



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



**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Multi-County Juvenile Attention System  
Stark County  
815 Faircrest Street S.W.  
Canton, Ohio 44706

To the Board of Trustees:

We have audited the accompanying financial statements of Multi-County Juvenile Attention System (the Attention System) as of and for the year ended December 31, 2002. These financial statements are the responsibility of the Attention System's management. 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 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.

As discussed in Note 1, the Attention System 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 fund cash balances and reserves for encumbrances of the Attention System as of December 31, 2002, and its cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2003 on our consideration of the Attention System'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.

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 a whole.

This report is intended solely for the information and use of management, the Board, federal awarding agencies and pass-through entities, 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.



**Betty Montgomery**  
Auditor of State

July 25, 2003

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Intergovernmental	\$363,866	\$752,265	\$196,901	\$1,313,032
Gift and Donations	2,183			2,183
Tuition	915,279			915,279
Sales	1,835			1,835
Board and Care	490,140			490,140
Contract Services	6,927,918			6,927,918
Other	122,278		10,000	132,278
	<u>8,823,499</u>	<u>752,265</u>	<u>206,901</u>	<u>9,782,665</u>
<b>Total Cash Receipts</b>				
	<u>8,823,499</u>	<u>752,265</u>	<u>206,901</u>	<u>9,782,665</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	4,696,849	398,974		5,095,823
Supplies	551,466	270,922	17,586	839,974
Capital Outlay	2,776	36,052		38,828
Contract Repairs	117,558	47,926	221,599	387,083
Contract Services	1,223,254	44,700		1,267,954
Public Employees' Retirement	829,785	47,933		877,718
Worker's Compensation	41,458			41,458
Group Insurance	876,100	63,784		939,884
Other	20,710			20,710
	<u>8,359,956</u>	<u>910,291</u>	<u>239,185</u>	<u>9,509,432</u>
<b>Total Cash Disbursements</b>				
	<u>8,359,956</u>	<u>910,291</u>	<u>239,185</u>	<u>9,509,432</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>463,543</u>	<u>(158,026)</u>	<u>(32,284)</u>	<u>273,233</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Advances-In	400,000			400,000
Advances-Out			(400,000)	(400,000)
	<u>400,000</u>	<u>0</u>	<u>(400,000)</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
	<u>400,000</u>	<u>0</u>	<u>(400,000)</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>863,543</u>	<u>(158,026)</u>	<u>(432,284)</u>	<u>273,233</u>
<b>Fund Cash Balances, January 1</b>	<u>703,338</u>	<u>0</u>	<u>485,574</u>	<u>1,188,912</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$1,566,881</b></u>	<u><b>(\$158,026)</b></u>	<u><b>\$53,290</b></u>	<u><b>\$1,462,145</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$574,153</b></u>	<u><b>\$0</b></u>	<u><b>\$23,655</b></u>	<u><b>\$597,808</b></u>

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

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**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Multi-County Juvenile Attention System, Stark County, (the Attention System) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Attention System is directed by an eighteen-member Board of Trustees from Carroll, Columbia, Holmes, Stark Tuscarawas and Wayne Counties. Attention System provides facilities for juveniles for training, treatment and rehabilitation as directed by the Juvenile Courts.

The Attention System's management believes these financial statements present all activities for which the Attention System is financially accountable.

**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. Cash**

The Stark County Auditor acts as the fiscal agent for the Attention System, and the County Treasurer maintains a cash and investment pool, including all funds for which the County Auditor is the fiscal agent. The County Treasurer is custodian for the Attention System's cash. The Attention System's cash is held in the County's cash and investment pool, and are valued at the County Treasurer's carrying amount.

**D. Fund Accounting**

The Attention System uses fund accounting to segregate cash and investments that are restricted as to use. Stark County, acting as fiscal agent for the Attention System, maintains a General Fund and Capital Projects Fund. For additional financial statements presentation special revenue funds have been segregated from the General Fund. The Attention System 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 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. The Attention System had the following significant Special Revenue Funds:

USDA Fund - This fund receives monies from the United States Department of Agriculture for reimbursement of lunches served to students at the Attention System.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Byrne Memorial Grant Fund - This fund receives grant funds from the United States Department of Justice for the purpose of reducing and preventing illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system.

**3. Capital Project Funds**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through trust funds). The Attention System had the following significant Capital Project Funds:

Construction Fund - This fund receives monies from member counties and the State for the construction of additional treatment and detention facilities for juveniles.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Attention System to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2002 budgetary activity appears in Note 3.

**F. 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.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under Attention System's basis of accounting.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Stark County Treasurer maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was \$1,462,145.

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2002 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,821,267	\$9,223,499	\$402,232
Special Revenue	752,265	752,265	0
Capital Projects	258,737	206,901	(51,836)
Total	\$9,832,269	\$10,182,665	\$350,396

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$9,451,358	\$8,934,109	\$517,249
Special Revenue	910,291	910,291	0
Capital Projects	744,312	662,840	81,472
Total	\$11,105,961	\$10,507,240	\$598,721

**4. RETIREMENT SYSTEM**

The Attention System's full-time employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement 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, OPERS members contributed 8.5% of their gross salaries of which 4.25% is picked up by the Attention System. The Attention System contributed an amount equal to 13.55% of participants' gross salaries for 2002. The Attention System has paid all contributions required through December 31, 2002.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

**5. RISK MANAGEMENT**

**A. Commercial Insurance**

The Attention System has obtained commercial insurance for the following risks:

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

**B. Risk Pool Membership**

The Attention System is a member of the Stark County Schools Council of Government which is shared risk pool for health insurance provided to its member employees.

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of June 30 (the latest information available):

	<u>2002</u>	<u>2001</u>
Cash and investments	\$11,201,931	\$12,204,424
Actuarial liabilities	\$4,865,000	\$3,468,216

**6. SUBSEQUENT EVENTS**

Due to current budget concerns, the Attention System recently closed three juvenile treatment units in April 2003 which resulted in the loss of 15 Detention Beds and 21 Treatment Beds.

**MULTI COUNTY JUVENILE ATTENTION SYSTEM  
STARK 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	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Passed Through State of Ohio Office of Criminal Justice Services:</i>				
Byrne Formula Grant Program	1999-DG-CO1-7091	16.579	\$263,100	
<b><u>U.S. OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION</u></b>				
<i>Passed Through State of Ohio Office of Criminal Justice Services:</i>				
Juvenile Accountability Incentive Block Grants	1999-JB-002-A139	16.523	32,611	
	2000-JB-002-A139		<u>68,620</u>	
Total			101,231	\$0
<i>Passed Through Ohio Department of Youth Services:</i>				
Juvenile Accountability Incentive Block Grants	2000-JB-001-A207	16.523	<u>72,000</u>	
Total U.S. Office of Juvenile Justice and Delinquency Prevention			<u>173,231</u>	<u>0</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through Ohio Department of Education</i>				
Nutrition Cluster:				
Food Distribution Program	Not Applicable	10.550		7,080
School Breakfast Program	Not Applicable	10.553	91,206	
National School Lunch Program	Not Applicable	10.555	<u>130,232</u>	
Total U.S. Department of Agriculture-Nutrition Cluster			<u>221,438</u>	<u>7,080</u>
<b>Total</b>			<b><u>\$657,769</u></b>	<b><u>\$7,080</u></b>

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

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B--FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002, the Attention System had no significant food commodities in inventory.

**NOTE C -- MATCHING REQUIREMENTS**

Certain Federal programs require that the Attention System contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Attention System has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



**Auditor of State  
Betty Montgomery**

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

Multi-County Juvenile Attention System  
Stark County  
815 Faircrest Street S.W.  
Canton, Ohio 44706

To the Board of Trustees:

We have audited the accompanying financial statements of Multi-County Juvenile Attention System, Stark County, (the Attention System) as of and for the year ended December 31, 2002, and have issued our report thereon dated July 25, 2003. We conducted our audit in accordance with auditing standards generally accepted by 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 Attention System'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 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Attention System in a separate letter dated July 25, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Attention System'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 the Attention System in a separate letter dated July 25, 2003.

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Multi-County Juvenile Attention System  
Stark County  
Independent Accountants' Report on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of management, the Board of Trustees 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

July 25, 2003





## Auditor of State Betty Montgomery

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

Multi-County Juvenile Attention System  
Stark County  
815 Faircrest Street S.W.  
Canton, Ohio 44706

To the Board of Trustees:

#### Compliance

We have audited the compliance of Multi-County Juvenile Attention System, Stark County, (the Attention System) 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 each of its major federal programs for the year ended December 31, 2002. The Attention System's major federal programs are 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 each of its major federal programs is the responsibility of the Attention System's management. Our responsibility is to express an opinion on the Attention System'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 Attention System'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 Attention System's compliance with those requirements.

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

However, we noted a certain immaterial instance of noncompliance that we have reported to the management of the Attention System in a separate letter dated July 25, 2003.

### Internal Control Over Compliance

The management of the Attention System 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 Attention System'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.

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 Board of Trustees, 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.



**Betty Montgomery**  
Auditor of State

July 25, 2003

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

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

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Juvenile Accountability Incentive Block Grant CFDA #16.523; and Byrne Formula Grant Program (Drug Control System Improvement) CFDA #16.579
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None





**Auditor of State  
Betty Montgomery**

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**MULTI-COUNTY JUVENILE ATTENTION SYSTEM**

**STARK 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 18, 2003**