



Mary Taylor, CPA
Auditor of State

**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
GREENE COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Greene County Family and Children First Council
Greene County
158 East Main Street
Xenia, Ohio 45835

To the Members of Council:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greene County Family and Children First Council, Greene County, Ohio (the Council), as of and for the year ended December 31, 2007, 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.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Greene County Family and Children First Council, Greene County, Ohio, as of December 31, 2007, and the respective changes in cash financial position and the respective budgetary comparison for the General, Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007, Shared Youth Placement, Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008, Help Me Grow (HMG) Part C State Fiscal Year 2008, and Help Me Grow (HMG) State General Revenue State Fiscal Year 2008 Funds thereof for the year then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2009, 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

August 26, 2009

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2007
(UNAUDITED)**

This discussion and analysis of the Greene County Family and Children First Council's (the Council) financial performance provides an overall review of the Council's financial activities for the year ended December 31, 2007, within the limits of the Council's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Council's financial performance.

Highlights

Key Highlights for 2007 are as follows:

- Total Net assets decreased \$83,292 (23%) in 2007. Two factors were associated with the decrease. In December of each year, the Greene County Commission makes a payment to certain funds to help with cash flow in the next year, pending receipt of other revenues. While payments were made in December 2006 (for 2007) and in December 2007 (for 2008), the amounts made in December 2006 were greater than those made in December 2007. As a result, assets as of December 31, 2006 were higher than those on December 31, 2007. This affected both restricted funds and general funds. A second factor affecting the amount of net assets was certain state grants available in state fiscal year 2006 were not available in state fiscal year 2007.
- Most of the Council's revenue (99%) was associated with intergovernmental funding, from local, state, and federal sources.
- Contract Services represented 69% of the Council's 2007 expenditures.

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 Council's cash position and the changes in cash position at the entity wide level. The statement of cash basis assets and fund balances and the statement of cash receipts, disbursements and changes in cash basis fund balances report the Council's cash position and the changes in cash position by major fund. The statements of cash receipts, disbursements and changes in fund balance, budget and actual, budget basis provides original and final budgeted amounts, with variances reflecting comparison of final budgeted amounts with actual receipts and expenditures. The notes to the financial statements are an integral part of the 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. These financial statements follow the basis of accounting the Auditor of State prescribes or permits. 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 are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2007
(UNAUDITED)
(Continued)**

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

Reporting the Government as a Whole

The statement of net assets and the statement of activities reflect how the Council did financially during 2006 and 2007 within the limits of cash basis accounting. The statement of net assets presents the cash balances of the Council at year end. The statement of activities presents the revenue and disbursement activity during 2007.

Table 1 provides a summary of the Council's net assets for 2007 compared to 2006 on a cash basis:

**Table 1
Net Assets**

Assets:	2007	2006
Cash and Cash Equivalents	\$272,176	\$355,468
Total Assets	<u>272,176</u>	<u>355,468</u>
 Net Assets:		
Restricted	243,148	311,348
Unrestricted	29,028	44,120
Total Net Assets	<u>\$272,176</u>	<u>\$355,468</u>

Net assets decreased \$83,292 or 23% during 2007. Two factors were associated with the decrease. In December of each year, the Greene County Commission makes a payment to certain funds to help with cash flow in the next year, pending receipt of other revenues. While payments were made in December 2006 (for 2007) and in December 2007 (for 2008), the amounts made in December 2006 were greater than those made in December 2007. As a result, assets as of December 31, 2006 were higher than those on December 31, 2007. This affected both restricted funds and general funds. A second factor affecting the amount of net assets was certain state grants available in state fiscal year 2006 were not available in state fiscal year 2007.

Fund Financial Statements Reporting Major Funds

The major funds of the Council in 2007 include General, Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007, Shared Youth Placement, Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008, Help Me Grow (HMG) Part C State Fiscal Year 2008 (PTC) and Help Me Grow (HMG) State General Revenue (STGR) State Fiscal Year 2008. The statement of cash basis assets and fund balances and the statement of cash receipts, disbursements and changes in cash basis fund balances report the Council's cash position and the changes in cash position by major fund. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Council's financial health. Over time, increases or decreases in the Council's cash position is one indicator of the Council's financial health is improving or deteriorating. When evaluating the Council's financial condition, you should also consider other financial factors such as the reliance on non-local financial resources for operations and the need for continued growth in other local revenue sources.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2007
(UNAUDITED)
(Continued)**

Table 2 reflects the changes in net fund balances during 2007 compared to net fund balances in 2006.

**Table 2
Change In Net Fund Balances**

Receipts:	2007	2006
Intergovernmental	\$1,455,932	\$1,458,551
Miscellaneous	11,481	26,163
Total Receipts	1,467,413	1,484,714
 Disbursements:		
Salary/Benefits	335,085	303,913
Utilities	3,268	3,073
Contractual Services	1,063,372	1,026,219
Supplies and Materials	18,660	5,705
Equipment	7,508	2,220
Financial Assistance	39,035	46,414
Miscellaneous	41,959	20,036
Repayment to County	20,000	
Repayment to Grantor	21,818	2,369
Total Disbursements	1,550,705	1,409,949
Excess Receipts Over (Under) Disbursements	(83,292)	74,765
 Other Financing Sources (Uses):		
Transfers In	72,274	92,337
Transfers Out	(72,274)	(92,337)
Advances In	50,230	26,000
Advances Out	(50,230)	(26,000)
Total from Other Financing Sources (Uses)	-	-
Change in Net Fund Balances	(83,292)	74,765
Fund Balances, Beginning of Year	355,468	280,703
Fund Balances, End of Year	\$ 272,176	\$ 355,468

Intergovernmental revenue represented 99% of total receipts in 2007. This revenue is primarily comprised of contributions from local public entities, state and federal grants. The largest category of disbursements was Contractual Services. These services include payment to residential providers for youth in out-of-home placements and for grant related services provided by public and not-for-profit organizations.

Budgetary Highlights

The Council made numerous revisions to the original appropriation approved by the Council and the Council's fiscal agent, the Greene County Commission. Overall, these changes resulted in little significant change in fund balance. During 2007 the Council spent 96% of the amount appropriated in the general fund. The Council's 2007 financial statements include budgetary statements for the General, Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007, Shared Youth Placement, Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008, Help Me Grow (HMG) Part C State Fiscal Year 2008 (PTC) and Help Me Grow (HMG) State General Revenue (STGR) State Fiscal Year 2008 funds.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2007
(UNAUDITED)
(Continued)**

Capital Assets and Debt Administration

The Council has no capital assets and no debt.

Contacting the Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Council's finances and to reflect the Council's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Dr. Kent Youngman, Greene County Family and Children First Council-Audit/Finance Committee Chair, Greene County Family and Children First Council, 158 E. Main Street, Xenia, Ohio 45385, (937) 562-5600.

**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31,2007**

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$272,176
Total Assets	<u>272,176</u>
Net Assets	
Restricted (Special Revenue)	243,148
Unrestricted (General)	<u>29,028</u>
Total Net Assets	<u>\$272,176</u>

See accompanying notes to the basic financial statements.

**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Cash</u> <u>Disbursements</u>	<u>Program Cash Receipts</u> <u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Net (Disbursements)</u> <u>Receipts and Changes</u> <u>in Net Assets</u> <u>Governmental</u> <u>Activities</u>
Governmental Activities			
Human Services	\$1,550,705	\$1,412,865	(\$137,840)
Total Governmental Activities	<u>\$1,550,705</u>	<u>\$1,412,865</u>	<u>(137,840)</u>
General Receipts			
Grants and Entitlements not Restricted to Specific Programs			43,067
Miscellaneous			11,481
Total General Receipts			<u>54,548</u>
Change in Net Assets			(83,292)
Net Assets Beginning of Year			<u>355,468</u>
Net Assets End of Year			<u>\$272,176</u>

See accompanying notes to the basic financial statements.

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**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General</u>	<u>Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007</u>	<u>Shared Youth Placement</u>	<u>Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008</u>
Assets:				
Cash and Cash Equivalents	\$29,028	\$26	\$67,980	\$47,320
Total Assets	<u>29,028</u>	<u>26</u>	<u>67,980</u>	<u>47,320</u>
Fund Balances				
Reserved:				
Reserved for Encumbrances	2,022		1,300	44,530
Unreserved				
General Funds	27,006			
Special Revenue Funds		26	66,680	2,790
Total Fund Balances	<u>\$29,028</u>	<u>\$26</u>	<u>\$67,980</u>	<u>\$47,320</u>

See accompanying notes to the basic financial statements.

Help Me Grow (HMG) Part C State Fiscal Year 2008	Help Me Grow (HMG) State General Revenue State Fiscal Year 2008	Other Governmental Funds	Total Governmental Funds
\$30,278	\$30,399	\$67,145	\$272,176
<u>30,278</u>	<u>30,399</u>	<u>67,145</u>	<u>272,176</u>
4,775	6,980	30,683	90,290
25,503	23,419	36,462	27,006
<u>\$30,278</u>	<u>\$30,399</u>	<u>\$67,145</u>	<u>154,880</u>
<u><u>\$30,278</u></u>	<u><u>\$30,399</u></u>	<u><u>\$67,145</u></u>	<u><u>\$272,176</u></u>

**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>General</u>	<u>Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007</u>	<u>Shared Youth Placement</u>	<u>Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008</u>
Receipts				
Intergovernmental	\$43,067	\$219,678	\$549,062	\$81,105
Miscellaneous	3,733	25	3,164	
Total Receipts	<u>46,800</u>	<u>219,703</u>	<u>552,226</u>	<u>81,105</u>
Disbursements				
Salary and Benefits	106,364	33,557		27,670
Utilities		331		236
Contractual Services	8,136	188,281	573,060	19,028
Supplies & Materials	456	864		417
Equipment	98			
Financial Assistance				
Miscellaneous	13,073	1,151		371
Repayment to County				
Repayment to Grantor			16,519	
Total Disbursements	<u>128,127</u>	<u>224,184</u>	<u>589,579</u>	<u>47,722</u>
Excess of Receipts Over (Under) Disbursements	<u>(81,327)</u>	<u>(4,481)</u>	<u>(37,353)</u>	<u>33,383</u>
Other Financing Sources (Uses)				
Transfers In	69,516	798		
Transfers Out	(281)	(23,582)		(1,063)
Advances In	23,615			15,000
Advances Out	(26,615)	(10,000)		
Total Other Financing Sources (Uses)	<u>66,235</u>	<u>(32,784)</u>		<u>13,937</u>
Net Change in Fund Balances	(15,092)	(37,265)	(37,353)	47,320
Fund Balances Beginning of Year	<u>44,120</u>	<u>37,291</u>	<u>105,333</u>	
Fund Balances End of Year	<u>\$29,028</u>	<u>\$26</u>	<u>\$67,980</u>	<u>\$47,320</u>

See accompanying notes to the basic financial statements.

Help Me Grow (HMG) Part C State Fiscal Year 2008	Help Me Grow (HMG) State General Revenue State Fiscal Year 2008	Other Governmental Funds	Total Governmental Funds
\$53,788	\$48,860	\$460,372	\$1,455,932
		4,559	11,481
<u>53,788</u>	<u>48,860</u>	<u>464,931</u>	<u>1,467,413</u>
7,472	6,455	153,567	335,085
61	56	2,584	3,268
15,296	7,090	252,481	1,063,372
108	99	16,716	18,660
		7,410	7,508
99	463	38,473	39,035
		27,364	41,959
		20,000	20,000
		5,299	21,818
<u>23,036</u>	<u>14,163</u>	<u>523,894</u>	<u>1,550,705</u>
<u>30,752</u>	<u>34,697</u>	<u>(58,963)</u>	<u>(83,292)</u>
410		1,550	72,274
(884)	(4,298)	(42,166)	(72,274)
4,000	7,615		50,230
<u>(4,000)</u>	<u>(7,615)</u>	<u>(2,000)</u>	<u>(50,230)</u>
<u>(474)</u>	<u>(4,298)</u>	<u>(42,616)</u>	
30,278	30,399	(101,579)	(83,292)
		168,724	355,468
<u>\$30,278</u>	<u>\$30,399</u>	<u>\$67,145</u>	<u>\$272,176</u>

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL-BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>
Receipts				
Reimbursements-TANF	\$1,092	\$1,092	\$1,989	\$897
Dues	8,000	8,000	10,985	2,985
State Grant	20,000	20,000	20,000	
Donations			37	37
Reconciliation from County Fund			20	20
County General Revenue	5,850	14,817	13,683	(1,134)
Refunds			86	86
Total Receipts	<u>34,942</u>	<u>43,909</u>	<u>46,800</u>	<u>2,891</u>
Disbursements				
Salary	79,179	79,541	79,051	490
PERS	10,966	10,867	10,854	13
Health Ins	14,030	14,030	13,318	712
Medicare	1,146	1,138	1,092	46
Dental Ins	259	259	259	
Life Ins	70	70	70	
Workers Comp	1,708	1,720	1,720	
Materials & Supplies	855	855	456	399
Outside Services	138	138	137	1
State Audit	12,000	8,819	7,999	820
Travel & Training	1,931	2,796	2,028	768
Advertising/Printing	110	165	157	8
Other	20,030	12,830	11,555	1,275
Dues	572	75	75	
Software	165	110	92	18
Repayment to County Fund		1,188	1,188	
Equipment	496	331	98	233
Total Disbursements	<u>143,655</u>	<u>134,932</u>	<u>130,149</u>	<u>4,783</u>
Receipts (Under) Disbursements	<u>(108,713)</u>	<u>(91,023)</u>	<u>(83,349)</u>	<u>7,674</u>
Other Funding Sources(Uses)				
Advances In		13,678	23,615	9,937
Advances Out		(27,465)	(26,615)	850
Transfer In	75,000	75,000	69,516	(5,484)
Transfer Out		(281)	(281)	
Total Other Financing Sources(Uses)	<u>75,000</u>	<u>60,932</u>	<u>66,235</u>	<u>5,303</u>
Net Change In Fund Balance	(33,713)	(30,091)	(17,114)	12,977
Fund Balance Beginning of Year	43,884	43,884	43,884	
Prior Year Encumbrances Appropriated	236	236	236	
Fund Balance End of Year	<u>\$10,407</u>	<u>\$14,029</u>	<u>\$27,006</u>	<u>\$12,977</u>

See accompanying notes to the basic financial statements.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL-BUDGET BASIS
HELP ME GROW (HMG) AND TEMPORARY AID TO NEEDY FAMILIES (TANF) STATE FISCAL YEAR 2007
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Receipts:				
Intergovernmental	\$221,031	\$221,030	\$219,678	(\$1,352)
Miscellaneous			25	25
Total Receipts	<u>221,031</u>	<u>221,030</u>	<u>219,703</u>	<u>(1,327)</u>
Disbursements:				
Salary	24,124	24,124	24,080	44
PERS	4,098	4,098	4,438	(340)
Health Ins	4,524	4,524	4,066	458
Medicare	351	351	347	4
Dental Ins	104	104	99	5
Life Ins	33	33	27	6
Workers Comp	789	500	500	
Materials & Supplies	516	910	864	46
Outside Services	193,488	193,488	188,281	5,207
Phone	634	366	331	35
Travel & Training	445	609	570	39
Advertising/Printing	819	494	431	63
Software	285	150	150	
Total Disbursements	<u>230,210</u>	<u>229,751</u>	<u>224,184</u>	<u>5,567</u>
Receipts (Under) Disbursements	<u>(9,179)</u>	<u>(8,721)</u>	<u>(4,481)</u>	<u>4,240</u>
Other Funding Sources(Uses):				
Advances Out		(10,000)	(10,000)	
Transfer In			798	798
Transfer Out	(28,112)	(18,570)	(23,582)	(5,012)
Total Other Financing Sources(Uses)	<u>(28,112)</u>	<u>(28,570)</u>	<u>(32,784)</u>	<u>(4,214)</u>
Net Change In Fund Balance	(37,291)	(37,291)	(37,265)	26
Fund Balance Beginning of Year				
Prior Year Encumbrances Appropriated	<u>37,291</u>	<u>37,291</u>	<u>37,291</u>	
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$26</u>	<u>\$26</u>

See accompanying notes to the basic financial statements.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL-BUDGET BASIS
SHARED YOUTH PLACEMENT
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Intergovernmental	\$498,683	\$498,683	\$549,062	\$50,379
Other Revenue		3,164	3,164	
Total Receipts	<u>498,683</u>	<u>501,847</u>	<u>552,226</u>	<u>50,379</u>
Disbursements				
Outside Services	604,017	587,498	574,360	13,138
Other		16,519	16,519	
Total Disbursements	<u>604,017</u>	<u>604,017</u>	<u>590,879</u>	<u>13,138</u>
Receipts (Under) Disbursements	(105,334)	(102,170)	(38,653)	63,517
Fund Balance Beginning of Year	26,316	26,316	26,316	
Prior Year Encumbrances Appropriated	<u>79,017</u>	<u>79,017</u>	<u>79,017</u>	
Fund Balance End of Year	<u>(\$1)</u>	<u>\$3,163</u>	<u>\$66,680</u>	<u>\$63,517</u>

See accompanying notes to the basic financial statements.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL-BUDGET BASIS
HELP ME GROW (HMG) AND TEMPORARY AID TO NEEDY FAMILIES (TANF) STATE FISCAL YEAR 2008
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Intergovernmental	\$174,373	\$174,373	\$81,105	(\$93,268)
Miscellaneous				
Total Receipts	<u>174,373</u>	<u>174,373</u>	<u>81,105</u>	<u>(93,268)</u>
Disbursements				
Salary	23,048	22,820	21,514	1,306
PERS	3,192	3,077	1,576	1,501
Health Ins	4,125	4,111	4,109	2
Medicare	335	332	297	35
Dental Ins	124	146	146	
Life Ins	29	28	28	
Workers Comp	512	512		512
Materials & Supplies	454	890	586	304
Outside Services	126,589	66,589	63,295	3,294
Phone	454	453	290	163
Travel & Training	462	460	411	49
Advertising/Printing	438			
Total Disbursements	<u>159,762</u>	<u>99,418</u>	<u>92,252</u>	<u>7,166</u>
Receipts Over/(Under) Disbursements	<u>14,611</u>	<u>74,955</u>	<u>(11,147)</u>	<u>(86,102)</u>
Other Funding Sources(Uses)				
Advances In		15,000	15,000	
Transfer Out	(14,612)	(29,955)	(1,063)	28,892
Total Other Financing Sources(Uses)	<u>(14,612)</u>	<u>(14,955)</u>	<u>13,937</u>	<u>28,892</u>
Net Change In Fund Balance	(1)	60,000	2,790	(57,210)
Fund Balance Beginning of Year				
Prior Year Encumbrances Appropriated				
Fund Balance End of Year	<u>(\$1)</u>	<u>\$60,000</u>	<u>\$2,790</u>	<u>(\$57,210)</u>

See accompanying notes to the basic financial statements.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL-BUDGET BASIS
HELP ME GROW (HMG) PART C STATE FISCAL YEAR 2008
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>
Receipts				
Intergovernmental	\$49,800	\$49,800	\$53,788	\$3,988
Total Receipts	<u>49,800</u>	<u>49,800</u>	<u>53,788</u>	<u>3,988</u>
Disbursements				
Salary	6,635	6,635	5,787	848
PERS	919	881	445	436
Health Ins	1,212	1,207	1,113	94
Medicare	96	96	80	16
Dental Ins	36	41	39	2
Life Ins	8	8	8	
Workers Comp	148	148		148
Materials & Supplies	131	257	151	106
Outside Services	38,488	38,488	19,244	19,244
Phone	131	131	74	57
Travel & Training	133	133	109	24
Repayment to County Fund	869	888	761	127
Advertising/Printing	126			
Total Disbursements	<u>48,932</u>	<u>48,913</u>	<u>27,811</u>	<u>21,102</u>
Receipts Over Disbursements	<u>868</u>	<u>887</u>	<u>25,977</u>	<u>25,090</u>
Other Funding Sources(Uses)				
Advances In		4,000	4,000	
Advances Out		(4,000)	(4,000)	
Transfer In			410	410
Transfer Out	(869)	(888)	(884)	4
Total Other Financing Sources(Uses)	<u>(869)</u>	<u>(888)</u>	<u>(474)</u>	<u>414</u>
Net Change In Fund Balance	(1)	(1)	25,503	25,504
Fund Balance Beginning of Year				
Prior Year Encumbrances Appropriated				
Fund Balance End of Year	<u>(\$1)</u>	<u>(\$1)</u>	<u>\$25,503</u>	<u>\$25,504</u>

See accompanying notes to the basic financial statements.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE-BUDGET AND ACTUAL-BUDGET BASIS
HELP ME GROW (HMG) STATE GENERAL REVENUE STATE FISCAL YEAR 2008
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>
Receipts				
Intergovernmental	\$40,403	\$48,860	\$48,860	
Total Receipts	<u>40,403</u>	<u>48,860</u>	<u>48,860</u>	
Disbursements				
Salary	5,239	5,093	5,027	\$66
PERS	726	696	361	335
Health Ins	929	958	957	1
Medicare	76	77	69	8
Dental Ins	29	50	34	16
Life Ins	7	7	7	
Workers Comp	117	117		117
Materials & Supplies	103	202	139	63
Outside Services	28,015	28,015	14,007	14,008
Phone	103	103	69	34
Travel & Training	105	103	97	6
Advertising/Printing	100			
Parent Stipends	450	388	376	12
Total Disbursements	<u>35,999</u>	<u>35,809</u>	<u>21,143</u>	<u>14,666</u>
Receipts Over Disbursements	<u>4,404</u>	<u>13,051</u>	<u>27,717</u>	<u>14,666</u>
Other Funding Sources(Uses)				
Advances In		7,615	7,615	
Advances Out		(7,615)	(7,615)	
Transfer Out	(4,407)	(4,620)	(4,298)	322
Total Other Financing Sources(Uses)	<u>(4,407)</u>	<u>(4,620)</u>	<u>(4,298)</u>	<u>322</u>
Net Change In Fund Balance	(3)	8,431	23,419	14,988
Fund Balance Beginning of Year				
Prior Year Encumbrances Appropriated				
Fund Balance End of Year	<u>(\$3)</u>	<u>\$8,431</u>	<u>\$23,419</u>	<u>\$14,988</u>

See accompanying notes to the basic financial statements.

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**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY

A. Description of the Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Council and permitted counties to establish county Family and Children First Councils. In 2006 House Bill 289 amended ORC Section 121.37 and Section 121.374. Greene County Family and Children First Council (the Council) is a government entity that is directly concerned with issues of fact or policy on matter other than the improvement of the law, the legal system, or the administrative of justice. The Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

The purpose of the county Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a county Council shall provide for the following:

- Referrals to the Cabinet Council of those children for whom the county Council cannot provide adequate services;
- 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:
- Participation 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 "Individuals with Disabilities Education Act of 2004"
- Maintenance of an accountability system to monitor the county Council's progress in achieving results for families and children;
- Establishment of a mechanism to ensure ongoing input from a board representation of families who are receiving services within the county system.

The Council has developed and implemented the following:

- a) An interagency system to monitor the county's progress toward increasing child well-being in the county.
- b) An interagency process to identify local priorities to increase child well-being and the associated indicators established by the Cabinet. The local priorities and indicators shall focus on expectant parents and newborns thriving; infants and toddlers thriving; children being ready for school; children and youth succeeding in school; youth choosing healthy behaviors; and youth successfully transitioning into adulthood.
- c) An annual plan that identifies the county's interagency efforts to increase child well-being in the county.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

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

On an annual basis, the Council shall submit a report on the status of efforts by the county to increase child well-being in the county to the county's board of county commissioners and the cabinet council. This report shall be made available to any other person on request.

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 Steering Committee, and the Director have direct responsibility for these activities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

These financial statements follow the basis of accounting the Auditor of State prescribes or permits.

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.

1. 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 requirements 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.

2. 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. Non-major funds are aggregated and presented in a single column.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Council utilizes the governmental category of funds.

4. 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 and the Charter of the Council.

Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007 – The Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2007 Fund is used to account for revenue received and expended from Federal TANF grant monies.

Shared Youth Placement – The Shared Youth Placement Fund is used to account for revenue received and expended from the State Shared Youth Placement grant.

Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008 – The Help Me Grow (HMG) and Temporary Aid to Needy Families (TANF) State Fiscal Year 2008 Fund is used to account for revenue received and expended from Federal TANF grant monies.

Help Me Grow (HMG) Part C (PTC) State Fiscal Year 2008 – The Help Me Grow (HMG) Part C State Fiscal Year 2008 Fund is used to account for revenue received and expended from Federal Part C grant monies.

Help Me Grow (HMG) State General Revenue (STGR) State Fiscal Year 2008 – The Help Me Grow (HMG) State General Revenue State Fiscal Year 2008 Fund is used to account for revenue received and expended from State General revenue grant monies.

The other governmental funds of the Council account for grants and other resources whose use is restricted for a particular purpose.

5. Measurement Focus

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 are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Basis of Accounting

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

B. Cash

As required by Ohio Revised Code, 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.

C. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. Acquisitions of property are not reflected as an asset under the basis of accounting the Council uses.

D. Long-term Debt Obligations

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

E. 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.

The statement of net assets reports \$243,148 of restricted net assets, of which none is restricted by enabling legislation.

F. Fund Balance Reserves

The Council reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances.

G. Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The Council must annually file a budget with its administrative agent. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of budgetary control has been established by Council at the fund level.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Director. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources in effect at the time final appropriations were passed by Council.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payment for unused leave. Unpaid leave is not reflected as liability under the basis of accounting the Council uses.

3. CASH AND CASH EQUIVALENTS

The Greene County Commissioners maintain a cash pool used by all of the County's funds, including those of the Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments. At year-end, the carrying amount of the Council's deposit with the Greene County Commissioners was \$272,176. The Greene County Board of Commissioners, as the fiscal agent for the Council, is responsible for maintaining adequate depositor collateral for all funds in the County's pooled cash and deposit accounts.

4. INTERFUND BALANCES

Unpaid inter-fund cash advances at December 31, 2007 were as follows:

	Inter-fund Receivable	Inter-fund Payable
General	\$15,000	
Help Me Grow – Temporary Aid for Needy Families - State Fiscal Year 08		\$15,000
Total Inter-fund Receivable/Payable	\$15,000	\$15,000

The inter-fund transactions between general and special revenue funds are due to the timing of the receipt of grant monies.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

5. CONTRACTUAL COMMITMENTS

At December 31, 2007, the Council had \$428,929 in contractual commitments for services provided to children and families. These contracts will be funded by federal and state program grants.

<u>Contractor</u>	<u>Amount</u>
Council on Rural Services Program	\$304,431
Greene County Combined Health District	51,724
Greene County Family Violence Prevention Center	11,424
Greene County MR/DD	49,430
Greene County OSU Extension	11,920
Total:	<u>\$428,929</u>

6. INTERFUND TRANSFERS

Inter-fund cash transfers for the year ended December 31, 2007 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>				<u>Totals</u>
	<u>General</u>	<u>HMG-TANF SFY 07</u>	<u>HMG- PTC SFY 08</u>	<u>Other Gov Funds</u>	
General				\$ 281	\$ 281
Help Me Grow, TANF SFY 07	\$23,123			459	23,582
Help Me Grow, PTC-SFY 08	663			221	884
Help Me Grow, STGR – SFY 08	3,913		\$184	201	4,298
Help Me Grow, TANF - SFY 08		\$794	226	43	1,063
Other Governmental Funds	41,817	4		345	42,166
Totals	<u>\$69,516</u>	<u>\$798</u>	<u>\$410</u>	<u>\$1,550</u>	<u>\$72,274</u>

The Council transferred cash for grant reimbursement purposes due to the timing of the receipt of grant monies.

7. RISK MANAGEMENT

The Council is covered under the County's insurance policies. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. During 1986, the County joined the Public Entities Pool of Ohio (PEP) a local government risk-sharing pool. The pool consists of 227 local governments who pool risk for property, liability and public official liability.

The County pays an annual premium to PEP for this coverage. The agreement provides that PEP will be self-sustaining through member premiums and excess insurance. The deductibles per occurrence for all types of coverage are as follows:

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

7. RISK MANAGEMENT (Continued)

<u>Type of Coverage</u>	<u>Deductible</u>
General Liability	\$ 5,000
Police Professional	5,000
Public Official	2,500

PEP retains general liability insurance with no aggregate, professional and public official's liability risks up to \$2 million in aggregate per year and automobile liability risks up to \$1 million in aggregate per year. Claims exceeding \$2,000,000 are reinsured with no aggregate limitations per year. Settled claims have not exceeded this coverage in any of the last three years.

The Council is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network.

8. PENSION OBLIGATIONS

The Council participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans as described below:

- The Traditional Pension Plan —a cost sharing, multiple-employer defined benefit pension plan.
- The Member-Directed Plan —a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
- The Combined Plan —a cost sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, 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 Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPER issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-6701 or 800-222-7377.

The ORC provides statutory authority for member and employer contributions. For 2007, member and employer contribution rates were consistent across all three plans. The 2007 member contribution rates were 9.5 percent for members in classifications other than law enforcement and public safety. The 2007 employer contribution rate for local government employer units was 13.85 percent of covered payroll.

The Council's contribution for pension obligations to the traditions, combined, and member directed plans for the years ended December 31, 2007, 2006, and 2005 were \$33,265, \$30,605, and \$29,402 respectively; 75 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

**GREENE COUNTY FAMILY & CHILDREN FIRST COUNCIL
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

9. POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFIT

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 Postemployment 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 2007 local government employer contribution rate was 13.85 percent of covered payroll. The portion of employer contributions allocated to health care was 5.00% from January 1 through June 30, 2007 and 6.00% from July 1 through December 31, 2007.

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, 2006, include rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually plus an additional factor ranging from .5 to 5 percent for the next eight years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

Actual employer contributions for 2007 which were used to fund postemployment benefits were \$9,907. The actual contribution and the actuarially required contribution amounts are the same.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, is effective on January 1, 2007. OPERS' took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which will allow additional funds to be allocated to the health care plan.

10. RELATED PARTY TRANSACTIONS

The Council had related party transactions with other agencies in which their members were on the Council's governing board. The total amount of related party transactions for 2007 amounted to \$428,226.

Agency	Amount
Council on Rural Services Program	\$255,988
Greene County MRDD	70,375
Greene County Combined Health District	46,346
Greene County Family Violence Prevention Center	18,011
Greene County Juvenile Court	25,586
Greene County OSU Extension	11,920
Total:	\$428,226



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*

Greene County Family and Children First Council
Greene County
158 East Main Street
Xenia, Ohio 45835

To the Members of the Council:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greene County Family and Children First Council, Greene County, (the Council) as of and for the year ended December 31, 2007, which collectively comprise the Council's basic financial statements and have issued our report thereon dated August 26, 2009. 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 opinion on the 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 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. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management and the Council. 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

August 26, 2009



Mary Taylor, CPA
Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL

GREENE 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
SEPTEMBER 29, 2009**