



**SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SUMMIT COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2010



Dave Yost • Auditor of State

**SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SUMMIT COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Summit County Family and Children First Council
Summit County
1100 Graham Road Circle
Stow, Ohio 44224

To the Executive Council:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Summit County Family and Children First Council, Summit County, Ohio, (the Council) as of and for the year ended December 31, 2010, 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 opinions 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 opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the modified 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 modified cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Summit County Family and Children First Council, Summit County, Ohio, as of December 31, 2010, and the respective changes in modified cash financial position, thereof for the year then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 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.

We conducted our audit to opine on the financial statements that collectively comprise the Council's basic financial statements taken as a whole. The Federal Awards Receipts and Disbursements Schedule provides additional information required by the 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 basic financial statements. The Federal Awards Receipts and Disbursements Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

May 13, 2011

Summit County Family and Children First Council

Management's Discussion and Analysis For the Year Ended December 31, 2010 Unaudited

The discussion and analysis of the Summit County Family and Children First Council's (Council) financial performance provides an overall review of the Council's financial activities for the year ended December 31, 2010, within the limitations of the Council's modified 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 basic financial statements and notes to the basic financial statements to enhance their understanding of the Council's financial performance.

Financial Highlights

Key financial highlights for the year 2010 are as follows:

- The Council's financial statements reflect net assets of \$395,864 at December 31, 2010.
- The Council's net assets decreased \$167,421 from 2009 to 2010 due mainly to delays in the timing of reimbursements.
- The Council received \$2,769,197 in program specific revenues in 2010. This program specific revenue together with general revenues totaling \$17,069 and net assets at the beginning of the year totaling \$563,285 were adequate to meet the \$2,953,687 in current year expenses leaving \$395,864 in net assets at year end.

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 modified cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Council as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a modified cash basis of accounting.

The Statement of Net Assets – Modified Cash Basis and Statement of Activities – Modified Cash Basis provide information about the activities of the whole Council. Fund financial statements provide a greater 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 or most activity in separate columns.

The notes to the 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.

Summit County Family and Children First Council

Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

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 modified cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Council's modified cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the modified 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.

Reporting on the Council as a Whole

The Statement of Net Assets and the Statement of Activities reflect how the Council did financially during 2010, within the limitations of the modified cash basis of accounting. The Statement of Net Assets – Modified Cash Basis presents the cash balances of the governmental activities of the Council at year end. The Statement of Activities – Modified Cash Basis compares disbursements with program receipts for governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Council's general receipts.

These statements report the Council's cash position and the changes in cash position. Keeping in mind the limitations of the modified cash basis of accounting, you can think of these changes as one way to measure the Council's financial health. Over time, increases or decreases in the Council's cash position is one indicator of whether the Council's financial health is improving or deteriorating. When evaluating the Council's financial condition, you should also consider other nonfinancial factors as well, such as the Council's contract base, the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Assets – Modified Cash Basis and the Statement of Activities – Modified Cash Basis report information about the Council as a whole and its activities. All of the Council's activities are classified as governmental activities as they do not involve charging for goods or services to recover costs (such as with business type activities) and are funded completely through intergovernmental revenues, including state and federal grants and other shared revenues.

Reporting on the Council's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Council's major funds – not the Council as a whole. The Council establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose.

Summit County Family and Children First Council

Management's Discussion and Analysis
 For the Year Ended December 31, 2010
 Unaudited

Governmental Funds - The Council's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Council's governmental operations and the services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Council's programs. The Council's significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Council's major governmental funds are the General Fund, Ohio Children's Trust Fund, Cluster Fund, Help Me Grow GRF Fund, Help Me Grow Part C Fund, Help Me Grow Part C Stimulus Fund, System of Care Fund (FCSS) and the FCFC Local Fund.

The Council as a Whole

Table 1 provides a summary of the Council's net assets for 2010 compared to 2009 on a modified cash basis:

**Table 1
 Net Assets – Modified Cash Basis**

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 441,696	\$ 649,070
Liabilities		
Fiscal Agent Payable	<u>45,832</u>	<u>85,785</u>
Net Assets		
Restricted For:		
Other Purposes	388,534	558,429
Unrestricted	<u>7,330</u>	<u>4,856</u>
Total Net Assets	<u><u>\$ 395,864</u></u>	<u><u>\$ 563,285</u></u>

Summit County Family and Children First Council

Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 reflects the changes in net assets in 2010 and 2009.

**Table 2
Changes in Net Assets**

	Governmental Activities	
	2010	2009
Receipts		
Program Cash Receipts		
Operating Grants and Contributions	\$ 2,769,197	\$ 3,743,667
General Receipts		
Administrative/Intergovernmental	17,069	16,257
Total Receipts	2,786,266	3,759,924
Disbursements		
Public Health Services	2,953,687	3,069,126
Total Disbursements	2,953,687	3,069,126
Increase in Net Assets	(167,421)	690,798
Net Assets January 1	563,285	(127,513)
Net Assets December 31	<u>\$ 395,864</u>	<u>\$ 563,285</u>

As previously mentioned, the Council's receipts were not adequate to cover disbursements for the year ended December 31, 2010 due mainly to delays in the timing of reimbursements. The Council utilized \$167,421 of net assets at the beginning of the year to cover operating costs resulting in an overall decrease in net assets from \$563,285 to \$395,864 at year end.

Governmental Activities

If you look at the Statement of Activities – Modified Cash Basis, you will see that the first column lists the major services provided by the Council. The next column identifies the costs of providing these services. The column of the Statement entitled Program Revenues identifies the amounts paid by grants that are used to provide services. The Net Receipt column compares the program receipts to the cost of services. This "net" amount represents the cost of the service which is paid by program revenues and general receipts in the form of a State grant provided for the administration of the Council. The general receipts are presented at the bottom of the Statement. A comparison between the total cost of services and the net receipt is presented in Table 3.

Summit County Family and Children First Council

Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

**Table 3
Governmental Activities**

	<u>Total Cost of Services 2010</u>	<u>Net Receipts 2010</u>
Public Health Services	<u>\$ 2,953,687</u>	<u>\$ (184,490)</u>

The "net receipts" illustrated in Table 3 is the result of issues related to the timing of reimbursements and the discrepancy in fiscal years between the Council and its administrative agent. The "net receipts" totaling (\$184,490) illustrates a shortfall and the extent to which the Council had to rely on non-program general receipts and net assets at the beginning of the year to fund program activities. General receipts funded \$17,069 of activities and the remaining \$167,421 was funded through net assets at the beginning of the year resulting in the corresponding decrease in net assets at year end.

The Council's Funds

As discussed previously, the Council uses fund accounting to ensure and demonstrate compliance with finance related and legal requirements.

The General fund is the chief operating fund of the Council. The fund balance of the General Fund increased \$2,474 to \$7,330 at year-end.

The Ohio Children's Trust Fund balance increased \$9,876 related to improved timing of reimbursements.

The Cluster Fund balance decreased by \$65,732. This decrease is attributable to delays in payments from partner agencies.

The Help Me Grow GRF Fund balance decreased by \$84,688 due largely to delays in the processing of grant payments at the State level.

The Help Me Grow Part C Fund balance increased by \$70,576 with improved timing of reimbursements while the Help Me Grow Part C Stimulus Fund balance decreased by \$57,873 following payment delays.

The System of Care Fund (FCSS) reflects a negative fund balance of \$30,233 at December 31, 2010. This is due to timing issues between when disbursements are incurred and later reimbursed. The same is true for the FCFC Local Fund which reflects a negative fund balance of \$9,000 at year end.

Current Issues

Temporary Assistance to Needy Families (TANF) funding ended June 30, 2009. As TANF was the largest funding source for the Council's activities, this reduction has significantly impacted operations. During 2010, cuts were partially offset by increases in Help Me Grow GRF funding and Part C stimulus dollars but the extent to which these increases will continue is unknown. The Council's Administration Grant, which serves as the Council's general fund, also received cuts in the second half of 2010 which will further impact the Council's ability to administer services.

Summit County Family and Children First Council

Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Contacting 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 reflect the Council's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Heather Pierce, Director of Administrative Services, Summit County General Health District, 1100 Graham Road Circle, Stow, Ohio 44224.

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

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

	<u>Governmental Activities</u>
<u>Assets</u>	
Equity in Pooled Cash, Cash Equivalents	\$ 441,696
<u>Liabilities</u>	
Fiscal Agent Payable	45,832
<u>Net Assets</u>	
Restricted for:	
Other Purposes	388,534
Unrestricted	7,330
Total Net Assets	\$ 395,864

See Notes to the Financial Statements.

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
BALANCE SHEET-MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	General Fund	Ohio Children's Trust Fund	Cluster	Help Me Grow GRF	Help Me Grow Part C	HMG Part C Stimulus	System of Care FCSS	FCFC Local Fund	Other Governmental Funds	Total Governmental Funds
Assets										
Equity in Pooled Cash, Cash Equivalents	\$ 7,330	\$ 52,399	\$ 63,292	\$ 263,049	\$ -	\$ 26,834	\$ -	\$ -	\$ 28,792	\$ 441,696
Liabilities and Fund Balances										
Liabilities:										
Fiscal Agent Payable	\$ -	\$ -	\$ -	\$ -	\$ 6,599	\$ -	\$ 30,233	\$ 9,000	\$ -	\$ 45,832
Fund Balances:										
Unreserved:										
General	7,330	-	63,292	263,049	(6,599)	26,834	(30,233)	(9,000)	28,792	7,330
Special Revenue	-	52,399	-	-	-	-	-	-	-	388,534
Total Fund Balances	<u>7,330</u>	<u>52,399</u>	<u>63,292</u>	<u>263,049</u>	<u>(6,599)</u>	<u>26,834</u>	<u>(30,233)</u>	<u>(9,000)</u>	<u>28,792</u>	<u>395,864</u>
Total Liabilities and Fund Balances	<u>\$ 7,330</u>	<u>\$ 52,399</u>	<u>\$ 63,292</u>	<u>\$ 263,049</u>	<u>\$ -</u>	<u>\$ 26,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,792</u>	<u>\$ 441,696</u>

See Notes to the Financial Statements.

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES-MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	General Fund	Ohio Children's Trust Fund	Cluster	Help Me Grow GRF	Help Me Grow Part C	HMG Part C Stimulus	System of Care FCSS	FCFC Local Fund	Other Governmental Funds	Total Governmental Funds
<u>Receipts</u>										
Intergovernmental	\$ 25,177	\$ 170,931	\$ 538,860	\$ 1,142,236	\$ 299,963	\$ 296,896	\$ 123,036	\$ 49,500	\$ 139,667	\$ 2,786,266
<u>Disbursements</u>										
Public health services	15,476	161,055	604,592	1,226,924	229,387	354,769	166,055	58,500	136,929	2,953,687
Excess of Revenues Over/(Under) Disbursements	9,701	9,876	(65,732)	(84,688)	70,576	(57,873)	(43,019)	(9,000)	2,738	(167,421)
Other Financing Sources (Uses)										
Transfers In	(7,227)								7,227	7,227
Transfers Out										(7,227)
Total Other Financing Sources (Uses)									7,227	-
Net Change in Fund Balance	2,474	9,876	(65,732)	(84,688)	70,576	(57,873)	(43,019)	(9,000)	9,965	(167,421)
Fund Balance Beginning of Year	4,856	42,523	129,024	347,737	(77,175)	84,707	12,786	-	18,827	563,285
Fund Balance End of Year	\$ 7,330	\$ 52,399	\$ 63,292	\$ 263,049	\$ (6,599)	\$ 26,834	\$ (30,233)	\$ (9,000)	\$ 28,792	\$ 395,864

See Notes to the Financial Statements.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 1 – Description of Reporting Entity

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

- a. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
- b. The health commissioner of the board of health of each city or general health district in the county, or their designees;
- c. The director of the county department of human services;
- d. The executive director of the county agency responsible for the administration of children services pursuant to Ohio revised Code Section 5153.15;
- e. The superintendent of the county board of mental retardation and developmental disabilities;
- f. The county's juvenile court judge senior in service;
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
- h. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
- i. A representative of the largest city in the county;
- j. The chair of the board of county council, or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;
- l. A representative of the county's head start agencies, as defined in Ohio Revised Code Section 3301.31;
- m. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986"; and
- n. At least three individuals representing the interests of the families of the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

In addition, a county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

A county's statutory responsibilities include the following:

- a. Refer to the State cabinet council those children for whom the council cannot provide adequate services;
- b. Make periodic reports to the State cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
- c. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 1 – Description of Reporting Entity (Continued)

- d. Participate in development of a county-wide, comprehensive, coordinated, multidisciplinary, 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 the early intervention services under the “Education of the Handicapped Act Amendments of 1986”;
- e. Maintain an accountability system to monitor the council’s progress in achieving its purposes; and
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Summit County Family and Children First Council (Council) also participates with a standing committee referred to as the Cluster for Youth (SCY). The Council cooperates with other state and local agencies for the common purpose to provide youth serving agencies in Summit County with the capacity to jointly resolve problems associated with the delivery of services to youth who exhibit more than one emotional, physical, or developmental difficulty and thus require the services of more than one system.

The SCY executive committee consists of the Chief Executive Officers of the funding agencies which are Summit County Children Services Board, Summit County Juvenile Court, County of Summit Board of MRDD, and County of Summit Alcohol, Drug Addiction and Mental Health Services. Each member has one vote and a consensus is to be sought on all issues. The funding agencies retain responsibility of the cluster fund with oversight by the Family and Children First Executive Council.

On an annual basis, each of the four funding agencies signs an agreement with the Council to pay an amount to fund the Special Revenue Cluster Fund. In addition, each funding agency agrees to pay other costs as approved by the SCY Executive Council on a child-by-child basis. The child cost agreements are signed by the head of the respective agency and the Director of the Council.

A reporting entity is comprised of a primary government, component unit and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Council consists of funds that are not legally separate from the Council. For the Summit County Family and Children First Council, this includes the General Fund, Ohio Children’s Trust Fund, Cluster Fund, Help Me Grow GRF Fund, Help Me Grow Part C Fund, Help Me Grow Part C Stimulus Fund, System of Care Fund, FCFC Local Fund (FCSS) and other non-major funds that are directly operated by the Council.

Component units are legally separate organizations for which the Council is financially accountable. The Council is financially accountable for an organization if the Council appoints a voting majority of the component unit’s board and 1) the Council is able to significantly influence programs or services performed or provided by the organization; or 2) the Council is legally entitled to or can otherwise access the organizations resources; the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Council is obligated for the debt of the organization. The Council has no component units.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a modified cash basis of accounting. This modified 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 modified 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.

A. Basis of Presentation

The Council's basic financial statements consist of government-wide financial 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. These statements usually distinguish between those activities of the Council that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Council has no business-type activities.

The statement of net assets presents the cash balance of the governmental activities of the Council at year end. The statement of activities compares disbursements and program receipts for each program or function of the Council's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Council is responsible.

Program receipts 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 requirements of a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the Council, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a modified cash basis or draws from the general receipts 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. Nonmajor funds are aggregated and presented in a single column.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

B. Fund Accounting

The Council uses funds 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. All of the Council's funds are considered governmental.

Governmental Funds

Governmental funds are those through which all of the governmental functions of the Council are financed. The following are the Council's major governmental fund types:

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.

Special Revenue Funds - These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Council has the following major Special Revenue Funds:

Ohio Children's Trust Fund – This fund receives grant monies to provide services aimed at preventing child abuse and neglect.

Cluster Fund – This fund receives local monies from members of the Cluster for the purpose of providing coordinated services and financial support in addressing the clinical needs of troubled youth.

Help Me Grow GRF Fund – This fund receives grant monies to provide services to at-risk families and children.

Help Me Grow Part C Fund– This fund receives federal grant money for the purpose of providing services to families with young children who have disabilities from birth to 3 years of age.

Help Me Grow Part C Stimulus Fund - This fund receives federal stimulus dollars to provide services to children ages 0-3 years old.

System of Care (FCSS) Fund - This fund receives grant monies to increase access to behavioral health services for the multiple needs of children and youth.

Family and Children First Local Fund – This fund receives local monies from the Department of Developmental Disabilities to perform developmental evaluations.

C. Basis of Accounting

The Council's financial statements are prepared using the modified cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Council's 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 modified 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 expenses and liabilities) are not recorded in these financial statements.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Budgetary Process

The Council is required by Ohio Revised Code to file an annual budget with its administrative agent, the Summit County Fiscal Officer, and the County of Summit Council. The Council estimates receipts and disbursements for the year and submits these estimates to each of the required parties as well as any changes made to these estimates during the year. Ohio Revised Code does not require the Council to adopt itemized budgets for governmental activities thus no budgetary statements are presented as part of the basic financial statements.

All monies (grants, contracts, fees and other receipts) paid to the Council are deposited by the County Fiscal Officer to the Agency Funds of the Summit County Treasury which have been created for the purpose of accounting for Council receipts and disbursements.

E. Cash and Investments

The Summit County Fiscal Officer is the custodian for the Council's cash and investments. The County's cash and investment pool holds the Council's cash and investments, which are reported at the County Fiscal Officer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County by contacting Dennis Menendez, Deputy Director of Finance, County of Summit, 175 South Main Street, 44308-1306, (330)643-2872.

F. Restricted Assets

Assets are reported as restricted when limitations imposed on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors or laws of other governments, or imposed by law through constitutional provisions or enabling legislation.

G. Inventory and Prepaid Items

The Council reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

H. Capital Assets

Capital and infrastructure assets utilized by the Council are considered property of the Summit County Health District, Ohio Department of Health or other grantors and are therefore not reported as capital assets of the Council.

I. 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 modified cash basis of accounting.

J. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for postretirement health care benefits.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

K. Long-Term Obligations

The Council's modified cash basis financial statements do not report liabilities for long-term obligations.

L. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Council's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

M. Fund Balance Reserves

The Council reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. The Council did not have any fund balance reserves at December 31, 2010.

N. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

For the year ending December 31, 2010, the Council had transfers from the General Fund to Other Governmental Funds of \$7,227. Assets deposited to the General Fund for the Home Choice Program were transferred to the Home Choice Fund.

O. Fiscal and Administrative Agent

The Summit County Health District serves as both the fiscal and administrative agent for the Council.

P. Fiscal Year

The Council's financial statements are prepared based on a fiscal year that commences January 1 and terminates December 31 to conform with the fiscal year of its administrative agent.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 3 –Fiscal Agent Payable

State and federal grants maintained by the Council are on a fiscal year that commences July 1 and ends June 30, while the Council's financial statements reflect a December 31 year end. As a result, the Council's financial statements may reflect a negative fund balance due to the timing of reimbursement of state and federal grants. All negative balances are covered by the Summit County Fiscal Officer until revenues are received and are presented as Fiscal Agent Payable. For the year ended December 31, 2010, Fiscal Agent Payables totaled \$45,832 in the Council's governmental funds.

Note 4 - Risk Management

Risk Pool Membership

The Council belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP is a member of a reinsurance pool known as American Public Entities Excess Pool (APEEP). Members of PEP may receive limits of liability up to \$3,000,000 for claims resulting from general, automobile, police, professional or public official's liability. Of this amount, PEP is responsible for the first \$350,000 of the claim payment and expense. Amounts exceeding that are paid by APEEP up to \$2,650,000 in any one loss. Individual arrangements are made with General Reinsurance Corporation, an internationally recognized reinsurer, for Members who require coverage limits in excess of \$3,000,000.

Property Coverage

Property and automobile physical damage losses in excess of \$150,000 are reinsured through APEEP and Traveler's Insurance Company. Limits to \$600,000,000 are available for loss in any one occurrence.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective local government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31 (the latest information available):

<u>Public Entities Pool of Ohio</u>	<u>2009</u>	<u>2008</u>
Assets	\$36,374,898	\$35,769,535
Liabilities	<u>(15,256,862)</u>	<u>(15,310,206)</u>
Net Assets-Unrestricted	<u>\$21,118,036</u>	<u>\$20,459,329</u>

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 5 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Council participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional 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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, 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 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 publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-222-5601 or 800-222-7377.

For the year ended December 31, 2010, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 10 percent of their annual covered salary to fund pension obligations. The Council's contribution rate for pension benefits for 2010 was 14 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

The Council's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009, and 2008, were \$51,894, \$48,155, and \$53,888, respectively. The full amount has been contributed for 2010, 2009 and 2008.

Note 6 - Postemployment Benefits

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides post-employment health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the Traditional Pension or Combined Plans. Health care coverage for disability recipients and qualified survivor recipients is available. Members of the Member-Directed Plan do not qualify for post-employment health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Post-Employment Benefits other than Pension". A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care based on authority granted by State statute. The 2010 employer contribution rate was 14 percent of covered payroll. The portion of employer contributions allocated to health care was 5.5 percent from January - February 2010 and 5 percent from March-December 2010.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 6 - Postemployment Benefits (continued)

OPERS' Post Employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Service Code 401(h).

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 for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning 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.

Note 7- Contingent Liabilities

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SUMMIT COUNTY

FEDERAL AWARDS RECEIPTS AND DISBURSEMENTS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Federal Receipts	Federal Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Health</i>				
Child Abuse and Neglect State Grants (CAPTA)	93559 FY09	93.669	\$ -	\$ 1,232
<i>Passed Through Summit County Alcohol Drug Addiction and Mental Health Board and Passed Through Child Guidance & Family Solutions</i>				
Promoting Safe and Stable Families (System of Care-FCSS)	93590 FY10	93.556	108,447	121,233
Promoting Safe and Stable Families (System of Care-FCSS)	93591 FY11	93.556	14,589	44,822
Total Promoting Safe and Stable Families			<u>123,036</u>	<u>166,055</u>
<i>Passed Through Akron Summit Community Action</i>				
Help Me Grow Plus	98050 FY10	93.710	28,832	28,832
Total U.S. Department of Health and Human Services			<u>151,868</u>	<u>196,119</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Ohio Department of Health</i>				
Special Education Grants for Infants and Families with Disabilities Cluster:				
Special Education Grants for Infants and Families with Disabilities	07710011HG0209	84.181	299,963	229,387
ARRA - Special Education Grants for Infants and Families with Disabilities	07710011HA0110	84.393A	164,086	248,793
ARRA - Special Education Grants for Infants and Families with Disabilities	07710011HA0211	84.393A	132,810	105,976
Total Special Education Grants for Infants and Families with Disabilities Cluster			<u>596,859</u>	<u>584,156</u>
<i>Passed Through Ohio Department of Education</i>				
Community Learning Grant-Family and Civic Engagement	98060 FY10	84.287	13,000	13,000
Total U.S. Department of Education			<u>609,859</u>	<u>597,156</u>
Totals			<u>\$ 761,727</u>	<u>\$ 793,275</u>

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

**SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SUMMIT COUNTY**

**NOTES OF FEDERAL AWARDS RECEIPTS AND DISBURSEMENTS SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

The Federal Awards of Receipts and Disbursements Schedule (the Schedule) is a summary of the activity of the Family and Children First Council's federal award programs. The Schedule has been prepared on the cash basis of accounting.



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

Summit County Family and Children First Council
Summit County
1100 Graham Road Circle
Stow, Ohio 44224

To the Executive Council:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Summit County Family and Children First Council, Summit County, Ohio, (the Council) as of and for the year ended December 31, 2010, which collectively comprise the Council's basic financial statements and have issued our report thereon dated May 13, 2011, wherein we noted the Council uses a comprehensive basis of accounting 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 opinions 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, Executive Council, federal awarding agencies and pass-through entities 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, flowing style.

Dave Yost
Auditor of State

May 13, 2011



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Summit County Family and Children First Council
Summit County
1100 Graham Road Circle
Stow, Ohio 44224

To the Executive Council:

Compliance

We have audited the compliance of Summit County Family and Children First Council, Summit County, Ohio, (the Council) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2010. The summary of auditor's results section of the accompanying Schedule of Findings identifies the Council's major federal program. The Council's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Summit County Family and Children First Council, Summit County, Ohio, complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

The Council's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Council's internal control over compliance.

Summit County Family and Children First Council
Summit County
Independent Accountants' Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by OMB Circular A-133
Page 2

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We intend this report solely for the information and use of the management, Executive Council, others within the Council, federal awarding agencies and pass-through entities. It is not intended for anyone 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 13, 2011

**SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control 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 weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control 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):	Special Education Grants for Infants and Families with Disabilities Cluster CFDA #84.181 & 84.393A
(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**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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Dave Yost • Auditor of State

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

SUMMIT 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**