



**Auditor of State
Betty Montgomery**

MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY

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**Auditor of State
Betty Montgomery**

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
P.O. Box 2475
Zanesville, Ohio 43701

To the Members of the Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statement due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statement presents are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

May 17, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
P.O. Box 2475
Zanesville, Ohio 43701

To the Members of the Council:

We have audited the accompanying financial statement of the Muskingum Family & Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2004. This financial statement is the responsibility of the Council's management. Our responsibility is to express an opinion on this financial statement 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Council prepared this financial statement using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP require the Council to reformat their financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds this statement presents for 2004, the revision requires presenting these amounts for 2004 in entity wide statements and also to present its larger (i.e. major) funds separately. While the Council does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require, governments to reformat their statements. The Council has elected not to reformat its statements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding paragraphs, the financial statement referred to above for the year ended December 31, 2004 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2004, or their changes in financial position for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances of the Muskingum Family & Children First Council, Muskingum County, as of December 31, 2004, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Council to include Management's Discussion and Analysis for the year ended December 31, 2004. The Council has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We have audited the financial statement of the Muskingum Family & Children First Council as of and for the year ended December 31, 2004, and have issued our report thereon dated May 17, 2005, wherein we noted the Council follows the accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. Our audit was performed to form an opinion on the financial statement taken as a whole. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the financial statement. We subjected this information to the auditing procedures applied in the audit of the financial statement. In our opinion, this information is fairly stated, in all material respects, in relation to the financial statement taken as a whole.



Betty Montgomery
Auditor of State

May 17, 2005

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
Cash Receipts:			
Intergovernmental Receipts	\$18,800	\$1,081,922	\$1,100,722
Administration Fee	60,753		60,753
Donations		67,333	67,333
Reimbursements		7,197	7,197
Rent		6,450	6,450
Charges for Services		2,085	2,085
Other Receipts	7,363	881	8,244
	<u>86,916</u>	<u>1,165,868</u>	<u>1,252,784</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	10,750		10,750
Supplies and Equipment	5,626	12,811	18,437
Contract Services	1,230	862,555	863,785
Rentals	600	13,200	13,800
Training	5,495	13,293	18,788
Travel	2,035	17,374	19,409
Advertising and Printing	2,518	6,150	8,668
Insurance Reimbursement	6,145	23,711	29,856
Salary Reimbursement	38,311	147,222	185,533
PERS	1,040		1,040
Administrative Fees		60,753	60,753
Maintenance		14,688	14,688
Utilities	2,539	19,649	22,188
Other	8,540	10,712	19,252
Public Assistance		6,095	6,095
	<u>84,829</u>	<u>1,208,213</u>	<u>1,293,042</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	<u>2,087</u>	<u>(42,345)</u>	<u>(40,258)</u>
Other Financing Receipts/(Disbursements):			
Advances-In	4,300	33,139	37,439
Advances-Out	(33,139)	(4,300)	(37,439)
	<u>(28,839)</u>	<u>28,839</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(26,752)</u>	<u>(13,506)</u>	<u>(40,258)</u>
Fund Cash Balances, January 1	<u>53,183</u>	<u>302,591</u>	<u>355,774</u>
Fund Cash Balances, December 31	<u>\$26,431</u>	<u>\$289,085</u>	<u>\$315,516</u>

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

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**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and permitted the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners 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 its County Council. Each County Council must include the following individuals:

1. At least three individuals whose families are or have received services from an agency which is represented on the Council or another County's Council. Where possible, the number of members representing families shall be equal to twenty per cent of the Council's membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services (ADAMH) that serves the County, or, in the case of a County that has an ADAMH Board and a Community Mental Health Board, the Directors of both Boards. If the ADAMH Board covers more than one County, the Director may designate a person to participate on the County's Council;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City and General Health District in the County. If the County has more than two health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the County agency responsible for the administration of children's services pursuant to Ohio Rev. Code Section 5153.15;
6. The Superintendent of the County Board of Mental Retardation and Developmental Disabilities;
7. The County's Juvenile Court Judge senior in service or another judge of the Juvenile Court designated by the Administrative Judge or, where there is no Administrative Judge, by the Judge senior in service;
8. The Superintendent of the City, Exempted Village, or Local School District with the largest numbers of pupils residing in the County, as determined by the Ohio Department of Education at least biennially;
9. 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;
10. A representative of the municipal corporation with the largest population in the County;
11. The President of the Board of County Commissioners, or an individual designated by the Board;
12. A representative from the regional office of the Ohio Department of Youth Services;
13. A representative of the County's Head Start Agencies, as defined in Ohio Rev. Code Section 3301.31;
14. 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 of 1986"; and
15. A representative of a local nonprofit entity that funds, advocates or provides services to children and families.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2004
(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. Develop and implement a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. 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";
4. Maintain an accountability system to monitor the Council's progress in achieving results for families and children; and
5. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

B. Basis of Accounting

This financial statement follows the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure material matters, as the Auditor of State prescribes or permits.

C. Fund Accounting

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

General Fund

The General Fund reports financial resources except those required to be accounted for in another fund.

Special Revenue Funds

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

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Help Me Grow Subsidy Grant Fund – This fund receives state grant funds to be used for families with children ages birth to three years and pregnant women who are at risk for abuse, neglect or developmental delay.

Help Me Grow Expansion Grant Fund – This fund receives federal grant funds from the Muskingum County Department of Job and Family Services to be used for income eligible families with children ages birth to three years and pregnant women who are at risk for abuse, neglect or developmental delay.

Help Me Grow Part C Grant Fund – This fund receives federal grant funds to be used for families with disabled children ages birth to three years.

Abstinence Grant Fund – This fund receives federal grant funds to be used to promote the prevention of teenage pregnancy through abstinence from sexual activity and the development of educational programming directed toward the community schools' teenage population.

Creative Options Fund – This fund receives state grant funds from the Ohio Department of Mental Retardation and Developmental Disabilities and from various other public entities through a pooled funding agreement to be used to provide services to Muskingum County children and youth deemed in need of wraparound services and/or short-term residential care.

Partnership for Success – This fund receives State grant funds from the Ohio Department of Job and Family Services to be used to implement the Care Team.

Title V/Care Team – This fund receives federal grant funds via a contract with Muskingum County Commissioners as subgrantee. A variety of services providers are contracted to implement the Care Team.

Title XX/Creative Options – This fund receives federal grant money from the Muskingum County Job and Family Services. The goal of this funding is for Creative Options eligible kids that are at risk for permanent removal from the home to be rehabilitated and placed back in the home.

The Success Program – This fund receives local funding from the Muskingum County Children Services Board. The goal of this funding is to develop, implement and evaluate a support system and mentoring program for single unwed mothers to obtain adequate knowledge, resources and developmental skills to develop an education, emotional stability and self-sustainability through professional employment in the private sector.

Fatherhood Initiative – This fund receives local funding from Muskingum County Children Services Board, Muskingum County Juvenile Court, Six County Inc. and Zanesville – Muskingum County General Health District to provide the fatherhood program. It also receives state funding from the Ohio Children's Trust Fund through the Muskingum County Commissioners as subgrantee.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fiscal and Administrative Agent

The Zanesville – Muskingum County General Health District serves as fiscal agent and the administrative agent for the Council.

E. Budgetary

The Council is required by Ohio Rev. Code Section 121.37(B)(4) to file an annual budget with its administrative agent. The Council estimates revenues and expenditures for the year and submits these estimates to the Zanesville - Muskingum County General Health District's Board. The Council and the Board approve any changes made to these estimates during the year. In 2004, the Council filed the required budgets with their administrative agent.

2. EQUITY IN POOLED CASH

Muskingum County serves as the fiscal agent for the Zanesville - Muskingum County General Health District, the Council's fiscal agent. Muskingum County maintains a cash pool for all funds, including those of the Family and Children First Council. The Ohio Revised Code prescribes the County's allowable deposits and investments. The Council's carrying amount of cash on deposit with the County at December 31, 2004, was \$315,516. Adequate depository collateral was maintained for all funds on deposit during the audit period.

3. RETIREMENT SYSTEM

Zanesville - Muskingum County General Health District employees perform certain services for the Council and are reimbursed from Council funds. Zanesville - Muskingum County General Health District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes post retirement health care, and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2004, OPERS members contributed 8.5% of their gross salaries. The Council contributed an amount equal to 13.55% of participants' gross salaries. The Council has paid all contributions required through December 31, 2004.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Pass-Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Department of Youth Services and Muskingum County Commissioners</i>			
Title V Delinquency Prevention Program	2002-JV-T50-5106	16.548	<u>\$62,323</u>
Total United States Department of Justice			62,323
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health:</i>			
Special Education: Grants for Infants and Families with Disabilities (Help Me Grow)	60-1-001-1-EG-03	84.181	346
	60-1-001-1-EG-04	84.181	69,066
	60-1-001-1-EG-05	84.181	<u>74,528</u>
Total Special Education: Grants for Infants and Families with Disabilities			<u>143,940</u>
Total United States Department of Education			143,940
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department Health:</i>			
Abstinence Education Program	60-1-001-4-CS-04	93.235	116,489
<i>Passed Through Ohio Department of Job and Family Services and Muskingum County Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families	Not available	93.558	537,267
Social Services Block Grant	Not available	93.667	<u>66,136</u>
Total United States Department of Health and Human Services			<u>719,892</u>
Total Federal Awards Expenditures			<u><u>\$926,155</u></u>

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this Schedule.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2004**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Muskingum Family & Children First Council (the Council) federal awards programs. The Schedule has been prepared on the cash basis of accounting.



Auditor of State Betty Montgomery

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

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
P.O. Box 2475
Zanesville, Ohio 43701

To the Council:

We have audited the financial statement of the Muskingum Family & Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2004, and have issued our report thereon dated May 17, 2005, wherein we noted the Council prepared its financial statement using accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Council's financial statement is 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, providing an opinion 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*.

Muskingum Family & Children First Council
Muskingum County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, the Family & Children First Council, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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Betty Montgomery
Auditor of State

May 17, 2005



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
P.O. Box 2475
Zanesville, Ohio 43701

To the Council:

Compliance

We have audited the compliance of Muskingum Family & Children First Council, Muskingum County, Ohio (the Council), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that apply to its major federal program for the year ended December 31, 2004. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the Council's major federal program. The Council's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Muskingum Family & Children First Council, Muskingum County, Ohio complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2004.

Internal Control Over Compliance

The Council's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We intend this report solely for the information and use of the audit committee, management, the Family & Children First Council, federal awarding agencies, and pass-through entities. It is not intended for 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

May 17, 2005

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse: GAAP Unqualified: Regulatory basis
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Temporary Assistance to Needy Families, CFDA No. 93.558
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

No findings to report.

3. FINDINGS FOR FEDERAL AWARDS

No findings to report.



**Auditor of State
Betty Montgomery**

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MUSKINGUM FAMILY AND CHILDREN FIRST COUNCIL

MUSKINGUM 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
JUNE 23, 2005**