



**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2020-2021**

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Governing Board
Clermont County Family and Children First Council
2400 Clermont Center Drive
Batavia, Ohio 45103

We have reviewed the *Independent Auditor's Report* of the Clermont County Family and Children First Council, Clermont County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 15, 2022

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**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Clermont County Family and Children First Council
Clermont County
2400 Clermont Center Drive
Batavia, OH 45103

To the Governing Body:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clermont County Family and Children First Council, Clermont County, Ohio (the Council), as of and for the year ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of December 31, 2021 and 2020, and the respective changes in cash-basis financial position thereof for the year then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

We applied no procedures to management's discussion & analysis, as listed in the table of contents. Accordingly, we express no opinion or any other assurance on them.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

September 9, 2022

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Unaudited)

The discussion and analysis of the Clermont County Family and Children First Council's (the Council) financial performance provides an overall review of the Council's financial activities for the year ended December 31, 2021, within the limitations of the Council's cash basis 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.

Highlights

Key highlights for the year 2021 are as follows:

- The net position of the Council is \$752,939. Of this amount, \$485,782 (unrestricted) may be used to meet the Council's ongoing programs.
- The Council's revenue increased by \$37,277 due to the Council receiving an additional grant for Communities of Support and the transfer of old project funds to the General Fund.

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.

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.

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 cash basis of accounting.

Reporting the Council as a Whole

The statement of net position and the statement of activities reflect how the Council did financially during 2021, within the limitations of cash basis accounting. The statement of net position presents the cash balances and investments of the governmental activities of the Council at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Council's general receipts.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Unaudited)

These statements report the Council's cash position and the changes in cash position. Keeping in mind the limitations of the 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 such as the Council's reliance on nonlocal financial resources for the operations and the need for continued growth will also need to be evaluated.

Reporting 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. The funds of the Council are split into the following category:

Governmental Funds - All of the Council's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Council's governmental operations and the basic 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 nonmajor 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, Help Me Grow Fund, Family Centered Services Fund, and Multi-System Youth Grant Fund.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements begin on page 12 of this report.

Government-wide Financial Analysis

Table 1 provides a summary of the Council's net assets for 2021 compared to 2020.

Table 1
Net Position

	Governmental Activities	
	2021	2020
Assets		
Cash and Cash Equivalents	\$ 752,939	\$ 777,964
Net Position		
Restricted:		
Grants	267,157	206,252
Unrestricted	485,782	571,712
<i>Total Net Position</i>	752,939	777,964

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Unaudited)

Table 2 provides a summary of the changes in net assets for 2021 compared to 2020.

Table 2
Changes in Net Position

	Governmental Activities	
	2021	2020
Program Cash Receipts:		
Operating Grants and Contributions	\$957,789	\$920,512
<i>Total Revenues</i>		
Cash Disbursements		
Human Services	982,814	985,698
<i>Total Cash Disbursements</i>	982,814	985,698
 <i>(Decrease) in Net Position</i>	 (25,025)	 (65,186)
 Ending Net Position	 777,964	 843,150
	752,939	777,964

Governmental Activities

The Council's governmental activities include promoting and facilitating communication and collaboration among Clermont County child and family serving agencies to ensure that Clermont County infants, children, adolescents and their families receive appropriate and responsive services to enable youth to develop adequate skills in preparation for a successful adulthood. Some of these services are: Help Me Grow Early Intervention Service Coordination provides service coordination to children, prenatal up to age 3, to children with developmental disabilities, and Family Centered Services & Supports (FCSS) focuses on maintaining children and youth (ages of 0 through 21) in their own homes and communities by providing non-clinical home based services and support. Operating grants and contributions increased in 2021 by \$37,277 due to the Council receiving an additional grant for Communities of Support and the transfer of old project funds to the General Fund. Expenditures decreased in 2021 by \$2,884 due to a reduction in general fund spending.

Financial Analysis of the Council's Funds

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Unaudited)

Governmental Funds: The focus of the Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Council's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council's governmental funds reported combined ending fund balances of \$752,939. Of this amount, \$485,600 constitutes unassigned fund balance, which is available for spending.

The General Fund is the chief operating fund of the Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$485,600. Expenditures exceeded revenues in the General Fund by \$65,930 in 2021 due a reduction in general fund operating revenues, due to timing of payments from county organizations. Contributions – Governmental accounts for 77.3% of revenues in the General Fund. Contributions - Governmental consists of local contributions from Clermont County Board of Developmental Disabilities, Clermont County Mental Health and Recovery Board, Clermont County General Health Council, Clermont County Department of Job and Family Services, Clermont County Board of County Commissioners, and the Clermont County Juvenile Court. The money received is used for the general operations of the Council.

The Help Me Grow Special Revenue Fund received \$562,606 in Help Me Grow Early Intervention grant money for the Help Me Grow program which provides service coordination to children, prenatal up to age 3, and to children with developmental concerns. This is \$71,613 more than the grant money received in 2020. Expenditures increased \$69,659 from 2020 to 2021 due to the increase in Help Me Grow grant money received in 2021.

The Family Centered Services and Support Fund received \$32,821 in Family Centered Services grant money to provide non-clinical home based services and support to children and youth (ages 0 through 21) in their own homes and communities. This is \$10,940 less than 2020, due to timing of reimbursement as the grant award is the same amount, \$43,791, as the grant money received in 2020.

Economic Factors and Next Year's Budget

Clermont County has experienced growth in the participation of its programs. The Council maintains a conservative approach to spending while maximizing its revenues. The Council will have to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the Council's portion of state-based program revenue may be affected by the fiscal year 2022 State budget bill.

All of these factors were considered in the preparation of the Council's 2021 budget. In keeping the above factors in mind, the Council has maintained a conservative 2022 budget.

Requests for Information

This financial report is designed to provide our citizens, creditors, and investors 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 Gretchen Behimer, Program Director, 2400 Clermont Center Drive, Batavia, Ohio 45103, (513)732-7860.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2021

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 752,939</u>
<i>Total Assets</i>	<u><u>\$ 752,939</u></u>
Net Position	
Restricted for Grants	\$ 267,157
Unrestricted	<u>485,782</u>
<i>Total Net Position</i>	<u><u>\$ 752,939</u></u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Cash Disbursements	Program Cash Receipts	Net (Disbursements) Receipts and Changes in Net Position
		Operating Grants and Contributions	Governmental Activities
Governmental Activities			
Current:			
Help me grow	\$ 982,814	\$ 957,789	\$ (25,025)
<i>Total Governmental Activities</i>	<u>\$ 982,814</u>	<u>\$ 957,789</u>	<u>(25,025)</u>
<i>Total General Receipt</i>			-
Change in Net Position			(25,025)
<i>Net Position Beginning of Year</i>			<u>777,964</u>
<i>Net Position End of Year</i>			<u>\$ 752,939</u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	Help Me Grow	Family Centered Services	Multi-System Youth Grant	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 485,782	\$ 62,946	\$ 153,391	\$ 40,274	\$ 10,546	\$ 752,939
<i>Total Assets</i>	<u>\$ 485,782</u>	<u>\$ 62,946</u>	<u>\$ 153,391</u>	<u>\$ 40,274</u>	<u>\$ 10,546</u>	<u>\$ 752,939</u>
Fund Balances						
Restricted For Grants	\$ -	\$ 62,946	\$ 153,391	\$ 40,274	\$ 10,546	\$ 267,157
Assigned	182	-	-	-	-	182
Unassigned (Deficit)	485,600	-	-	-	-	485,600
<i>Total Fund Balances</i>	<u>\$ 485,782</u>	<u>\$ 62,946</u>	<u>\$ 153,391</u>	<u>\$ 40,274</u>	<u>\$ 10,546</u>	<u>\$ 752,939</u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Help Me Grow	Family Centered Services	Multi-System Youth Grant	Other Governmental Funds	Total Governmental Funds
Receipts						
Intergovernmental:	\$ 38,209	\$ 562,606	\$ 32,821	\$ 95,670	\$ 10,546	\$ 739,852
Contributions- Governmental	197,937	-	-	-	-	197,937
<i>Total Receipts</i>	<u>236,146</u>	<u>562,606</u>	<u>32,821</u>	<u>95,670</u>	<u>10,546</u>	<u>937,789</u>
Disbursements						
Current:						
Human Services	322,076	560,652	9,795	70,291	-	962,814
<i>Total Disbursements</i>	<u>322,076</u>	<u>560,652</u>	<u>9,795</u>	<u>70,291</u>	<u>-</u>	<u>962,814</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(85,930)</u>	<u>1,954</u>	<u>23,026</u>	<u>25,379</u>	<u>10,546</u>	<u>(25,025)</u>
Other Financing Sources (Uses)						
Transfers In	20,000	-	-	-	-	20,000
Transfers Out	-	-	-	-	(20,000)	(20,000)
<i>Total Other Financing Sources (Uses)</i>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(65,930)</u>	<u>1,954</u>	<u>23,026</u>	<u>25,379</u>	<u>(9,454)</u>	<u>(25,025)</u>
<i>Fund Balances Beginning of Year</i>	<u>551,712</u>	<u>60,992</u>	<u>130,365</u>	<u>14,895</u>	<u>20,000</u>	<u>777,964</u>
<i>Fund Balances End of Year</i>	<u>\$ 485,782</u>	<u>\$ 62,946</u>	<u>\$ 153,391</u>	<u>\$ 40,274</u>	<u>\$ 10,546</u>	<u>\$ 752,939</u>

See accompanying notes to the basic financial statements

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY

A. Description of the Entity

Ohio Rev Code Section 121.37 created the Ohio Family and Children First Cabinet Council and permitted counties to establish a County Family and Children First Councils. Statutory membership of a County Council consists of the following individuals:

- a. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County;
- 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 Jobs and Family Services;
- d. The Executive Director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code;
- e. The Superintendent or the Superintendent's designee of the County Board of Developmental Disabilities.
- f. 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 Ohio Department of Education, which shall notify each County of its determination at least biennially;
- g. 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;
- h. A representative of the municipal corporation with the largest population in the County;
- i. The Chair of the Board of County Commissioners, or an individual designated by the Board;
- j. A representative of the regional office of the Ohio Department of Youth Services.
- k. A representative of the County's Head Start agencies, as defined in section 3301.31 of the Ohio Revised Code;
- l. 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;"
- m. At least three individuals who are not employed by an agency represented on the Council and 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;
- n. A representative of the local nonprofit entity that funds, advocates, or provides services to children and families.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. DESCRIPTION OF COUNCIL AND REPORTING ENTITY (CONTINUED)

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.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide the following:

- a. Referrals to the Cabinet Council those children for whom the County 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 county-wide 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 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.

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

As required by generally accepted accounting principles, the financial statements present the Council (the primary government). The primary government includes all funds, departments, and boards for which the Council is financially accountable. The Council does not have any component units.

B. Cabinet

The Ohio Family and Children First Initiative of Clermont County was established in 1993. This organization served as a county council; however, it lacked council membership as required by Ohio Rev Code Section 121.37. In July of 1996, the Clermont County Children's Cabinet added the necessary membership to become a county council. Although legally a county council, the Council continues to refer to themselves as "the Cabinet."

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the "Basis of Accounting" section of this note, 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 cash basis of accounting. The most significant of the Council's accounting policies are described below.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

Basis of Presentation

The Council's basic financial statements consist of government-wide statements, including a statement of net position 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 position 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 position presents the financial condition of the governmental activities for the Council at year end. The statement of activities presents a comparison between disbursements and program receipts for each program or function of the Council's governmental activities. Disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular program. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational 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 disbursements with program receipts identifies the extent to which each governmental program is self-financing 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 financial statements is on major funds. Each major fund is presented in a separate column.

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. The funds of the Council are presented in one category; governmental.

Governmental Funds

Governmental funds are those through which most governmental functions of the Council are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Council's major governmental funds:

General Fund

This fund accounts for the general operating revenues and expenditures of the Council not recorded elsewhere. 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.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

Help Me Grow Early Intervention Special Revenue Fund

This fund is used to account for revenues and expenditures of programs that provide assistance to families aiming to identify and serve children under the age of three with developmental delays and disabilities as provided for under the federal Individuals with Disabilities Education Act (IDEA). Early intervention Service Coordination is a mandated service under Part C of IDEA, provided at no cost to families. Service coordination is defined as an active, ongoing process that assists and enables families to access services and assures their rights and procedural safeguards.

Family Centered Services and Support Fund

This fund is used to account for revenues and expenditures of programs that provide non-clinical home based services and support to children and youth (ages 0 through 21) in their own homes and communities.

Multi-System Youth Grant Fund

This fund is used to account for revenues and expenditures of programs used to pay for residential placement, mentoring, respite, parent education and other services.

Fiscal Agent and Administrative Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Clermont County Auditor serves as the Council's fiscal agent on a contractual basis. The Clermont County Department of Job and Family Services is the administrative agent. Council funds are maintained on the accounting system of the County. Council records are balanced with the County records on a monthly basis.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. 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 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.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Clermont County Department of Jobs and Family Services as required by Ohio law.

Deposits and Investments

The County Treasurer is the custodian for all funds received in the name of the Council. Deposits of monies are made with the County Treasurer and fund expenditures and balances are reported through the County Auditor. The County's cash pool holds the Council's cash and cash investments. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the County Treasurer's carrying amount. Deposit disclosures for the County as a whole may be obtained from the Clermont County Auditor, Linda L. Fraley, 101 E. Main Street, Batavia, Ohio, 45103, www.clermontauditor.org, (513)732-7150.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (Council resolutions).

Enabling legislation authorizes the Council to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Council can be compelled by an external party, such as citizens, public interest groups, or the judiciary, to use resources created by enabling legislation only for the purposes specified by the legislation.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Council or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position

Net position is reported as restricted when there are limitations imposed on their use 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.

3. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Arthur J. Gallagher Risk Management Services Inc. administers all Council real and personal property, comprehensive general liability including law enforcement liability and public officials' liability, blanket crime coverage, fleet insurance, and a comprehensive boiler and machinery coverage.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

3. RISK MANAGEMENT (CONTINUED)

Other than blanket crime, coroner's professional liability and boiler and machinery, all coverage falls under the Council's protected self-insurance program. Travelers Indemnity Company provides an \$1,000,000 per occurrence limit Liability Package for general liability, automobile liability, law enforcement liability, public entity management liability and a \$2,000,000 limit for Employment Practices Liability. Affiliated FM Insurance Company provides a \$150,000,000 per occurrence limit for real and personal property coverage. Coverage in the protected self-insurance program is subject to the following per occurrence retentions/deductibles: Property - \$50,000 deductible; Automobile - \$25,000 retention; All Other Liability \$100,000 retention; Combined Maximum (Liability) - \$100,000 retention; Maximum per Year (Liability) - \$350,000retention.

Zurich American Insurance Company provides the Council's boiler & machinery coverage with limits up to \$50,000,000 subject to a \$5,000 deductible. Travelers Casualty and Surety Company of America provides the Council's crime insurance with limits up to \$500,000 for dishonest acts of employees subject to a \$5,000 deductible and limits up to \$75,000 for theft, disappearance or destruction of money and securities. Evanston Insurance Company provides coroner's professional liability with a limit of \$1,000,000 subject to a \$10,000 deductible. Settled claims have not exceeded this commercial coverage in any of the past 5 years.

The Council is included in the Ohio Bureau of Workers' Compensation (BWC) Retrospective Rating Program which provides for a 40% reduction in premium for assuming some of the claims payment risks. To lessen the potential financial risks, the Council established through the BWC both an individual claims occurrence "cap" of \$200,000 and a maximum premium claims "cap" of 150% of annual payment. The Council pays to BWC this reduced premium and the claims costs as billed. The Department pays into the Council's Workers' Compensation fund an allocated portion of the Council's premium and claims based on the Department's salaries and claims history.

4. 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.

5. INTERFUND ACTIVITY

Transfers

During 2021, a transfer was made from the Wilson Boys Fund and Welcome Home Project Fund to the General Fund in the amount of \$20,000 to close out the funds, making the money unrestricted.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

The discussion and analysis of the Clermont County Family and Children First Council's (the Council) financial performance provides an overall review of the Council's financial activities for the year ended December 31, 2020, within the limitations of the Council's cash basis 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.

Highlights

Key highlights for the year 2020 are as follows:

- The net position of the Council is \$777,964. Of this amount, \$571,712 (unrestricted) may be used to meet the Council's ongoing programs.
- The Council's revenue increased by \$182,403 due to the Council receiving an additional grant and due to an increase in local contributions provided to the Council. The Council received \$107,154 from the new Multi-System Youth Custody grant to be used to prevent custody relinquishment of multi-system children.

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.

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.

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 cash basis of accounting.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

Reporting the Council as a Whole

The statement of net position and the statement of activities reflect how the Council did financially during 2020, within the limitations of cash basis accounting. The statement of net position presents the cash balances and investments of the governmental activities of the Council at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash 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 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 such as the Council's reliance on nonlocal financial resources for the operations and the need for continued growth will also need to be evaluated.

Reporting 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. The funds of the Council are split into the following category:

Governmental Funds - All of the Council's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Council's governmental operations and the basic 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 nonmajor 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, Help Me Grow Fund and the Family Centered Services Fund.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the basic financial statements begin on page 28 of this report.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

Government-wide Financial Analysis

Table 1 provides a summary of the Council's net assets for 2020 compared to 2019.

Table 1
Net Position

	Governmental Activities	
	2020	2019
Assets		
Cash and Cash Equivalents	\$ 777,964	\$ 843,150
Net Position		
Restricted:		
Grants	206,252	181,157
Unrestricted	571,712	661,993
<i>Total Net Position</i>	<i>777,964</i>	<i>843,150</i>

Table 2 provides a summary of the changes in net assets for 2020 compared to 2019.

Table 2
Changes in Net Position

	Governmental Activities	
	2020	2019
Program Cash Receipts:		
Operating Grants and Contributions	\$ 920,512	\$ 738,109
<i>Total Revenues</i>		
Cash Disbursements		
Human Services	985,698	879,550
<i>Total Cash Disbursements</i>	985,698	879,550
<i>(Decrease) in Net Position</i>	(65,186)	(141,441)
Ending Net Position	843,150	984,591
	777,964	843,150

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

Governmental Activities

The Council's governmental activities include promoting and facilitating communication and collaboration among Clermont County child and family serving agencies to ensure that Clermont County infants, children, adolescents and their families receive appropriate and responsive services to enable youth to develop adequate skills in preparation for a successful adulthood. Some of these services are: Help Me Grow Early Intervention Service Coordination provides service coordination to children, prenatal up to age 3, to children with developmental disabilities, and Family Centered Services & Supports (FCSS) focuses on maintaining children and youth (ages of 0 through 21) in their own homes and communities by providing non-clinical home based services and support. Operating grants and contributions increased in 2020 by \$182,403 due to the Council receiving a new Multi-System Youth Custody grant from the Ohio Department of Medicaid and due to an overall increase in local contributions. Expenditures also increased in 2020 by \$106,148 due to the increase in services provided for the Multi-System Youth grant.

Financial Analysis of the Council's Funds

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Council's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council's governmental funds reported combined ending fund balances of \$777,964. Of this amount, \$524,622 constitutes unassigned fund balance, which is available for spending.

The General Fund is the chief operating fund of the Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$524,622. Expenditures exceeded revenues in the General Fund by \$90,281 in 2020 due to Council no longer receiving Home Choice funds for provided services. Contributions – Governmental accounts for 80.8% of revenues in the General Fund. Contributions - Governmental consists of local contributions from Clermont County Board of Developmental Disabilities, Clermont County Mental Health and Recovery Board, Clermont County General Health Council, Clermont County Department of Job and Family Services, Clermont County Board of County Commissioners, and the Clermont County Juvenile Court. The money received is used for the general operations of the Council. The Help Me Grow Special Revenue Fund received \$490,993 in Help Me Grow Early Intervention grant money for the Help Me Grow program which provides service coordination to children, prenatal up to age 3, and to children with developmental concerns. This is \$36,584 more than the grant money received in 2019. Expenditures increased \$53,148 from 2019 to 2020 due to the increase in Help Me Grow grant money received in 2020.

The Family Centered Services and Support Fund received \$43,761 in Family Centered Services grant money to provide non-clinical home based services and support to children and youth (ages 0 through 21) in their own homes and communities. This is same amount of grant money received in 2019.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Unaudited)

Economic Factors and Next Year's Budget

Clermont County has experienced growth in the participation of its programs. The Council maintains a conservative approach to spending while maximizing its revenues. The Council will have to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the Council's portion of state-based program revenue may be affected by the fiscal year 2021 State budget bill.

All of these factors were considered in the preparation of the Council's 2020 budget. In keeping the above factors in mind, the Council has maintained a conservative 2021 budget.

Requests for Information

This financial report is designed to provide our citizens, creditors, and investors 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 Gretchen Behimer, Program Director, 2400 Clermont Center Drive, Batavia, Ohio 45103, (513)732-7860.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2020

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 777,964</u>
<i>Total Assets</i>	<u><u>\$ 777,964</u></u>
Net Position	
Restricted for Grants	\$ 206,252
Unrestricted	<u>571,712</u>
<i>Total Net Position</i>	<u><u>\$ 777,964</u></u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Cash Disbursements	Program Cash Receipts	Net (Disbursements) Receipts and Changes in Net Position
		Operating Grants and Contributions	Governmental Activities
Governmental Activities			
<i>Current:</i>			
Human Services	\$ 985,698	\$ 920,512	\$ (65,186)
<i>Total Governmental Activities</i>	\$ 985,698	\$ 920,512	\$ (65,186)
<i>Total General Receipts</i>			-
Change in Net Position			(65,186)
<i>Net Position Beginning of Year</i>			843,150
<i>Net Position End of Year</i>			\$ 777,964

See accompanying notes to the basic financial statements

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	<u>General</u>	<u>Help Me Grow</u>	<u>Family Centered Services</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 551,712	\$ 60,992	\$ 130,365	\$ 34,895	\$ 777,964
<i>Total Assets</i>	<u>\$ 551,712</u>	<u>\$ 60,992</u>	<u>\$ 130,365</u>	<u>\$ 34,895</u>	<u>\$ 777,964</u>
Fund Balances					
Restricted	\$ -	\$ 60,992	\$ 130,365	\$ 14,895	\$ 206,252
Committed for Human Services	-	-	-	20,000	20,000
Assigned	27,090	-	-	-	27,090
Unassigned (Deficit)	524,622	-	-	-	524,622
<i>Total Fund Balances</i>	<u>\$ 551,712</u>	<u>\$ 60,992</u>	<u>\$ 130,365</u>	<u>\$ 34,895</u>	<u>\$ 777,964</u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Help Me Grow	Family Centered Services	Other Governmental Funds	Total Governmental Funds
Receipts					
Intergovernmental	\$ 62,319	\$ 490,993	\$ 43,761	\$ 60,585	\$ 657,658
Miscellaneous	262,854	-	-	-	262,854
<i>Total Receipts</i>	<u>325,173</u>	<u>490,993</u>	<u>43,761</u>	<u>60,585</u>	<u>920,512</u>
Disbursements					
Current:					
Human Services	415,454	490,993	33,561	45,690	985,698
<i>Total Disbursements</i>	<u>415,454</u>	<u>490,993</u>	<u>33,561</u>	<u>45,690</u>	<u>985,698</u>
<i>Net Change in Fund Balances</i>	(90,281)	-	10,200	14,895	(65,186)
<i>Fund Balances Beginning of Year</i>	<u>641,993</u>	<u>60,992</u>	<u>120,165</u>	<u>20,000</u>	<u>843,150</u>
<i>Fund Balances End of Year</i>	<u>\$ 551,712</u>	<u>\$ 60,992</u>	<u>\$ 130,365</u>	<u>\$ 34,895</u>	<u>\$ 777,964</u>

See accompanying notes to the basic financial statements

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY

A. Description of the Entity

Ohio Rev Code Section 121.37 created the Ohio Family and Children First Cabinet Council and permitted counties to establish a County Family and Children First Councils. Statutory membership of a County Council consists of the following individuals:

- a. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County;
- 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 Jobs and Family Services;
- d. The Executive Director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code;
- e. The Superintendent or the Superintendent's designee of the County Board of Developmental Disabilities.
- f. 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 Ohio Department of Education, which shall notify each County of its determination at least biennially;
- g. 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;
- h. A representative of the municipal corporation with the largest population in the County;
- i. The Chair of the Board of County Commissioners, or an individual designated by the Board;
- j. A representative of the regional office of the Ohio Department of Youth Services.
- k. A representative of the County's Head Start agencies, as defined in section 3301.31 of the Ohio Revised Code;
- l. 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;"
- m. At least three individuals who are not employed by an agency represented on the Council and 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;
- n. A representative of the local nonprofit entity that funds, advocates, or provides services to children and families.

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY (CONTINUED)

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.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide the following:

- a. Referrals to the Cabinet Council those children for whom the County 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 county-wide 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 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.

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

As required by generally accepted accounting principles, the financial statements present the Council (the primary government). The primary government includes all funds, departments, and boards for which the Council is financially accountable. The Council does not have any component units.

B. Cabinet

The Ohio Family and Children First Initiative of Clermont County was established in 1993. This organization served as a county council; however, it lacked council membership as required by Ohio Rev Code Section 121.37. In July of 1996, the Clermont County Children's Cabinet added the necessary membership to become a county council. Although legally a county council, the Council continues to refer to themselves as "the Cabinet."

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the "Basis of Accounting" section of this note, 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 cash basis of accounting. The most significant of the Council's accounting policies are described below.

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

The Council's basic financial statements consist of government-wide statements, including a statement of net position 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 position 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 position presents the financial condition of the governmental activities for the Council at year end. The statement of activities presents a comparison between disbursements and program receipts for each program or function of the Council's governmental activities. Disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular program. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational 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 disbursements with program receipts identifies the extent to which each governmental program is self-financing 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 financial statements is on major funds. Each major fund is presented in a separate column.

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. The funds of the Council are presented in one category; governmental.

Governmental Funds

Governmental funds are those through which most governmental functions of the Council are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Council's major governmental funds:

General Fund

This fund accounts for the general operating revenues and expenditures of the Council not recorded elsewhere. 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.

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Help Me Grow Early Intervention Special Revenue Fund

This fund is used to account for revenues and expenditures of programs that provide assistance to families aiming to identify and serve children under the age of three with developmental delays and disabilities as provided for under the federal Individuals with Disabilities Education Act (IDEA). Early intervention Service Coordination is a mandated service under [Part C](#) of IDEA, provided at no cost to families. Service coordination is defined as an active, ongoing process that assists and enables families to access services and assures their rights and procedural safeguards.

Family Centered Services and Support Fund

This fund is used to account for revenues and expenditures of programs that provide non-clinical home based services and support to children and youth (ages 0 through 21) in their own homes and communities.

Fiscal Agent and Administrative Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Clermont County Auditor serves as the Council's fiscal agent on a contractual basis. The Clermont County Department of Job and Family Services is the administrative agent. Council funds are maintained on the accounting system of the County. Council records are balanced with the County records on a monthly basis.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. 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 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.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Clermont County Mental Health and Recovery Board as required by Ohio law.

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

The County Treasurer is the custodian for all funds received in the name of the Council. Deposits of monies are made with the County Treasurer and fund expenditures and balances are reported through the County Auditor. The County's cash pool holds the Council's cash and cash investments. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the County Treasurer's carrying amount. Deposit disclosures for the County as a whole may be obtained from the Clermont County Auditor, Linda L. Fraley, 101 E. Main Street, Batavia, Ohio, 45103, www.clermontauditor.org, (513)732-7150.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (Council resolutions).

Enabling legislation authorizes the Council to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Council can be compelled by an external party, such as citizens, public interest groups, or the judiciary, to use resources created by enabling legislation only for the purposes specified by the legislation.

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Council or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position

Net position is reported as restricted when there are limitations imposed on their use 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.

3. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Arthur J. Gallagher Risk Management Services Inc. administers all Council real and personal property, comprehensive general liability including law enforcement liability and public officials' liability, blanket crime coverage, fleet insurance, and a comprehensive boiler and machinery coverage.

Other than blanket crime, coroner's professional liability and boiler and machinery, all coverage falls under the Council's protected self-insurance program. Travelers Indemnity Company provides an \$1,000,000 per occurrence limit Liability Package for general liability, automobile liability, law enforcement liability, public entity management liability and a \$2,000,000 limit for Employment Practices Liability. Affiliated FM Insurance Company provides a \$150,000,000 per occurrence limit for real and personal property coverage. Coverage in the protected self-insurance program is subject to the following per occurrence retentions/deductibles: Property - \$50,000 deductible; Automobile - \$25,000 retention; All Other Liability \$100,000 retention; Combined Maximum (Liability) - \$100,000 retention; Maximum per Year (Liability) - \$350,000 retention.

**CLERMONT FAMILY AND CHILDREN FIRST COUNCIL
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR YEAR ENDED DECEMBER 31, 2020**

3. RISK MANAGEMENT (CONTINUED)

Zurich American Insurance Company provides the Council's boiler & machinery coverage with limits up to \$50,000,000 subject to a \$5,000 deductible. Travelers Casualty and Surety Company of America provides the Council's crime insurance with limits up to \$500,000 for dishonest acts of employees subject to a \$5,000 deductible and limits up to \$75,000 for theft, disappearance or destruction of money and securities. Evanston Insurance Company provides coroner's professional liability with a limit of \$1,000,000 subject to a \$10,000 deductible. Settled claims have not exceeded this commercial coverage in any of the past 5 years.

The Council is included in the Ohio Bureau of Workers' Compensation (BWC) Retrospective Rating Program which provides for a 40% reduction in premium for assuming some of the claims payment risks. To lessen the potential financial risks, the Council established through the BWC both an individual claims occurrence "cap" of \$200,000 and a maximum premium claims "cap" of 150% of annual payment. The Council pays to BWC this reduced premium and the claims costs as billed. The Department pays into the Council's Workers' Compensation fund an allocated portion of the Council's premium and claims based on the Department's salaries and claims history.

4. 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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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY COUNCIL AUDITING STANDARDS**

Clermont County Family and Children First Council
Clermont County
2400 Clermont Center Drive
Batavia, OH 45103

To the Members of the Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clermont County Family and Children First Council, Clermont County, (the Council) as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated September 9, 2022, wherein we noted the Council uses a special purpose framework other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Financial Reporting (Continued)

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Council Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Council Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

September 9, 2022

OHIO AUDITOR OF STATE KEITH FABER



CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CLERMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/29/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov