



**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED JUNE 30, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Alternatives for Children and Teens
Franklin County
3520 Snouffer Road, Suite 105
Columbus, Ohio 43235

To the Board of Trustees:

We have audited the accompanying general-purpose financial statements of Alternatives for Children and Teens, Franklin County, Ohio, (ACT) as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of ACT's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Alternatives for Children and Teens, Franklin County, as of June 30, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

During the year ended June 30, 2001, ACT adopted Governmental Accounting Statements No. 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2001 on our consideration of ACT's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

JIM PETRO
Auditor of State

October 12, 2001

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**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001**

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long-term Obligations</u>	
Assets and Other Debits					
Cash and Investments	\$1,713,839	\$0	\$0	\$0	\$1,713,839
Accounts Receivable	0	0	0	0	0
Due From Other Governments	445,575	102,688	0	0	548,263
Prepaid Items	2,810	0	0	0	2,810
Fixed Assets	0	0	14,906	0	14,906
Amount to be Provided	0	0	0	17,439	17,439
Total Assets and Other Debits	<u>2,162,224</u>	<u>102,688</u>	<u>14,906</u>	<u>17,439</u>	<u>2,297,257</u>
Liabilities					
Accounts Payable	574,149	102,688	0	0	676,837
Compensated Absences	0	0	0	17,439	17,439
Accrued Payroll	4,096	0	0	0	4,096
Total Liabilities	<u>578,245</u>	<u>102,688</u>	<u>0</u>	<u>17,439</u>	<u>698,372</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	0	0	14,906	0	14,906
Fund Balance					
Designated	552,559	0	0	0	552,559
Unreserved	1,031,420	0	0	0	1,031,420
Total Fund Balance	<u>1,583,979</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,583,979</u>
Total Equity and Other Credits	<u>1,583,979</u>	<u>0</u>	<u>14,906</u>	<u>0</u>	<u>1,598,885</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$2,162,224</u>	<u>\$102,688</u>	<u>\$14,906</u>	<u>\$17,439</u>	<u>\$2,297,257</u>

See accompanying notes to the general purpose financial statements.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Revenues:			
Ohio Department of Mental Health	\$891,154	\$0	\$891,154
Federal Block Grant	0	102,688	102,688
Interest Income	92,489	0	92,489
Other	1,854	0	1,854
Total Revenues	<u>985,497</u>	<u>102,688</u>	<u>1,088,185</u>
Expenditures:			
Health and Welfare			
Hospitalization	137,823		137,823
Community Alternative Allocations	370,500	102,688	473,188
Total Health and Welfare	<u>508,323</u>	<u>102,688</u>	<u>611,011</u>
Management and Support Services:			
Office Operations	222,837	0	222,837
Consultants	118	0	118
Total Management and Support	<u>222,955</u>	<u>0</u>	<u>222,955</u>
Total Expenditures	<u>731,278</u>	<u>102,688</u>	<u>833,966</u>
Excess of Revenues over Expenditures	254,219	0	254,219
Fund Balance at Beginning of Year	<u>1,329,760</u>	<u>0</u>	<u>1,329,760</u>
Fund Balance at End of Year	<u>\$1,583,979</u>	<u>\$0</u>	<u>\$1,583,979</u>

See accompanying notes to the general purpose financial statements.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

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

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

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

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

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

B. Basis of Accounting

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

C. Revenues

ACT receives its funding through the Ohio Department of Mental Health (ODMH) through two separate grants. The first grant which makes up approximately 85% of the total receipts is state funding that is used for operational expenses, hospitalization, and the remainder is allocated to the participating boards for community alternative services. The second source of funding is a Federal Block Grant, CFDA 93.958, which is also received through ODMH. The federal funding can only be used for community alternatives.

D. Cash and Investments

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

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting

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

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

Governmental Funds:

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

1. General Fund

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

2. Special Revenue Funds

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

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

Account Groups:

1. General Fixed Asset Account Group

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

2. General Long Term Obligations Account Group

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

F. Budgetary Process

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

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Property, Plant and Equipment

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

H. Unpaid Vacation and Sick Leave

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

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

I. Designation

ACT records a designation for the portion of fund equity to account for funds administered by ACT on behalf of Franklin County based on criteria developed in conjunction with the Franklin County Alcohol, Drug Addiction and Mental Health (ADAMH) Board and on jointly agreed upon plans for the use of the funds. These funds are to be used for children that do not meet the strict guidelines established by ACT, but still require hospital care. The allocation of these funds is approved and administered by ACT. The amount designated is \$168,823

ACT also records a designation for the portion of fund equity to account for hospital funds held for the participating ADAMH's Boards. Hospital funds are provided to the participating Boards to be used for children and teens needing stabilization due to an acute psychiatric emergency placing them at eminent risk of substantial harm to themselves or others. The allocation of these funds is approved and administered by ACT. The amount designated is \$133,736.

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

J. Memorandum Only - Total Columns

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

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Management Estimates

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

2. CHANGE IN ACCOUNTING PRINCIPLES

During the 2001 fiscal year, ACT implement GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No. 36, "Reporting for Certain Shared Nonexchange Revenues." This change had no effect on fund balances.

3. EQUITY IN POOLED CASH AND INVESTMENTS

A. Cash

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the Securities Exchange Commission as an investment company, but does not operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2001.

According to state law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 110% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in ACT's name.

During 2001, ACT and public depositories complied with the provisions of these statutes.

B. Deposits with Financial Institutions

As of June 30, 2001, the carrying amount of ACT's deposits was \$9,541 and the bank balance was \$9,890, the difference comprised of outstanding checks. The bank balance was covered by federal depository insurance, or by collateral held by a third party trustee pursuant to Section 135.181, Ohio Revised Code, in collateralized pools securing all public funds on deposit with specific depository institutions.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001
(Continued)**

3. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

C. Investments

ACT's investments are categorized to give an indication of the level of risk assumed by ACT at June 30, 2001. Category 1 includes investments that are insured or registered or for which the securities are held by ACT or its agent in ACT's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in ACT's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or its trust department or agent, but not in ACT's name. ACT's only investment at year end was STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form. The balance in STAR Ohio at year end was \$1,704,298.

4. COMMUNITY ALTERNATIVE SERVICES

ACT expended Federal block grant funds totaling \$102,688 for fiscal year 2001 on community alternative services. In addition, ODMH funds totaling \$370,500 for fiscal year 2001 was also spent on community alternative services. The Catalog of Federal Domestic Assistance number for the Federal block grant is 93.958.

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

5. PROPERTY, PLANT AND EQUIPMENT

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

<u>Asset Category</u>	<u>Balance at 6/30/00</u>	<u>Reclassification</u>	<u>Balance at 6/30/01</u>
Equipment	\$10,964	\$1,029	\$11,993
Furniture/Fixtures	3,942	(1,029)	2,913
Total General Fixed Assets	<u>\$14,906</u>	<u>\$0</u>	<u>14,906</u>

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001
(Continued)**

6. GENERAL LONG TERM OBLIGATIONS

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

	Balance at 6/30/00	Additions	Balance at 6/30/01
Accrued Vacation and Sick Leave	\$13,146	\$4,293	\$17,439
Total General Long Term Obligations Account Group	\$13,146	\$4,293	\$17,439

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

7. DEFINED BENEFIT PENSION PLANS

ACT contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and ACT is required to contribute 10.84 percent. ACT contributes 5 percent of the covered salary for part of the employees' share of contribution. Contributions are authorized by State statute. The contribution rates are determined actuarially. ACT's contributions to PERS for the years ended June 30, 2001, 2000 and 1999 were \$17,698, \$28,028, and \$16,036, respectively.

8. POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 10.84 percent of covered payroll; 4.30 percent was the portion that was used to fund health care for 2001.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

**ALTERNATIVES FOR CHILDREN AND TEENS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001
(Continued)**

8. POSTEMPLOYMENT BENEFITS (Continued)

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

The number of active contributing participants was 401,339. ACT's actual contributions for 2001 which were used to fund post employment benefits were \$4,629. The actual contribution and the actuarially required contribution are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

9. RISK MANAGEMENT

ACT has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions

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

10. SUBSEQUENT EVENT

As of July 1, 2001, the Eastern Miami Valley ADAMH Board ended its affiliation with the ACT Board.

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

Alternatives for Children and Teens
Franklin County
3520 Snouffer Road, Suite 105
Columbus, Ohio 43235

To the Board of Trustees:

We have audited the accompanying general-purpose financial statements of Alternatives for Children and Teens, Franklin County, Ohio (ACT), as of and for the year ended June 30, 2001, and have issued our report thereon dated October 12, 2001 wherein we noted ACT adopted Governmental Accounting Standards 33 and 36. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered ACT's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of ACT in a separate letter dated October 12, 2001.

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

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

JIM PETRO
Auditor of State

October 12, 2001



STATE OF OHIO
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ALTERNATIVES FOR CHILDREN AND TEENS

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 6, 2001**