



Mary Taylor, CPA  
Auditor of State



**PRO MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL  
MUSKINGUM COUNTY**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

PRO Muskingum Families and Children First Council  
Muskingum County  
333 Putnam Avenue  
Zanesville, Ohio 43701

To the Members of the Council:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the PRO Muskingum Families and Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2009, which collectively comprise the Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the PRO Muskingum Families and Children First, Muskingum County, Ohio, as of December 31, 2009, and the respective changes in cash financial position for the year then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2010, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the Council's basic financial statements. The Federal Awards Expenditures Schedule is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. We subjected the Schedule to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

**Mary Taylor, CPA**  
Auditor of State

August 19, 2010

**PRO Muskingum Families and Children First Council**  
**Muskingum County**

Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

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

### **Financial Highlights**

Key financial highlights for the year 2009 are as follows:

- Net assets increased \$56,607. The Help Me Grow Grants are not on a calendar year. This causes them to begin and end in different calendar years. This can result in grant dollars being received before the grant dollars are spent. In 2009, the major differences were a \$21,365 increase in net assets for the Help Me Grow Grants and various grant funds, including the Creative Options Grant Fund, and an increase of \$35,242 from General Fund operations.
- Program specific receipts in the form of charges for services and intergovernmental operating grants and contributions comprise approximately 10% and 85%, respectively, of the Council's receipts.
- The Council had \$948,359 in disbursements during 2009. Contract Services, Salaries and Benefits and Other Expense each accounted for approximately 25%, 47%, and 22% of disbursements, respectively.

### **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.

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

The Statement of Net Assets – Cash Basis and Statement of Activities – Cash Basis provide information about the activities of the whole Council, presenting both an aggregate view of the Council's finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Council as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

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

### **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.

**PRO Muskingum Families and Children First Council**  
**Muskingum County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
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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 Assets – Cash Basis and the Statement of Activities – Cash Basis reflect how the Council did financially during 2009, within the limitations of the cash basis of accounting. The Statement of Net Assets – Cash Basis presents the cash balances of the governmental activities of the Council at year end. The Statement of Activities – Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Council's general receipts.

These statements report the Council's cash position and the changes in cash position. Keeping in mind the limitations of the 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 non-financial factors as well, such as the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis present governmental activities, which include all the Council's services. The Council has no business-type activities.

**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. All of the operating funds of the Council are governmental.

*Governmental Funds* - The Council's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Council's governmental operations and the services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Council's programs. The Council's significant governmental funds are presented on the financial statements in separate columns. The information for 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 Expansion Grant Fund, Help Me Grow Subsidy Grant Fund, Help Me Grow Part C Grant Fund and Creative Options Grant Fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.



**PRO Muskingum Families and Children First Council**  
**Muskingum County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

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**The Council as a Whole**

Table 1 provides a summary of the Council's net assets for 2009 compared to 2008 on a cash basis:

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

	<b>Governmental Activities</b>		
	<b>2009</b>	<b>2008</b>	<b>Change</b>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$431,479	\$374,872	\$56,607
 Total Assets	 431,479	 374,872	 56,607
 Net Assets			
Restricted	296,479	275,114	21,365
Unrestricted	135,000	99,758	35,242
 Total Net Assets	 \$431,479	 \$374,872	 \$56,607

As mentioned previously, net assets increased \$56,607. The Help Me Grow Grants are not on a calendar year. This causes them to begin and end in different calendar years. This can result in grant dollars being received before the grant dollars are spent. In 2009, the major differences were a \$21,365 increase in net assets for the Help Me Grow Grants and various grant funds, including the Creative Options Grant Fund, and an increase of \$35,242 from General Fund operations.

Table 2 reflects the change in net assets in 2009 compared to fiscal year 2008.

**PRO Muskingum Families and Children First Council**  
**Muskingum County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

**Table 2**  
**Changes in Net Assets**

	<b>Governmental Activities</b>		
	<b>2009</b>	<b>2008</b>	<b>Change</b>
<b>Receipts</b>			
Program Cash Receipts			
Intergovernmental	\$850,209	\$1,088,105	(\$237,896)
Charges for Services	101,417	146,669	(45,252)
Gifts and Contributions	53,340	33,297	20,043
<b>Total Program Receipts</b>	<b>1,004,966</b>	<b>1,268,071</b>	<b>(263,105)</b>
<b>Total Receipts</b>	<b>1,004,966</b>	<b>1,268,071</b>	<b>(263,105)</b>
<b>Disbursements</b>			
Current:			
Salary and Benefits	447,791	447,712	79
Travel & Training	15,113	41,946	(26,833)
Contract Services	238,584	484,253	(245,669)
Printing/Advertising	4,177	11,615	(7,438)
Supplies	23,698	15,281	8,417
Equipment	102	7,179	(7,077)
Repairs/Maintenance	2,458	6,224	(3,766)
Audit	6,598	10,683	(4,085)
Other	209,838	288,008	(78,170)
<b>Total Disbursements</b>	<b>948,359</b>	<b>1,312,901</b>	<b>(364,542)</b>
<b>Change in Net Assets</b>	<b>56,607</b>	<b>(44,830)</b>	<b>101,437</b>
<b>Fund Balances Beginning of Year</b>	<b>374,872</b>	<b>419,702</b>	<b>(44,830)</b>
<b>Fund Balances End of Year</b>	<b>\$431,479</b>	<b>\$374,872</b>	<b>\$56,607</b>

In 2009, approximately 85% of the Council's total receipts were from intergovernmental receipts. This revenue is primarily comprised of contributions from local public entities, state and federal grants.

The 2009 disbursements for Contract Services, Salaries and Benefits and Other each accounted for approximately 25%, 47%, and 22% of disbursements, respectively. The contract services provided include payment to providers of service for temporary assistance for needy families and for grant related services provided by public and not-for-profit organizations.

**PRO Muskingum Families and Children First Council**  
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**Governmental Activities**

If you look at the Statement of Activities – Cash Basis, you will see that the first column lists the major services provided by the Council. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for the Help Me Grow programs, which account for 63% of all governmental disbursements. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Council that must be used to provide a specific service. The net cost column compares the program receipts to the cost of the service. This “net cost” represents the cost of the service which ends up being paid from money provided by the activity and donations.

Table 3 reflects the total cost of services and the net cost by program for 2009 and 2008.

**Table 3**  
**Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
Help Me Grow	\$593,684	\$886,963	(\$30,252)	\$56,829
Community Health Services	184,275	248,871	(6,538)	54
Administration	170,400	177,067	(19,817)	(12,053)
<b>Totals</b>	<b>\$948,359</b>	<b>\$1,312,901</b>	<b>(\$56,607)</b>	<b>\$44,830</b>

**The Council's Funds**

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

The focus of the Council's governmental funds is to provide information on receipts, disbursements, 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 year.

At the end of 2009, the Council's governmental funds reported total ending fund balances of \$431,479. \$428,611 of the total is unreserved fund balance, which is available for new spending. The remainder of fund balance is reserved to indicate it is not available for new spending.

While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets – Cash Basis due to their being restricted for use for a particular purpose mandated by the source of the resources such as the state and federal governments.

The General Fund is the chief operating fund of the Council. At the end of 2009, unreserved fund balance in the General Fund was \$135,000. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total general fund expenditures. Unreserved fund balance represents 80% of the total general fund expenditures.

Receipts exceeded disbursements in the general fund by \$20,509 in 2009. Charges for services and gifts and contributions account for 64% of revenues in the General Fund.

**PRO Muskingum Families and Children First Council**  
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Management's Discussion and Analysis  
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**Help Me Grow Expansion Grant Fund** - This fund receives federal grant funds from the Muskingum County Department of Job and Family Services to be used for income eligible families with children ages birth to three years and pregnant women who are at risk for abuse, neglect, or developmental delay. At the end of 2009 the total fund balance was \$14,162.

**Help Me Grow Subsidy Grant Fund** - This fund receives state grant funds to be used for families with children ages birth to three years and pregnant women who are at risk for abuse, neglect, or developmental delay. At the end of 2009 the total fund balance was \$161,761.

**Help Me Grow Part C Grant Fund** - This fund receives federal grant funds to be used for families with disabled children ages birth to three years. At the end of 2009 the total fund balance was \$29,271.

**Creative Options Grant Fund** – This fund receives state grant monies and donations to be used to provide youth and family services in an effort to help maintain families as a unit. At the end of 2009, the total fund balance was \$87,160.

**Contacting the Council's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Council's finances and to reflect the Council's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Kathy McLeish, Executive Director, Pro Muskingum Family and Children First Council, 333 Putman Avenue, Zanesville, Ohio 43701, (740) 454-9993.

**PRO Muskingum Families and Children First Council**  
**Muskingum County**  
*Statement of Net Assets - Cash Basis*  
*December 31, 2009*

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	Governmental Activities
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$431,479
<i>Total Assets</i>	<u>\$431,479</u>
<b>Net Assets</b>	
Restricted for:	
Other Purposes	\$296,479
Unrestricted	135,000
<i>Total Net Assets</i>	<u>\$431,479</u>

See accompanying notes to the basic financial statements

**PRO Muskingum Families and Children First Council**

**Muskingum County**

*Statement of Activities - Cash Basis  
For the Year Ended December 31, 2009*

	Program Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
Help Me Grow	\$593,684	\$1,066	\$622,870	\$30,252
Community Health Services	184,275	10,777	180,036	6,538
Administration	170,400	89,574	100,643	19,817
<i>Total Governmental Activities</i>	<u>\$948,359</u>	<u>\$101,417</u>	<u>\$903,549</u>	<u>56,607</u>
Change in Net Assets				56,607
<i>Net Assets Beginning of Year</i>				<u>374,872</u>
<i>Net Assets End of Year</i>				<u><u>\$431,479</u></u>

See accompanying notes to the basic financial statements

**PRO Muskingum Families and Children First Council**  
**Muskingum County**  
*Statement of Cash Basis Assets and Fund Balances*  
*Governmental Funds*  
*December 31, 2009*

	General	Help Me Grow Expansion Grant	Help Me Grow Subsidy Grant	Help Me Grow Part C Grant	Creative Options Grant	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$135,267	\$14,162	\$161,761	\$29,271	\$87,160	\$3,858	\$431,479
<b>Total Assets</b>	<b>\$135,267</b>	<b>\$14,162</b>	<b>\$161,761</b>	<b>\$29,271</b>	<b>\$87,160</b>	<b>\$3,858</b>	<b>\$431,479</b>
<b>Fund Balances</b>							
Reserved:							
Reserved for Encumbrances	\$267		\$1,101			\$1,500	\$2,868
Unreserved:							
Undesignated (Deficit), Reported in:							
General Fund	135,000						135,000
Special Revenue Funds		\$14,162	160,660	\$29,271	\$87,160	2,358	293,611
<b>Total Fund Balances</b>	<b>\$135,267</b>	<b>\$14,162</b>	<b>\$161,761</b>	<b>\$29,271</b>	<b>\$87,160</b>	<b>\$3,858</b>	<b>\$431,479</b>

See accompanying notes to the basic financial statements

**PRO Muskingum Families and Children First Council  
Muskingum County**

*Statement of Cash Receipts, Cash Disbursements and Changes in Cash Basis Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2009*

	General	Help Me Grow Expansion Grant	Help Me Grow Subsidy Grant	Help Me Grow Part C Grant	Creative Options Grant	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>							
Intergovernmental	\$68,303	\$313,372	\$199,418	\$110,080	\$35,949	\$123,087	\$850,209
Charges for Services	89,574		1,066		10,012	765	101,417
Gifts and Contributions	32,340				21,000		53,340
<i>Total Receipts</i>	<u>190,217</u>	<u>313,372</u>	<u>200,484</u>	<u>110,080</u>	<u>66,961</u>	<u>123,852</u>	<u>1,004,966</u>
<b>Disbursements</b>							
Current:							
Salary and Benefits	109,481	151,079	108,574	78,657			447,791
Travel & Training	5,574	5,538	1,909	2,092			15,113
Contract Services	13,446	162,856				62,282	238,584
Printing/Advertising	3,920		257				4,177
Supplies	22,715		983				23,698
Equipment			102				102
Repairs/Maintenance	1,164		1,294				2,458
Audit	4,448		2,000			150	6,598
Other	8,960	61,513	16,830		37,893	84,642	209,838
<i>Total Disbursements</i>	<u>169,708</u>	<u>380,986</u>	<u>131,949</u>	<u>80,749</u>	<u>37,893</u>	<u>147,074</u>	<u>948,359</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>20,509</u>	<u>(67,614)</u>	<u>68,535</u>	<u>29,331</u>	<u>29,068</u>	<u>(23,222)</u>	<u>56,607</u>
<b>Other Financing Sources (Uses)</b>							
Advances In	15,000		15,000	15,000			45,000
Advances Out			(15,000)	(30,000)			(45,000)
<i>Total Other Financing Sources (Uses)</i>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>(15,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	35,509	(67,614)	68,535	14,331	29,068	(23,222)	56,607
<i>Fund Balances Beginning of Year</i>	99,758	81,776	93,226	14,940	58,092	27,080	374,872
<i>Fund Balances End of Year</i>	<u>\$135,267</u>	<u>\$14,162</u>	<u>\$161,761</u>	<u>\$29,271</u>	<u>\$87,160</u>	<u>\$3,858</u>	<u>\$431,479</u>

See accompanying notes to the basic financial statements



**PRO Muskingum Families and Children First Council**  
**Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 1 – Description of the Entity**

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

1. At least three individuals whose families are or have received services from an agency which is represented on the Council or another County's Council. Where possible, the number of members representing families shall be equal to twenty per cent of the Council's membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services (ADAMH) that serves the County, or, in the case of a County that has an ADAMH Board and a Community Mental Health Board, the Directors of both Boards. If the ADAMH Board 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 and General Health District in the County. If the County has more than two health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the County agency responsible for the administration of children's services pursuant to Ohio Rev. Code Section 5153.15;
6. The Superintendent of the County Board of Mental Retardation and Developmental Disabilities;
7. The County's Juvenile Court Judge senior in service or another judge of the Juvenile Court designated by the Administrative Judge or, where there is no Administrative Judge, by the Judge senior in service;
8. The Superintendent of the City, Exempted Village, or Local School District with the largest numbers of pupils residing in the County, as determined by the Ohio Department of Education at least biennially;
9. 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;
10. A representative of the municipal corporation with the largest population in the County;
11. The President of the Board of County Commissioners, or an individual designated by the Board;
12. A representative from the regional office of the Ohio Department of Youth Services;
13. A representative of the County's Head Start Agencies, as defined in Ohio Rev. Code Section 3301.31;
14. 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

**PRO Muskingum Families and Children First Council  
Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 1 – Description of the Entity (Continued)**

15. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A County Council's statutory responsibilities include the following:

1. Refer to the Cabinet Council those children for whom the Council cannot provide adequate services;
2. Develop and implement 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. Participate 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. Maintain an accountability system to monitor the Council's progress in achieving results for families and children; and
5. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

**Note 2 – Summary of Significant Accounting Policies**

As discussed further in Note 2.F, 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. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1988, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Council's accounting policies.

**A. Reporting Entity**

A reporting entity is comprised of the primary government and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Council consists of all funds, departments, and activities that are not legally separate from the Council.

They comprise the Council's legal entity which provides various services including human, social, health and educational services to families and children. The Council, the Board, and the Director have direct responsibility for these activities.

**B. Basis of Presentation**

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

**PRO Muskingum Families and Children First Council**  
**Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government.

The statement of net assets presents the financial condition of the governmental activities of the Council at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Council's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general receipts of the Council, with certain limited exceptions. The comparison of direct expenses with program receipts identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Council.

**Fund Financial Statements**

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

**C. 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. Funds are used to segregate resources that are restricted as to use. The Council utilizes the governmental category of funds.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the Council 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 Charter of the Council.

**Help Me Grow Expansion Grant Fund** - This fund receives federal grant funds from the Muskingum County Department of Job and Family Services to be used for income eligible families with children ages birth to three years and pregnant women who are at risk for abuse, neglect, or developmental delay.

**Help Me Grow Subsidy Grant Fund** - This fund receives state grant funds to be used for families with children ages birth to three years and pregnant women who are at risk for abuse, neglect, or developmental delay.

**PRO Muskingum Families and Children First Council  
Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Help Me Grow Part C Grant Fund** - This fund receives federal grant funds to be used for families with disabled children ages birth to three years.

**Creative Options Grant Fund** – This fund receives state grant monies and donations to be used to provide youth and family services in an effort to help maintain families as a unit.

The other governmental funds of the Council account for grants and other resources whose use is restricted for a particular purpose.

**D. Fiscal and Administrative Agent**

The Zanesville Muskingum County General Health District serves as the fiscal agent and administrative agent for the Council.

**E. 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 generally accepted accounting principles. 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.

**F. 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.

**G. Budgetary Process**

The Council is required by Ohio Rev. Code Section 121.37(B)(5) to file an annual budget with its administrative agent. The Council estimates revenues and expenditures for the year and submits these estimates to the Zanesville Muskingum County General Health District's Board. The Council and Board approve any changes made to these estimates during the year. In 2009, the Council filed the required budgets with their administrative agent.

**H. Cash**

As required by Ohio Revised Code, the County Treasurer is custodian for the Council's cash. The Council's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**I. 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.

**J. Accumulated Leave**

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash

**PRO Muskingum Families and Children First Council  
Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the Council uses.

**K. Net Assets**

These statements report restricted net assets 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.

**L. Fund Balance Reserves**

The Council reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances.

**M. Interfund transactions**

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

**Note 3 – Cash and Cash Equivalents**

The County Treasurer is the custodian for the Council's cash and investments. The County's cash and investment pool holds the Council's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County. The Council's carrying amount of cash on deposit with the County at December 31, 2009 was \$431,479. The Muskingum County Treasurer's office is located in the Muskingum County Court House at 4<sup>th</sup> and Main Street, Zanesville, Ohio 43701. The phone number is (740) 455-7109.

**Note 4 – Inter-fund Balances**

There were no unpaid inter-fund cash advances at December 31, 2009.

**Note 5 – Risk Management**

The Council is covered under CORSA, a public entity shared risk pool among certain counties in Ohio, including Muskingum County. Coverage provided to the Council by CORSA includes general liability, automobile liability and certain property insurance. Employees of various agencies perform services for the Council whereby each agency may provide public official liability coverage.

Full-time employees of the Health District assigned to the Council are provided health and dental insurance through a limited risk health insurance program that is maintained by Muskingum County. Premiums are paid to a third party, Aultra Administrative Group through May 2009 and Medical Benefits Mutual Life Insurance Company (MedBen) effective June 2009. The claims are processed and monitored by the County insurance administrator in conjunction with the third party administrator. These employees are also provided vision and life insurance to full-time employees through a private carrier.

**PRO Muskingum Families and Children First Council**  
**Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 6 – Defined Benefit Pension Plans**

Plan Description – Employees of the Health District assigned to the Council participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent to cover payroll.

The Council's contribution rate for 2009 was 14 percent of covered payroll. The portion of the employer contributions which was allocated to fund post-employment health care was 7 percent of covered payroll from January 1 through March 31, 2009 and 5.5 percent from April 1 through December 31, 2009. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the Health District of 14 percent.

The Council's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$25,003, \$22,557, and \$22,908, respectively. The full amount has been contributed for 2009, 2008 and 2007.

**Note 7 – Post-employment Benefits**

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio revised code permits, but does not mandate, OPERS to provide health care benefits to eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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

**PRO Muskingum Families and Children First Council  
Muskingum County**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009

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**Note 7 – Post-employment Benefits (Continued)**

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution that will be set aside for funding post-employment health care benefits. The portion of the employer contributions which was allocated to fund post-employment health care was 7 percent of covered payroll from January 1 through March 31, 2009 and 5.5 percent from April 1 through December 31, 2009.

The Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and selected coverage.

The Council's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$18,861, \$22,557, and \$15,089 respectively; 100 percent has been contributed for 2009, 2008 and 2007.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006. January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**Note 8 – 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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**PRO MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL  
MUSKINGUM COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

<b>FEDERAL GRANTOR/ Pass-Through Grantor</b>	Pass-Through Entity Number	Federal CFDA Number	Disbursements
Program Title			
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through Ohio Department of Health:</i>			
Early Intervention Services (IDEA) Cluster:			
Special Education - Grants for Infants and Families	60-1-001-1-HG-1-08	84.181	\$41,573
	60-1-001-1-HG-2-09		39,177
Total Special Education - Grants for Infants and Families			<u>80,750</u>
ARRA Special Education - Grants for Infants and Families, Recovery Act	060-1-001-1-HA-0-110	84.393	<u>10,838</u>
Total U.S. Department of Education - Early Intervention Services (IDEA) Cluster			91,588
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through Ohio Department of Mental Health and the Muskingum County Mental Health and Recovery Services Board:</i>			
Promoting Safe and Stable Families	SAU-10-100-22-58	93.556	8,795
	SAU-10-100-22-58		<u>28,832</u>
Total Promoting Safe and Stable Families			37,627
<i>Passed through Ohio Department of Job and Family Services and Muskingum County Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families	N/A	93.558	370,148
Social Services Block Grant	N/A	93.667	<u>79,893</u>
Total U.S. Department of Health and Human Services			<u>487,668</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$579,256</u></u></b>

*The Notes to the Federal Awards Expenditures Schedule are an intergral part of this Schedule.*

**PRO MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL  
MUSKINGUM COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the Council's federal awards programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B – COMMINGLED ASSISTANCE**

The amounts reported in the Promoting Safe and Stable Families Program (CFDA No. 93.556) include both federal and state monies which were commingled at the state level and not separately identified to the Council during the period. The accompanying Schedule includes the total awards expended under this program regardless of source.



# Mary Taylor, CPA

Auditor of State

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

PRO Muskingum Families and Children First Council  
Muskingum County  
333 Putnam Avenue  
Zanesville, Ohio 43701

To the Members of the Council:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the PRO Muskingum Families and Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2009, which collectively comprise the Council's basic financial statements and have issued our report thereon dated August 19, 2010, wherein we noted the Council uses a comprehensive accounting basis other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

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

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

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

### **Compliance and Other Matters**

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, the audit committee, members of the Council, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

August 19, 2010



# Mary Taylor, CPA

Auditor of State

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

PRO Muskingum Families and Children First Council  
Muskingum County  
333 Putnam Avenue  
Zanesville, Ohio 43701

To the Members of the Council:

### Compliance

We have audited the compliance of PRO Muskingum Families and Children First Council, Muskingum County, Ohio (the Council), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2009. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the Council's major federal program. The Council's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2009.

### Internal Control Over Compliance

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

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

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

We intend this report solely for the information and use of the audit committee, management, members of the Council, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

August 19, 2010

**PRO MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL  
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2009**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families, CFDA #93.558
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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**Mary Taylor, CPA**  
Auditor of State

**PRO MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL**

**MUSKINGUM COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 23, 2010**