



Mary Taylor, CPA
Auditor of State

**CHILDREN FIRST COUNCIL
GALLIA COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Family and Children First Council
Gallia County
P.O. Box 514
Gallipolis, Ohio 45631

To the Council Members:

We have audited the accompanying financial statements of the governmental activities and each major fund of the Family and Children First Council, Gallia County, Ohio (the Council), as of and for the years ended December 31, 2006 and 2005, which collectively comprise the Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express opinions on these 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 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities and each major fund of the Family and Children First Council, Gallia County, Ohio, as of December 31, 2006 and 2005, and the respective changes in cash financial position and the respective budgetary comparisons for the General Fund, Children's Trust Fund, Help Me Grow Fund, and Partnership for Success Fund thereof, for the years then ended in conformity with the basis of accounting Note 2 describes.

For the years ended December 31, 2006 and 2005, the Council revised its financial presentation comparable to the requirements of Governmental Accounting Standard No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2007, 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Mary Taylor, CPA
Auditor of State

June 26, 2007

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Management's Discussion and Analysis
For the Years Ended December 31, 2006 and 2005
Unaudited*

The discussion and analysis of the Gallia County Family and Children First Council (the Council) financial performance provides an overall review of the Council's financial activities for the period covering January 1, 2005 through December 31, 2006, within the limitations of the Council's cash basis of accounting. The intent of this discussion and analysis is to look at the Council's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the Council's financial performance.

Financial Highlights

Key financial highlights for the years 2006 and 2005 are as follows:

- Net assets for 2006 increased \$10,876. The Council had receipts for 2006 equaling \$381,905 plus carry-over cash balance from 2005 of \$11,265. Cash disbursements for the same period equaled \$371,029. The ending net assets were \$22,141.
- Net assets for 2005 decreased \$50,771. The Council had receipts for 2005 equaling \$349,375 plus carry-over cash balance from 2004 of \$62,036. Cash disbursements for the same period equaled \$400,145. The ending net assets were \$11,265.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Council's cash basis of accounting.

Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the Council as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Council as a way to segregate money whose use is restricted to a particular specified purpose. These statement present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Council has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Council's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

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GALLIA COUNTY**

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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 modified cash basis of accounting.

Reporting the Council as a Whole

Statement of Net Assets – Cash Basis and Statement of Activities – Cash Basis

While this document contains information used by the Council to provide programs and services for its service area, the view of the Council as a whole looks at all financial transactions and asks the question, "How did we do financially?" The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis answer this question. These two statements report the Council's net assets and changes in those assets. This change in net assets is important because it tells the reader that, for the Council as a whole, the financial position of the Council has improved or diminished. The causes of this change may be the result of many factors, some financial, some not.

In the Statement of Net Assets and the Statement of Activities, all of the Council's activities are considered to be Governmental Activities.

Governmental Activities – The Council's only program and associated services are reported here.

Reporting the Council's Fund Financial Statements

Fund Financial Statements

Fund financial statements provide detailed information about the Council. The Council's activities are reported in the fund financial statements, which focus on how money flows and the balance left at year-end available for spending in future periods. These fund financial statements are reported on a cash basis of accounting. The fund financial statements provide a detailed short-term view of the Council's mental health and dependency rehabilitation operations and the services they provide. Governmental information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance mental health and dependency rehabilitation programs.

The Council as a Whole

Recall that the Statement of Net Assets provides the perspective of the Council as a whole. Table 1 provides a summary of the Council's net assets for 2006 compared to 2005.

**Table 1
Net Assets**

	<u>2006</u>	<u>2005</u>
ASSETS:		
Cash	<u>\$ 22,141</u>	<u>\$ 11,265</u>
NET ASSETS:		
Unrestricted	<u>\$ 22,141</u>	<u>\$ 11,265</u>

**FAMILY AND CHILDREN FIRST COUNCIL
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*Management's Discussion and Analysis
For the Years Ended December 31, 2006 and 2005
Unaudited*

Total assets for 2006 increased \$10,876. This increase is due primarily to an increase in funding in 2006. Total assets for 2005 decreased \$50,771. The decrease is due primarily to the difference between the Funding fiscal year (July 1 through June 30) and the audited calendar year and the decrease in funding at both the state and federal level.

Table 2 reflects the changes in net assets on a cash basis for the years ended December 31, 2006 and 2005.

**Table 2
Changes in Net Assets**

	2006	2005
CASH RECEIPTS:		
Program Cash Receipts		
Operating Grants and Contributions	\$ 381,905	\$ 349,375
Total Cash Receipts	381,905	349,375
CASH DISBURSEMENTS:		
Family Assistance	371,029	400,145
Total Cash Disbursements	371,029	400,145
CHANGE IN NET ASSETS:	10,876	(50,770)
NET ASSETS BEGINNING OF YEAR	11,265	62,035
NET ASSETS END OF YEAR	\$ 22,141	\$ 11,265

The Statement of Activities shows the cost of program services and the operating grants and contributions offsetting those services.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Management's Discussion and Analysis
For the Years Ended December 31, 2006 and 2005
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Table 3 shows the total cost of services and the net cost of services. In other words, it identifies the cost of those services supported by property tax receipts and unrestricted state entitlements.

**Table 3
Governmental Activities**

	Total Cost of Services 2006	Net Cost of Services 2006	Total Cost of Services 2005	Net Cost of Services 2005
Family Assistance:				
Salary	\$ 63,851	\$ 9,855	\$ 62,941	\$ 16,191
Benefits	25,599	(32,626)	24,123	7,579
Travel	3,563	0	1,793	0
Contract Services	258,623	5,167	304,097	21,001
Administrative	6,728	6,728	6,000	6,000
Other	12,665	0	1,191	(1)
Total Expenses	<u>\$ 371,029</u>	<u>\$ (10,876)</u>	<u>\$ 400,145</u>	<u>\$ 50,770</u>

The Council's Fund Financial Statements

The Council's fund financial statements are accounted for using the cash basis of accounting.

For 2006, these fund financial statements had total receipts of \$381,905 and disbursements of \$371,029. The financial statements had an increase in the cash balance of \$10,876 over 2005 year-end cash balance. The General Fund had an increase in fund cash balance of \$15,765. The Children's Trust Fund had a decrease in fund cash balance of \$5,489. The Help Me Grow Fund had an increase in fund cash balance of \$600.

For 2005, these fund financial statements had total receipts of \$349,375 and disbursements of \$400,145. The financial statements had a decrease in the cash balance of \$50,770 from the 2004 year-end cash balance. The General Fund had a decrease in fund cash balance of \$29,769. The Children's Trust Fund had a decrease in fund cash balance of \$1,636. The Help Me Grow Fund had a decrease in fund cash balance of \$34,271. The Partnership for Success Fund had an increase in fund cash balance of \$14,906.

Budgeting Highlights

The Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services is the Administrative Agency for the Council. The Council's budget is contained within the Board's budget and is therefore reported as part of the Board's financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Management's Discussion and Analysis
For the Years Ended December 31, 2006 and 2005
Unaudited*

Economic Factors

The Council services the residents of Gallia County.

The Council will be challenged to maintain the current level of services and programs due to a stagnant receipts base and ordinary inflation. The Council and its administration must maintain careful financial planning and prudent fiscal management in order to balance the budget annually.

Contacting the Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact R. Rosalee Walker, Fiscal Officer, at Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services (Administrative Agency for the Council), 53 Shawnee Lane, Gallipolis, Ohio 45631.

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**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Net Assets - Cash Basis
December 31, 2006*

	<u>2006</u>
Assets	
Cash on deposit with Gallia County Auditor	<u>\$ 22,141</u>
<i>Total Assets</i>	<u><u>\$ 22,141</u></u>
Net Assets	
Unrestricted	<u>\$ 22,141</u>
<i>Total Net Assets</i>	<u><u>\$ 22,141</u></u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Activities - Cash Basis
For the Year Ending December 31, 2006*

	<u>Cash Disbursements</u>	<u>Program Cash Receipts Operating Grants and Contributions</u>	<u>Net (Disbursements) Receipts and Changes in Net Assets Governmental Activities</u>
Governmental Activities:			
Family Assistance:			
Salaries	\$ 63,851	\$ 53,996	\$ (9,855)
Benefits	25,599	58,225	32,626
Travel	3,563	3,563	0
Contracts-Services	258,623	253,456	(5,167)
Administrative	6,728		(6,728)
Other	12,665	12,665	0
<i>Total Governmental Activities</i>	<u>\$ 371,029</u>	<u>\$ 381,905</u>	<u>\$ 10,876</u>
			\$ 10,876
			<u>11,265</u>
			<u>\$ 22,141</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Basis Assets and Cash Basis Fund Balances
Governmental Funds
As of December 31, 2006*

	<u>General</u>	<u>Children's Trust Fund Grant</u>	<u>Help Me Grow Grants</u>	<u>Total Governmental Funds</u>
Cash Basis Assets				
Cash Equivalents	\$ 21,541	\$ 0	\$ 600	\$ 22,141
<i>Total Cash Basis Assets</i>	<u>21,541</u>	<u>0</u>	<u>600</u>	<u>22,141</u>
Cash Basis Fund Balances				
Unreserved:				
Undesignated, Reported in:				
General Fund	21,541			21,541
Special Revenue Funds			600	600
<i>Total Fund Balances</i>	<u>\$ 21,541</u>	<u>\$ 0</u>	<u>\$ 600</u>	<u>\$ 22,141</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances
Governmental Funds
For the Fiscal Year Ending December 31, 2006*

RECEIPTS	General	Help Me Grow	Ohio Children's Trust Fund	Total Governmental
Grants	\$ 128,449	\$ 238,831	\$ 14,625	\$ 381,905
<i>Total Receipts</i>	<u>128,449</u>	<u>238,831</u>	<u>14,625</u>	<u>381,905</u>
DISBURSEMENTS				
Current:				
Salaried	63,851			63,851
Supplies	137			137
Equipment	368			368
Contracts - Repairs				0
Contracts - Services	278	238,231	20,114	258,623
Travel and Expenses	3,563			3,563
Public Employee's Retirement	8,747			8,747
Unemployment Compensation	1,658			1,658
Medicare	926			926
Hospitalization (Health Insurance)	14,268			14,268
Other Expenses	18,888			18,888
<i>Total Disbursements</i>	<u>112,684</u>	<u>238,231</u>	<u>20,114</u>	<u>371,029</u>
<i>Excess of Receipts over (under) Disbursements</i>	15,765	600	(5,489)	10,876
<i>Fund Balance Beginning of Year</i>	5,776	0	5,489	11,265
<i>Fund Balance End of Year</i>	<u>\$ 21,541</u>	<u>\$ 600</u>	<u>\$ 0</u>	<u>\$ 22,141</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ending December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 128,449	\$ 128,449	\$ 128,449	\$ 0
<i>Total Receipts</i>	<u>128,449</u>	<u>128,449</u>	<u>128,449</u>	<u>0</u>
DISBURSEMENTS				
Salaries	63,851	63,851	63,851	0
Supplies	137	137	137	0
Equipment	368	368	368	0
Travel and Expenses	3,563	3,563	3,563	0
Public Employee's Retirement	8,747	8,747	8,747	0
Unemployment Compensation	1,658	1,658	1,658	0
Medicare	926	926	926	0
Hospitalization (Health Insurance)	14,268	14,268	14,268	0
Other Expenses	40,707	40,707	19,166	(21,541)
<i>Total Disbursements</i>	<u>134,225</u>	<u>134,225</u>	<u>112,684</u>	<u>(21,541)</u>
<i>Excess of Receipts over (under) Disbursements</i>	(5,776)	(5,776)	15,765	21,541
<i>Fund Balance Beginning of Year</i>	<u>5,776</u>	<u>5,776</u>	<u>5,776</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,541</u>	<u>\$ 21,541</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
Children's Trust Fund
For the Fiscal Year Ending December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0
<i>Total Receipts</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
DISBURSEMENTS				
Contracts - Services	19,739	19,739	19,739	0
Other Expenses	750	750	750	0
<i>Total Disbursements</i>	<u>20,489</u>	<u>20,489</u>	<u>20,489</u>	<u>0</u>
<i>Excess of Receipts over (under) Disbursements</i>	(5,489)	(5,489)	(5,489)	0
<i>Fund Balance Beginning of Year</i>	<u>5,489</u>	<u>5,489</u>	<u>5,489</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
Help Me Grow Fund
For the Fiscal Year Ending December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 238,831	\$ 238,831	\$ 238,831	\$ 0
<i>Total Receipts</i>	<u>238,831</u>	<u>238,831</u>	<u>238,831</u>	<u>0</u>
DISBURSEMENTS				
Contracts - Services	238,831	238,831	238,231	(600)
<i>Total Disbursements</i>	<u>238,831</u>	<u>238,831</u>	<u>238,231</u>	<u>(600)</u>
<i>Excess of Receipts over (under) Disbursements</i>	0	0	600	600
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 600</u>	<u>\$ 600</u>

See accompanying notes to the basic financial statements.

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**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Net Assets - Cash Basis
December 31, 2005*

	<u>2005</u>
Assets	
Cash on deposit with Gallia County Auditor	<u>\$ 11,265</u>
<i>Total Assets</i>	<u><u>\$ 11,265</u></u>
Net Assets	
Unrestricted	<u>\$ 11,265</u>
<i>Total Net Assets</i>	<u><u>\$ 11,265</u></u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Activities - Cash Basis
For the Year Ending December 31, 2005*

	<u>Cash Disbursements</u>	<u>Program Cash Receipts Operating Grants and Contributions</u>	<u>Net (Disbursements) Receipts and Changes in Net Assets Governmental Activities</u>
Governmental Activities:			
Family Assistance:			
Salaries	\$ 62,941	\$ 46,750	\$ (16,191)
Benefits	24,123	16,544	(7,579)
Travel	1,793	1,793	0
Contracts-Services	304,097	283,096	(21,001)
Administrative	6,000		(6,000)
Other	1,191	1,192	1
<i>Total Governmental Activities</i>	<u>\$ 400,145</u>	<u>\$ 349,375</u>	<u>\$ (50,770)</u>
			\$ (50,770)
			<u>62,035</u>
			<u>\$ 11,265</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Basis Assets and Cash Basis Fund Balances
Governmental Funds
As of December 31, 2005*

	<u>General</u>	<u>Children's Trust Fund Grant</u>	<u>Help Me Grow Grants</u>	<u>Partnership for Success Initiative Grant</u>	<u>Total Governmental Funds</u>
Cash Basis Assets					
Cash Equivalents	\$ 5,775	\$ 5,489	\$ 1	\$ 0	\$ 11,265
<i>Total Cash Basis Assets</i>	<u>5,775</u>	<u>5,489</u>	<u>1</u>	<u>0</u>	<u>11,265</u>
Cash Basis Fund Balances					
Unreserved:					
Undesignated, Reported in:					
General Fund	5,775				5,775
Special Revenue Funds		5,489	1		5,490
<i>Total Fund Balances</i>	<u>\$ 5,775</u>	<u>\$ 5,489</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 11,265</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances
Governmental Funds
For the Fiscal Year Ending December 31, 2005*

RECEIPTS	General	Help Me Grow	Ohio Children's Trust Fund	Partnerships for Success	Total Governmental
Grants	\$ 66,279	\$ 247,497	\$ 14,250	\$ 21,349	\$ 349,375
<i>Total Receipts</i>	<u>66,279</u>	<u>247,497</u>	<u>14,250</u>	<u>21,349</u>	<u>349,375</u>
DISBURSEMENTS					
Current:					
Salaried	62,941				62,941
Supplies	372				372
Equipment					0
Contracts - Repairs					0
Contracts - Services		281,768	15,886	6,443	304,097
Travel and Expenses	1,793				1,793
Public Employee's Retirement	8,529				8,529
Unemployment Compensation	1,634				1,634
Medicare	913				913
Hospitalization (Health Insurance)	13,047				13,047
Other Expenses	6,819				6,819
<i>Total Disbursements</i>	<u>96,048</u>	<u>281,768</u>	<u>15,886</u>	<u>6,443</u>	<u>400,145</u>
<i>Excess of Receipts over (under) Disbursements</i>	(29,769)	(34,271)	(1,636)	14,906	(50,770)
<i>Fund Balance Beginning of Year (As Restated)</i>	35,545	34,271	7,125	(14,906)	62,035
<i>Fund Balance End of Year</i>	<u>\$ 5,776</u>	<u>\$ 0</u>	<u>\$ 5,489</u>	<u>\$ 0</u>	<u>\$ 11,265</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ending December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 66,279	\$ 66,279	\$ 66,279	\$ 0
<i>Total Receipts</i>	<u>66,279</u>	<u>66,279</u>	<u>66,279</u>	<u>0</u>
DISBURSEMENTS				
Salaries	62,941	62,941	62,941	0
Supplies	372	372	372	0
Travel and Expenses	1,793	1,793	1,793	0
Public Employee's Retirement	8,529	8,529	8,529	0
Unemployment Compensation	1,634	1,634	1,634	0
Medicare	913	913	913	0
Hospitalization (Health Insurance)	13,047	13,047	13,047	0
Other Expenses	12,595	12,595	6,819	(5,776)
<i>Total Disbursements</i>	<u>101,824</u>	<u>101,824</u>	<u>96,048</u>	<u>(5,776)</u>
<i>Excess of Receipts over (under) Disbursements</i>	(35,545)	(35,545)	(29,769)	5,776
<i>Fund Balance Beginning of Year</i>	<u>35,545</u>	<u>35,545</u>	<u>35,545</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,776</u>	<u>\$ 5,776</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
Children's Trust Fund
For the Fiscal Year Ending December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0
<i>Total Receipts</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
DISBURSEMENTS				
Contracts - Services	21,375	21,375	15,886	(5,489)
Other Expenses	750	750	750	0
<i>Total Disbursements</i>	<u>22,125</u>	<u>22,125</u>	<u>16,636</u>	<u>(5,489)</u>
<i>Excess of Receipts over (under) Disbursements</i>	(7,125)	(7,125)	(1,636)	5,489
<i>Fund Balance Beginning of Year</i>	<u>7,125</u>	<u>7,125</u>	<u>7,125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,489</u>	<u>\$ 5,489</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
Help Me Grow Fund
For the Fiscal Year Ending December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 247,497	\$ 247,497	\$ 247,497	\$ 0
<i>Total Receipts</i>	<u>247,497</u>	<u>247,497</u>	<u>247,497</u>	<u>0</u>
DISBURSEMENTS				
Contracts - Services	281,768	281,768	281,768	0
<i>Total Disbursements</i>	<u>281,768</u>	<u>281,768</u>	<u>281,768</u>	<u>0</u>
<i>Excess of Receipts over (under) Disbursements</i>	(34,271)	(34,271)	(34,271)	0
<i>Fund Balance Beginning of Year</i>	<u>34,271</u>	<u>34,271</u>	<u>34,271</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Statement of Cash Receipts, Cash Disbursements, and Changes
In Fund Cash Balance - Budget and Actual (Budget Basis)
Partnership for Success Initiative Grant Fund
For the Fiscal Year Ending December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget: Positive (Negative)
RECEIPTS				
General	\$ 45,550	\$ 45,550	\$ 45,550	\$ 0
<i>Total Receipts</i>	<u>45,550</u>	<u>45,550</u>	<u>45,550</u>	<u>0</u>
DISBURSEMENTS				
Supplies	613	613	613	0
Contracts - Services	4,134	4,134	4,134	0
Other Expenses	25,897	25,897	25,897	0
<i>Total Disbursements</i>	<u>30,644</u>	<u>30,644</u>	<u>30,644</u>	<u>0</u>
<i>Excess of Receipts over (under) Disbursements</i>	14,906	14,906	14,906	0
<i>Fund Balance Beginning of Year</i>	<u>(14,906)</u>	<u>(14,906)</u>	<u>(14,906)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY

A. Description of the Council

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners may invite any 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:

- a. At least three individuals whose families are or have received services from an agency represented on the Council or another County's Council. Where possible, the number of members representing families shall be equal to twenty percent of the Council's membership.
- b. 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. If a Board of Alcohol, Drug Addiction, and Mental Health Services covers more than one county, the Director may designate a person to participate on the County's Council;
- c. 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 two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
- f. The Superintendent of the County Board of Mental Retardation and Developmental Disabilities;
- g. 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;
- h. 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 Board of County Commissioners of its determination at least biennially;
- i. 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;
- j. A representative of the municipal corporation with the largest population in the County;
- k. The President of the Board of County Commissioners, or an individual designated by the Board;

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY (Continued)

A. Description of the Council (Continued)

- l. A representative of the regional office of the Department of Youth Services;
- m. A representative of the County's Head Start agencies, as defined in Section 3301.31 of the Revised Code;
- n. 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
- o. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A County Council shall provide for the following:

- a. Referrals to the Cabinet Council of those children for whom the Council cannot provide adequate services;
- b. Development and implementation of 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;
- c. Participation in the development of a countrywide, 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";
- d. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

B. Reporting Entity

A reporting entity is comprised of the primary government and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Council consists of all funds, departments, and activities that are not legally separate from the Council. They comprise the Council's legal entity which provides various services including human, social, health, and educational services to families and children. The Council, the Executive Committee, and the Executive Director have direct responsibility for these activities.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 2.C, 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 *modified* cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Council's accounting policies.

A. Basis of Presentation

The Council's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government.

The statement of net assets presents the financial condition of the governmental activities of the Council at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Council'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 revenues 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 requirement of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Council, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Council.

Fund Financial Statements

During the year, the Council segregates transactions related to certain Council 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 Council 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

B. Fund Accounting

The Council uses fund accounting 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. Funds are used to segregate resources that are restricted as to use. The Council utilizes the governmental category of funds.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions of the Council typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. The following are the Council's major governmental funds:

General Fund – The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

Help Me Grow (HMG) Fund – The Help Me Grow (HMG) Fund is used to account for revenue received and expended from state and federal grant monies for early intervention programs.

Ohio Children's Trust Fund – The Ohio Children's Trust Fund is used to account for revenue received from state grants for Children.

Partnerships for Success Initiative Grant Fund – This fund is used to account for revenues received and expended from the Ohio Department of Jobs and Family Services or programs to help families.

C. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Council are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

D. Budgetary Process

The Council files an annual estimate of expenditures and revenue with the Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services (ADAMHS) as required by Ohio law. This estimate is adopted by ADAMHS and is presented to the Gallia County Commissioners. ADAMHS approves any changes made to these estimates during the year. ADAMHS ensures that the Council's expenditures do not exceed appropriations.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Administrative and Fiscal Agent

The Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services (ADAMHS) is the designated administrative agent for the Council. The Gallia County Auditor is the designated fiscal agent for the ADAMHS Board. The Council's funds are maintained by the ADAMHS in an agency fund and the ADAMHS's fund is maintained by Gallia County in an agency fund.

F. Cash

As required by Ohio Revised Code, the Gallia County (the County) Treasurer is custodian for the Council's cash. 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.

G. Inventory and Prepaid Items

The Council reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

H. 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.

I. Interfund Receivables/Payables

The Council reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

J. 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 Council's cash basis of accounting.

K. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 4 and 5, the employer contributions include portions for pension benefits and for postretirement health care benefits.

L. Long-term Debt Obligations

The Council did not have any bonds or other long-term debt obligations.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Net Assets

These statements report restricted net assets when enabling legislation or creditors, grantors or laws, or regulations of other governments have imposed limitations on their use.

The Council first applies restricted resources when incurring a disbursement for which it may use either restricted or unrestricted resources.

3. 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, Cash Disbursements and Changes in Fund Cash Balance – Budget and Actual (Budget Basis) presented for the General Fund, Children’s Trust Fund, Help Me Grow Fund, and the Partnership for Success Initiative Grant Fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

4. DEFINED BENEFIT PENSION PLAN

Ohio Public Employees Retirement System

The Council participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings.

The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

For the years ended December 31, 2005 and 2006, the members of all three plans were required to contribute 8.5 percent and 9.0 percent respectively, of their annual covered salaries. The Council’s contribution rate for pension benefits for 2005 and 2006 were 9.55 and 9.7 percent, respectively. The Ohio Revised Code provides statutory authority for member and employer contributions. Actual employer contributions to fund pension benefits for 2005 were \$6,011; actual employer contributions to fund pension benefits for 2006 were \$6,194.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

*Notes to the Basic Financial Statements
December 31, 2006 and 2005*

5. POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Post employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent and of covered payroll, 4 percent of covered payroll was the portion that was used to fund health care. The 2006 local government employer contribution rate was 13.7 percent and of covered payroll, 4 percent of covered payroll was the portion that was used to fund health care.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

6. RISK MANAGEMENT

Insurance is carried through the Gallia-Jackson-Meigs Board of ADAMHS and it has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and,
- Errors and omissions.

7. 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.

8. RESTATEMENT OF FUND BALANCE

The beginning of the year fund balance has been restated due to the discovery of an error in the prior year ending balance. The corrections were made due to the Council being funded on a July 1 through June 30 fiscal year versus the January 1 through December 31 calendar year on which the numbers are audited.

This error resulted in the following restatements:

Fund Balance Restatement:

Governmental Funds Balance, December 31, 2004	\$ 41,824
Error in prior year ending balance	<u>20,211</u>
Governmental Funds Balance, January 1, 2005, As Restated	<u>\$ 62,035</u>

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Mary Taylor, CPA

Auditor of State

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

Family and Children First Council
Gallia County
P.O. Box 514
Gallia, Ohio 45631

To the Council Members:

We have audited the financial statements of the governmental activities and each major fund of the Family and Children First Council, Gallia County, Ohio (the Council), as of and for the years ended December 31, 2006 and 2005, which collectively comprise the Council's basic financial statements and have issued our report thereon dated June 26, 2007, wherein we noted the Council revised its financial presentation comparable to the requirements of Governmental Accounting Standards Board Statement No. 34. 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 as a basis for designing our audit procedures for expressing our opinions on the basic financial statements, but not to opine on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Council's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Council's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Council's basic 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, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion.

We intend this report solely for the information and use of management and Council Members. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

June 26, 2007



Mary Taylor, CPA
Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL

GALLIA 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
AUGUST 2, 2007**