



OHIO AUDITOR OF STATE  
**KEITH FABER**





**JEFFERSON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY**

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# OHIO AUDITOR OF STATE

## KEITH FABER



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### INDEPENDENT AUDITOR'S REPORT

Jefferson County Family and Children First Council  
Jefferson County  
2023 Sunset Boulevard  
Steubenville, Ohio 43952

To the Council:

#### **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 Jefferson County Family and Children First Council, Jefferson County, Ohio (the Council), as of and for the years ended June 30, 2024 and 2023, 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 June 30, 2024 and 2023, 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.

***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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2025, 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 28, 2025

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**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**STATEMENT OF NET POSITION - CASH BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<b><u>Governmental Activities</u></b>
<b>Assets:</b>	
Cash with fiscal agent	<u>\$ 533,523</u>
 <b>Net cash position:</b>	
Restricted for:	
Social service programs	\$ 533,293
Children's trust	230
Total net position	<u>\$ 533,523</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<b>Cash Disbursements</b>	<b>Program Cash Receipts</b>	<b>Net (Disbursements) Receipts and Change in Net Position</b>
	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>	
<b>Governmental activities:</b>			
General government	\$ 34,350	\$ 34,350	\$ -
Social services	<u>1,284,976</u>	<u>1,313,084</u>	<u>28,108</u>
Total governmental activities	<u><u>\$ 1,319,326</u></u>	<u><u>\$ 1,347,434</u></u>	<u><u>28,108</u></u>
		Change in net position	28,108
		<b>Net position at beginning of year</b>	<u><u>505,415</u></u>
		<b>Net position at end of year</b>	<u><u>\$ 533,523</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<b>Help Me Grow</b>	<b>Multi-Services Youth</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets:</b>				
Cash with fiscal agent	\$ 258,777	\$ 272,372	\$ 2,374	<u>\$ 533,523</u>
<b>Fund balances:</b>				
Restricted:				
Social service programs	\$ 258,777	\$ 272,372	\$ 2,144	\$ 533,293
Children's trust	-	-	230	230
Total fund balances	<u>\$ 258,777</u>	<u>\$ 272,372</u>	<u>\$ 2,374</u>	<u>\$ 533,523</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<b>General</b>	<b>Help Me Grow</b>	<b>Multi-Services Youth</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Receipts:</b>					
Contributions and donations	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
Intergovernmental	34,350	1,174,270	77,236	39,183	1,325,039
<b>Total receipts</b>	<b>34,350</b>	<b>1,180,270</b>	<b>77,236</b>	<b>39,183</b>	<b>1,331,039</b>
<b>Disbursements:</b>					
Contract services	28,187	1,016,933	121,357	17,867	1,184,344
Materials and supplies	4,163	106,920	-	-	111,083
Other	2,000	-	-	21,899	23,899
<b>Total disbursements</b>	<b>34,350</b>	<b>1,123,853</b>	<b>121,357</b>	<b>39,766</b>	<b>1,319,326</b>
Excess of receipts over (under) disbursements	-	56,417	(44,121)	(583)	11,713
<b>Other financing sources (uses):</b>					
Advances in	-	28,956	-	29,539	58,495
Advances (out)	-	(29,539)	-	(28,956)	(58,495)
Advance in from fiscal agent	-	16,395	-	-	16,395
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>15,812</b>	<b>-</b>	<b>583</b>	<b>16,395</b>
Net change in fund balances	-	72,229	(44,121)	-	28,108
<b>Fund balances</b>					
<b>at beginning of year</b>	<b>-</b>	<b>186,548</b>	<b>316,493</b>	<b>2,374</b>	<b>505,415</b>
<b>Fund balances at end of year</b>	<b>\$ -</b>	<b>\$ 258,777</b>	<b>\$ 272,372</b>	<b>\$ 2,374</b>	<b>\$ 533,523</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 1 - DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY**

**A. Description of the Entity**

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards. If a Board of Alcohol, Drug Addition, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health Council in the County. If the County has two or more health Councils, the Health Commissioner membership may be limited to the Commissioners of the two Councils with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent for more than one County Board of Developmental Disabilities, the Superintendent's designee;
7. The Superintendent of the city, exempted village, or local school Districts 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;
8. A School Superintendent representing all other school Districts with territory in the County, as designated at a biennial meeting of the superintendents of those Councils;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and,
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 1 - DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY - (Continued)**

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 for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. 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;
3. Participation in the development of a countywide, 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 early intervention services under the "Individuals with Disabilities Education Act of 2004";
4. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and,
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

**B. Reporting Entity**

The reporting entity of the Jefferson Family and Children First Council (the "Council") has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The reporting entity is composed of the primary government and component units. The primary government of the Council consists of all funds that are not legally separate from 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 organization's Governing Board and (1) the Council is able to significantly influence the programs or services performed or provided by the organization; or (2) the Council is legally entitled to or can otherwise access the organization's resources; or (3) the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Council is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Council in that the Council approves the budget. Certain organizations are also included as component units if the nature and significance of the relationship between the primary government and the organization is such that exclusion by the primary government would render the primary government's financial statements incomplete or misleading. Based upon the application of these criteria, the Council has no component units. The basic financial statements of the reporting entity include only those of the Council (the primary government).

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

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

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 Council's Basic Financial Statements consist of government-wide statements, including a Statement of Net Position - Cash Basis and a Statement of Activities - Cash Basis, and fund financial statements, which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements**

The Statement of Net Position - Cash Basis and the Statement of Activities- Cash Basis display information about the Council as a whole. These statements include the financial activities of the primary government.

The Statement of Net Position - Cash Basis presents the financial condition of the governmental activities of the Council at year-end. The Statement of Activities - Cash Basis presents a comparison between direct disbursements and program receipts for each program or function of the Council's governmental activities. Direct disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. 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 or capital requirements of a particular program. Receipts, which are not classified as program receipts, are presented as general revenues of the Council, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program of function is self-financing or draws from the general receipts of the Council. The Council had no general receipts during the period ended June 30, 2024.

**2. 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. Non-major funds are aggregated and presented in a single column.

**3. 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 Council utilizes the governmental category of funds.

**4. Governmental Funds**

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

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

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**Help Me Grow Fund** - This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

**Multi-Services Youth Fund** - This fund receives state grant monies restricted for the purpose of the Multi-Services Youth grant provisions.

Nonmajor governmental funds account for grant monies restricted for maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

**5. Measurement Focus**

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 GAAP. Under the Council's cash basis of accounting, receipts are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

**6. Basis of Accounting**

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.

These statements include adequate disclosure of material matters, in accordance with the basis of accounting described in the preceding paragraph.

**B. Administrative/Fiscal 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 Council has selected the Jefferson County Educational Service Center (the "Jefferson County ESC"). The Council authorizes the Jefferson County ESC, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Jefferson County ESC agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

**C. Cash**

The Council designated the Jefferson County ESC as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Jefferson County ESC and fund disbursements and balances are reported through the Jefferson County ESC Treasurer. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

**D. Capital Assets**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. Acquisitions of property are not reflected as an asset under the basis of accounting the Council uses.

**E. Long-Term Debt Obligations**

The Council did not have any bonds or other long-term debt obligations.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**F. Net Position**

These statements report restricted net position when enabling legislation or creditors, grantors or laws or regulations of other governments have imposed limitations on their use.

The Council first applies restricted resources when incurring a disbursement for which it may use either restricted or unrestricted resources.

**G. Fund Balance**

The Council reports classifications of fund balance based on the extent to which the Council is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The following categories are used:

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

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

*Committed* - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council’s Governing Board (the highest level of decision-making authority). Those committed amounts cannot be used for any other purpose unless the Council’s Governing Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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 nor 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 policies of the Council’s Governing Board, which includes giving the Fiscal Agent the authority to constrain monies for intended purposes.

*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 only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Council applies restricted resources first when a disbursement is incurred for purposes for which restricted and unrestricted fund balance is available. The Council considers committed, assigned, and unassigned fund balances, respectively, to be spent when disbursements are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**H. 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. The Council is required by the Ohio Revised Code to file an annual budget with its administrative agent. 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. The 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.

**I. Interfund Balances**

On the fund financial statements, the Council reports advances in and advances out for interfund loans. These items are not reflected as assets and liabilities in the accompanying fund financial statements under the cash basis of accounting. Advances are eliminated in the statement of activities.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**Change in Accounting Principles**

For fiscal year 2024, the Council has implemented certain paragraphs of GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "Omnibus 2022", GASB Statement No. 100, "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62" and Implementation Guide No. 2023-1.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the Council.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the Council.

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the Council.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the Council.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 4 - CASH WITH FISCAL AGENT**

The Council's cash pool is maintained by the Jefferson County ESC. The Ohio Revised Code prescribes allowable deposits and investments, and the Council is responsible for meeting compliance. The Council's carrying amount of cash on deposit at June 30, 2024 was \$533,523.

**NOTE 5 - ADVANCE TO/FROM FISCAL AGENT**

During the period ended June 30, 2024, the Council advanced funds to its fiscal agent, the Jefferson County ESC, to repay prior fiscal year advances and for operations. Amounts for operations will be repaid by the fiscal agent to the Council in the subsequent fiscal year. During fiscal year 2024, the Council made advances to the fiscal agent.

<u>Advance from fiscal agent to:</u>	<u>Amount</u>
Help Me Grow	\$ <u>16,395</u>
Total	\$ <u>16,395</u>

**NOTE 6 - INTERFUND TRANSACTIONS**

Advances in/advances out consisted of the following at June 30, 2024 as reported on the fund statement:

<u>Advances In</u>	<u>Advances Out</u>	<u>Amount</u>
Help me grow	Nonmajor governmental funds	\$ 28,956
Nonmajor governmental funds	Help me grow	<u>29,539</u>
Total		\$ <u>58,495</u>

Advances between governmental funds are eliminated on the government-wide financial statements.

**NOTE 7 - RISK MANAGEMENT**

**A. Property and Liability**

The Council is covered under the Jefferson County ESC's insurance policy. Coverage is provided under this policy included general liability, employee liability, and employers' liability. There has been no significant change in coverage from last year. Settled claims have not exceeded this commercial coverage in any of the past three years.

**B. Health Insurance**

The Council's employees are covered under the Jefferson County ESC's health insurance plan. The Council pays monthly premiums to the Jefferson County ESC for employee medical benefits.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 8 - CONTINGENCIES**

**A. Grants**

The Council received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council at June 30, 2024.

**B. Litigation**

There are currently no matters in litigation with the Council as defendant.

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**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**STATEMENT OF NET POSITION - CASH BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<b><u>Governmental Activities</u></b>
<b>Assets:</b>	
Cash with fiscal agent	<u>\$ 505,415</u>
 <b>Net cash position:</b>	
Restricted for:	
Social service programs	\$ 505,185
Children's trust	230
Total net position	<u>\$ 505,415</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<b>Cash Disbursements</b>	<b>Program Cash Receipts</b>	<b>Net (Disbursements) Receipts and Change in Net Position</b>	
			<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>
<b>Governmental activities:</b>				
General government	\$ 19,350	\$ 19,350	\$ -	
Social services	<u>1,692,841</u>	<u>1,626,929</u>		<u>(65,912)</u>
Total governmental activities	<u><u>\$ 1,712,191</u></u>	<u><u>\$ 1,646,279</u></u>		<u><u>(65,912)</u></u>
		Change in net position		(65,912)
		<b>Net position at beginning of year</b>		<u>571,327</u>
		<b>Net position at end of year</b>		<u><u>\$ 505,415</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<b>Help Me Grow</b>	<b>Multi-Services Youth</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets:</b>				
Cash with fiscal agent	\$ 186,548	\$ 316,493	\$ 2,374	<u>\$ 505,415</u>
<b>Fund balances:</b>				
Restricted:				
Social service programs	\$ 186,548	\$ 316,493	\$ 2,144	<u>\$ 505,185</u>
Children's trust	<u>-</u>	<u>-</u>	<u>230</u>	<u>230</u>
Total fund balances	<u>\$ 186,548</u>	<u>\$ 316,493</u>	<u>\$ 2,374</u>	<u>\$ 505,415</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<b>General</b>	<b>Help Me Grow</b>	<b>Multi-Services Youth</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Receipts:</b>					
Contributions and donations	\$ -	\$ 6,550	\$ -	\$ -	\$ 6,550
Intergovernmental	19,350	1,239,221	316,754	10,743	1,586,068
<b>Total receipts</b>	<b>19,350</b>	<b>1,245,771</b>	<b>316,754</b>	<b>10,743</b>	<b>1,592,618</b>
<b>Disbursements:</b>					
Contract services	10,599	1,105,105	392,461	20,701	1,528,866
Materials and supplies	3,363	122,948	-	-	126,311
Other	5,388	7,233	-	27,998	40,619
<b>Total disbursements</b>	<b>19,350</b>	<b>1,235,286</b>	<b>392,461</b>	<b>48,699</b>	<b>1,695,796</b>
Excess of receipts over (under) disbursements	-	10,485	(75,707)	(37,956)	(103,178)
<b>Other financing sources (uses):</b>					
Advances in	-	-	-	28,956	28,956
Advances (out)	-	(28,956)	-	-	(28,956)
Advance in from fiscal agent	-	53,661	-	-	53,661
Advance out to fiscal agent	-	(16,395)	-	-	(16,395)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>8,310</b>	<b>-</b>	<b>28,956</b>	<b>37,266</b>
Net change in fund balances	-	18,795	(75,707)	(9,000)	(65,912)
<b>Fund balances</b>					
<b>at beginning of year</b>	<b>-</b>	<b>167,753</b>	<b>392,200</b>	<b>11,374</b>	<b>571,327</b>
<b>Fund balances at end of year</b>	<b>\$ -</b>	<b>\$ 186,548</b>	<b>\$ 316,493</b>	<b>\$ 2,374</b>	<b>\$ 505,415</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 1 - DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY**

**A. Description of the Entity**

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards. If a Board of Alcohol, Drug Addition, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health Council in the County. If the County has two or more health Councils, the Health Commissioner membership may be limited to the Commissioners of the two Councils with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent for more than one County Board of Developmental Disabilities, the Superintendent's designee;
7. The Superintendent of the city, exempted village, or local school Districts 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;
8. A School Superintendent representing all other school Districts with territory in the County, as designated at a biennial meeting of the superintendents of those Councils;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and,
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 1 - DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY - (Continued)**

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 for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. 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;
3. Participation in the development of a countywide, 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 early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and,
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

**B. Reporting Entity**

The reporting entity of the Jefferson Family and Children First Council (the “Council”) has been defined in accordance with GASB Statement No. 14, “The Financial Reporting Entity” as amended by GASB Statement No. 39, “Determining Whether Certain Organizations Are Component Units” and GASB Statement No. 61, “The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34”. The reporting entity is composed of the primary government and component units. The primary government of the Council consists of all funds that are not legally separate from 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 organization’s Governing Board and (1) the Council is able to significantly influence the programs or services performed or provided by the organization; or (2) the Council is legally entitled to or can otherwise access the organization’s resources; or (3) the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Council is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Council in that the Council approves the budget. Certain organizations are also included as component units if the nature and significance of the relationship between the primary government and the organization is such that exclusion by the primary government would render the primary government’s financial statements incomplete or misleading. Based upon the application of these criteria, the Council has no component units. The basic financial statements of the reporting entity include only those of the Council (the primary government).

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

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

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 Council's Basic Financial Statements consist of government-wide statements, including a Statement of Net Position - Cash Basis and a Statement of Activities - Cash Basis, and fund financial statements, which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements**

The Statement of Net Position - Cash Basis and the Statement of Activities- Cash Basis display information about the Council as a whole. These statements include the financial activities of the primary government.

The Statement of Net Position - Cash Basis presents the financial condition of the governmental activities of the Council at year-end. The Statement of Activities - Cash Basis presents a comparison between direct disbursements and program receipts for each program or function of the Council's governmental activities. Direct disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. 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 or capital requirements of a particular program. Receipts, which are not classified as program receipts, are presented as general revenues of the Council, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program of function is self-financing or draws from the general receipts of the Council. The Council had no general receipts during the period ended June 30, 2023.

**2. 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. Non-major funds are aggregated and presented in a single column.

**3. 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 Council utilizes the governmental category of funds.

**4. Governmental Funds**

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

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

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**Help Me Grow Fund** - This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

**Multi-Services Youth Fund** - This fund receives state grant monies restricted for the purpose of the Multi-Services Youth grant provisions.

Nonmajor governmental funds account for grant monies restricted for maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

**5. Measurement Focus**

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 GAAP. Under the Council's cash basis of accounting, receipts are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

**6. Basis of Accounting**

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.

These statements include adequate disclosure of material matters, in accordance with the basis of accounting described in the preceding paragraph.

**B. Administrative/Fiscal 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 Council has selected the Jefferson County Educational Service Center (the "Jefferson County ESC"). The Council authorizes the Jefferson County ESC, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Jefferson County ESC agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

**C. Cash**

The Council designated the Jefferson County ESC as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Jefferson County ESC and fund disbursements and balances are reported through the Jefferson County ESC Treasurer. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

**D. Capital Assets**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. Acquisitions of property are not reflected as an asset under the basis of accounting the Council uses.

**E. Long-Term Debt Obligations**

The Council did not have any bonds or other long-term debt obligations.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**F. Net Position**

These statements report restricted net position when enabling legislation or creditors, grantors or laws or regulations of other governments have imposed limitations on their use.

The Council first applies restricted resources when incurring a disbursement for which it may use either restricted or unrestricted resources.

**G. Fund Balance**

The Council reports classifications of fund balance based on the extent to which the Council is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The following categories are used:

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

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

*Committed* - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council’s Governing Board (the highest level of decision-making authority). Those committed amounts cannot be used for any other purpose unless the Council’s Governing Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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 nor 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 policies of the Council’s Governing Board, which includes giving the Fiscal Agent the authority to constrain monies for intended purposes.

*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 only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Council applies restricted resources first when a disbursement is incurred for purposes for which restricted and unrestricted fund balance is available. The Council considers committed, assigned, and unassigned fund balances, respectively, to be spent when disbursements are incurred for purposes for which any of the unrestricted fund balance classifications could be used.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**H. 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. The Council is required by the Ohio Revised Code to file an annual budget with its administrative agent. 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. The 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.

**I. Interfund Balances**

On the fund financial statements, the Council reports advances in and advances out for interfund loans. These items are not reflected as assets and liabilities in the accompanying fund financial statements under the cash basis of accounting. Advances are eliminated in the statement of activities.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For fiscal year 2023, the Council has implemented GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements", GASB Statement No. 96, "Subscription Based Information Technology Arrangements", certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the Council.

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the Council.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the Council.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the Council.

GASB Statement No. 99 to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the Council.

**B. Compliance**

Ohio Administrative Code Section 117-2-03(B) requires the Council to prepare its annual financial report in accordance with generally accepted accounting principles. However, the Council prepared its basic financial statements on a cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The accompanying basic financial statements omit assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balances, and disclosures that, while material, cannot be determined at this time. The Council can be fined and various other administrative remedies may be taken against the District.

**NOTE 4 - CASH WITH FISCAL AGENT**

The Council's cash pool is maintained by the Jefferson County ESC. The Ohio Revised Code prescribes allowable deposits and investments, and the Council is responsible for meeting compliance. The Council's carrying amount of cash on deposit at June 30, 2023 was \$505,415.

**NOTE 5 - ADVANCE TO/FROM FISCAL AGENT**

During the period ended June 30, 2023, the Council advanced funds to its fiscal agent, the Jefferson County ESC, to repay prior fiscal year advances and for operations. Amounts for operations will be repaid by the fiscal agent to the Council in the subsequent fiscal year. During fiscal year 2023, the Council made advances to the fiscal agent.

<u>Advance to fiscal agent from:</u>	<u>Amount</u>
Help Me Grow	<u>\$ 16,395</u>
Total	<u>\$ 16,395</u>
<u>Advance from fiscal agent to:</u>	
Help Me Grow	<u>\$ 53,661</u>
Total	<u>\$ 53,661</u>

**NOTE 6 - INTERFUND TRANSACTIONS**

Advances in/advances out consisted of the following at June 30, 2023 as reported on the fund statement:

<u>Advances In</u>	<u>Advances Out</u>	<u>Amount</u>
Nonmajor governmental funds	Help me grow	<u>\$ 28,956</u>

Advances between governmental funds are eliminated on the government-wide financial statements.

**JEFFERSON FAMILY AND CHILDREN FIRST COUNCIL  
JEFFERSON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 7 - RISK MANAGEMENT**

**A. Property and Liability**

The Council is covered under the Jefferson County ESC's insurance policy. Coverage is provided under this policy included general liability, employee liability, and employers' liability. There has been no significant change in coverage from last year. Settled claims have not exceeded this commercial coverage in any of the past three years.

**B. Health Insurance**

The Council's employees are covered under the Jefferson County ESC's health insurance plan. The Council pays monthly premiums to the Jefferson County ESC for employee medical benefits.

**NOTE 8 - CONTINGENCIES**

**A. Grants**

The Council received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council at June 30, 2023.

**B. Litigation**

There are currently no matters in litigation with the Council as defendant.



65 East State Street  
Columbus, Ohio 43215  
[ContactUs@ohioauditor.gov](mailto:ContactUs@ohioauditor.gov)  
800-282-0370

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

Jefferson County Family and Children First Council  
Jefferson County  
2023 Sunset Boulevard  
Steubenville, Ohio 43952

To the Council:

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson County Family and Children First Council, Jefferson County, Ohio (the Council) as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated April 28, 2025, where 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 purpose 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.

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.

Jefferson County Family and Children First Council  
Jefferson County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

***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 *Government 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 *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 28, 2025

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# JEFFERSON COUNTY FAMILY & CHILDREN FIRST COUNCIL

Jefferson County Educational Service Center ~  
2023 Sunset Boulevard ~ Steubenville, Ohio 43952 ~ 740.283.3347

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2024 and 2023

Finding Number	Finding Summary	Status	Additional Information
2022-001	Financial Reporting	Fully Corrected	

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# OHIO AUDITOR OF STATE KEITH FABER



JEFFERSON COUNTY FAMILY AND CHILDREN FIRST COUNCIL

JEFFERSON 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 5/22/2025

65 East State 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](http://www.ohioauditor.gov)