



**MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MONTGOMERY COUNTY
REGULAR AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2020**

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., #300
Cambridge, OH 43725
740 435 3417

www.perrycpas.com

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Council
Montgomery County Family and Children First Council
451 West Third Street, 9th Floor
Dayton, Ohio 45422

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

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

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

Keith Faber
Auditor of State
Columbus, Ohio

January 31, 2022

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**MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MONTGOMERY COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis.....	3
Statement of Net Position – Cash Basis	9
Statement of Activities – Cash Basis	10
Statement of Assets and Fund Balances – Cash Basis – Governmental Funds.....	11
Statement of Receipts, Disbursements and Changes in Fund Balances – Cash Basis – Governmental Funds	12
Notes to the Financial Statements	13
Independent Auditor's Report in Internal Control Over Financial Reporting and on Compliance on Other Matters Required by <i>Government Auditing Standards</i>	25

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INDEPENDENT AUDITOR'S REPORT

December 15, 2021

Montgomery County Family and Children First Council
Montgomery County
451 West Third Street, 9th Floor
Dayton, Ohio 45422

To the Members of the Council:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash basis of accounting is acceptable for the circumstances. Management is also responsible for designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Tax - Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll – Litigation Support – Financial Investigations
Members: American Institute of Certified Public Accountants
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Opinion

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 Council, as of December 31, 2020, and the respective changes in cash financial position thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Emphasis of Matter

As discussed in Note 10 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Council. We did not modify our opinions regarding these matters.

Other Matters

Other Information

We applied no procedures to the Management's Discussion & Analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurances on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2021, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



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

Montgomery County Family and Children First Council

Montgomery County

Management's Discussion and Analysis

For the Year Ended December 31, 2020

This discussion and analysis of the Montgomery County Family and Children First Council's (the Council) financial performance provides and overall review of the Council's financial activities for the year ended December 31, 2020, within the limitations of the Council's cash basis of accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Council's financial performance.

HIGHLIGHTS

Key highlights for 2020 are as follows:

1. Total net position increased \$274,735 during fiscal year 2020, which represents a 23% increase from fiscal year 2019.
2. The majority of the Council's revenues are from support from Federal and State government and Human Services Levy. These receipts make up 99% of the Council's receipts:
 - The County support of \$840,000 came from the Human Services Levy for general fund operations.
 - The State of Ohio provided \$17,568 in support of general fund operations.
 - The ODH provided \$755,527 in general revenue funds, \$458,835 in federal part C funds for the Early Intervention, and \$22,500 in Early Intervention Local Outreach Funds.
 - The Ohio Department of Mental Health \$15,000 for youth with multi-system needs.

USING THE BASIC FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Boards 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.

REPORTING COMPONENTS

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis provide information about the activities of the Council as a whole. 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. The notes to the financial statements are an integral part of the financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Montgomery County Family and Children First Council

Montgomery County

Management's Discussion and Analysis

For the Year Ended December 31, 2020

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. The 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. 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 the report, the reader must keep in mind the limitations resulting from the use of cash basis of accounting.

REPORTING THE COUNCIL AS A WHOLE

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis reflect how the Council did financially during 2020, within the limitations of the cash basis of accounting. The Statement of Net Position – 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 grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Council's general receipts.

These statements report the Council's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, the reader can think of these changes as one way to measure the Council's financial health. Over time, an increase or decrease in cash position is one indicator of whether the organization's financial health is improving or deteriorating.

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis present governmental activities, which include all of the Council's services. State and federal grants and revenue from the Human Services Levy finance most of these activities. 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 – All of the Council's activities are reported in governmental funds. Governmental fund financial statements provide a detailed short-term view of the Council's governmental operations and the basic services it provides. Governmental fund information helps determine the availability of financial resources to support the Council's programs. The Council's significant governmental funds are presented on the financial statements in separate columns. The Council's major governmental funds are the General Fund, the Early Intervention Fund, and the Early Intervention Local Outreach Fund. The programs reported in the governmental funds are those reported in the governmental activities section of the entity-wide statements.

Montgomery County Family and Children First Council
Montgomery County
Management's Discussion and Analysis
For the Year Ended December 31, 2020

THE COUNCIL AS A WHOLE

Table 1 provides a summary of the Council's net position for 2020 compared to 2019 on a cash basis:

TABLE 1
NET POSITION - CASH BASIS

	2020	2019
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 1,451,157	\$ 1,176,422
<i>Total Assets</i>	1,451,157	1,176,422
Net Position		
Restricted	-	22,500
Unrestricted	1,451,157	1,153,922
<i>Total Net Position</i>	\$ 1,451,157	\$ 1,176,422

As mentioned previously, net position increased \$274,735 or 23% during 2020.

Table 2 reflects the changes in net position during 2020 compared to 2019 on a cash basis:

Montgomery County Family and Children First Council
Montgomery County
Management's Discussion and Analysis
For the Year Ended December 31, 2020

TABLE 2
CHANGE IN NET POSITION - CASH BASIS

	2020	2019
PROGRAM RECEIPTS:		
Operating Grants and Contributions	\$ 1,251,862	\$ 960,666
GENERAL RECEIPTS:		
Human Services Levy	840,000	840,000
Intergovernmental	17,568	15,750
Miscellaneous	13,853	26,103
Total Receipts	\$ 2,123,283	\$ 1,842,519
DISBURSEMENTS:		
General Government	597,444	585,357
Human Services	1,251,104	1,090,428
Total Disbursements	1,848,548	1,675,785
Excess Receipts Over(under) Disbursements	274,735	166,734
Net Position, Beginning of Year	1,176,422	1,009,688
Net Position, End of Year	\$ 1,451,157	1,176,422

These receipts are comprised of federal and state grant funding related to Early Intervention and Early Intervention Local Outreach, State operating receipts, federal Part C receipts, and the Council's portion of the County Human Services Levy. The largest category of disbursements was for specific restricted grant services provided to support the Early Intervention and Early Intervention Local Outreach programs through a contractor in the community.

GOVERNMENTAL ACTIVITIES

On the Statement of Activities – Cash Basis, the first column lists the major categories of services provided by the Council: General Government and Social Services. The next column identifies the cost of providing these services. The column of the statement entitled Program Cash Receipts identifies amounts collected from grants received by the Council which must be used to provide a specific service. The Net (Disbursements) Receipts column compares the program receipts to the cost of service. This “net cost” amount represents the cost of the services, which is funded primarily by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the statement. A comparison between the total cost of services and the net cost for the current and prior years is presented in Table 3.

Montgomery County Family and Children First Council
Montgomery County
Management's Discussion and Analysis
For the Year Ended December 31, 2020

TABLE 3
GOVERNMENTAL ACTIVITIES

	Total Cost of Services 2020	Net Cost of Services 2020	Total Cost of Services 2019	Net Cost of Services 2020
General Government	\$ 597,444	\$ (597,444)	\$ 585,357	\$ (585,357)
Human Services	1,251,104	758	1,090,428	(129,762)
Total	\$ 1,848,548	\$ (596,686)	\$ 1,675,785	\$ (715,119)

In 2020, forty-seven percent of costs were supported through property taxes and other general receipts.

THE COUNCIL'S FUNDS

As noted earlier, the Council uses fund accounting to 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 net resources available for spending at the end of the year.

The General Fund is the chief operating fund of the Council. At the end of 2020, unassigned fund balance in the General Fund was \$1,821,709. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund disbursements. Receipts exceeded disbursements in the General fund by \$273,977 in 2020. Levy funds account for 96% of receipts in the General Fund.

The Early Intervention Fund includes all receipts and disbursements for the Early Intervention grant Fund. The Early Intervention Local Outreach fund includes all receipts and disbursements for the Early Intervention Local Outreach Funding. At the end of 2020, the Early Intervention Fund balance was (\$364,191). The Early Intervention Local Outreach Fund balance was (\$6,361) at the end of 2020.

The TANF/Multi-System Youth Fund includes all receipts and disbursements for youth with multi-system needs. At the end of 2020, the TANF/Multi-System Youth Fund balance was \$0.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Council currently tracks its capital assets. However, since the financial statements are presented on a cash basis, none of these assets are reflected on the financial statements. Instead, the acquisitions of property, plant and equipment are recorded as disbursements when paid. The Council has no debt obligations.

CONTACTING THE COUNCIL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers 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 Geraldine Pegues, Director, 117 South Main Street, Suite 5100, Dayton, OH 45422.

Montgomery County Family and Children First Council
Montgomery County
Management's Discussion and Analysis
For the Year Ended December 31, 2020

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MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL

MONTGOMERY COUNTY

Statement of Net Position - Cash Basis

December 31, 2020

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 1,451,157</u>
<i>Total Assets</i>	<u><u>1,451,157</u></u>
Net Position	
Unrestricted	<u>1,451,157</u>
<i>Total Net Position</i>	<u><u>\$ 1,451,157</u></u>

See accompanying notes to the basic financial statements

**MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MONTGOMERY COUNTY**

*Statement of Activities - Cash Basis
For the Year Ended December 31, 2020*

	<u>Cash Disbursements</u>	<u>Operating Grants and Contributions</u>	<u>Net (Disbursements) Receipts and Changes in Net Position</u>
			<u>Governmental Activities</u>
Governmental Activities			
General Government	\$ 597,444	\$ -	\$ (597,444)
Human Services	1,251,104	1,251,862	758
<i>Total Governmental Activities</i>	<u>\$ 1,848,548</u>	<u>\$ 1,251,862</u>	<u>(596,686)</u>
General Receipts:			
Human Services Levy			840,000
Intergovernmental			17,568
Miscellaneous			13,853
<i>Total General Receipts</i>			<u>871,421</u>
Change in Net Position			274,735
<i>Net Position Beginning of Year</i>			<u>1,176,422</u>
<i>Net Position End of Year</i>			<u>\$ 1,451,157</u>

See accompanying notes to the basic financial statements

MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MONTGOMERY COUNTY
Statement of Assets and Fund Balance Cash Basis
December 31, 2020

	General	Early Intervention	Early Intervention Local Outreach Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 1,821,709	\$ (364,191)	\$ (6,361)	\$ 1,451,157
<i>Total Assets</i>	<u>\$ 1,821,709</u>	<u>\$ (364,191)</u>	<u>\$ (6,361)</u>	<u>\$ 1,451,157</u>
Net Position				
Unassigned	\$ 1,821,709	\$ (364,191)	\$ (6,361)	\$ 1,451,157
<i>Total Fund Balances</i>	<u>\$ 1,821,709</u>	<u>\$ (364,191)</u>	<u>\$ (6,361)</u>	<u>\$ 1,451,157</u>

See accompanying notes to the basic financial statements

MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MONTGOMERY COUNTY
Statement of Receipts, Disbursements and Changes in Fund Balance - Cash Basis
Governmental Funds
For the Year Ended December 31, 2020

	General	Early Intervention	Early Intervention Local Outreach Fund	TANF Multi- System Youth	Total Governmental Funds
Receipts					
Intergovernmental	\$ 17,568	\$ 1,214,362	\$ 22,500	\$ 15,000	\$ 1,269,430
Human Services Levy	840,000	-	-	-	840,000
Miscellaneous	13,853	-	-	-	13,853
<i>Total Receipts</i>	<u>871,421</u>	<u>1,214,362</u>	<u>22,500</u>	<u>15,000</u>	<u>2,123,283</u>
Disbursements					
Personnel Related	469,173	6,926	-	-	476,099
Contractual Service	-	1,177,817	51,361	-	1,229,178
Supplies and Materials	5,047	-	-	-	5,047
Professional Services	35,340	-	-	-	35,340
Rent, Advertising, and Operating Capital	76,507	-	-	15,000	91,507
	11,377	-	-	-	11,377
<i>Total Disbursements</i>	<u>597,444</u>	<u>1,184,743</u>	<u>51,361</u>	<u>15,000</u>	<u>1,848,548</u>
<i>Net Change in Fund Balance</i>	273,977	29,619	(28,861)	-	274,735
<i>Fund Balance Beginning of Year</i>	<u>1,547,732</u>	<u>(393,810)</u>	<u>22,500</u>	<u>-</u>	<u>1,176,422</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,821,709</u>	<u>\$ (364,191)</u>	<u>\$ (6,361)</u>	<u>\$ -</u>	<u>\$ 1,451,157</u>

See accompanying notes to the basic financial statements

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 1 - REPORTING 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 District in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
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 their designee if serving as superintendent for multiple counties;
7. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
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 districts;
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 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.

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 1 - REPORTING ENTITY (CONTINUED)

The Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

The Council's statutory responsibilities include the following:

1. Refer to the cabinet council those children for whom the council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invests new approaches to achieve better results for families and children;
4. Participation in the development of a countywide, comprehensive coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Ohio Department of Health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
5. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
6. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Council was officially recognized as being established by the Governor on March 30, 1995. The purpose of the Council is to create and sustain an efficient, effective, and responsive countywide system to provide: human, social, health and educational services to families and children.

The Council meets on an as-needed basis.

Reporting Entity

A reporting entity is comprised of the primary government, component units, 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 Assistant County Administrator, and the Director have direct responsibility for these activities.

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; the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Council is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Council in that the Council approves the budget, the issuance of debt, or the levying of taxes. The Council has no component units.

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 1 - REPORTING ENTITY (CONTINUED)

Reporting Entity

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Government-Wide Financial Statements

The Statement of Net Position – 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 statements distinguish between those activities of the Council that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Council has no business-type activities.

The Statement of Net 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 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 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 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 receipts of the Council.

Fund Financial Statements

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

Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The Council utilizes the governmental category of funds only; it does not have any fiduciary funds.

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 is the general operating fund. It is used to account for all financial resources except those restricted by law or contract and 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.

Early Intervention Local Outreach Fund - The Early Intervention Local Outreach Fund is used to account for revenue received and expended from State Early Intervention Local Outreach monies.

Early Intervention Fund - The Early Intervention Fund is used to account for revenue received and expended from Federal and State Early Intervention grant monies.

TANF Block Grant Fund - The TANF Block Grant Fund is used to account for revenue received and expended from State pass through TANF Block Grant monies.

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.

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.

Cash

As required by the Ohio Revised Code, the Montgomery County (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 in the County Treasurer's reported carrying amount.

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.

Long-term Debt Obligations

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

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, granters, or laws or regulations of other governments.

The Council's policy is to first apply restricted resources when a disbursement is incurred for purposes for which both restricted and unrestricted resources are available.

Budgetary Process

The Council is required by Ohio Revised Code Section 121.37(B)(5) to file an annual budget with its administrative agent. The Council and Board approve any changes made to these estimates during the year. The Council filed the required budgets with their administrative agent for 2020. The Council filed the required budgets with their administrative agent for 2020.

Appropriations - The Council is required by its fiscal agent to adopt annual appropriations.

Estimated Resources - The Council's estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

Encumbrances - The Council reserves (encumbers) appropriations when commitments are made, in accordance with the procedures of its fiscal agent. Encumbrances outstanding at year-end are carried over and are not re-appropriated.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payment for unused leave. Unpaid leave is not reflected as liability under the basis of accounting the Council uses.

Fund Balance

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

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

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

Committed Fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (Resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council 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 in satisfying those contractual requirements.

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assigned Fund classification are amounts intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board, which includes giving the Senior Financial Analyst the authority to constrain monies for intended purposes.

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

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

Restricted Assets

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

Inventory and Prepaid Items

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

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 Montgomery County Auditor. The Council authorizes the Montgomery County Auditor, 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 Montgomery County Auditor agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

NOTE 3 - CASH AND CASH EQUIVALENTS

The Montgomery County Commissioners maintain a cash pool used by all of the County's funds, including those of the Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments. At year-end, the carrying amount of the Council's deposits with the Montgomery County Commissioners was \$1,451,157. The Montgomery County Board of County Commissioners, as the fiscal agent for the Council, is responsible for maintaining adequate depositor collateral for all funds in the County's pooled cash and deposit accounts.

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 4 – RISK MANAGEMENT

The Council is covered under the County's insurance policies. The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risk of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$250,000 for workers' health care claims, \$800,000 for each workers' compensation claim, \$500,000 for each general liability claim, \$100,000 for each cyber claim and \$100,000 for each property damage claim. For health care, workers' compensation, and property and casualty loss programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss.

Effective July 1, 2010 Montgomery County became self-insured for workers' compensation. Open cases filed prior to July 1, 2010 remain with the Ohio Bureau of Workers' Compensation for ten years.

The County purchases commercial insurance for non-self-funded employee healthcare benefits programs. For all of the County's insurance programs, there were no significant reductions in coverage from prior years and settled claims have not exceeded coverage in any of the past three years they are paid. The employer contributions include portions for pension benefits and for postretirement health care benefits.

NOTE 5 – PENSION PLAN

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - Council employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report (CAFR) referenced above for additional information, including requirements for reduced and unreduced benefits):

**Montgomery County Family and Children First Council
Montgomery County**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2020*

NOTE 5 – PENSION PLAN (CONTINUED)

Plan Description - Ohio Public Employees Retirement System (OPERS) (CONTINUED)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 5 – PENSION PLAN (CONTINUED)

Plan Description - Ohio Public Employees Retirement System (OPERS) (CONTINUED)

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contribution plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contribution and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPER (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of the entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

Montgomery County Family and Children First Council
Montgomery County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 5 – PENSION PLAN (CONTINUED)

Plan Description - Ohio Public Employees Retirement System (OPERS) (CONTINUED)

	State and Local
2020 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee ***	10.0 %
 2020 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0
Total Employer	14.0 %
 Employee	 10.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** These pension and employer health care rates for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council’s contractually required contribution was \$16,201 for the year 2020.

NOTE 6 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional Pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Montgomery County Family and Children First Council

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

**NOTE 6 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS
(CONTINUED)**

In order to qualify for health care coverage, age-and-service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy

The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0% of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund the health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contribution allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The Council's contractually required contribution was \$0 for the year 2020.

Montgomery County Family and Children First Council

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

NOTE 7 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds are presented below:

	General Fund	Early Intervention	Early Intervention Local Outreach	Total
Fund Balances				
Unassigned	\$ 1,821,709	\$ (364,191)	\$ (6,361)	\$ 1,451,157
Total Fund Balances	<u>\$ 1,821,709</u>	<u>\$ (364,191)</u>	<u>\$ (6,361)</u>	<u>\$ 1,451,157</u>

NOTE 8 – PROPERTY TAXES

The Council receives an award of Human Service Levy funds as a result of an agency request and review process. These funds are released to the Council on a semi-annual basis through an intergovernmental transfer by the Montgomery County Office of Management and Budget.

NOTE 9 – CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor. The grantor 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.

NOTE 10 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

December 15, 2021

Montgomery County Family and Children First Council
Montgomery County
451 West Third Street, 9th Floor
Dayton, Ohio 45422

To the Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Montgomery County Family and Children First Council**, Montgomery County, (the Council) as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated December 15, 2021, wherein we noted the Council uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Council's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Council's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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 financial statements. However, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results and does not opine on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY FAMILY AND CHILDREN FIRST COUNCIL

MONTGOMERY 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 2/10/2022

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

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