



**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

TABLE OF CONTENTS

| TITLE | PAGE |
|---|-------------|
| Report of Independent Accountants | 1 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances All Governmental Fund Types For the Year Ended December 31, 2000 | 3 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances All Governmental Fund Types For the Year Ended December 31, 1999 | 4 |
| Notes to the Financial Statements | 5 |
| Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> | 11 |

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Coshocton County Family and Children First Council
Coshocton County
1410 Walnut Street
Coshocton, Ohio 43812

To the Executive Committee:

We have audited the accompanying financial statements of Coshocton County Family and Children First Council, Coshocton County, Ohio, (the Council) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Council prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Council as of December 31, 2000 and 1999, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2001 on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in conjunction with *Government Auditing Standards* and should be read in conjunction with this report in considering the result of our audits.

This report is intended solely for the information and use of the audit committee, management, the Executive Committee and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

August 24, 2001

This page intentionally left blank.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Local | \$49,100 | \$0 | \$49,100 |
| Intergovernmental Receipts | 85,453 | 46,999 | 132,452 |
| Miscellaneous | 450 | | 450 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 135,003 | 46,999 | 182,002 |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries | 51,445 | | 51,445 |
| Supplies | 5,855 | 106 | 5,961 |
| Contract Services | 98,361 | 83,648 | 182,009 |
| Other | 5,963 | 4,142 | 10,105 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | 161,624 | 87,896 | 249,520 |
| Total Cash Receipts Under Cash Disbursements | <hr/> (26,621) | <hr/> (40,897) | <hr/> (67,518) |
| Fund Cash Balances, January 1 | <hr/> 80,231 | <hr/> 55,788 | <hr/> 136,019 |
| Fund Cash Balances, December 31 | <hr/> \$53,610 | <hr/> \$14,891 | <hr/> \$68,501 |

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

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>Governmental Fund Types</u> | | Totals |
|---|--------------------------------|-----------------------------|------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>(Memorandum Only)</u> |
| Cash Receipts: | | | |
| Local | \$42,606 | | \$42,606 |
| Intergovernmental Receipts | 92,653 | \$140,527 | 233,180 |
| Miscellaneous | 3,089 | 416 | 3,505 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 138,348 | 140,943 | 279,291 |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries | 43,688 | | 43,688 |
| Supplies | 4,285 | 533 | 4,818 |
| Contract Services | 21,233 | 62,019 | 83,252 |
| Other | 5,208 | 26,262 | 31,470 |
| Travel | | 132 | 132 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | 74,414 | 88,946 | 163,360 |
| Total Cash Receipts Over Cash Disbursements | <hr/> | <hr/> | <hr/> |
| | 63,934 | 51,997 | 115,931 |
| Fund Cash Balances, January 1 | <hr/> | <hr/> | <hr/> |
| | 16,297 | 3,791 | 20,088 |
| Fund Cash Balances, December 31 | <hr/> \$80,231 <hr/> | <hr/> \$55,788 <hr/> | <hr/> \$136,019 <hr/> |

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

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Section 121.37, Ohio Revised Code, created the Ohio Family and Children First Cabinet Council and permitted counties to establish County Family and Children First Councils. Statutory membership of a county council consists of the following individuals:

1. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
2. The health commissioner of the board of health of each city or general health district in the county, or their designees;
3. The director of the county department of human services;
4. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code;
5. The superintendent of the county board of mental retardation and developmental disabilities;
6. The county's juvenile court judge senior in service;
7. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
8. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the largest city in the county;
10. The chair of the board of county commissioners, or an individual designated by the board;
11. A representative of the regional office of the department of youth services;
12. A representative of the county's head start agencies, as defined in section 3301.31 of the Revised Code;
13. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986"; and
14. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to 20 percent of the council's remaining membership. In addition, a County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Description of the Entity (Continued)

A county council's statutory responsibilities include the following:

1. Refer to the cabinet council those children for whom the council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;
4. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
5. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
6. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Coshocton County Board of Mental Retardation and Developmental Disabilities serves as administrative agent for the Coshocton County Family and Children First Council (Council) and the Coshocton County Auditor serves as fiscal agent for the Council.

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

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Cash

As required by the Ohio Revised Code, the Council's cash is held and invested by the Coshocton County Treasurer, who is the custodian for Council monies. The Council's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

The Council uses fund accounting to segregate resources restricted as to use. The Council classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

The Wellness Block Grant Fund is used to account for grant monies for services relating to teen pregnancy prevention.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually. The Council must file the budget with its administrative agent, the County Auditor, and the Board of County Commissioners.

A summary of 2000 and 1999 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Council.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2000 and 1999 follows:

| 2000 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$60,000 | \$135,003 | \$75,003 |
| Special Revenue | 90,000 | 46,999 | (43,001) |
| Total | \$150,000 | \$182,002 | \$32,002 |

| 2000 Budgeted vs. Actual Expenditures | | | |
|---------------------------------------|----------------------------|---------------------------|------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$77,400 | \$161,624 | (\$84,224) |
| Special Revenue | 92,500 | 87,896 | 4,604 |
| Total | \$169,900 | \$249,520 | (\$79,620) |

| 1999 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$60,000 | \$138,348 | \$78,348 |
| Special Revenue | 0 | 140,943 | 140,943 |
| Total | \$60,000 | \$279,291 | \$219,291 |

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

| 1999 Budgeted vs. Actual Expenditures | | | |
|---------------------------------------|----------------------------|---------------------------|------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$64,000 | \$74,414 | (\$10,414) |
| Special Revenue | 90,000 | 88,946 | 1,054 |
| Total | \$154,000 | \$163,360 | (\$9,360) |

3. RETIREMENT SYSTEM

The Council contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer plan, for the Council Coordinator. These plans provide retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS.

For 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. Contribution rates are also prescribed by the Ohio Revised Code. The Council contributed an amount equal to 10.84% for 2000 and 13.55% for 1999 of participants' gross salaries. The Council has paid all contributions required through December 31, 2000.

4. RISK MANAGEMENT

The Council is insured through Coshocton County. Coshocton County has obtained commercial insurance for comprehensive property and general liability risks.

The Council also provides health insurance and dental and life coverage to the full-time employee through Coshocton County.

5. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Coshocton County Family and Children First Council
Coshocton County
1410 Walnut Street
Coshocton, Ohio 43812

To the Executive Committee:

We have audited the accompanying financial statements of Coshocton County Family and Children First Council, Coshocton County, Ohio, (the Council) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 24, 2001. We conducted our audits in accordance with 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.

Compliance

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Council in a separate letter dated August 24, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, and the Executive Committee, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

August 24, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL

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
OCTOBER 2, 2001**