

***WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2005 & 2004

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Executive Council
West Central Ohio Network
315 East Court Street
Sidney, Ohio 45365

We have reviewed the *Report of Independent Accountants* of the West Central Ohio Network, Shelby County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2004 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The West Central Ohio Network is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

April 30, 2006

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**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2005 & 2004**

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REPORT OF INDEPENDENT ACCOUNTANTS

West Central Ohio Network
Shelby County
315 East Court Street
Sidney, Ohio 45365

To the Members of the Executive Council:

We have audited the accompanying financial statements of West Central Ohio Network, Shelby County, Ohio (WestCON), as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of WestCON'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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, WestCON has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require WestCON to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. While WestCON does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. WestCON has elected not to reformat its statements. Since WestCON does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2005 and 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of WestCON as of December 31, 2005 and 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of WestCON, Shelby County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements and changes in fund cash balances for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires WestCON to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. WestCON has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2007, on our consideration of WestCON's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Charles E. Harris & Associates, Inc.

January 31, 2007

WEST CENTRAL OHIO NETWORK
SHELBY COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
All Governmental Fund Types
For the Year Ended December 31, 2005

| | <u>Governmental Fund Types</u> | | <u>Total - Memorandum Only</u> |
|---|--------------------------------|----------------------------|--|
| | <u>General</u> | <u>Special Revenue</u> | |
| Receipts: | | | |
| Intergovernmental-Federal | \$ 208,166 | \$ - | \$ 208,166 |
| Intergovernmental-State | - | 1,524,634 | 1,524,634 |
| Intergovernmental-Local | - | 2,421,424 | 2,421,424 |
| Earnings on Investments | 194,724 | 1,900 | 196,624 |
| Administrative Fees | 231,170 | - | 231,170 |
| Miscellaneous | <u>9,369</u> | <u>78,561</u> | <u>87,930</u> |
| Total Receipts | 643,429 | 4,026,519 | 4,669,948 |
| Disbursements: | | | |
| Supported Living: | | | |
| Administrative Fee | - | 118,370 | 118,370 |
| Contractual Service | - | 2,746,147 | 2,746,147 |
| Other Expenses | - | 53,342 | 53,342 |
| Family Resources: | | | |
| Contractual Service | - | 348,776 | 348,776 |
| Residential Facility Waiver: | | | |
| Administrative Fee | - | 62,600 | 62,600 |
| Contractual Service | - | 34,816 | 34,816 |
| Administrative Expenses | 582,679 | - | 582,679 |
| Capital Outlay | <u>4,075</u> | <u>-</u> | <u>4,075</u> |
| Total Disbursements | <u>586,754</u> | <u>3,364,051</u> | <u>3,950,805</u> |
| Total Receipts Over/(Under) Disbursements | 56,675 | 662,468 | 719,143 |
| Other Financing Sources/(Uses): | | | |
| Transfers-In | 63,282 | - | 63,282 |
| Transfers-Out | <u>-</u> | <u>(63,282)</u> | <u>(63,282)</u> |
| Total Other Financing Sources/(Uses) | <u>63,282</u> | <u>(63,282)</u> | <u>-</u> |
| Excess of Receipts and Other Sources Over/(Under) Disbursements and Other Uses | 119,957 | 599,186 | 719,143 |
| Fund Cash Balance, January 1, 2005 | <u>389,814</u> | <u>4,075,527</u> | <u>4,465,341</u> |
| Fund Cash Balance, December 31, 2005 | \$ <u>509,771</u> | \$ <u>4,674,713</u> | \$ <u>5,184,484</u> |

See Accompanying Notes to the Financial Statements.

WEST CENTRAL OHIO NETWORK
SHELBY COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
All Governmental Fund Types
For the Year Ended December 31, 2004

| | Governmental Fund Types | | Total - Memorandum Only |
|---|-------------------------|---------------------|-------------------------------|
| | General | Special Revenue | |
| Receipts: | | | |
| Intergovernmental-Federal | \$ 155,982 | \$ - | \$ 155,982 |
| Intergovernmental-State | - | 1,656,340 | 1,656,340 |
| Intergovernmental-Housing Grant | - | 84,690 | 84,690 |
| Intergovernmental-Local | - | 2,236,505 | 2,236,505 |
| Earnings on Investments | 155,952 | - | 155,952 |
| Administrative Fees | 359,566 | - | 359,566 |
| Miscellaneous | 2,676 | 83,468 | 86,144 |
| Total Receipts | 674,176 | 4,061,003 | 4,735,179 |
| Disbursements: | | | |
| Supported Living: | | | |
| Administrative Fee | - | 137,508 | 137,508 |
| Contractual Service | - | 2,521,633 | 2,521,633 |
| Other Expenses | - | 157,738 | 157,738 |
| Family Resources: | | | |
| Contractual Service | - | 321,925 | 321,925 |
| Residential Facility Waiver: | | | |
| Administrative Fee | - | 54,600 | 54,600 |
| Contractual Service | - | 63,212 | 63,212 |
| Administrative Expenses | 593,053 | - | 593,053 |
| Capital Outlay | 18,082 | - | 18,082 |
| Total Disbursements | 611,135 | 3,256,616 | 3,867,751 |
| Total Receipts Over/(Under) Disbursements | 63,041 | 804,387 | 867,428 |
| Other Financing Sources/(Uses): | | | |
| Transfers-In | - | 28,000 | 28,000 |
| Transfers-Out | - | (28,000) | (28,000) |
| Total Other Financing Sources/(Uses) | - | - | - |
| Excess of Receipts and Other Sources Over/(Under) Disbursements and Other Uses | 63,041 | 804,387 | 867,428 |
| Fund Cash Balance, January 1, 2004 | 326,773 | 3,271,140 | 3,597,913 |
| Fund Cash Balance, December 31, 2004 | \$ 389,814 | \$ 4,075,527 | \$ 4,465,341 |

See Accompanying Notes to the Financial Statements.

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2005 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

West Central Ohio Network, Shelby County, (WestCON) is a non-profit governmental agency known as a Regional Council of Governments. WestCON was created by seven county boards of mental retardation and developmental disabilities in September of 1990 to administer supported living services to the counties of Auglaize, Darke, Logan, Mercer, Miami, Shelby, and Union. Hardin County became a member in 2001 and Preble County became a member in 2005. WestCON is governed by an executive council of nine members that are the Superintendents of each local county board of mental retardation and developmental disabilities which is a WestCON member. At the organizational meeting of each year, which shall be held in January, the members shall elect officers of the executive council. The officers of the council shall be a President, Vice-President, Secretary, and Treasurer. There shall be no term limitations for WestCON council members. The executive council authorizes expenditures as well as serving as the contracting body and the chief administrators of public services for WestCON. The council appoints an Executive Director of WestCON that is responsible for organizing, administering, and operating WestCON in accordance with the council's established program.

Supported Living is a program that assists persons with mental retardation or developmental disabilities (MR/DD) to live in the home of their choice with the support that they need. WestCON seeks neighbors, persons in the community, and friends, to provide assistance. When a volunteer cannot be located, the individual chooses a certified provider who is paid to provide identified support. The goal is to link the individual to persons in the community who will become long-term non-paid support.

The WestCON management believes these financial statements present all activities for which the WestCON is financially accountable.

B. BASIS OF ACCOUNTING

WestCON prepares its financial statements following 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.

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

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2005 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. CASH

To improve cash management, all cash received by WestCON is deposited into one of seven bank accounts. All monies received for supported living, residential facility waiver, and administrative purposes are deposited into the main account. Monies received for family resources are deposited into a separate account. Additional accounts exist for each of these categories and monies are transferred monthly into the respective main account.

Monies in the main account are used to purchase all investments. Investment earnings are allocated to the General Fund and the Family Resource Service Fund.

D. FUND ACCOUNTING

WestCON maintains its accounting records in accordance with the principles of “Fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity, which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of WestCON. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds: These funds are used to account for proceeds from special sources (other than from trusts or for capital projects) that are restricted to expenditures for specific purposes. WestCON has the following significant Special Revenue funds:

- Supported Living – These funds are used for supported living services which assist persons with MR/DD to live in the home of their choice with the support required.
- Family Resource Service – These funds are used to provide respite services to families which qualify for the support.
- Residential Facility Waiver – These funds are used to assist persons with MR/DD with services related to a home residence.

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2005 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. BUDGETARY PROCESS

WestCON is not required to follow budgetary procedures as prescribed by the Ohio Revised Code; however, WestCON uses internal budgets for planning purposes, which they adopt annually for expenditures.

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.

G. UNPAID VACATION AND SICK LEAVE

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

2. DEPOSITS AND INVESTMENTS

Monies held by WestCON are classified into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the WestCON treasury. Active monies are maintained either as cash in the WestCON treasury, in commercial accounts payable or withdrawable on demand accounts, including negotiable order of withdrawal (NOW) accounts, or in investments which will mature or are redeemable within one year.

Interim monies are those monies in the treasury after award of inactive deposits which are not needed for immediate use. Interim monies are deposited or invested in obligations which will mature or are redeemable within one to three years of the settlement date.

Inactive deposits are public deposits that WestCON has identified as not required for use within the current three year period of designation of depositories and will mature or are redeemable within three to five years of the settlement date. Inactive deposits are invested in investment grade cumulative preferred stocks and investment grade corporate bonds.

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2005 and 2004**

2. DEPOSITS AND INVESTMENTS – (Continued)

Deposits:

As of December 31, 2005, the carrying amount of WestCON's deposits was \$3,812,074, including \$2,551,000 in certificates of deposit, and the depository balance was \$3,887,841. Of the depository balance, \$2,851,000 was covered by FDIC and \$1,036,841 was collateralized with securities held by the pledging institutions trust department not in WestCON's name, or SIPC and private insurance.

As of December 31, 2004, the carrying amount of WestCON's deposits was \$3,144,674, including \$2,122,011 in certificates of deposit, and the depository balance was \$3,188,912. Of the depository balance, \$2,352,377 was covered by FDIC and \$836,535 was covered by SIPC and private insurance.

Protection of WestCON's cash and investments are protected by FDIC and the Securities Investor Protector Corporation (SIPC) against losses caused by the financial failure of the broker-dealer. SIPC was created by the Securities Investor Protections Act of 1970 and is neither a government or a regulatory authority, but a nonprofit, membership corporation, funded by its member securities broker-dealers. Customers of a failed firm receive all securities registered in their names or in the process of being so registered. Customers receive, on a pro rata basis, all remaining customer cash and securities held by the firm.

After the above distribution, SIPC funds are available to satisfy the remaining claims of each customer, up to a maximum of \$500,000, including up to \$100,000 on claims for cash (as a distinct from claims for securities). Any remaining assets after payment of liquidation expenses may be available to satisfy any remaining portion of customer claims on a pro rata basis with other creditors.

Merrill Lynch, WestCON's broker, also has obtained private insurance to supplement SIPC limits to satisfy claims up to \$600 million, including up to \$1.9 million for cash.

Investments:

WestCON had the following investments at December 31:

| | 2005 <u>Carrying Value</u> | 2004 <u>Carrying Value</u> |
|-----------------|-------------------------------|-------------------------------|
| Corporate Bonds | \$ 1,372,410 | \$ 1,320,667 |

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2005 and 2004**

3. RISK MANAGEMENT

WestCON is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

WestCON maintains general liability insurance in the amount of \$2,000,000 for each occurrence and \$5,000,000 in aggregate.

Workers' compensation benefits are provided through the State Bureau of Worker's Compensation. The premium is calculated based upon accident history and administrative costs.

WestCON provides health insurance for all full-time employees. WestCON provides health insurance benefits through a private carrier.

There has been no significant reduction in insurance coverage from the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three calendar years.

4. RETIREMENT SYSTEM

WestCON employees belong to the Ohio Public Employees Retirement System (OPERS), a state operated, cost sharing, multiple employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are prescribed by the Ohio Revised Code. OPERS members contributed 8.5% of their gross pay while the WestCON contributed an amount equal to 13.55% of covered payroll. WestCON has paid all contributions required through December 31, 2005.

5. SECURITIES BASED LOAN

WestCON entered into a Portfolio Reserve Loan and Collateral Agreement with Merrill Lynch in the amount of \$100,000 to finance the purchase of an administration building during March 2003. Under the securities based loan arrangement, \$216,660 of WestCON's preferred securities were pledged as collateral. The loan amount was recorded as a debit balance on WestCON's Merrill Lynch account. The loan balance was reduced each month by dividends net of interest paid on the loan. Interest of \$2,556 and \$3,118 was paid in 2005 and 2004, respectively. The loan was retired in July 2005.

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2005 and 2004**

6. TRANSFERS

WestCON transferred \$63,282 from a Special Revenue emergency fund to the general fund on July 7, 2005, at the request of the WestCON Executive Council, to pay off the Portfolio Reserve Loan and Collateral Agreement with Merrill Lynch.

WestCON transferred \$28,000 from the main account to the FRS account on June 22, 2004 per the request of the Hardin County Board of MRDD and the Union County Board of MRDD in the amounts of \$8,000 and \$20,000, respectively. The transfers were made at the county boards' request to meet the financial needs of the individuals receiving FRS services.

7. CONTINGENT LIABILITES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

West Central Ohio Network
Shelby County
315 East Court Street
Sidney, Ohio 45365

To the Members of the Executive Council:

We have audited the financial statements of West Central Ohio Network, Shelby County, Ohio (WestCON), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated January 31, 2007, wherein we noted WestCON followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered WestCON'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 an opinion on the internal control over financial reporting. Our consideration of internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud 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 internal control over financial reporting that we have reported to the management of WestCON in a separate letter dated January 31, 2007.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether WestCON's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management and the Executive Council and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris and Associates, Inc.
January 31, 2007

**WEST CENTRAL OHIO NETWORK
SHELBY COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Years Ended December 31, 2005 and 2004**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain: |
|----------------|--|------------------|---|
| 2003-01 | Purchase of facility for administrative purposes in violation of ORC 5126.13 | Yes | Finding no longer valid |
| 2003-02 | Debt incurred in violation of ORC 5126.051 | Yes | Finding no longer valid |
| 2003-03 | Material Weakness-general ledger detail omitted | Yes | Corrected |
| 2003-04 | Material Weakness-SAS 70/88 report not obtained from service organization | Yes | Corrected |



Mary Taylor, CPA
Auditor of State

WEST CENTRAL OHIO NETWORK

SHELBY 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
MAY 10, 2007**