee + child/children coverage which represents the entire premium required.

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.

Risk Pool Membership

The District 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

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2024

- 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:

	2024
Cash and investments	\$48,150,572
Actuarial liabilities	\$22,652,556

Note 7 – 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, 2024.

Note 8 – 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 2024, 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 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 9 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	1,232	667	1,899
Total	\$1,232	\$667	\$1,899

Coshocton Public Health District
Coshocton County
Notes to the Financial Statements
For the Year Ended December 31, 2024

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

Note 10 – 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 2024, 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, none was sub-granted to the Coshocton Public Health District through individual grant specific contracts. Nothing was returned to the granting agency in 2024, or spent on-behalf of other governments.

Coshocton Public Health District
Coshocton County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	88,816	59,102	147,918
Fines, Licenses and Permits	1,650	211,233	212,883
Intergovernmental:	306,699	213,356	520,055
Grants	423,543	217,052	640,595
Other	39,530	53,553	93,083
<i>Total Cash Receipts</i>	<u>860,238</u>	<u>754,296</u>	<u>1,614,534</u>
Cash Disbursements			
Current:			
Health:			
Salaries & Fringes	320,741	430,857	751,598
Supplies & Equipment	24,708	38,330	63,038
Contract Services	21,547	40,885	62,432
Other Expenses	112,996	122,768	235,764
Federal Grant Expenses	97,339	0	97,339
Vaccine Expenses	53,553	0	53,553
Workforce Expenses	190,424	0	190,424
Remittance Fees	0	49,551	49,551
Reimbursements	0	8,425	8,425
<i>Total Cash Disbursements</i>	<u>821,308</u>	<u>690,816</u>	<u>1,512,124</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>38,930</u>	<u>63,480</u>	<u>102,410</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	52,925	52,925
Transfers Out	(44,925)	(8,000)	(52,925)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(44,925)</u>	<u>44,925</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>(5,995)</u>	<u>108,405</u>	<u>102,410</u>
<i>Fund Cash Balances, January 1 as restated (Note 11)</i>	<u>467,937</u>	<u>371,081</u>	<u>839,018</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$461,942</u></u>	<u><u>\$479,486</u></u>	<u><u>\$941,428</u></u>

See accompanying notes to the basic financial statements

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.

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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 6 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:

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 District for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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.

Basis of Accounting

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

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

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.

A summary of 2023 budgetary activity appears in Note 3.

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

District employees earn sick and vacation time that can be used for time off. 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 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 District's cash basis of accounting. Lease disbursements are recognized when they are paid.

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.

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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 9.

Note 3 – 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	807,221	127,584
Total	<u>\$1,685,737</u>	<u>\$1,667,459</u>	<u>(\$18,278)</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$980,246	\$898,956	\$81,290
Special Revenue	792,318	714,811	77,507
Total	<u>\$1,772,564</u>	<u>\$1,613,767</u>	<u>\$158,797</u>

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

Note 4 – 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.

Note 5 – 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 6 – Risk Management

The 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 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 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.

Risk Pool Membership

The District 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:

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For the Year Ended December 31, 2023

- 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>2023</u>
Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

Note 7 – 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.

Note 8 – 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 9 – Fund Balances

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:

Coshocton Public Health District
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Notes to the Financial Statements
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Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	32,723	15,995	48,718
Total	\$32,723	\$15,995	\$48,718

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

Note 10 – 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, none was sub-granted to the Coshocton Public Health District through individual grant specific contracts. Nothing was returned to the granting agency in 2023, or spent on-behalf of other governments.

Note 11– Restatement of Beginning Balances

During 2023, the District reclassified Fund 135, District Health Reserve, from General to Special Revenue. The adjustment had the following effects on the Beginning Fund Balances:

	General Fund	Special Revenue
December 31, 2022 Ending Fund Balance	\$ 471,941	\$ 367,077
Reclassification of District Health Reserve Fund	(4,004)	4,004
January 1, 2023 Restated Beginning Fund Balance	<u>\$ 467,937</u>	<u>\$ 371,081</u>



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Coshocton Public Health District
Coshocton County
637 Chestnut Street
Coshocton, Ohio 43812

To the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements of the Coshocton Public Health District, Coshocton County, Ohio (the District) and have issued our report thereon dated September 11, 2025, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and slightly slanted to the right.

BHM CPA Group, Inc.
Portsmouth, Ohio
September 11, 2025

**Coshocton Public Health District
Coshocton County, Ohio**

Summary Schedule of Prior Audit Findings
December 31, 2024 and 2023

Finding Number	Finding Summary	Status	Additional Information
2022-001	Material Weakness – Material errors in the Financial Statement	Corrected	

OHIO AUDITOR OF STATE KEITH FABER



COSHOCTON PUBLIC HEALTH DISTRICT

COSHOCTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 2/3/2026

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov