

***GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2015 & 2014





Dave Yost • Auditor of State

Board Members
General Health District
724 South Seventh Street
Coshocton, Ohio 43812

We have reviewed the *Report of Independent Accountants* of the General Health District, Coshocton County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2014 through December 31, 2015. 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 General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 12, 2016

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**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY
AUDIT REPORT**
For the Years Ended December 31, 2015 and 2014

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COSHOCTON COUNTY
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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

General Health District
Coshocton County
724 South Seventh Street
Coshocton, Ohio 43812

To the District Board of Health

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the General Health District, Coshocton County, Ohio (the District), as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the General Health District, Coshocton County, Ohio, as of December 31, 2015 and 2014, and the respective changes in cash financial position and the respective budgetary comparison for the General, Child and Family Health Services, Women, Infants and Children (WIC), Solid Waste Grant, Public Health Emergency Preparedness and Household Sewage Treatment funds thereof for the years then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

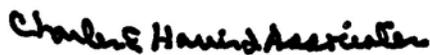
Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2014, the District has elected to change its financial presentation to the cash basis of accounting. We did not modify our opinion regarding this matter.

As Discussed in Note 3 to the financial statements, during the year ended December 31, 2014, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB No. 27*. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2016 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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.



Charles E. Harris & Associates, Inc.
April 29, 2016

GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY

STATEMENT OF NET POSITION - CASH BASIS
December 31, 2015

	Governmental Activities
ASSETS	
Equity in Pooled Cash and Cash Equivalents	\$ 247,605
 TOTAL ASSETS	 \$ 247,605
 NET POSITION	
Restricted for:	
Other Purposes	\$ 181,305
Unrestricted	66,300
 TOTAL NET POSITION	 \$ 247,605

See accompanying notes to the basic financial statements.

GENERAL HEALTH DISTRICT
COSHOCTON COUNTY

STATEMENT OF ACTIVITIES CASH BASIS
For the Year Ended December 31, 2015

	Program Cash Receipts			Net (Disbursements) Receipts & Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants & Contributions	Governmental Activities
Governmental Activities:				
Health	\$ 796,574	\$ 146,315	\$ 486,128	\$ (164,131)
Total Governmental Activities	\$ 796,574	\$ 146,315	\$ 486,128	(164,131)
General Receipts:				
Subdivision Revenue				120,000
Unrestricted Contributions & Donations				53,020
Miscellaneous				2,923
Total General Receipts				175,943
Change in Net Position				11,812
Net position - beginning of year				235,793
Net position - end of year				\$ 247,605

See accompanying notes to the basic financial statements.

**GENERAL HEALTH DISTRICT
COSHOCTON COUNTY**

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Child & Family Health Services Fund	Women, Infants and Children (WIC) Fund	Solid Waste Grant Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Treatment Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Equity in Pooled Cash and Cash Equivalents	\$ 66,300	\$ 26,355	\$ 29,883	\$ 41,658	\$ 15,010	\$ 29,258	\$ 39,141	\$ 247,605
Total Assets	<u>\$ 66,300</u>	<u>\$ 26,355</u>	<u>\$ 29,883</u>	<u>\$ 41,658</u>	<u>\$ 15,010</u>	<u>\$ 29,258</u>	<u>\$ 39,141</u>	<u>\$ 247,605</u>
Fund Balances								
Restricted	\$ -	\$ 26,355	\$ 29,883	\$ 41,658	\$ 15,010	\$ 29,258	\$ 39,141	\$ 181,305
Assigned	4,981	-	-	-	-	-	-	4,981
Unassigned	61,319	-	-	-	-	-	-	61,319
Total Fund Balances	<u>\$ 66,300</u>	<u>\$ 26,355</u>	<u>\$ 29,883</u>	<u>\$ 41,658</u>	<u>\$ 15,010</u>	<u>\$ 29,258</u>	<u>\$ 39,141</u>	<u>\$ 247,605</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Child & Family Services Health Fund	Women, Infants and Children (WIC) Fund	Solid Waste Grant Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Treatment Fund	Other Governmental Funds	Total Governmental Funds
Cash Receipts:								
Subdivision Revenue	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Intergovernmental	56,131	84,310	225,605	40,000	80,082	-	-	486,128
Contributions	-	53,020	-	-	-	-	-	53,020
Fees, Licenses and Permits	18,509	-	-	1,550	-	28,510	71,565	120,134
Charges for Services	660	5,821	-	-	-	19,700	-	26,181
Other	928	562	643	278	244	88	180	2,923
Total Cash Receipts	196,228	143,713	226,248	41,828	80,326	48,298	71,745	808,386
Cash Disbursements:								
Health	160,485	157,264	214,783	70,852	79,655	48,099	65,436	796,574
Total Cash Disbursements	160,485	157,264	214,783	70,852	79,655	48,099	65,436	796,574
Excess of Cash Receipts Over (Under) Cash Disbursements	35,743	(13,551)	11,465	(29,024)	671	199	6,309	11,812
Other financing Receipts/(disbursements):								
Advance-In	31,000	-	16,000	-	15,000	-	-	62,000
Advance-Out	(31,000)	-	(16,000)	-	(15,000)	-	-	(62,000)
Transfer-In	-	-	-	-	-	-	1,500	1,500
Transfer-Out	-	-	-	-	-	(500)	(1,000)	(1,500)
Total Other Financing Receipts /(Disbursements)	-	-	-	-	-	(500)	500	-
Net Change in Fund Balances	35,743	(13,551)	11,465	(29,024)	671	(301)	6,809	11,812
Fund Cash Balance-January 1	30,557	39,906	18,418	70,682	14,339	29,559	32,332	235,793
Fund Cash Balance-December 31	\$ 66,300	\$ 26,355	\$ 29,883	\$ 41,658	\$ 15,010	\$ 29,258	\$ 39,141	\$ 247,605

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Cash Receipts:				
Subdivision Revenue	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Intergovernmental	64,102	58,422	56,131	(2,291)
Fees, Licenses and Permits	16,350	18,510	18,509	(1)
Charges for Services	6,000	6,000	660	(5,340)
Other	-	-	928	928
Total Cash Receipts	<u>206,452</u>	<u>202,932</u>	<u>196,228</u>	<u>(6,704)</u>
Cash Disbursements:				
Salaries	114,855	105,751	94,737	11,014
Employee Fringe Benefits	38,673	37,753	32,531	5,222
Supplies	6,000	6,000	5,889	111
Contract Services	6,700	6,738	4,386	2,352
Travel/Conferences	1,500	1,546	1,448	98
Other Expenses	28,170	30,481	26,475	4,006
Total Disbursements	<u>195,898</u>	<u>188,269</u>	<u>165,466</u>	<u>22,803</u>
Excess of Receipts Over (Under) Disbursements	10,554	14,663	30,762	16,099
Other financing receipts (disbursements):				
Transfer-out	(500)	(500)	(500)	-
Advance-In	-	31,000	31,000	-
Advance-Out	-	(31,000)	(31,000)	-
Total other financing receipts (disbursements)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements	10,054	14,163	30,262	16,099
Fund Balance-January 1	26,781	26,781	26,781	-
Prior Year Encumbrances Appropriated	<u>2,776</u>	<u>2,776</u>	<u>2,776</u>	<u>-</u>
Fund Balance-December 31	<u>\$ 39,611</u>	<u>\$ 43,720</u>	<u>\$ 59,819</u>	<u>\$ 16,099</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Child and Family Health Services Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Cash Receipts:				
Intergovernmental	\$ 72,848	\$ 91,608	\$ 84,310	\$ (7,298)
Charges for Services	5,100	5,100	5,821	721
Contributions	65,000	53,020	53,020	-
Other	-	-	562	562
Total Cash Receipts	<u>142,948</u>	<u>149,728</u>	<u>143,713</u>	<u>(6,015)</u>
Cash Disbursements:				
Salaries	76,360	75,499	74,625	874
Employee Fringe Benefits	22,375	20,982	20,542	440
Supplies	11,785	30,075	25,320	4,755
Equipment	7,600	7,600	7,485	115
Contract Services	25,000	27,000	26,000	1,000
Travel	300	300	146	154
Other Expenses	4,850	6,054	5,141	913
Total Disbursements	<u>148,270</u>	<u>167,510</u>	<u>159,259</u>	<u>8,251</u>
Excess of Receipts Over (Under)				
Disbursements	(5,322)	(17,782)	(15,546)	2,236
Fund Balance-January 1	37,458	37,458	37,458	-
Prior Year Encumbrances Appropriated	<u>2,448</u>	<u>2,448</u>	<u>2,448</u>	<u>-</u>
Fund Balance-December 31	<u>\$34,584</u>	<u>\$22,124 #</u>	<u>\$24,360 #</u>	<u>\$2,236</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Women, Infants and Children (WIC) Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Cash Receipts:				
Intergovernmental	\$ 222,022	\$ 224,022	\$ 225,605	\$ 1,583
Other	-	640	643	3
Total Cash Receipts	<u>222,022</u>	<u>224,662</u>	<u>226,248</u>	<u>1,586</u>
Cash Disbursements:				
Salaries	163,037	163,037	152,611	10,426
Employee Fringe Benefits	55,796	55,796	51,187	4,609
Supplies	8,927	10,603	10,104	499
Total Disbursements	<u>227,760</u>	<u>229,436</u>	<u>213,902</u>	<u>15,534</u>
Excess of Receipts Over (Under)				
Disbursements	(5,738)	(4,774)	12,346	17,120
Other financing receipts (disbursements):				
Transfer-out	-	(3,372)	(3,372)	-
Advance-In	-	16,000	16,000	-
Advance-Out	-	(16,000)	(16,000)	-
Total other financing receipts (disbursements)	<u>-</u>	<u>(3,372)</u>	<u>(3,372)</u>	<u>-</u>
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(5,738)	(8,146)	8,974	17,120
Fund Balance-January 1	7,958	7,958	7,958	-
Prior Year Encumbrances Appropriated	<u>1,054</u>	<u>1,054</u>	<u>1,054</u>	<u>-</u>
Fund Balance-December 31	<u>\$ 3,274</u>	<u>\$ 866</u>	<u>\$ 17,986</u>	<u>\$ 17,120</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Solid Waste Grant Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Cash Receipts:				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Fees, Licenses and Permits	36,400	1,600	1,550	(50)
Other	-	-	278	278
Total Cash Receipts	<u>76,400</u>	<u>41,600</u>	<u>41,828</u>	<u>228</u>
Cash Disbursements:				
Salaries	23,770	23,770	22,754	1,016
Employee Fringe Benefits	19,317	19,317	15,716	3,601
Travel	706	706	682	24
Other Expenses	30,500	32,137	31,700	437
Total Disbursements	<u>74,293</u>	<u>75,930</u>	<u>70,852</u>	<u>5,078</u>
Excess of Receipts Over (Under) Disbursements	2,107	(34,330)	(29,024)	5,306
Fund Balance-January 1	<u>70,682</u>	<u>70,682</u>	<u>70,682</u>	<u>-</u>
Fund Balance-December 31	<u>\$ 72,789</u>	<u>\$ 36,352</u>	<u>\$ 41,658</u>	<u>\$ 5,306</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCKTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Public Health Emergency Prepared (PHEP) Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Cash Receipts:				
Intergovernmental	\$67,233	\$79,847	\$80,082	\$235
Other	0	1,440	244	(1,196)
Total Cash Receipts	<u>67,233</u>	<u>81,287</u>	<u>80,326</u>	<u>(961)</u>
Cash Disbursements:				
Salaries	48,281	48,281	44,886	3,395
Employee Fringe Benefits	15,876	15,876	13,571	2,305
Supplies	2,372	17,673	14,480	3,193
Contract Services	8,310	10,249	10,248	1
Total Disbursements	<u>74,839</u>	<u>92,079</u>	<u>83,185</u>	<u>8,894</u>
Excess of Receipts Over (Under) Disbursements	(7,606)	(10,792)	(2,859)	7,933
Other financing receipts (disbursements):				
Advance-In	-	15,000	15,000	-
Advance-Out	-	(15,000)	(15,000)	-
Total other financing receipts (disbursements)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(7,606)	(10,792)	(2,859)	7,933
Fund Balance-January 1	11,770	11,770	11,770	-
Prior Year Encumbrances Appropriated	<u>2,569</u>	<u>2,569</u>	<u>2,569</u>	<u>-</u>
Fund Balance-December 31	<u>\$6,733</u>	<u>\$3,547</u>	<u>\$11,480</u>	<u>\$7,933</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Household Sewage Treatment Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Cash Receipts:				
Fees, Licenses and Permits	\$ 26,770	\$ 26,770	\$ 28,510	\$ 1,740
Charges for Services	12,000	19,450	19,700	250
Other	-	-	88	88
Total Cash Receipts	38,770	46,220	48,298	2,078
Cash Disbursements:				
Salaries	28,725	36,167	35,639	528
Employee Fringe Benefits	9,607	10,832	9,837	995
Supplies	1,000	1,000	549	451
Equipment	-	694	694	-
Other Expenses	2,500	2,850	2,850	-
Total Disbursements	41,832	51,543	49,569	1,974
Excess of Receipts Over (Under)				
Disbursements	(3,062)	(5,323)	(1,271)	4,052
Other financing receipts (disbursements):				
Transfer-out	-	(500)	(500)	-
Total other financing receipts (disbursements)	-	(500)	(500)	-
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements				
	(3,062)	(5,823)	(1,771)	4,052
Fund Balance-January 1	28,470	28,470	28,470	-
Prior Year Encumbrances Appropriated	1,088	1,088	1,088	-
Fund Balance-December 31	\$26,496	\$23,735	\$27,787	\$4,052

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY

STATEMENT OF NET POSITION - CASH BASIS
December 31, 2014

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 235,793
 TOTAL ASSETS	 235,793
NET POSITION	
Restricted for:	
Other Purposes	206,236
Unrestricted	29,557
 TOTAL NET POSITION	 \$ 235,793

See accompanying notes to the basic financial statements.

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended December 31, 2014**

	Program Cash Receipts			Net (Disbursements) Receipts & Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants & Contributions	Governmental Activities
Governmental Activities:				
Health	\$ 799,915	\$ 213,243	\$ 407,606	\$ (179,066)
Total Governmental Activities	\$ 799,915	\$ 213,243	\$ 407,606	(179,066)
General Receipts:				
Subdivision Revenue				120,000
Grants and Contributions				85,100
Miscellaneous				5,855
Total General Receipts				210,955
Increase (Decrease) in net position				31,889
Net position - beginning of year				203,904
Net position - end of year				\$ 235,793

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	General Fund	Child and Family Hlth Services Fund	Women, Infants and Children (WIC) Fund	Solid Waste Grant Fund	Public Hlth Emergency Preparedness (PHEP) Fund	Household Sewage Treatment Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Equity in Pooled Cash and Cash Equivalents	\$ 30,557	\$ 39,906	\$ 18,418	\$ 70,682	\$ 14,339	\$ 29,559	\$ 32,332	\$ 235,793
Total Assets	<u>\$ 30,557</u>	<u>\$ 39,906</u>	<u>\$ 18,418</u>	<u>\$ 70,682</u>	<u>\$ 14,339</u>	<u>\$ 29,559</u>	<u>\$ 32,332</u>	<u>\$ 235,793</u>
Fund Balances								
Restricted	\$ -	\$ 39,906	\$ 18,418	\$ 70,682	\$ 14,339	\$ 29,559	\$ 32,332	\$ 205,236
Assigned	2,776	-	-	-	-	-	-	2,776
Unassigned	27,781	-	-	-	-	-	-	27,781
Total Fund Balances	<u>\$ 30,557</u>	<u>\$ 39,906</u>	<u>\$ 18,418</u>	<u>\$ 70,682</u>	<u>\$ 14,339</u>	<u>\$ 29,559</u>	<u>\$ 32,332</u>	<u>\$ 235,793</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	General Fund	Child and Family Family Health Services Fund	Women, Infants and Children (WIC) Fund	Solid Waste Grant Fund	Public Hlth Emerg. Prep (PHEP) Fund	Household Sewage Treatment Fund	Other Governmental Funds	Total Governmental Funds
Cash Receipts:								
Subdivision Revenue	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Charges for Services	6,015	6,250	-	-	-	13,200	-	25,465
Fees, Licenses and Permits	17,052	-	-	71,750	-	30,485	68,491	187,778
Intergovernmental	36,427	55,875	188,977	45,799	80,528	-	-	407,606
Contributions	-	85,100	-	-	-	-	-	85,100
Other	1,820	924	1,447	527	577	160	400	5,855
Total Cash Receipts	<u>181,314</u>	<u>148,149</u>	<u>190,424</u>	<u>118,076</u>	<u>81,105</u>	<u>43,845</u>	<u>68,891</u>	<u>831,804</u>
Cash Disbursements:								
Health	185,535	140,210	212,459	88,296	73,923	37,961	61,531	799,915
Total Cash Disbursements	<u>185,535</u>	<u>140,210</u>	<u>212,459</u>	<u>88,296</u>	<u>73,923</u>	<u>37,961</u>	<u>61,531</u>	<u>799,915</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	(4,221)	7,939	(22,035)	29,780	7,182	5,884	7,360	31,889
Other financing receipts/(disbursements):								
Advance-In	13,000	-	-	-	-	-	-	13,000
Advance-Out	-	-	-	-	(13,000)	-	-	(13,000)
Transfer-In	-	-	-	-	-	-	3,000	3,000
Transfer-Out	-	-	-	-	-	(1,000)	(2,000)	(3,000)
Total Other financing receipts/(disbursements):	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,000)</u>	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>
Net Change in Fund Balances	8,779	7,939	(22,035)	29,780	(5,818)	4,884	8,360	31,889
Fund Cash Balance-January 1	21,778	31,967	40,453	40,902	20,157	24,675	23,972	203,904
Fund Cash Balance-December 31	<u>\$ 30,557</u>	<u>\$ 39,906</u>	<u>\$ 18,418</u>	<u>\$ 70,682</u>	<u>\$ 14,339</u>	<u>\$ 29,559</u>	<u>\$ 32,332</u>	<u>\$ 235,793</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cash Receipts:				
Subdivision Revenue	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Charges for Services	5,000	6,000	6,015	15
Fees, Licenses and Permits	18,000	16,350	17,052	702
Intergovernmental	29,877	37,245	36,427	(818)
Other Revenue	-	1,839	1,820	(19)
Total Cash Receipts	172,877	181,434	181,314	(120)
Cash Disbursements:				
Salaries	100,939	105,323	105,074	249
Employee Fringe Benefits	37,893	41,305	37,740	3,565
Supplies	5,000	6,462	5,645	817
Contract Services	6,700	7,019	5,840	1,179
Travel/Conferences	2,000	2,182	1,358	824
Other Expenses	35,243	37,844	32,654	5,190
Total Disbursements	187,775	200,135	188,311	11,824
Excess of Receipts Over (Under)				
Disbursements	(14,898)	(18,701)	(6,997)	11,704
Other financing receipts (disbursements):				
Transfer-out	-	(1,000)	(1,000)	-
Advance-In	-	13,000	13,000	-
Total other financing receipts (disbursements)	-	12,000	12,000	-
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements				
	(14,898)	(6,701)	5,003	11,704
Fund Balance-January 1	21,778	21,778	21,778	-
Prior Year Encumbrances Appropriated	3,344	3,344	3,344	-
Fund Balance-December 31	\$ 6,880	\$ 15,077	\$ 26,781	\$ 11,704

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budget Basis)
Child and Family Health Services Fund
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Cash Receipts:				
Charges for Services	\$ 8,650	\$ 5,410	\$ 6,250	\$ 840
Intergovernmental	91,784	56,390	55,875	(515)
Contributions	40,000	84,799	85,100	301
Other Revenue	<u>-</u>	<u>924</u>	<u>924</u>	<u>-</u>
Total Cash Receipts	<u>140,434</u>	<u>147,523</u>	<u>148,149</u>	<u>626</u>
Cash Disbursements:				
Salaries	97,682	89,728	87,618	2,110
Employee Fringe Benefits	26,365	26,365	23,057	3,308
Supplies	16,545	16,545	16,366	179
Equipment	-	1,000	-	1,000
Contract Services	14,500	12,454	12,197	257
Travel	300	300	146	154
Other Expenses	<u>3,500</u>	<u>3,540</u>	<u>3,274</u>	<u>266</u>
Total Disbursements	<u>158,892</u>	<u>149,932</u>	<u>142,658</u>	<u>7,274</u>
Excess of Receipts Over (Under)				
Disbursements	(18,458)	(2,409)	5,491	7,900
Fund Balance-January 1	31,967	31,967	31,967	-
Prior Year Encumbrances Appropriated	<u>40</u>	<u>40</u>	<u>40</u>	<u>-</u>
Fund Balance-December 31	<u>\$ 13,509</u>	<u>\$ 29,558</u>	<u>\$ 37,458</u>	<u>\$ 7,900</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Women, Infants and Children (WIC) Fund
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Cash Receipts:				
Intergovernmental	\$ 213,535	\$ 189,204	\$ 188,977	\$ (227)
Other Revenue	-	1,447	1,447	-
Total Revenues	213,535	190,651	190,424	(227)
Cash Disbursements:				
Salaries	155,972	155,772	149,975	5,797
Employee Fringe Benefits	52,463	51,251	49,449	1,802
Supplies	9,369	10,815	10,262	553
Equipment	-	3,826	3,826	-
Total Disbursements	217,804	221,664	213,513	8,151
Excess of Receipts Over (Under) Disbursements	(4,269)	(31,013)	(23,089)	7,925
Other financing receipts (disbursements):				
Transfer-out	-	(1,839)	(1,839)	-
Total other financing receipts (disbursements)	-	(1,839)	(1,839)	-
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(4,269)	(32,852)	(24,928)	7,925
Fund Balance-January 1	32,886	32,886	32,886	-
Fund Balance-December 31	\$ 28,617	\$ 34	\$ 7,958	\$ 7,925

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Solid Waste Grant Fund
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cash Receipts:				
Licenses and Permits	\$ 35,000	\$ 71,200	\$ 71,750	\$ 550
Intergovernmental	45,799	45,799	45,799	-
Other Revenue	-	526	527	1
Total Revenues	80,799	117,525	118,076	551
Cash Disbursements:				
Salaries	34,295	32,831	32,010	821
Employee Fringe Benefits	14,101	18,065	16,365	1,700
Supplies	500	-	-	-
Travel	2,500	1,551	1,551	-
Other Expense	38,000	45,400	38,369	7,031
Total Disbursements	89,396	97,847	88,295	9,552
Excess of Receipts Over (Under)				
Disbursements	(8,597)	19,678	29,781	10,103
Fund Balance-January 1	40,851	40,851	40,851	-
Prior Year Encumbrances Appropriated	50	50	50	-
Fund Balance-December 31	\$ 32,304	\$ 60,579	\$ 70,682	\$ 10,103

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Public Health Emergency Preparedness Fund
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Cash Receipts:				
Intergovernmental	\$ 72,061	\$ 80,527	\$ 80,528	\$ 1
Other Revenue	<u>-</u>	<u>577</u>	<u>577</u>	<u>-</u>
Total Revenues	<u>72,061</u>	<u>81,104</u>	<u>81,105</u>	<u>1</u>
Cash Disbursements:				
Salaries	45,267	49,967	45,691	4,276
Employee Fringe Benefits	15,483	16,740	14,745	1,995
Supplies	2,372	4,592	4,287	305
Contract Services	9,424	11,769	11,769	-
Total Disbursements	<u>72,546</u>	<u>83,068</u>	<u>76,492</u>	<u>6,576</u>
Excess of Receipts Over (Under) Disbursements	(485)	(1,964)	4,613	6,577
Other financing receipts (disbursements):				
Advance-Out	<u>-</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>-</u>
Total other financing receipts (disbursements)	<u>-</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>-</u>
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(485)	(14,964)	(8,387)	6,577
Fund Balance-January 1	<u>20,157</u>	<u>20,157</u>	<u>20,157</u>	<u>-</u>
Fund Balance-December 31	<u>\$ 19,672</u>	<u>\$ 5,193</u>	<u>\$ 11,770</u>	<u>\$ 6,577</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT
COSHOCOTON COUNTY**

Schedule of Revenues, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Household Sewage Treatment Fund
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cash Receipts:				
Licenses and Permits	\$ 24,885	\$ 27,720	\$ 30,485	\$ 2,765
Charges for Services	5,000	13,100	13,200	100
Other Revenue	-	159	160	1
Total Revenues	29,885	40,979	43,845	2,866
Cash Disbursements:				
Salaries	29,442	29,478	29,478	-
Employee Fringe Benefits	5,532	8,532	6,713	1,819
Supplies	1,000	964	720	244
Equipment	1,000	713	713	-
Other Expense	2,000	2,200	1,425	775
Total Disbursements	38,974	41,887	39,049	2,838
Excess of Receipts Over (Under) Disbursements	(9,089)	(908)	4,796	5,704
Other financing receipts (disbursements):				
Transfer-out	-	(1,000)	(1,000)	-
Total other financing receipts (disbursements)	-	(1,000)	(1,000)	-
Excess of Cash Receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(9,089)	(1,908)	3,796	5,704
Fund Balance-January 1	24,474	24,474	24,474	-
Prior Year Encumbrances Appropriated	200	200	200	-
Fund Balance-December 31	\$ 15,585	\$ 22,766	\$ 28,470	\$ 5,704

See accompanying notes to the basic financial statements

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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 composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District 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, immunization 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 9 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 Health District's management believes these financial statements present all activities for which the Health District is financially accountable.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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 the cash basis of accounting. Following are the more significant of the Health 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 District as a whole. These statements include the financial activities of the primary government.

The Statement of Net Position presents the financial condition 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. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. 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 this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor 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 District utilizes the governmental category of funds.

Governmental Funds Governmental funds are those through which most governmental functions of the District are financed. The following are the District’s major governmental funds:

General The general fund accounts for and reports 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.

Coshocton County General Health District

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

Child and Family Health Services Fund This is a combination of federal and state grant funds used to fund services for well children and pregnant women. Patient fees and charitable donations also help this fund with revenues for the Maternal and Child Health Center.

Women, Infants and Children (WIC) Fund This fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program.

Solid Waste Grant Fund This fund is used to account for permits issued and grants from the Four County Solid Waste District.

Public Health Emergency Preparedness (PHEP) Fund This is a federal grant fund used to assure the District is prepared for any public health emergencies, both natural and man-made.

Household Sewage Treatment Fund This fund is used to account for the use and receipt of sewage treatment systems fees for various permits and duties authorized by Ohio R.C. 3718 as well as lot/split review fees and occasional state EPA grants.

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

Basis of Accounting

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Budgetary Process

The District is required by Ohio Revised Code Section 3709.28 to file an annual budget with the county auditor. The District adopts an appropriation measure and estimates revenues for the ensuing year and submits these estimates to the county auditor by April 1. The auditor submits this to the Budget Commission for review, modification, or approval. The District's Board and County Budget Commission approve any changes made to these estimates during the year. The District filed the required budgets with their administrative agent for 2014 and 2015.

All funds are legally required to be budgeted and appropriated (except certain agency funds). The major documents prepared are the appropriations measure, and certificate of estimated resources, both of which are prepared on the budgetary basis of accounting. The appropriations measure demonstrates a need for existing or increased assessments to the townships and villages within the District. The certificate of estimated resources establishes a limit on the amount the District may appropriate.

The appropriations resolution is the District's authorization to spend resources and set limits on disbursements plus encumbrances at the level of control selected by the District. The legal level of control has been established at the object level for the General Fund and at the fund level for all other funds.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the District Fiscal Officer. The amounts reported in the original budget on the budgetary statements reflect the amounts on the certificate of estimated resources 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 resources in effect at the time final appropriations were passed by the District.

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 budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the District during the year.

Cash and Investments

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the county's cash and investment pool, and are valued at the County Treasurer's reported carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County. The District's carrying amount of cash on deposit with the County at December 31, 2015, was \$247,605 and at December 31, 2014, was \$235,793. 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 advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities 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.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 10 and 11, the employer contributions include portions for pension benefits and for postretirement health care benefits.

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.

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.

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 of Health 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 Board of Health or a Health District official delegated that authority by resolution, or by State Statute.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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.

Interfund Transactions

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 – Change in Basis of Accounting / Accounting Principle

Last year the District reported fund financial statements by fund type using the regulatory basis of accounting as prescribed by the State Auditor's Office. This year the District has implemented the cash basis of accounting described in Note 2. The fund financial statements now present each major fund in a separate column with nonmajor funds aggregated and presented in a single column, rather than a column for each fund type.

For 2015, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*. GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had no effect on the net position of the District.

Note 4 - 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 Cash Receipts, Disbursements and Changes in Cash Basis Fund Balance – Budget and Actual – Budget Basis presented for the General, Child and Family Health Services, Solid Waste Grant, Public Health Emergency Preparedness and Household Sewage Treatment funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than restricted, committed or assigned fund balance (cash basis). There were encumbrances at December 31, 2014 and 2015.

The following table summarizes the adjustments necessary to reconcile the cash basis statements to the budgetary basis statements for the General, Child & Family Health, WIC, Household Sewage Treatment and Public Health Emergency Preparedness funds. There is no difference between the budgetary basis and the cash basis for the Solid Waste Grant fund during either year.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

For the Year Ended December 31, 2015

	General Fund	Child & Family Health Services	Women's Infants & Children (WIC)	Household Sewage Treatment	Public Hlth Emergency Preparednes
Fund Balance, Cash Accounting Basis	\$ 66,300	\$ 26,355	\$ 29,883	\$ 29,258	\$15,010
Year-end Encumbrances	(4,981)	(1,995)	(223)	(1,471)	(3,530)
Perspective Difference:					
Net activity of Fund Reclassified:					
Dist. Health Reserve	(1,500)	-	-	-	-
WIC Reserve	=	=	(11,674)	=	=
Fund Balance Budget Basis	<u>\$ 59,819</u>	<u>\$ 24,360</u>	<u>17,986</u>	<u>\$ 27,787</u>	<u>\$ 11,480</u>

For the Year Ended December 31, 2014

	General Fund	Child & Family Health Services	Women's Infants & Children (WIC)	Household Sewage Treatment	Public Hlth Emergency Preparednes
Fund Balance, Cash Accounting Basis	\$ 30,557	\$ 39,906	\$ 18,418	\$ 29,559	\$14,339
Year-end Encumbrances	(2,776)	(2,448)	(1,054)	(1,089)	(2,569)
Perspective Difference:					
Net activity of Fund Reclassified:					
Dist. Health Reserve	(1,000)	-	-	-	-
WIC Reserve	=	=	(9,406)	=	=
Fund Balance Budget Basis	<u>\$ 26,781</u>	<u>\$ 37,458</u>	<u>\$ 7,958</u>	<u>\$ 28,470</u>	<u>\$ 11,770</u>

Note 6 - Intergovernmental

The County apportions the excess of the District's appropriations over 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 subdivision revenue.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Note 7 – Interfund Receivables/Payables

Interfund balances at December 31, 2015, consisted of the following individual fund receivables and payables:

	Advance to Other Funds	Advance from Other Funds
Major Funds		
General fund	\$12,000	
Public Health Emergency Preparedness fund		12,000
<i>Total Governmental Activities</i>	12,000	12,000
Total	\$12,000	\$12,000

Interfund balances at December 31, 2015, consisted of \$12,000 advanced from the General fund to the Public Health Emergency Preparedness fund to provide working capital for operations. This advance was made prior to January of 2014 and has been extended by the Board as of December 31, 2015.

Note 8 - Risk Management

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

The District insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The District provides for employee health insurance through the Coshocton County Commissioners. The county’s Self-Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee. The District’s required contribution for its employees’ health insurance coverage to the county for the years ended December 31, 2015, 2014 and 2013 were \$82,832, \$75,322 and \$64,769 respectively. The full amount has been contributed for 2015, 2014 and 2013.

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 Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members’ deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2014, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2013 and 2014 (the latest information available):

	<u>2013</u>	<u>2014</u>
Assets	\$34,411,883	\$35,402,177
Liabilities	<u>(12,760,194)</u>	<u>(12,363,257)</u>
Net Position	<u>\$21,651,689</u>	<u>\$23,038,920</u>

At December 31, 2013 and 2014, respectively, the liabilities above include approximately \$11.6 million and \$11.1 million of estimated incurred claims payable. The assets above also include approximately \$11.1 million and \$10.8 million of unpaid claims to be billed. The Pool's membership increased from 475 members in 2013 to 488 members in 2014. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2014, the District's share of these unpaid claims collectible in future years is approximately \$4,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2013</u>	<u>2014</u>
\$6,376	\$6,450

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Note 9 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. District employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. 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 www.opers.org, 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 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 plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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	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	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

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.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

When a benefit recipient has received benefits for 12 months, 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. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	<u>State and Local</u>
2014 and 2015 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
2014 and 2015 Actual Contribution Rates	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	<u>2.0</u>
Total Employer	<u>14.0 %</u>
Employee	<u>10.0 %</u>

* 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.

The District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2015, 2014 and 2013 were \$62,434, \$67,498 and \$77,909, respectively. The full amount has been contributed for 2015, 2014 and 2013.

Note 10 - Postemployment Benefits

Ohio Public Employees Retirement System

A. Plan Description

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 two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. 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 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

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.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

B. Funding Policy

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. 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 2015 and 2014, the District contributed at a rate of 14.00% of earnable salary for state and local employees. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund the OPEB Plan.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. 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 to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

Actual employer contributions which were used to fund postemployment benefits for the years ended December 31, 2015, 2014, and 2013 were \$8,919, \$9,642 and \$5,564 respectively, 100% has been contributed for 2015, 2014, and 2013.

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Note 11 – Fund Balances

Fund balance is classified as nonspendable, 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, 2015.

Fund Balances	General Fund	Child & Family Health Services Fund	Women, Infants and Children WIC Fund	Solid Waste Grant Fund	Public Health Emerg Prepared -ness Fund	Household Sewage Treatment Fund	Other Govt'l Funds	Total
Restricted for:								
WIC	\$-	\$ -	\$29,883	\$ -	\$ -	\$ -	\$ -	\$ 29,883
Child & Family Hlth Fund	-	26,355	-	-	-	-	-	26,355
Solid Waste	-	-	-	41,658	-	-	-	41,658
Public Health Emergency	-	-	-	-	15,010	-	-	15,010
Environmental Reserve	-	-	-	-	-	-	4,500	4,500
Household Sewage Treat	-	-	-	-	-	29,258	-	29,258
Swimming Pool	-	-	-	-	-	-	1,930	1,930
Water	-	-	-	-	-	-	13,890	13,890
DH Construction & Demo	-	-	-	-	-	-	1,754	1,754
Campground	-	-	-	-	-	-	4,190	4,190
Food Service	-	-	-	-	-	-	12,877	12,877
Total Restricted	<u>-</u>	<u>26,355</u>	<u>29,883</u>	<u>41,658</u>	<u>15,010</u>	<u>29,258</u>	<u>39,141</u>	<u>181,305</u>
Assigned for:								
Operating Expense	<u>\$4,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,981</u>
Total Assigned	<u>4,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,981</u>
Unassigned	<u>61,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,319</u>
Total Fund Balances	<u>\$66,300</u>	<u>\$26,355</u>	<u>\$ 29,883</u>	<u>\$ 41,658</u>	<u>\$ 15,010</u>	<u>\$ 29,258</u>	<u>39,141</u>	<u>247,605</u>

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Fund Balances for year-end December 31, 2014.

Fund Balances	District Health Fund	Child & Family Health Fund	Women, Infants and Children WIC Fund	Solid Waste Grant Fund	Public Health Emerg Prep Fund	Household Sewage Treatment Fund	Other Govt'l Funds	Total
Restricted for:								
WIC	\$-	\$ -	\$18,418	\$ -	\$ -	\$ -	\$ -	\$18,418
Child & Family Hlth Fund	-	39,906	-	-	-	-	-	39,906
Solid Waste	-	-	-	70,682	-	-	-	70,682
Public Health Emergency	-	-	-	-	14,339	-	-	14,339
Environmental Reserve	-	-	-	-	-	-	3,000	3,000
Household Sewage Treat	-	-	-	-	-	29,559	-	29,559
Swimming Pool	-	-	-	-	-	-	2,054	2,054
Water	-	-	-	-	-	-	9,942	9,942
DH Construction & Demo	-	-	-	-	-	-	3,568	3,568
Campground	-	-	-	-	-	-	4,534	4,534
Food Service	-	-	-	-	-	-	9,234	9,234
Total Restricted	<u>-</u>	<u>39,906</u>	<u>18,418</u>	<u>70,682</u>	<u>14,339</u>	<u>29,559</u>	<u>32,332</u>	<u>205,236</u>
Assigned for:								
Operating Expense	\$2,776	=	=	=	=	=	=	2,776
Total Assigned	<u>2,776</u>	=	=	=	=	=	=	<u>2,776</u>
Unassigned	<u>27,781</u>	=	=	=	=	=	=	<u>27,781</u>
Total Fund Balances	<u>\$30,557</u>	<u>\$39,906</u>	<u>\$18,418</u>	<u>\$70,682</u>	<u>\$14,339</u>	<u>\$29,559</u>	<u>\$32,332</u>	<u>\$235,793</u>

Note 12 - Interfund Transfers

Following is a summary of transfers in and out of all funds for 2014:

Fund	Transfer In	Transfer Out
Water System Fund	\$ 0	\$ 1,000
Food Service Fund	0	1,000
Household Sewage Treatment Fund	0	1,000
Environmental Health Reserve Fund	3,000	0
Totals	<u>\$ 3,000</u>	<u>\$ 3,000</u>

Coshocton County General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

Following is a summary of transfers in and out of all funds for 2015:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Water System Fund	0	500
Food Service Fund	0	500
Household Sewage Treatment Fund	0	500
Environmental Health Reserve Fund	<u>1,500</u>	<u>0</u>
Totals	<u>\$ 1,500</u>	<u>\$ 1,500</u>

Transfers represent the allocation of unrestricted receipts collected in the Water, Food and Household Sewage Treatment funds to the Environmental Health Reserve fund to provide funding for the future retirement of employees.

Note 13 – 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.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

General Health District
Coshocton County
724 South Seventh Street
Coshocton, Ohio 43812

To the District Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the General Health District, Coshocton County (the District), as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 29, 2016, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles. We also noted the District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and changed to the cash basis of accounting.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. 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.

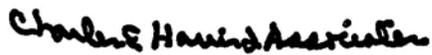
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies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

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
April 29, 2016

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report as of December 31, 2013 and 2012 reported no material citations or recommendations.



Dave Yost • Auditor of State

COSHOCTON GENERAL HEALTH DISTRICT

COSHOCTON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 26, 2016**