



Dave Yost • Auditor of State

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

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**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Family and Children First Council
Gallia County
53 Shawnee Lane
P.O. Box 514
Gallipolis, Ohio 45631

To the Council Members:

We have audited the accompanying financial statements of the governmental activities and each major fund of the Family and Children First Council, Gallia County, Ohio (the Council), as of and for the years ended December 31, 2010 and 2009, which collectively comprise the Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Council'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 our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities and each major fund of the Family and Children First Council, Gallia County, Ohio, as of December 31, 2010 and 2009, and the respective changes in cash financial position thereof and the respective budgetary comparisons for the General, Children's' Trust, and Help Me Grow Funds for the years then ended in conformity with the basis of accounting Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2011, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include Management's Discussion and Analysis as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State

May 6, 2011

FAMILY AND CHILDREN FIRST COUNCIL
Management's Discussion and Analysis
For January 1, 2009 through December 31, 2010
Unaudited

The discussion and analysis of the Family and Children First Council's (the Council) financial performance provides an overall review of the Council's financial activities for the period covering January 1, 2009 through December 31, 2010, within the limitations of the Council's cash basis of accounting. The intent of this discussion and analysis is to look at the Council's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the Council's financial performance.

Financial Highlights

Key financial highlights for the years 2009-2010 are as follows:

- Net assets for 2010 increased \$17,878. The Council had receipts for 2010 equaling \$290,863 plus carry-over cash balance from 2009 of \$63,650. Cash disbursements for the same period equaled \$272,985. The ending net assets were \$81,528.
- Net assets for 2009 decreased \$21,639. The Council had receipts for 2009 equaling \$360,567 plus carry-over cash balance from 2008 of \$85,289. Cash disbursements for the same period equaled \$382,206. The ending net assets were \$63,650.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Council's cash basis of accounting.

Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the Council as a whole.

Fund financial statements provide the next level of detail. Funds are created and maintained on the financial records of the Council as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances to most activity in separate columns.

The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Council has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Council's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the modified cash basis of accounting.

FAMILY AND CHILDREN FIRST COUNCIL
 Management's Discussion and Analysis
 For January 1, 2009 through December 31, 2010
 Unaudited

Report the Council as a Whole

Statement of Net Assets – Cash Basis and Statement of Activities – Cash Basis

While this document contains information used by the Council to provide programs and services for its service area, the view of the Council as a whole looks at all financial transactions and asks the question, "How did we do financially?" The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis answer this question. These two statements report the Council's net assets and changes in those assets. This change in net assets is important because it tells the reader that, for the Council as a whole, the financial position of the Council has improved or diminished. The causes of this change may be the result of many factors, some financial, some not.

In the Statement of Net Assets and the Statement of Activities, all of the Council's activities are considered to be Governmental Activities.

- Governmental Activities – The Council's only program and associated services are reported here.

Reporting the Council's Fund Financial Statements

Fund Financial Statements

Fund financial statements provide detailed information about the Council. The Council's activities are reported in the fund financial statements, which focus on how money flows and the balance left at year-end available for spending in future periods. These fund financial statements are reported on a cash basis of accounting. The fund financial statements provide a detailed short-term view of the Council's mental health and dependency rehabilitation operations and the services they provide. Governmental information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance mental health and dependency rehabilitation programs.

The Council as a Whole

Recall that the Statement of Net Assets provides the perspective of the Council as a whole. Table 1 provides a summary of the Council's net assets for 2010 compared to 2009.

**Table 1
 Net Assets**

	2010	2009
ASSET:		
Cash on deposit with Gallia County	\$81,528	\$63,650
NET ASSETS:		
Unrestricted	81,528	63,650
Total net assets	<u>\$81,528</u>	<u>\$63,650</u>

Total assets for 2010 decreased \$17,878. The total assess for 2009 decreased \$21,639. The decreases are due primarily to the difference between the Funding fiscal year (July 1 through June 30) and the audited calendar year and the loss of a funding source due to state budget cuts.

FAMILY AND CHILDREN FIRST COUNCIL
Management's Discussion and Analysis
For January 1, 2009 through December 31, 2010
Unaudited

Table 2 shows the changes in net assets on a cash basis for the year ended December 31, 2010 and 2009.

Table 2
Changes in Net Assets

	<u>2010</u>	<u>2009</u>
Program Cash Receipts:		
Operating Grants and Contributions	\$290,863	\$360,567
Total Receipts	<u>290,863</u>	<u>360,567</u>
Disbursements:		
Salaries	34,275	34,778
Supplies	758	5
Contracts - Services	215,289	323,538
Travel and Expenses	2,755	3,211
Public Employee's Retirement	3,955	4,869
Unemployment Compensation	733	903
Medicare	410	504
Hospitalization (Health Insurance)	350	5,701
Other Expenses	<u>14,460</u>	<u>8,697</u>
Total Disbursements	<u>272,985</u>	<u>382,206</u>
Change in Net Assets	<u>\$17,878</u>	<u>\$(21,639)</u>

The Statement of Activities shows the cost of program services and the operating grants and contributions offsetting those services.

Table 3 shows the total cost of services and the net cost of services. In other words, it identifies the cost of those services supported by property tax receipts and unrestricted state entitlements.

Table 3
Governmental Activities

	<u>Total Cost of Services 2010</u>	<u>Net Cost of Services 2010</u>	<u>Total Cost of Services 2009</u>	<u>Net Cost of Services 2009</u>
Governmental Activities:				
Salaries	\$34,275	(\$7,206)	\$34,778	(\$8,521)
Supplies	758	0	5	5
Contracts – Services	215,289	(25,084)	323,538	10,759
Travel	2,755	0	3,211	(189)
Public Employees' Retirement	3,955	0	4,869	0
Unemployment Compensation	733	0	903	0
Medicare	410	0	504	0
Hospitalization	350	0	5,701	(2,756)
Other Expenses	<u>14,460</u>	<u>0</u>	<u>8,697</u>	<u>203</u>
Total Expenses	<u>\$272,985</u>	<u>(\$17,878)</u>	<u>\$382,206</u>	<u>(\$21,639)</u>

FAMILY AND CHILDREN FIRST COUNCIL
Management's Discussion and Analysis
For January 1, 2009 through December 31, 2010
Unaudited

The Council's Fund Financial Statements

The Council's fund financial statements are accounted for using the cash basis of accounting.

For 2010, these fund financial statements had total receipts of \$290,863 and disbursements of \$272,985. The financial statements had an decrease in the cash balance of \$17,878 over 2009 year-end cash balance. The General Fund had an increase in fund cash balance of \$12,721. The Children's Trust Fund had an increase in fund cash balance of \$5,634. The Help Me Grow Fund had a decrease in fund cash balance of \$477.

For 2009, these fund financial statements had total receipts of \$360,567 and disbursements of \$382,206. The financial statements had a decrease in the cash balance of \$21,639 from the 2008 year-end cash balance. The General Fund had a decrease in fund cash balance of \$15,088. The Children's Trust Fund had an increase in fund cash balance of \$1,352. The Help Me Grow Fund had a decrease in fund cash balance of \$7,903.

The change in cash balance is primarily due to timing issues stemming from operating with a fiscal year and reporting on a calendar year.

Budgeting Highlights

The Council's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services is the Administrative Agency for the Council. The Council's budget is contained within the Board's budget and is therefore reported as part of the Board's financial statements.

Economic Factors

The Council services the residents of Gallia County.

The Council will be challenged to maintain the current level of services and programs due to a decrease in receipts base and ordinary inflation. The Council and its administration must maintain careful financial planning and prudent fiscal management in order to balance the budget annually.

Contracting the Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Jennifer Metts, Fiscal Officer, at Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services (Administrative Agency for the Council), P.O. Box 514, 53 Shawnee Lane, Gallipolis, Ohio 45631.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2010**

	<u>Governmental Activities</u>
Assets	
Cash on deposit with Gallia County	\$ 81,528
	<hr/>
<i>Total Assets</i>	<u><u>\$ 81,528</u></u>
Net Assets	
Unrestricted	<hr/> \$ 81,528
	<hr/>
<i>Total Net Assets</i>	<u><u>\$ 81,528</u></u>

See accompanying notes to the basic financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Cash Disbursements</u>	<u>Program Cash Receipts Operating Grants and Contributions</u>	<u>Net (Disbursements) and Changes in Net Assets Governmental Activities</u>
Governmental Activities:			
Salaries	\$ 34,275	\$ 27,069	\$ (7,206)
Supplies	758	758	0
Contracts - Services	215,289	240,373	25,084
Travel and Expenses	2,755	2,755	0
Public Employees Retirement	3,955	3,955	0
Unemployment Compensation	733	733	0
Medicare	410	410	0
Hospitalization (Health Insurance)	350	350	0
Other Expenses	14,460	14,460	0
<i>Total Governmental Activities</i>	<u>\$ 272,985</u>	<u>\$ 290,863</u>	
			17,878
			<u>63,650</u>
			<u>\$ 81,528</u>

See accompanying notes to the basic financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	General	Children's Trust Fund	Help Me Grow	Total Governmental Funds
Assets				
Cash Equivalents	\$ 48,453	\$ 6,987	\$ 26,088	\$ 81,528
<i>Total Cash Basis Assets</i>	<u>\$ 48,453</u>	<u>\$ 6,987</u>	<u>\$ 26,088</u>	<u>\$ 81,528</u>
Fund Balances				
Undesignated, Reported in:				
General Fund	\$ 48,453			\$ 48,453
Special Revenue Funds		\$ 6,987	\$ 26,088	33,075
<i>Total Fund Balances</i>	<u>\$ 48,453</u>	<u>\$ 6,987</u>	<u>\$ 26,088</u>	<u>\$ 81,528</u>

See accompanying notes to the basic financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>General</u>	<u>Help Me Grow</u>	<u>Children's Trust Fund</u>	<u>Total Governmental</u>
CASH RECEIPTS				
Intergovernmental	\$ 98,247	\$ 177,616	\$ 15,000	\$ 290,863
<i>Total Cash Receipts</i>	<u>98,247</u>	<u>177,616</u>	<u>15,000</u>	<u>290,863</u>
CASH DISBURSEMENTS				
Current:				
Salaries	34,275			34,275
Supplies	758			758
Contracts - Services	28,580	178,093	8,616	215,289
Travel and Expenses	2,755			2,755
Public Employee's Retirement	3,955			3,955
Unemployment Compensation	733			733
Medicare	410			410
Hospitalization (Health Insurance)	350			350
Other Expenses	13,710		750	14,460
<i>Total Cash Disbursements</i>	<u>85,526</u>	<u>178,093</u>	<u>9,366</u>	<u>272,985</u>
<i>Excess of Cash Receipts over (under) Cash Disbursements</i>	12,721	(477)	5,634	17,878
<i>Fund Balance Beginning of Year</i>	<u>35,732</u>	<u>26,565</u>	<u>1,353</u>	<u>63,650</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 48,453</u></u>	<u><u>\$ 26,088</u></u>	<u><u>\$ 6,987</u></u>	<u><u>\$ 81,528</u></u>

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL (BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgeted Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
RECEIPTS				
Intergovernmental	\$ 70,932	\$ 70,932	\$ 98,247	\$ 27,315
<i>Total Receipts</i>	70,932	70,932	98,247	27,315
DISBURSEMENTS				
Current:				
Salaries	34,275	34,275	34,275	0
Supplies	758	758	758	0
Contracts - Services	28,580	28,580	28,580	0
Travel and Expenses	2,755	2,755	2,755	0
Public Employee's Retirement	3,955	3,955	3,955	0
Unemployment Compensation	733	733	733	0
Medicare	410	410	410	0
Hospitalization (Health Insurance)	350	350	350	0
Other Expenses	0	0	13,710	13,710
<i>Total Disbursements</i>	71,816	71,816	85,526	13,710
<i>Excess Receipts over (under) Disbursements</i>	(884)	(884)	12,721	13,605
<i>Fund Balance Beginning of Year</i>	9,728	9,728	35,732	0
<i>Fund Balance End of Year</i>	\$ 8,844	\$ 8,844	\$ 48,453	\$ 13,605

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL (BUDGET BASIS)
CHILDREN'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0
<i>Total Receipts</i>	15,000	15,000	15,000	0
DISBURSEMENTS				
Current:				
Contracts - Services	15,000	15,000	8,616	(6,384)
Other Expenses	0	0	750	750
<i>Total Disbursements</i>	15,000	15,000	9,366	(5,634)
<i>Excess Receipts over (under) Disbursements</i>	0	0	5,634	5,634
<i>Fund Balance Beginning of Year</i>	1,353	1,353	1,353	1,353
<i>Fund Balance End of Year</i>	\$ 1,353	\$ 1,353	\$ 6,987	\$ 6,987

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL (BUDGET BASIS)
HELP ME GROW FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Budgeted Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
RECEIPTS				
Intergovernmental	\$ 177,616	\$ 177,616	\$ 177,616	\$ 0
<i>Total Receipts</i>	177,616	177,616	177,616	0
DISBURSEMENTS				
Current:				
Contracts - Services	204,181	204,181	178,093	(26,088)
<i>Total Disbursements</i>	204,181	204,181	178,093	(26,088)
<i>Excess Receipts over (under) Disbursements</i>	(26,565)	(26,565)	(477)	26,088
<i>Fund Balance Beginning of Year</i>	26,565	26,565	26,565	0
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,088</u>	<u>\$ 26,088</u>

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2009**

	Governmental Activities
Assets	
Cash on deposit with Gallia County	<u>\$ 63,650</u>
<i>Total Assets</i>	<u><u>\$ 63,650</u></u>
Net Assets	
Unrestricted	<u>\$ 63,650</u>
<i>Total Net Assets</i>	<u><u>\$ 63,650</u></u>

See accompanying notes to the basic financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Cash Disbursements</u>	<u>Program Cash Receipts Operating Grants and Contributions</u>	<u>Net (Disbursements) and Changes in Net Assets Governmental Activities</u>
Governmental Activities:			
Salaries			
Supplies	\$ 34,778	\$ 26,257	\$ (8,521)
Equipment	5	10	5
Travel and Expenses	323,538	312,779	(10,759)
Public Employees Retirement	3,211	3,400	189
Unemployment Compensations	4,869	4,869	0
Medicare	903	903	0
Hospitalization (Health Insurance)	504	504	0
Other Expenses	5,701	2,945	(2,756)
	<u>8,697</u>	<u>8,900</u>	<u>203</u>
<i>Total Governmental Activities</i>	<u>\$ 382,206</u>	<u>\$ 360,567</u>	
			Changes in Net Assets (21,639)
			Net Assets Beginning of Year <u>85,289</u>
			Net Assets End of Year <u>\$ 63,650</u>

See accompanying notes to the basic financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	General	Children's Trust Fund	Help Me Grow	Total Governmental Funds
Assets				
Cash Equivalents	\$ 35,732	\$ 1,353	\$ 26,565	\$ 63,650
<i>Total Cash Basis Assets</i>	<u>\$ 35,732</u>	<u>\$ 1,353</u>	<u>\$ 26,565</u>	<u>\$ 63,650</u>
Fund Balances				
Undesignated, Reported in:				
General Fund	\$ 35,732			\$ 35,732
Special Revenue Funds		\$ 1,353	\$ 26,565	27,918
<i>Total Fund Balances</i>	<u>\$ 35,732</u>	<u>\$ 1,353</u>	<u>\$ 26,565</u>	<u>\$ 63,650</u>

See accompanying notes to the basic financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>General</u>	<u>Help Me Grow</u>	<u>Children's Trust Fund</u>	<u>Total Governmental</u>
CASH RECEIPTS				
Intergovernmental	\$ 74,973	\$ 270,594	\$ 15,000	\$ 360,567
<i>Total Cash Receipts</i>	<u>74,973</u>	<u>270,594</u>	<u>15,000</u>	<u>360,567</u>
CASH DISBURSEMENTS				
Current:				
Salaries	34,778			34,778
Supplies	5			5
Contracts - Services	31,393	278,497	13,648	323,538
Travel and Expenses	3,211			3,211
Public Employee's Retirement	4,869			4,869
Unemployment Compensation	903			903
Medicare	504			504
Hospitalization (Health Insurance)	5,701			5,701
Other Expenses	8,697			8,697
<i>Total Cash Disbursements</i>	<u>90,061</u>	<u>278,497</u>	<u>13,648</u>	<u>382,206</u>
<i>Excess of Cash Receipts over (under) Cash Disbursements</i>	(15,088)	(7,903)	1,352	(21,639)
<i>Fund Balance Beginning of Year</i>	<u>50,820</u>	<u>34,468</u>	<u>1</u>	<u>85,289</u>
<i>Fund Balance End of Year</i>	<u>\$ 35,732</u>	<u>\$ 26,565</u>	<u>\$ 1,353</u>	<u>\$ 63,650</u>

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL (BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
RECEIPTS				
Intergovernmental	\$ 48,969	\$ 48,969	\$ 74,973	\$ 26,004
<i>Total Receipts</i>	48,969	48,969	74,973	26,004
DISBURSEMENTS				
Current:				
Salaries	34,778	34,778	34,778	0
Supplies	5	5	5	0
Contracts - Services	31,393	31,393	31,393	0
Travel and Expenses	3,211	3,211	3,211	0
Public Employee's Retirement	4,869	4,869	4,869	0
Unemployment Compensation	903	903	903	0
Medicare	504	504	504	0
Hospitalization (Health Insurance)	5,701	5,701	5,701	0
Other Expenses	8,697	8,697	8,697	0
<i>Total Disbursements</i>	90,061	90,061	90,061	0
<i>Excess Receipts over (under) Disbursements</i>	(41,092)	(41,092)	(15,088)	26,004
<i>Fund Balance Beginning of Year</i>	50,820	50,820	50,820	0
<i>Fund Balance End of Year</i>	\$ 9,728	\$ 9,728	\$ 35,732	\$ 26,004

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL (BUDGET BASIS)
CHILDREN'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0
<i>Total Receipts</i>	15,000	15,000	15,000	0
DISBURSEMENTS				
Current:				
Contracts - Services	13,038	13,038	12,898	(140)
Other Expenses	750	750	750	0
<i>Total Disbursements</i>	13,788	13,788	13,648	(140)
<i>Excess Receipts over (under) Disbursements</i>	1,212	1,212	1,352	140
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	\$ 1,213	\$ 1,213	\$ 1,353	\$ 140

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL (BUDGET BASIS)
HELP ME GROW FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
RECEIPTS				
Intergovernmental	\$ 270,594	\$ 270,594	\$ 270,594	\$ 0
<i>Total Receipts</i>	270,594	270,594	270,594	0
DISBURSEMENTS				
Current:				
Contracts - Services	279,106	279,106	278,497	(609)
<i>Total Disbursements</i>	279,106	279,106	278,497	(609)
<i>Excess Receipts over (under) Disbursements</i>	(8,512)	(8,512)	(7,903)	609
<i>Fund Balance Beginning of Year</i>	34,468	34,468	34,468	0
<i>Fund Balance End of Year</i>	<u>\$ 25,956</u>	<u>\$ 25,956</u>	<u>\$ 26,565</u>	<u>\$ 609</u>

See accompanying notes to the basis financial statements

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners may invite any 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 its County Council. Each County Council must include the following individuals:

- a. At least three individuals whose families are or have received services from an agency represented on the Council or another County's Council. Where possible, the number of members representing families shall be equal to twenty percent of the Council's membership.
- b. 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. If a Board of Alcohol, Drug Addiction, and Mental Health Services covers more than one county, the Director may designate a person to participate on the County's Council;
- c. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each city and general health district in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
- f. The Superintendent of the County Board of Mental Retardation and Developmental Disabilities;
- 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 Board of County Commissioners 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 municipal corporation with the largest population in the County;
- j. The President 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;

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Description of the Entity (Continued)

- 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 "Individuals with Disabilities Education Act of 2004", and
- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.
- o. The county's juvenile judge shall serve as the judicial advisor to the county family and children first council. The judge may advise the county council on the court's utilization of resources, services or programs provided by the entities represented by the members of the county council and how those resources, services, or programs assist the court in its administration of justice.

A County Council shall provide for the following:

- a. Referrals to the Cabinet Council of those children for whom the Council cannot provide adequate services;
- b. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
- c. Participation in the development of a countrywide, 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 "Individuals with Disabilities Education Act of 2004";
- d. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.
- f. Participate in the development of a county service coordination mechanism.
- g. An interagency process to establish local indicators and monitor the county's progress toward increasing child well-being in the county
- h. An interagency process to identify local priorities to increase child-well being. The local priorities shall focus on expectant parents and newborns thriving; infants and toddlers thriving; children being ready for school; children and youth succeeding in school; youth choosing healthy behaviors; and youth successfully transitioning into adulthood and take into account the indicators established by the cabinet council.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Description of the Entity (Continued)

- i. An annual plan that identifies the county's interagency efforts to increase child well-being in the county
- j. On an annual basis, the county council shall submit a report on the status of efforts by the county to increase child well-being in the county to the county's board of county commissioners and the cabinet council. This report shall be made available to any other person on request.

B. Reporting Entity

A reporting entity is comprised of the primary government and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Council consists of all funds, departments, and activities that are not legally separate from the Council. They comprise the Council's legal entity which provides various services including human, social, health, and educational services to families and children. The Council, the Executive Committee, and the Executive Director have direct responsibility for these activities.

As discussed further in Note 1.B.3 these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the *modified* cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Council's accounting policies.

1. Basis of Presentation

The Council's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government. The statement of net assets presents the financial condition of the governmental activities of the Council at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Council's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting Entity (Continued)

1. Basis of Presentation (Continued)

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Council, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Council.

Fund Financial Statements

During the year, the Council segregates transactions related to certain Council functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Council at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

2. Fund Accounting

The Council uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The Council utilizes the governmental category of funds.

Governmental Funds

Governmental funds are those through which most governmental functions of the Council typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. The following are the Council's major governmental funds:

General Fund – The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

Help Me Grow (HMG) Fund – The Help Me Grow (HMG) Fund is used to account for revenue received and expended from state and federal grant monies for early intervention programs.

Children's Trust Fund – The Children's Trust Fund is used to account for revenue received from state grants for Children.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting Entity (Continued)

3. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Council are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

C. Administrative/Fiscal Agent

The Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services (ADAMHS) is the designated administrative agent for the Council. The Gallia County Auditor is the designated fiscal agent for the ADAMHS Board. The Council's fund is maintained by the ADAMHS in a special revenue fund and the ADAMHS Board's fund is maintained by Gallia County in an agency fund.

D. Equity in Pooled Cash

The Council's cash is maintained by the Gallia County Treasurer. The Ohio Revised Code prescribes allowable deposits and investments and the County is responsible for compliance. As of December 31, 2009 and 2010, the Council's share of the County's cash pool was as follows:

	<u>2010</u>	<u>2009</u>
Demand deposit	<u>\$81,528</u>	<u>\$63,650</u>

All risks associated with such deposits are the responsibility of Gallia County.

E. Budgetary Activity

The Council files an annual estimate of expenditures and revenue with the Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction and Mental Health Services (ADAMHS) as required by Ohio law. This estimate is adopted by the ADAMHS Board and is presented to the Gallia County Commissioners. The ADAMHS Board approves any changes made to these estimates during the year. The ADAMHS Board ensures that the Council's expenditures do not exceed appropriations.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Accumulated Leave

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

2. DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

Plan Description - The Council participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2010 and 2009, the members in state and local classifications contributed 10.0 percent of covered payroll.

The Council's 2010 and 2009 contribution rate was 14.0 percent of covered payroll. For 2010 and 2009, a portion of the Council's contribution equal to 5.5 percent of covered payroll was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the Council of 14.0 percent.

The Council's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008, were \$2,961, \$2,956, and \$2,397 respectively; 100 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010 and 2009, state and local government employers contributed at a rate of 14.0 percent of covered payroll. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 5.5 percent.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The Council's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008, were \$1,916, \$1,913, and \$2,397 respectively; 100 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**FAMILY AND CHILDREN FIRST COUNCIL
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

4. RISK MANAGEMENT

Insurance is carried through the Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction, and Mental Health Services and it has obtained commercial insurance for the following risks:

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

5. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. 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.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Family and Children First Council
Gallia County
53 Shawnee Lane
P.O. Box 514
Gallipolis, Ohio 45631

To the Council Members:

We have audited the financial statements of the governmental activities and each major fund of the Family and Children First Council, Gallia County, Ohio (the Council) as of and for the years ended December 31, 2010 and 2009, which collectively comprise the Council's basic financial statements and have issued our report thereon dated May 6, 2011, wherein we noted the Council uses a comprehensive accounting basis other than generally accepted accounting principles. 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Council's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, members of the Council, and others within the Council. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 6, 2011



Dave Yost • Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL

GALLIA 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
JUNE 16, 2011**