



**Auditor of State**  
**Betty Montgomery**



**DELAWARE FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

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## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT**

Delaware Family and Children First Council  
Delaware County  
39 West Winter Street  
Delaware, Ohio 43015

To Members of the Council:

We have audited the accompanying financial statements of the Delaware Family and Children First Council, Delaware County, Ohio, (the Council) as of and for the years ended December 31, 2002, and December 31, 2001. These financial statements are the responsibility of the Council. Our responsibility is to express an opinion 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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.

As described in Note 1, the Council prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Council as of December 31, 2002, and December 31, 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2003, 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 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 audits.

The accompanying schedule of federal awards expenditures is presented for additional analysis as required by U.S. office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as whole.

This report is intended solely for the information and use of management, the Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

**BETTY MONTGOMERY**  
Auditor of State

June 16, 2003

**DELAWARE FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$20,000	\$470,115	\$490,115
Other receipts	0	30,401	30,401
	<u>20,000</u>	<u>500,516</u>	<u>520,516</u>
<b>Total Cash Receipts</b>	<u>20,000</u>	<u>500,516</u>	<u>520,516</u>
<b>Cash Disbursements:</b>			
Personal Services	47,638	81,722	129,360
Materials and Supplies	583	8,293	8,876
Services and Charges	2,454	168,298	170,752
Payments to Other Governments	0	244,412	244,412
	<u>50,675</u>	<u>502,725</u>	<u>553,400</u>
<b>Total Cash Disbursements</b>	<u>50,675</u>	<u>502,725</u>	<u>553,400</u>
<b>Total Cash Receipts (Under) Cash Disbursements</b>	<u>(30,675)</u>	<u>(2,209)</u>	<u>(32,884)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Advances-In	17,000	0	17,000
Advance-Out	0	(17,000)	(17,000)
	<u>17,000</u>	<u>(17,000)</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>17,000</u>	<u>(17,000)</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(13,675)</u>	<u>(19,209)</u>	<u>(32,884)</u>
<b>Fund Cash Balances, January 1</b>	<u>44,930</u>	<u>82,905</u>	<u>127,835</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$31,255</u></u>	<u><u>\$63,696</u></u>	<u><u>\$94,951</u></u>
<b>Reserves for Encumbrances, December 31</b>	<u><u>\$542</u></u>	<u><u>\$16,294</u></u>	<u><u>\$16,836</u></u>

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

**DELAWARE FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Intergovernmental	\$25,663	\$551,058	\$576,721
Other receipts	1,335	2,719	4,054
Total Cash Receipts	<u>26,998</u>	<u>553,777</u>	<u>580,775</u>
<b>Cash Disbursements:</b>			
Personal Services	15,278	186,335	201,613
Materials and Supplies	182	19,913	20,095
Services and Charges	8,223	249,162	257,385
Payments to Other Governments	0	114,566	114,566
Capital Outlay	0	3,952	3,952
Total Cash Disbursements	<u>23,683</u>	<u>573,928</u>	<u>597,611</u>
Total Cash Receipts Over/(Under) Cash Disbursements	3,315	(20,151)	(16,836)
Fund Cash Balances, January 1	<u>41,615</u>	<u>103,056</u>	<u>144,671</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$44,930</b></u>	<u><b>\$82,905</b></u>	<u><b>\$127,835</b></u>
Reserves for Encumbrances, December 31	<u>\$124</u>	<u>\$10,704</u>	<u>\$10,828</u>

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



**FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Section 121.37, Ohio Revised Code, created the Ohio Family and Children First Cabinet Council and permitted counties to establish county family and children first councils. Statutory membership of a county council consists of the following individuals:

- a. 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;
- b. The health commissioner of the board of health of each city or general health district in the county, or their designees;
- c. The director of the county department of human services;
- d. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code;
- e. The superintendent of the county board of mental retardation and developmental disabilities;
- f. The county's juvenile court judge senior in service;
- g. 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 county of its determination at least biennially;
- h. 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;
- i. A representative of the largest city in the county;
- j. The chair of the board of county commissioners, or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;
- l. A representative of the county's head start agencies, as defined in section 3301.31 of the Revised Code;
- m. 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
- n. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty per cent of the council's remaining membership.

**FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Description of the Entity (Continued)**

A county family and children first 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.

A county council's statutory responsibilities include the following:

- a. Refer to the cabinet council those children for whom the council cannot provide adequate services;
- b. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
- c. Develop a plan that reviews and adjusts existing programs, fills services gaps where possible, or invents new approaches to achieve better results for families and children;
- d. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Fund Accounting**

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

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract.

**FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Council had the following significant Special Revenue Funds:

Family Stability Fund – This fund receives monies from the Department of Mental Health for collaborating with local departments. The monies will be used to analyze placements made by the Juvenile Court and develop possible alternatives for this process. The monies will also be used to help acquire employment for target workers at local mental health agencies.

Early Start – This fund receives state grant monies to be used for financial assistance for needy families.

**D. Fiscal Agents**

Delaware County serves as fiscal agent for the Council. Council funds are deposited with the Delaware County Treasurer and are accounted for in separate funds and cost centers by the County.

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH**

The Council's cash is maintained by Delaware County, the Council's fiscal agent. The Council deposits all monies with the Delaware County Treasurer. The Ohio Revised Code prescribes allowable deposits and investments and the Delaware County Treasurer is responsible for compliance. The Council's share of the carrying amounts on deposit with the County were \$94,951 and \$127,835 for the years ended December 31, 2002 and December 31, 2001, respectively. All risks associated with such deposits are the responsibility of Delaware County.

**3. BUDGETARY ACTIVITY**

The Council submits annual budgets to the fiscal agent. These budgets summarize estimated receipts and disbursements.

Budgetary activity for the years ended December 31, 2002 and Decembers 31, 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$37,000	\$37,000	\$0
Special Revenue	529,138	500,516	(28,622)
Total	<u>\$566,138</u>	<u>\$537,516</u>	<u>(\$28,622)</u>

**FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$57,158	\$51,217	\$5,941
Special Revenue	589,739	536,019	53,720
Total	<u>\$646,897</u>	<u>\$587,236</u>	<u>\$59,661</u>

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$26,998	\$26,998	\$0
Special Revenue	527,637	553,777	26,140
Total	<u>\$554,635</u>	<u>\$580,775</u>	<u>\$26,140</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$26,978	\$23,807	\$3,171
Special Revenue	591,318	584,632	6,686
Total	<u>\$618,296</u>	<u>\$608,439</u>	<u>\$9,857</u>

**4. DEFINED BENEFIT PENSION PLAN**

**Public Employees Retirement System**

The Council's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Council contributed an amount equal to 13.55% of participants' gross salaries in 2002 and 2001. The Council has paid all contributions required through December 31, 2002.

**DELAWARE FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through the Office of Criminal Justice Services</i>			
Title V Delinquency Prevention Program	316400065	16.548	\$1,601
Total U.S. Department of Justice			<u>1,601</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Job &amp; Family Services and Passed Through Delaware County Department of Job &amp; Family Services :</i>			
Temporary Assistance for Needy Families	N/A	93.558	197,165
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families	316400065	93.556	121,701
Total U.S. Department of Health and Human Services			<u>318,866</u>
<b>Total</b>			<u><u>\$320,467</u></u>

*The accompanying notes to this schedule are an integral part of this schedule.*

**FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2002**

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Council's federal award programs. The schedule has been prepared on the cash basis of accounting.



## **Auditor of State Betty Montgomery**

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

Delaware Family and Children First Council  
Delaware County  
39 West Winter Street  
Delaware, Ohio 43015

To Members of the Council:

We have audited the financial statements of Delaware Family and Children First Council, Delaware County, Ohio, (the Council ), as of and for the years ended December 21, 2002, and December 31, 2001, and have issued our report thereon dated June 16, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the Council'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 Council'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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Council in a separate letter dated June 16, 2003.

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This report is intended for the information and use of management, the Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The script is cursive and fluid, with the first letters of the first and last names being capitalized and prominent.

**BETTY MONTGOMERY**  
Auditor of State

June 16, 2003





## **Auditor of State Betty Montgomery**

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

Delaware Family and Children First Council  
Delaware County  
39 West Winter Street  
Delaware, OH 43015

To Members of the Council:

#### **Compliance**

We have audited the compliance of Delaware Family and Children First Council, Delaware County, Ohio, (the Council) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. The Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

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

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

#### **Internal Control Over Compliance**

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

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**Internal Control Over Compliance  
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, the Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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

**BETTY MONTGOMERY**  
Auditor of State

June 16, 2003

**FAMILY AND CHILDREN FIRST COUNCIL  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2002 and 2001**

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

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None.

<b>3. FINDINGS FOR FEDERAL AWARD EXPENDITURES</b>
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None.





**Auditor of State  
Betty Montgomery**

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**DELAWARE FAMILY AND CHILDREN FIRST COUNCIL**

**DELAWARE 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 5, 2003**