



**Auditor of State
Betty Montgomery**

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Alternatives for Children and Teens
Franklin County
42 East Gay Street, Suite 1600
Columbus, Ohio 43215

To the Board of Trustees:

We have audited the accompanying general-purpose financial statements of Alternatives for Children and Teens, Franklin County, Ohio, (ACT) as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of ACT's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit 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 audit 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 audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Alternatives for Children and Teens, Franklin County, Ohio, as of June 30, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2003, on our consideration of ACT'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 accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery
Auditor of State**

December 19, 2003

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**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2003**

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long-term Obligations</u>	
ASSETS AND OTHER DEBITS					
Cash and Investments	\$2,242,265	-	-	-	2,242,265
Due From Other Governments	15,000	-	-	-	15,000
Prepaid Items	2,197	-	-	-	2,197
Fixed Assets	-	-	12,222	-	12,222
Amount to be Provided	-	-	-	8,109	8,109
TOTAL ASSETS AND OTHER DEBITS	2,259,462	-	12,222	8,109	2,279,793
LIABILITIES					
Accounts Payable	843,403	-	-	-	843,403
Accrued Payroll	2,650	-	-	-	2,650
Compensated Absences	-	-	-	8,109	8,109
Deferred Revenue	15,000	-	-	-	15,000
TOTAL LIABILITIES	861,053	-	-	8,109	869,162
FUND EQUITY AND OTHER CREDITS					
Investment in General Fixed Assets	-	-	12,222	-	12,222
Reserved	703,344	-	-	-	703,344
Unreserved	695,065	-	-	-	695,065
TOTAL FUND BALANCE	1,398,409	-	-	-	1,398,409
TOTAL EQUITY AND OTHER CREDITS	1,398,409	-	12,222	-	1,410,631
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$2,259,462	-	12,222	8,109	2,279,793

See accompanying notes to the general purpose financial statements.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
REVENUES:			
Ohio Department of Mental Health	\$876,838	-	876,838
Federal Block Grant	-	102,688	102,688
Interest Income	23,595	-	23,595
Other	50	-	50
CMAF Grant Income	15,000	-	15,000
TOTAL REVENUES	<u>915,483</u>	<u>102,688</u>	<u>1,018,171</u>
EXPENDITURES:			
Health and Welfare			
Hospitalization	293,688	-	293,688
Community Alternative Allocations	363,686	102,688	466,374
Total Health and Welfare	<u>657,374</u>	<u>102,688</u>	<u>760,062</u>
Management and Support Services:			
Office Operations	152,605	-	152,605
Community Distributions	549,440	-	549,440
Total Management and Support	<u>702,045</u>	<u>-</u>	<u>702,045</u>
TOTAL EXPENDITURES	<u>1,359,419</u>	<u>102,688</u>	<u>1,462,107</u>
Excess of Revenues over Expenditures	(443,936)	-	(443,936)
Fund Balance at Beginning of Year (Restated see Note 9)	<u>1,842,345</u>	-	<u>1,842,345</u>
Fund Balance at End of Year	<u><u>\$1,398,409</u></u>	<u>-</u>	<u><u>1,398,409</u></u>

See accompanying notes to the general purpose financial statements.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

On August 25, 1988, Alternative Care for Teens, Inc. was incorporated as an Ohio nonprofit corporation. The Corporation was created by the Organizing Members for the purpose of acting in a coordinated and cooperative fashion in providing care for severely emotionally disturbed adolescents. Since its incorporation, the entity has pursued those purposes. In December of 1992 the Corporation desired to restructure the operations and pursue its operations and purposes through a Council of Government organized under Section 167 of the Ohio Revised Code.

Alternative Care for Teens now continues as Alternatives for Children and Teens (ACT). ACT still focuses on serving the needs of children and youth in Central Ohio but has also expanded its role to inter-Board planning and expanded stabilization services.

The ACT Board is made up of six Mental Health Boards which cover thirteen counties. The six boards are: Crawford-Marion, Delaware-Morrow, Fairfield, Franklin, Licking-Knox, and Paint Valley. The thirteen counties are: Crawford, Delaware, Fairfield, Fayette, Franklin, Highland, Knox, Licking, Marion, Morrow, Pickaway, Pike, and Ross.

ACT services and funding are available for hospital care for children and teens needing stabilization due to an acute psychiatric emergency, placing them at eminent risk of substantial harm to themselves or others. In addition, ACT also provides funding to the participating Boards for Community Alternative programs for the troubled children and teens.

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

B. Basis of Accounting

The modified accrual basis of accounting is followed for governmental funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the period in which the fund liability is incurred, except for the cost of accumulated unpaid vacation and sick leave which is reported in the general long-term obligations account group.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the ACT, available means expected to be received within sixty days of year-end.

Non-exchange transactions, in which ACT receives value without directly giving equal value in return, included grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements included timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which ACT must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to ACT on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting (Continued)

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis of accounting, receivables that will not be collected within available period have also been reported as deferred revenue.

C. Revenues

ACT receives its funding through the Ohio Department of Mental Health (ODMH) through two separate grants. The first grant which makes up approximately 86% of the total receipts is state funding that is used for operational expenses, hospitalization, and the remainder is allocated to the participating boards for community alternative services. The second source of funding is a Federal Block Grant, CFDA 93.958, which is also received through ODMH. The federal funding can only be used for community alternatives.

D. Cash and Investments

Monies received by ACT are pooled in a central bank account. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

E. Fund Accounting

The financial statements of ACT have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

ACT uses funds and account groups to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Fund accounting is designed to demonstrate legal compliance and to aid financial management. The following funds and account groups are used by ACT.

Governmental Funds:

Governmental funds are those through which ACT's functions are financed. The acquisition, use and balances of ACT's expendable financial resources and the related liabilities are accounted for through governmental funds. The following are ACT's governmental fund 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.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

Governmental Funds (Continued)

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes.

Federal Block Grant Fund - This fund accounts for the Federal Block Grant receipts and expenditures.

Account Groups:

1. General Fixed Asset Account Group

This account group is established to account for all general fixed assets of ACT.

2. General Long Term Obligations Account Group

This account group is established to account for all long-term obligations of ACT.

F. Budgetary Process

ACT adopts an annual budget to monitor its financial activity. However, this budget is not restricted by force of law.

G. Property, Plant and Equipment

General fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year in the General Fixed Asset Account Group. Contributed fixed assets are recorded at their fair market value as of the date donated. No depreciation is recognized for assets in the account group.

H. Unpaid Vacation and Sick Leave

Vested and accumulated vacation and sick leave that is expected to be liquidated with expendable financial resources is reported as an expenditure and a fund liability of its respective governmental fund. Amounts of vested and accumulated vacation and sick leave that are not expected to be liquidated with expendable financial resources are reported in the General Long Term Obligation Account Group. No expenditure is reported for these amounts.

ACT follows GASB No. 16, *Accounting for Compensated Absences*, which requires that a liability be accrued for sick leave if it is probable that the employees will be compensated through cash payment. Upon separation or termination, ACT employees are paid 100% of their vacation accumulated balances and 50% of their sick leave accumulated balances.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fund Balance Reserve

ACT records a reserve for the portion of fund equity to account for funds administered by ACT on behalf of Franklin County based on criteria developed in conjunction with the Franklin County ADAMH Board and on jointly agreed upon plans for the use of the funds. These funds are to be used for children that do not meet the strict guidelines established by ACT, but still require hospital care. The allocation of these funds is approved and administered by ACT. The amount reserved is \$234,826.

ACT also records a reserve for the portion of fund equity to account for hospital funds held for the participating ADAMH's Boards. Hospital funds are provided to the participating Boards to be used for children and teens needing stabilization due to an acute psychiatric emergency placing them at eminent risk of substantial harm to themselves or others. The allocation of these funds is approved and administered by ACT. The amount reserved is \$218,518.

ACT records a risk reserve to provide a reasonable amount of financial reserves to satisfy its obligations in the event of unforeseen circumstances, which could preclude the Board from meeting its obligations without severe repercussions to its client populations. The amount reserved is \$250,000.

J. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned as "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with GAAP. Such data is not comparable to a consolidation because interfund eliminations have not been made.

K. Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

2. EQUITY IN POOLED CASH AND INVESTMENTS

A. Cash

The investment and deposit of ACT's monies is governed by the provisions of the Ohio Revised Code. In accordance with these statutes, ACT is authorized to invest in United States federal government agencies, and State of Ohio bonds, notes, and other obligations; certificates of deposit; savings or deposit accounts, including passbook accounts; no-load money market mutual funds secured by United States or State of Ohio obligations; repurchase agreements secured by United States and State of Ohio obligations through eligible institutions; and STAR Ohio.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

A. Cash (Continued)

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2003.

According to state law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in ACT's name.

During 2003, ACT and public depositories complied with the provisions of these statutes.

B. Deposits with Financial Institutions

As of June 30, 2003, the carrying amount of ACT's deposits was \$588,749 and the bank balance was \$602,610, the difference comprised of outstanding checks. Deposits are collateralized by the Federal Depository Insurance Corporation (FDIC) up to \$100,000 and the remainder by the financial institution's public entity deposit pool.

C. Investments

ACT's only investment at year end was STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form. The balance in STAR Ohio at year end was \$1,653,516.

3. COMMUNITY ALTERNATIVE SERVICES

ACT expended Federal block grant funds totaling \$102,688 for fiscal year 2003 on community alternative services. In addition, ODMH funds totaling \$363,686 for fiscal year 2003 was also spent on community alternative services. The Catalog of Federal Domestic Assistance number for the Federal block grant is 93.958.

Community alternative services expenditures represent monies paid by ACT to area Alcohol, Drug Addiction and Mental Health Boards. The funding was used by these boards for residential alternatives to hospital services for children and teens with serious emotional disturbances.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003
(Continued)**

4. PROPERTY, PLANT AND EQUIPMENT

A summary of the changes in the General Fixed Asset Account Group for the fiscal year follows:

Asset Category	Balance at 6/30/02	Additions/ Deletions	Balance at 6/30/03
Equipment	\$9,309	0	\$9,309
Furniture/Fixtures	<u>2,913</u>	<u>0</u>	<u>2,913</u>
Total General Fixed Assets	<u>\$12,222</u>	<u>0</u>	<u>\$12,222</u>

5. GENERAL LONG TERM OBLIGATIONS

A summary of the changes in the General Long Term Obligations Account Group for the fiscal year follows:

	Balance at 6/30/02	Additions	Balance at 6/30/03
Accrued Vacation and Sick Leave	<u>\$6,194</u>	<u>\$1,915</u>	\$8,109
Total General Long Term Obligations Account Group	<u>\$6,194</u>	<u>\$1,915</u>	<u>\$8,109</u>

Additions and deductions of accrued vacation and sick leave are shown net, since it is impracticable for ACT to determine these amounts separately. ACT employees are granted vacation and sick leave in varying amounts.

6. DEFINED BENEFIT PENSION PLANS

ACT contributes to the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for OPERS. That report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 1-800-222-PERS (7377).

Plan members are required to contribute 8.5 percent of their annual covered payroll and ACT is required to contribute 13.55 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. ACT's contributions to OPERS for the years ended June 30, 2003, 2002 and 2001 were \$11,673, \$24,092, and \$17,698, respectively.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2003
(Continued)**

7. POSTEMPLOYMENT BENEFITS

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in *GASB Statement No. 12*. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2003 employer contribution rate was 13.55 percent of covered payroll; 5 percent was the portion used to fund health care for the year.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8 percent. An annual increase of 4 percent compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4 percent base increase, were assumed to range from .50 to 6.30 percent. Health care costs were assumed to increase 4 percent annually.

The number of active contributing participants was 402,041. ACT's actual contributions for 2003 which were used to fund post employment benefits were \$4,307. The actual contribution and the actuarially required contribution are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion.

8. RISK MANAGEMENT

ACT has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions

ACT maintains directors and officers liability insurance. ACT also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

9. PRIOR PERIOD ADJUSTMENT

A payable in the General Fund was inadvertently expensed twice on the Statement of Revenues, Expenditures, and Changes in Fund Balance for fiscal year 2002. The following represents the effect on the beginning fund balance:

Description	Amount
Prior Year Balance	\$1,665,015
Payable Expensed Twice	<u>177,330</u>
Restated Beginning Balance	<u>\$1,842,345</u>

The following represents the effect on the Excess of Revenues Over Expenditures:

Description	Amount
Excess of Revenues Over Expenditures	\$81,036
Payable Expensed Twice	<u>177,330</u>
Restated Excess of Revenues and Expenditures	<u>\$258,366</u>

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Auditor of State Betty Montgomery

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

Alternatives for Children and Teens
Franklin County
42 East Gay Street, Suite 1600
Columbus, Ohio 43215

To the Board of Trustees:

We have audited the accompanying general-purpose financial statements of Alternatives for Children and Teens, Franklin County, Ohio, (ACT), as of and for the year ended June 30, 2003, and have issued our report thereon dated December 19, 2003. We conducted our audit 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 ACT'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 audit 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered ACT'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.

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Alternatives for Children and Teens
Franklin County
Independent Accountants' Report on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

December 19, 2003



**Auditor of State
Betty Montgomery**

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ALTERNATIVES FOR CHILDREN AND TEENS

FRANKLIN 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
MARCH 4, 2004**