



**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES
BOARD OF ATHENS, HOCKING AND VINTON COUNTIES
ATHENS COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Alcohol, Drug Addiction and Mental Health Services
Board of Athens, Hocking and Vinton Counties
Athens County
7990 Dairy Lane
P.O. Box 130
Athens, Ohio 45701

To the Members of the Board:

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Athens, Hocking and Vinton Counties, Athens County, Ohio, (the Board) as of and for the year ended December 31, 1999. This financial statement is the responsibility of the Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 Board prepares its financial statement 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 statement referred to above presents fairly, in all material respects, the fund cash balances and reserves for encumbrances of the Alcohol, Drug Addiction and Mental Health Services Board of Athens, Hocking and Vinton Counties, Athens County, Ohio, as of December 31, 1999, 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 March 16, 2000, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the financial statements of the Board, taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented 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 the audit committee, management, the Board 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.

Jim Petro
Auditor of State

March 16, 2000

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:				
Taxes	\$1,554,852	\$81,327		\$1,636,179
Intergovernmental	9,920,039			9,920,039
Investment Income			\$528	528
Miscellaneous	10,217			10,217
Total Cash Receipts	<u>11,485,108</u>	<u>81,327</u>	<u>528</u>	<u>11,566,963</u>
Cash Disbursements:				
Salaries	577,174			577,174
Supplies and Materials	10,075			10,075
Equipment	19,899			19,899
Contracts - Services	9,900,700			9,900,700
Grants	2,855			2,855
Travel and Expenses	40,450			40,450
Public Employee's Retirement	75,863			75,863
Workers' Compensation	8,581			8,581
Debt Service:				
Principal Payments		70,259		70,259
Interest Payments		11,068		11,068
Auditor and Treasurer Fees	25,875			25,875
Other Expenses	264,480			264,480
Total Cash Disbursements	<u>10,925,952</u>	<u>81,327</u>	<u>0</u>	<u>11,007,279</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>559,156</u>	<u>0</u>	<u>528</u>	<u>559,684</u>
Fund Cash Balances, January 1	<u>933,347</u>	<u>0</u>	<u>23,091</u>	<u>956,438</u>
Fund Cash Balances, December 31	<u>\$1,492,503</u>	<u>\$0</u>	<u>\$23,619</u>	<u>\$1,516,122</u>
Reserves for Encumbrances, December 31	<u>\$628,528</u>	<u>\$0</u>	<u>\$0</u>	<u>\$628,528</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Alcohol, Drug Addiction and Mental Health Services Board of Athens, Hocking and Vinton Counties, Athens County,(the Board) 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 Board is directed by an eighteen-member Board. Board members are appointed by the Board's Director and the legislative authorities of the political subdivisions making up the Board. The Board includes members from those legislative authorities as well as citizens of the political subdivisions. Those subdivisions are Athens County, Hocking County and Vinton County. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the political subdivisions. These services are provided primarily through contracts with private and public agencies.

The Board is associated with the Southern Consortium of Children, which is defined as a jointly governed organization. This organization is presented in Note 7.

The Board's management believes these financial statements present all activities for which the Board 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

As required by the Ohio Revised Code, the Board's cash is held and invested by the Athens County Treasurer, who acts as custodian for Board monies. The Board's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

The Board uses fund accounting to segregate cash and investments that are restricted as to use. The Board 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.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Debt Service Fund

This fund is used to accumulate resources for the payment of bonds and note indebtedness. The Board had the following Debt Service Fund:

317 Board Note Retirement Fund – This fund receives tax levy proceeds to retire the principal and pay interest due on notes for building construction.

3. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Board had the following Capital Project Fund:

317 Board Building Construction Fund – This fund receives revenue from other funds to make capital acquisitions and improvements to Board-owned facilities.

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 or function level of control, and appropriations may not exceed estimated resources. The Board 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 Board to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 1999 budgetary activity appears in Note 2.

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.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Board.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 1999, follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$10,974,771	\$11,485,108	\$510,337
Debt Service	81,327	81,327	0
Capital Projects	12,800	528	(12,272)
Total	\$11,068,898	\$11,566,963	\$498,065

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$11,734,928	\$11,554,480	\$180,448
Debt Service	81,327	81,327	0
Capital Projects	12,000	0	12,000
Total	\$11,828,255	\$11,635,807	\$192,448

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the various Counties by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the political subdivisions making up the Board.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the various Counties by each April 30.

Athens, Hocking and Vinton Counties are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

4. RETIREMENT SYSTEMS

The Board'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 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 1999, PERS members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 13.55% of participants' gross salaries. The Board has paid all contributions required through December 31, 1999.

5. DEBT OBLIGATIONS

Debt outstanding at December 31, 1999, was as follows:

	Principal	Interest Rate
Office Construction Note	\$131,110	4.10%
Respite Care Facility Building Note	95,775	3.75%
Total	\$226,885	

Both of the debt issues are considered general obligation notes of the Board. The office construction note was originally issued for \$368,000 in 1993 for improvements to the Board's administrative offices. The respite care facility note was originally issued in 1994 for \$246,720 for the construction of a respite care facility.

Amortization of the above debt, as of December 31, 1999, is as follows:

Year Ending December 31	Office Constructio n	Respite Care Facility Building
2000	\$47,019	\$34,123
2001	47,019	34,124
2002	46,665	33,924
Total	\$140,703	\$102,171

6. RISK MANAGEMENT

The Board has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions

The Board also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

7. JOINTLY GOVERNED ORGANIZATION

The Board, in conjunction with three other Alcohol, Drug Addiction and Mental Health Services Boards, governs the Southern Consortium for Children (SCC), which is a Regional Council of Government, authorized by Chapter 167 of the Ohio Revised Code. The SCC serves as a program planning, development and coordination arm of four Alcohol, Drug Addiction and Mental Health Services Boards (Athens-Hocking-Vinton, Gallia-Jackson-Meigs, Adams-Lawrence-Scioto and Washington Counties) for youth who are severely emotionally disturbed.

The SCC Board is comprised of the Executive Director of each of the above mentioned Alcohol, Drug Addiction and Mental Health Services Boards, and is responsible for planning, developing, implementing, maintaining and monitoring children's mental health service programs within the service district.

8. CONTRACTUAL COMMITMENTS

The Board has entered into contractual agreements with the firms listed below for alcohol, drug addiction and mental health services. These contracts are for services provided, and have ceilings. Balances outstanding as of December 31, 1999 (ceilings less payments), are as follows:

My Sisters Place	\$101,224
Vinton County Senior Citizens	20,687
United Seniors of Athens County	3,000
Scenic Hills Senior Center	3,000
Health Recovery Services, Inc.	1,233,830
Tri-County Mental Health and Counseling	2,622,705
Hospice of Appalachia	5,775
The Gathering Place	56,161
Advocacy & Protective Services, Inc.	<u>27,165</u>
Total	<u>\$4,073,547</u>

9. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Pass-Through State Department of Alcohol and Drug Addiction Services</i>			
Safe and Drug-Free Schools and Communities	84.186A	N/A	<u>\$193,932</u>
Total United States Department of Education			193,932
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-Through State Department of Alcohol and Drug Addiction Services</i>			
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	N/A	
Drug and Alcohol Abuse			401,301
Womens Set Aside			470,516
TASC			<u>145,268</u>
Total Block Grants for the Prevention and Treatment of Substance Abuse			1,017,085
<i>Pass-Through State Department of Mental Health</i>			
Social Services Block Grant	93.667	N/A	121,325
Medical Assistance Program	93.778	N/A	2,244,976
Block Grants for Community Mental Health Services	93.958	N/A	
Community Plan			45,834
COAC Children and Adolescent			56,189
Housing Assistance			<u>34,003</u>
Total Block Grants for Community Mental Health Services			<u>136,026</u>
Total United States Department of Health and Human Services			<u>3,519,412</u>
Total Federal Awards Expenditures			<u>\$3,713,344</u>

The accompanying notes to this Schedule are an integral part of this Schedule.

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

Note 1 - Basis of Accounting

The Board prepares its Schedule of Federal Awards Expenditures on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Note 2 - Subrecipients

The Board passes through certain federal grants from the State Department of Mental Health and the State Department of Alcohol and Drug Addiction Services to various not-for-profit corporations. As described in Note 1, the Board records expenditures of federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these federal programs. Under OMB Circular A-133, the Board is responsible for monitoring subrecipients to help assure that federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grants agreements, and that performance goals are achieved.

To achieve that goal, the Board requires that each of the subrecipients receive an annual audit performed in accordance with OMB Circular A-133.



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

Alcohol, Drug Addiction and Mental Health Services
Board of Athens, Hocking and Vinton Counties
Athens County
7990 Dairy Lane
P.O. Box 130
Athens, Ohio 45701

To Members of the Board:

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Athens, Hocking and Vinton Counties, Athens County, Ohio, (the Board) as of and for the year ended December 31, 1999, and have issued our report thereon dated March 16, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 Board's financial statement is 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 Board'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.

Alcohol, Drug Addiction and Mental Health Services
Board of Athens, Hocking and Vinton Counties
Athens County
Report of Independent Accountants on Compliance and on
Internal Control by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, management, the Board, 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.

Jim Petro
Auditor of State

March 16, 2000



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Alcohol, Drug Addiction and Mental Health Services
Board of Athens, Hocking and Vinton Counties
Athens County
7990 Dairy Lane
P.O. Box 130
Athens, Ohio 45701

To Members of the Board:

Compliance

We have audited the compliance of the Alcohol, Drug Addiction and Mental Health Services Board of Athens, Hocking and Vinton Counties, Athens County, Ohio, (the Board) 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, 1999. The Board'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 Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 Board'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 Board's compliance with those requirements.

In our opinion, the Board 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, 1999.

Internal Control Over Compliance

The management of the Board 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 Board'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.

Alcohol, Drug Addiction and Mental Health Services
Board of Athens, Hocking and Vinton Counties
Athens County
Report on Compliance With Requirements Applicable to
Each Major Federal Program and Internal Control Over
Compliance in Accordance With OMB Circular A-133
Page 2

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 for the information and use of the audit committee, management, the Board, 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.

Jim Petro
Auditor of State

March 16, 2000

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

There were no findings related to the financial statements.

3. FINDINGS FOR FEDERAL AWARDS

There were no findings related to federal awards.



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ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD

ATHENS, HOCKING AND VINTON COUNTIES

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
APRIL 5, 2001**