



PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2023 - 2022**



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Council
Crawford County Family and Children First Council
224 Norton Way
Bucyrus, OH 44820

We have reviewed the *Independent Auditor's Report* of the Crawford County Family and Children First Council, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2022 through December 31, 2023. 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 Crawford County Family and Children First Council is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

March 04, 2025

This page intentionally left blank.

**CRAWFORD COUNTY FAMILY & CHILDREN FIRST COUNCIL
CRAWFORD COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor's Report	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position – Cash Basis - December 31, 2023.....	4
Statement of Activities – Cash Basis – For the Year Ended December 31, 2023	5
Fund Financial Statements:	
Statement of Assets and Fund Balance – Cash Basis – Governmental Funds – December 31, 2023.....	6
Statement of Receipts, Disbursements and Changes in Fund Balance – Cash Basis – Governmental Funds – For the Year Ended December 31, 2023.....	7
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – General Fund	8
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – Family Centered Support Fund	9
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – Flexible Funding Fund	10
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – Help Me Grow Grant Fund.....	11
Notes to the Basic Financial Statements 2023	12
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position – Cash Basis - December 31, 2022.....	25
Statement of Activities – Cash Basis - For the Year Ended December 31, 2022	26
Fund Financial Statements:	
Statement of Assets and Fund Balance – Cash Basis – Governmental Funds – December 31, 2022.....	27
Statement of Receipts, Disbursements and Changes in Fund Balance –Cash Basis - Governmental Funds – For the Year Ended December 31, 2022.....	28
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – General Fund	29

**CRAWFORD COUNTY FAMILY & CHILDREN FIRST COUNCIL
CRAWFORD COUNTY**

TABLE OF CONTENTS (CONTINUED)

TITLE	PAGE
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – Flexible Funding Fund	30
Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual - Budget Basis – Help Me Grow Grant Fund.....	31
Notes to the Basic Financial Statements 2022	32
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	45
Schedule of Findings.....	47
Summary Schedule of Prior Audit Findings	48

INDEPENDENT AUDITOR'S REPORT

Crawford Family and Children First Council
Crawford County
224 Norton Way,
Bucyrus, Ohio 44820

To the Members of the Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County Family and Children First Council, Crawford County, Ohio (the Council), as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of December 31, 2023 and 2022, and the respective changes in cash-basis financial position thereof and the respective budgetary comparison for the General, Family Centered Support, Flexible Funding, and Help Me Grow Grant funds for the years then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinions

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

Emphasis of Matter - Accounting Basis

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2024, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C.".

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

December 23, 2024

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CRAWFORD COUNTY

Statement of Net Position - Cash Basis

December 31, 2023

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 407,911</u>
<i>Total Assets</i>	<u><u>\$ 407,911</u></u>
Net Position	
Restricted for:	
Other Purposes	<u>\$ 133,328</u>
Unrestricted	<u>274,583</u>
<i>Total Net Position</i>	<u><u>\$ 407,911</u></u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

Statement of Activities - Cash Basis
For the Year Ended December 31, 2023

		Program Cash Receipts	Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Operating Grants and Contributions	Governmental Activities
Governmental Activities			
Social Services			
Family and Children First	\$ 112,232	\$ 141,991	\$ 29,759
Family Centered Support	9,854	48,064	38,210
Flexible Funding	508	11,745	11,237
Help Me Grow	114,039	114,039	-
<i>Total Governmental Activities</i>	<u>\$ 236,633</u>	<u>\$ 315,839</u>	<u>79,206</u>
General Receipts:			
Micellaneous			12
<i>Total General Receipts</i>			12
Change in Net Position			79,218
<i>Net Position Beginning of Year</i>			328,693
<i>Net Position End of Year</i>			<u>\$ 407,911</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY
Statement of Assets and Fund Balance - Cash Basis
Governmental Funds
December 31, 2023

	General	Family Centered Support	Flexible Funding	Help Me Grow Grant	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 274,583	\$ 53,453	\$ 79,875	\$ -	\$ 407,911
<i>Total Assets</i>	<u>\$ 274,583</u>	<u>\$ 53,453</u>	<u>\$ 79,875</u>	<u>\$ -</u>	<u>\$ 407,911</u>
Fund Balance					
Restricted	\$ -	\$ 53,453	\$ 79,875	\$ -	\$ 133,328
Assigned	8,800	-	-	-	8,800
Unassigned	265,783	-	-	-	265,783
<i>Total Fund Balance</i>	<u>\$ 274,583</u>	<u>\$ 53,453</u>	<u>\$ 79,875</u>	<u>\$ -</u>	<u>\$ 407,911</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY
Statement of Receipts, Disbursements and Changes in Fund Balance - Cash Basis
Governmental Funds
For the Year Ended December 31, 2023

	General	Family Centered Support	Flexible Funding	Help Me Grow Grant	Total Governmental Funds
Receipts					
Intergovernmental	\$ 141,991	\$ 48,064	\$ 11,745	\$ 114,039	\$ 315,839
Miscellaneous	12	-	-	-	12
<i>Total Receipts</i>	<u>142,003</u>	<u>48,064</u>	<u>11,745</u>	<u>114,039</u>	<u>315,851</u>
Disbursements					
Current:					
Social Services					
Personal Services	54,002	673	503	-	55,178
Materials and Supplies	8,555	-	-	-	8,555
Contractual Services	18,390	-	5	112,100	130,495
Other	31,285	9,181	-	1,939	42,405
<i>Total Disbursements</i>	<u>112,232</u>	<u>9,854</u>	<u>508</u>	<u>114,039</u>	<u>236,633</u>
<i>Net Change in Fund Balance</i>	29,771	38,210	11,237	-	79,218
<i>Fund Balance Beginning of Year</i>	244,812	15,243	68,638	-	328,693
<i>Fund Balance End of Year</i>	<u>\$ 274,583</u>	<u>\$ 53,453</u>	<u>\$ 79,875</u>	<u>\$ -</u>	<u>\$ 407,911</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Charges for Services	\$ 3,600	\$ 3,600	\$ -	\$ (3,600)
Intergovernmental	236,167	236,167	141,991	(94,176)
Miscellaneous	-	-	12	12
<i>Total Receipts</i>	<u>239,767</u>	<u>239,767</u>	<u>142,003</u>	<u>(97,764)</u>
Disbursements				
Current:				
Social Services:				
Personal Services	55,667	60,332	54,002	6,330
Materials and Supplies	3,175	3,175	8,555	(5,380)
Contractual Services	167,194	167,194	26,690	140,504
Capital Outlay	500	500	-	500
Other	33,499	33,499	31,785	1,714
<i>Total Disbursements</i>	<u>260,035</u>	<u>264,700</u>	<u>121,032</u>	<u>143,668</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(20,268)</u>	<u>(24,933)</u>	<u>20,971</u>	<u>45,904</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	220,944	220,944	220,944	-
Prior Year Encumbrances Appropriated	<u>23,868</u>	<u>23,868</u>	<u>23,868</u>	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ 224,544</u>	<u>\$ 219,879</u>	<u>\$ 265,783</u>	<u>\$ 45,904</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Family Centered Support Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 23,677	\$ 23,677	\$ 48,064	\$ 24,387
<i>Total Receipts</i>	<u>23,677</u>	<u>23,677</u>	<u>48,064</u>	<u>24,387</u>
Disbursements				
Current:				
Social Services:				
Personal Services	15,152	11,152	673	10,479
Materials and Supplies	525	525	-	525
Contractual Services	4,000	1,000	-	1,000
Other	<u>6,050</u>	<u>13,050</u>	<u>9,681</u>	<u>3,369</u>
<i>Total Disbursements</i>	<u>25,727</u>	<u>25,727</u>	<u>10,354</u>	<u>15,373</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(2,050)</u>	<u>(2,050)</u>	<u>37,710</u>	<u>39,760</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	13,193	13,193	13,193	-
Prior Year Encumbrances Appropriated	<u>2,050</u>	<u>2,050</u>	<u>2,050</u>	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ 13,193</u>	<u>\$ 13,193</u>	<u>\$ 52,953</u>	<u>\$ 39,760</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Flexible Funding Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 24,338	\$ 24,338	\$ 11,745	\$ (12,593)
<i>Total Receipts</i>	<u>24,338</u>	<u>24,338</u>	<u>11,745</u>	<u>(12,593)</u>
Disbursements				
Current:				
Social Services:				
Personal Services	6,061	11,152	503	10,649
Materials and Supplies	1,500	525	-	525
Contractual Services	8,300	1,000	5	995
Capital Outlay	800	800	-	800
Other	<u>7,677</u>	<u>7,677</u>	<u>-</u>	<u>7,677</u>
<i>Total Disbursements</i>	<u>24,338</u>	<u>21,154</u>	<u>508</u>	<u>20,646</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>-</u>	<u>3,184</u>	<u>11,237</u>	<u>8,053</u>
<i>Fund Balance Beginning of Year</i>	68,638	68,638	68,638	-
<i>Fund Balance End of Year</i>	<u>\$ 68,638</u>	<u>\$ 71,822</u>	<u>\$ 79,875</u>	<u>\$ 8,053</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CRAWFORD COUNTY

Statement of Receipts, Disbursements and Changes

In Fund Balance - Budget and Actual - Budget Basis

Help Me Grow Grant Fund

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$ 158,917	\$ 158,917	\$ 114,039	\$ (44,878)
<i>Total Receipts</i>	<u>158,917</u>	<u>158,917</u>	<u>114,039</u>	<u>(44,878)</u>
Disbursements				
Current:				
Social Services:				
Contractual Services	151,982	151,982	112,100	39,882
Other	6,935	6,935	1,939	4,996
<i>Total Disbursements</i>	<u>158,917</u>	<u>158,917</u>	<u>114,039</u>	<u>44,878</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

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 if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
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 Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 1 - Reporting Entity (Continued)

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

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

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the "Individuals with Disabilities Education Act of 2004";
4. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

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

As discussed further in Note 2.D, 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. Following are the more significant of the Council's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

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

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

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

Fund Financial Statements

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

B. Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Council classifies its funds as governmental.

Governmental Funds

The governmental funds finance all governmental functions of the Council. 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.

Family Centered Support Fund - The Family Centered Support Fund receives intergovernmental revenue restricted for community-based services which promote the stability and well-being of children and families.

Flexible Funding Fund - The Flexible Funding Fund receives intergovernmental revenue restricted to support the provision of services to families and children.

Help Me Grow Grant Fund - The Help Me Grow Grant Fund receives intergovernmental revenue restricted to administering the Help Me Grow program. These monies are for the promotion of the well-being of young children through home-based specialized services and public awareness, with a special emphasis on early intervention and prevention.

Crawford County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

C. Administrative Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide administrative services to the Council. The Council selected Crawford County Job and Family Services as its administrative agent. The Council authorizes Crawford County Job and Family Services, as 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. Crawford County Job and Family Services agrees to be ultimately responsible for fulfilling the administrative obligations of the agreement.

D. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Council's financial records and reported in the financial statements when cash is received rather than when earned, and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

E. Budgetary Process

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

A comparison of budgetary versus actual activity begins on page 8.

F. Cash and Cash Equivalents

The County Auditor is the fiscal agent for all funds received in the name of the Council. The County Treasurer is the custodian for the Council's monies. The Council's assets are held in Crawford County's cash and investment pool and are valued at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. 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.

H. 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.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

I. Capital Assets

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

J. Interfund Receivables/Payables

The Council reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

K. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Council's cash basis of accounting.

L. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

M. Long-Term Obligations

The Council's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid. The Council did not have any long-term obligations in 2023.

N. Leases and SBITAs

Lease receivables/payables are not reflected under the Council's cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid. The Council did not have any leases in 2023.

For 2023, GASB Statement No. 96, *Subscription-Based Technology Arrangements* was effective. This GASB pronouncement had no effect on beginning net position/fund balance. Subscription assets/liabilities are not reflected under the Council's cash basis of accounting. Subscription disbursements are recognized when they are paid. The Council did not have any SBITAs in 2023.

O. Net Position

Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the Council or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Family Centered Support, Flexible Funding, and Help Me Grow. The Council's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The government-wide statement of net position reports \$133,328 of restricted net position.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

P. Fund Balance

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

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash.

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

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

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

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

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Council first applies restricted resources when an expenditure is 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 can be used.

Crawford County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Q. 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 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Change in Fund Balance - Budget and Actual - Budget Basis presented for the General fund and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as restricted, committed, or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$8,800
Major Special Revenue Fund:	
Family Centered Support	500

Note 4 - Risk Management

Property and Liability

Insurance for comprehensive property and general liability are provided by the Council's administrative agent, Crawford County Job and Family Services.

Note 5 - Defined Benefit Pension Plans

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - Council employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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 pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. While members (e.g. Council employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension 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.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 5 - Defined Benefit Retirement Plans (Continued)

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 plan as per the reduced benefits adopted by SB 343 (see OPERS' Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits).

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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

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 of the 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. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 5 - Defined Benefit Retirement Plans (Continued)

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). 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 on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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 contributions 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 contributions 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 annuitization of their benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

Crawford County Family and Children First Council*Notes to the Basic Financial Statements**For the Year Ended December 31, 2023***Note 5 - Defined Benefit Retirement Plans (Continued)**

	<u>State and Local</u>			
	<u>Traditional</u>	<u>Combined</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2023 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2023 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

***** These pension and employer health care rates are 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; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council's contractually required contribution was \$5,258 for 2023.

Note 6 - Postemployment BenefitsOhio Public Employees Retirement System

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.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 6 - Postemployment Benefits (Continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 6 - Postemployment Benefits (Continued)

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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 allowing 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund 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. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. 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 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

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 2023.

Note 7 - Fund Balance

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 governmental funds.

Crawford County Family and Children First Council*Notes to the Basic Financial Statements**For the Year Ended December 31, 2023***Note 7 - Fund Balance (Continued)**

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Family Centered Support	Flexible Funding	Help Me Grow Grant
Restricted for:				
Family Centered Support Services	\$ -	\$ 53,453	\$ -	\$ -
Flexible Funding Pool	-	-	79,875	-
Help Me Grow	-	-	-	-
Total Restricted	-	53,453	79,875	-
Unpaid Obligations	8,800	-	-	-
Total Assigned	8,800	-	-	-
Unassigned	265,783	-	-	-
Total Fund Balance	\$ 274,583	\$ 53,453	\$ 79,875	\$ -

Note 8 - Contingent Liabilities

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

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CRAWFORD COUNTY

Statement of Net Position - Cash Basis

December 31, 2022

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 328,693</u>
<i>Total Assets</i>	<u><u>\$ 328,693</u></u>
Net Position	
Restricted for:	
Other Purposes	<u>\$ 83,881</u>
Unrestricted	<u>244,812</u>
<i>Total Net Position</i>	<u><u>\$ 328,693</u></u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

Statement of Activities - Cash Basis
For the Year Ended December 31, 2022

		Program Cash Receipts	Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Operating Grants and Contributions	Governmental Activities
Governmental Activities			
Social Services			
Family and Children First	\$ 434,140	\$ 395,490	\$ (38,650)
Family Centered Support	7,277	7,757	480
Flexible Funding	30,764	39,338	8,574
Help Me Grow	132,444	121,956	(10,488)
<i>Total Governmental Activities</i>	<u>\$ 604,625</u>	<u>\$ 564,541</u>	<u>(40,084)</u>
General Receipts:			
Micellaneous			<u>3,014</u>
<i>Total General Receipts</i>			<u>3,014</u>
Change in Net Position			(37,070)
<i>Net Position Beginning of Year</i>			<u>365,763</u>
<i>Net Position End of Year</i>			<u>\$ 328,693</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY
Statement of Assets and Fund Balance - Cash Basis
Governmental Funds
December 31, 2022

	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 244,812	\$ 68,638	\$ -	\$ 15,243	\$ 328,693
<i>Total Assets</i>	<u>\$ 244,812</u>	<u>\$ 68,638</u>	<u>\$ -</u>	<u>\$ 15,243</u>	<u>\$ 328,693</u>
Fund Balance					
Restricted	\$ -	\$ 68,638	\$ -	\$ 15,243	\$ 83,881
Assigned	23,868	-	-	-	23,868
Unassigned	220,944	-	-	-	220,944
<i>Total Fund Balance</i>	<u>\$ 244,812</u>	<u>\$ 68,638</u>	<u>\$ -</u>	<u>\$ 15,243</u>	<u>\$ 328,693</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY
Statement of Receipts, Disbursements and Changes in Fund Balance - Cash Basis
Governmental Funds
For the Year Ended December 31, 2022

	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds	Total Governmental Funds
Receipts					
Intergovernmental	\$ 395,490	\$ 39,338	\$ 121,956	\$ 7,757	\$ 564,541
Miscellaneous	3,014	-	-	-	3,014
<i>Total Receipts</i>	<u>398,504</u>	<u>39,338</u>	<u>121,956</u>	<u>7,757</u>	<u>567,555</u>
Disbursements					
Current:					
Social Services					
Personal Services	53,803	265	-	3,058	57,126
Materials and Supplies	8,890	-	-	-	8,890
Contractual Services	342,239	30,499	132,009	-	504,747
Capital Outlay	2,306	-	-	-	2,306
Other	26,902	-	435	4,219	31,556
<i>Total Disbursements</i>	<u>434,140</u>	<u>30,764</u>	<u>132,444</u>	<u>7,277</u>	<u>604,625</u>
<i>Net Change in Fund Balance</i>	(35,636)	8,574	(10,488)	480	(37,070)
<i>Fund Balance Beginning of Year</i>	<u>280,448</u>	<u>60,064</u>	<u>10,488</u>	<u>14,763</u>	<u>365,763</u>
<i>Fund Balance End of Year</i>	<u>\$ 244,812</u>	<u>\$ 68,638</u>	<u>\$ -</u>	<u>\$ 15,243</u>	<u>\$ 328,693</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 442,130	\$ 442,130	\$ 395,490	\$ (46,640)
Miscellaneous	-	-	3,014	3,014
<i>Total Receipts</i>	<u>442,130</u>	<u>442,130</u>	<u>398,504</u>	<u>(43,626)</u>
Disbursements				
Current:				
Social Services:				
Personal Services	44,497	54,997	53,803	1,194
Materials and Supplies	949	12,949	11,065	1,884
Contractual Services	419,339	397,989	359,433	38,556
Capital Outlay	2,609	3,459	2,306	1,153
Other	36,573	34,573	31,401	3,172
<i>Total Disbursements</i>	<u>503,967</u>	<u>503,967</u>	<u>458,008</u>	<u>45,959</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(61,837)</u>	<u>(61,837)</u>	<u>(59,504)</u>	<u>2,333</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	218,611	218,611	218,611	-
Prior Year Encumbrances Appropriated	61,837	61,837	61,837	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ 218,611</u>	<u>\$ 218,611</u>	<u>\$ 220,944</u>	<u>\$ 2,333</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Flexible Funding Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 24,338	\$ 39,338	\$ 39,338	\$ -
<i>Total Receipts</i>	<u>24,338</u>	<u>39,338</u>	<u>39,338</u>	<u>-</u>
Disbursements				
Current:				
Social Services:				
Personal Services	8,344	8,344	265	8,079
Materials and Supplies	1,020	1,020	-	1,020
Contractual Services	4,600	34,600	30,499	4,101
Capital Outlay	374	374	-	374
Other	10,000	10,000	-	10,000
<i>Total Disbursements</i>	<u>24,338</u>	<u>54,338</u>	<u>30,764</u>	<u>23,574</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>-</u>	<u>(15,000)</u>	<u>8,574</u>	<u>23,574</u>
<i>Fund Balance Beginning of Year</i>	60,064	60,064	60,064	-
<i>Fund Balance End of Year</i>	<u>\$ 60,064</u>	<u>\$ 45,064</u>	<u>\$ 68,638</u>	<u>\$ 23,574</u>

See accompanying notes to the basic financial statements

CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Help Me Grow Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 127,120	\$ 127,120	\$ 121,956	\$ (5,164)
<i>Total Receipts</i>	<u>127,120</u>	<u>127,120</u>	<u>121,956</u>	<u>(5,164)</u>
Disbursements				
Current:				
Social Services:				
Contractual Services	137,608	146,372	132,009	14,363
Other	-	436	435	1
<i>Total Disbursements</i>	<u>137,608</u>	<u>146,808</u>	<u>132,444</u>	<u>14,364</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(10,488)</u>	<u>(19,688)</u>	<u>(10,488)</u>	<u>9,200</u>
<i>Unencumbered Fund Balance Beginning of Year (Restated - See Note 10)</i>	1,206	1,206	1,206	-
Prior Year Encumbrances Appropriated	<u>9,282</u>	<u>9,282</u>	<u>9,282</u>	<u>-</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ (9,200)</u>	<u>\$ -</u>	<u>\$ 9,200</u>

See accompanying notes to the basic financial statements

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

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 if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
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 Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 1 - Reporting Entity (Continued)

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

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

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the "Individuals with Disabilities Education Act of 2004";
4. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

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

As discussed further in Note 2.D, 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. Following are the more significant of the Council's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

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

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

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

Fund Financial Statements

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

B. Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Council classifies its funds as governmental.

Governmental Funds

The governmental funds finance all governmental functions of the Council. 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.

Flexible Funding Fund - The Flexible Funding Fund receives intergovernmental revenue restricted to support the provision of services to families and children.

Help Me Grow Grant Fund - The Help Me Grow Grant Fund receives intergovernmental revenue restricted to administering the Help Me Grow program. These monies are for the promotion of the well-being of young children through home-based specialized services and public awareness, with a special emphasis on early intervention and prevention.

The other governmental funds of the Council accounts for and reports grants and other resources, whose use is restricted to a particular purpose.

Crawford County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

C. Administrative Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide administrative services to the Council. The Council selected Crawford County Job and Family Services as its administrative agent. The Council authorizes Crawford County Job and Family Services, as 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. Crawford County Job and Family Services agrees to be ultimately responsible for fulfilling the administrative obligations of the agreement.

D. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Council's financial records and reported in the financial statements when cash is received rather than when earned, and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

E. Budgetary Process

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

A comparison of budgetary versus actual activity begins on page 29.

F. Cash and Cash Equivalents

The County Auditor is the fiscal agent for all funds received in the name of the Council. The County Treasurer is the custodian for the Council's monies. The Council's assets are held in Crawford County's cash and investment pool and are valued at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. 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.

H. 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.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

I. Capital Assets

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

J. Interfund Receivables/Payables

The Council reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

K. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Council's cash basis of accounting.

L. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

M. Long-Term Obligations

The Council's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid. The Council did not have any long-term obligations in 2022.

N. Leases

For 2022, GASB Statement No. 87, *Leases* was effective. This GASB pronouncement had no effect on beginning net position/fund balance. Lease receivables/payables are not reflected under the Council's cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid. The Council did not have any leases in 2022.

O. Net Position

Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the Council or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Flexible Funding, Help Me Grow, and other governmental. The Council's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The government-wide statement of net position reports \$83,881 of restricted net position.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

P. Fund Balance

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

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

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

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

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

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

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Council first applies restricted resources when an expenditure is 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 can be used.

Crawford County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Q. 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 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Change in Fund Balance - Budget and Actual - Budget Basis presented for the General fund and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as restricted, committed, or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) for the General and Other Governmental Funds (Family Centered Services) Fund amounted to \$23,868 and \$2,050, respectively.

Note 4 - Risk Management

Property and Liability

Insurance for comprehensive property and general liability are provided by the Council's administrative agent, Crawford County Job and Family Services.

Note 5 - Defined Benefit Pension Plans

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - Council employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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 pension plan. While members (e.g. Council employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension 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.

Crawford County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 5 - Defined Benefit Retirement Plans (Continued)

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 plan as per the reduced benefits adopted by SB 343 (see OPERS' Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits).

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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

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 of the 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. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 5 - Defined Benefit Retirement Plans (Continued)

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). 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 on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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 contributions 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 contributions 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 annuitization of their benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

Crawford County Family and Children First Council*Notes to the Basic Financial Statements**For the Year Ended December 31, 2022***Note 5 - Defined Benefit Retirement Plans (Continued)**

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2022 Actual Contribution Rates			
Employer:			
Pension *****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer health care rates are 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 \$6,291 for 2022.

Note 6 - Postemployment BenefitsOhio Public Employees Retirement System

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.

Crawford County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 6 - Postemployment Benefits (Continued)

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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment 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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report 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 which 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.

Crawford County Family and Children First Council*Notes to the Basic Financial Statements**For the Year Ended December 31, 2022***Note 6 - Postemployment Benefits (Continued)**

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed 14 percent of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund 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. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2022 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 2022.

Note 7 - Fund Balance

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 governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds
Restricted for:				
Family Centered Support Services	\$ -	\$ -	\$ -	\$ 15,243
Flexible Funding Pool	-	68,638	-	-
Help Me Grow	-	-	-	-
Total Restricted	-	68,638	-	15,243
Assigned for:				
Unpaid Obligations	23,868	-	-	-
Total Assigned	23,868	-	-	-
Unassigned	220,944	-	-	-
Total Fund Balance	\$ 244,812	\$ 68,638	\$ -	\$ 15,243

Crawford County Family and Children First Council

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 8 - Contingent Liabilities

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

Note 9 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2022, the Council received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods for the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The Council's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

Note 10 – Restatement of Beginning Fund Balance

The following adjustment to the Statement of Receipts, Disbursements and Changes In Fund Balance - Budget and Actual - Budget Basis is reflected in the January 1, 2022 Help Me Grow fund balance due to an error in the prior year causing the December 31, 2021 fund balance to be incorrect in 2021:

	Help Me Grow Grant
December 31, 2021 ending balance	\$ (2,795)
Prior year error correction	2,795
January 1, 2022 restated balance	\$ -

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

Crawford Family and Children First Council
Crawford County
224 Norton Way,
Bucyrus, Ohio 44820

To the Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County Family and Children First Council, Crawford County, (the Council) as of and for the years ended December 31, 2023 and 2022, 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 23, 2024, wherein we noted the Council uses a special purpose framework other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Purpose of This Report

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



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

December 23, 2024

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY**

**SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2023-001

Material Weakness

Financial Reporting

Accurate financial reporting is the responsibility of the Council and is essential to ensure the information provided to the readers of the financial statements is accurate. The Council should have procedures in place to prevent or detect material misstatements for the accurate presentation of the Council's financial statements. The following errors were noted:

- Intergovernmental Revenue in the General Fund was correctly classified in the accounting system but was improperly rolled up into Charges for Services in the compiled report filed in the Hinkle System during 2023 and 2022;
- During the audit, aspects of the notes to the financial statements were corrected from the Hinkle filing to agree to the financial statements in the audit report and to include all necessary note disclosures.

Not accurately reporting the classification of revenues in the financial statements required reclassifications. The Financial Statements reflect all reclassifications. The Council has reviewed the reclassifications made during the audit.

To help ensure the Council's financial statements and notes to the financial statements are complete and accurate, the Council should adopt policies and procedures to help identify and correct errors and omissions. In addition, the Council should review the financial statements and notes prior to submission for audit.

Officials' Response – We did not receive a response from Officials to this finding.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

Finding Number	Finding Summary	Status	Additional Information
2021-001	Financial Reporting	Repeated	Repeated as Finding 2023-001

OHIO AUDITOR OF STATE KEITH FABER



CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CRAWFORD 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 3/18/2025

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

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