



OHIO AUDITOR OF STATE
KEITH FABER



**GEauga COUNTY FAMILY AND CHILDREN FIRST COUNCIL
GEauga COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Geauga County Family and Children First Council
Geauga County
12611 Ravenwood Drive, Suite 150
Chardon, Ohio 44024

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the cash balances, receipts and disbursements for each governmental fund type combined total of the Geauga County Family and Children First Council, Geauga County, Ohio (the Council), as of and for the years ended December 31, 2024 and 2023, and related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council, as of December 31, 2024 and 2023, or the changes in financial position thereof for the years then ended.

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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the Council on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. 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.

Geauga County Family and Children First Council
Geauga County
Independent Auditor's Report
Page 3

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 January 28, 2026, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Council's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

January 28, 2026

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Geauga Family and Children First Council
Geauga County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements
And Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024

	General	Special Revenue	Combined Total
Cash Receipts			
Intergovernmental - Federal	\$0	\$107,021	\$107,021
Intergovernmental - State	0	195,127	195,127
Intergovernmental - Local	0	145,243	145,243
Local Contributions	951,544	67,186	1,018,730
Miscellaneous	2,285	0	2,285
<i>Total Cash Receipts</i>	<u>953,829</u>	<u>514,577</u>	<u>1,468,406</u>
Cash Disbursements			
Personal Services	195,935	52,814	248,749
Contractual Services	552	197,438	197,990
Family Services and Support	12,645	10,150	22,795
Treatment Services	204,453	177,859	382,312
Advertising	3,338	0	3,338
Other	1,583	0	1,583
<i>Total Cash Disbursements</i>	<u>418,506</u>	<u>438,261</u>	<u>856,767</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>535,323</u>	<u>76,316</u>	<u>611,639</u>
Fund Cash Balances			
<i>Net Change in Fund Cash Balances</i>	<u>535,323</u>	<u>76,316</u>	<u>611,639</u>
<i>Fund Cash Balances, January 1</i>	<u>932,123</u>	<u>194,954</u>	<u>1,127,077</u>
<i>Fund Cash Balances, December 31</i>	<u>\$1,467,446</u>	<u>\$271,270</u>	<u>\$1,738,716</u>

The notes to the financial statements are an integral part of this statement.

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

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;

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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

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 participates in public entity risk pools including the County Risk Sharing Authority and County Employee Benefit Consortium of Ohio. Note 5 to the financial statements provides additional information for these entities.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Council's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Fund Accounting

The Council uses one fund 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. Sub accounts are used to separate the Council's General funding from the Special Revenue funding. The fund of the Council is presented below:

General Accounts: These account for and report all financial resources not accounted for and reported in the Special Revenue accounts. The general account balances are available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Accounts: These account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Council had the following significant Special Revenue accounts:

Help Me Grow – This account receives state and federal grant monies restricted for the purpose of the grant provisions, including assistance for expectant parents; newborns and their families; and infants and toddlers at risk for or with developmental delays and disabilities and their families.

Family-Centered Services and Supports – This account receives grant monies restricted for maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

Multi-System Youth – This account receives state grant monies distributed by the local public children services agency for the purposes of preventing parental relinquishment of custody solely for a child obtaining needed treatment; and supporting the care of children in the custody of a PCSA for congregate care and transitional services following discharge. The PCSA is required to distribute a minimum percentage of its MSY allocation to the FCFC annually but may, at its discretion, increase its distribution up to 100%. Upon such distribution, whether required or elective, the state funds are considered spent and reportable as PCSA expenditures. Accordingly, MSY cash receipts are designated Intergovernmental – Local for purposes of this financial statement.

Administrative/Fiscal Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council selected Geauga County Job and Family Services. The Council authorizes Geauga County Job and Family Services, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. Geauga County Job and Family Services agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, each Family and Children First Council is required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Geauga County Auditor as required by Ohio law. The administrative agent, Geauga County Job and Family Services, is required to submit annually a county budget for all of its funds including the Family First Council fund. This budget is certified by the County. By resolution, the fiscal agent may transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriations. Such appropriation modifications shall be certified by the County budget commission. The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the budgeted receipts and expenses reflect the amended budget and include amounts carried over from prior years.

A summary of 2024 budgetary activity appears in Note 3.

Deposits and Investments

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

Accumulated Leave

Council employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

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

Nonspendable – The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

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

Committed – The Council can *commit* amounts via formal action (resolution) and must adhere to these commitments unless it amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned – Assigned balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance.

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024, follows:

2024 Budgeted vs. Actual Receipts

Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$951,795	\$953,829	\$2,034
Special Revenue	415,045	514,577	99,532
Total	\$1,366,840	\$1,468,406	\$101,566

2024 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$783,976	\$482,117	\$301,859
Special Revenue	662,312	681,778	(19,466)
Total	\$1,446,288	\$1,163,895	\$282,393

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Note 4 – Deposits and Investments

The Geauga County Auditor, as fiscal agent for the Council, maintains a cash and investments pool used by all of the Geauga County Auditor's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the Geauga County Auditor is responsible for compliance. Deposits and investment disclosures for Geauga County as a whole may be obtained from the County.

The fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

Note 5 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. Geauga County pays the Ohio Bureau of Workers' Compensation a rate-based premium. This rate is calculated based on accident history and administrative costs (if material).

Risk Pool Membership

The Council is covered by the County Risk Sharing Authority (COPSA), a service program of the County Commissioners Association of Ohio. The Pool assumes the risk of loss up to the limits of the Geauga County Commissioners' policy. The Pool covers the following risks:

- Errors and omissions;
- General liability and casualty;
- Public official's liability;
- Law enforcement liability;
- Automobile liability;
- Property;
- Crime; and
- Excess liability.

In its 2023-2024 annual report, the Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of April 30:

	2024	2023
Cash and investments	\$131,121,871	\$129,300,035
Actuarial liabilities	\$73,286,814	\$60,872,556

Note 6 – Defined Benefit Pension Plans

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2024

The Ohio Revised Code also prescribes contribution rates. For 2024, OPERS members contributed 10 percent of their gross salaries, and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2024.

Note 7 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans including a health reimbursement arrangement (HRA) allowance to 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. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 9 – Fund Balances

Included in fund balance are amounts the Council cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies			\$0
Outstanding Encumbrances	\$63,610	\$243,518	307,127
Total	\$63,610	\$243,518	\$307,127

The fund balance of Special Revenue funds is either restricted or committed. These restricted or committed amounts in the Special Revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Geauga Family and Children First Council
Geauga County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements
And Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Combined Total
Cash Receipts			
Intergovernmental - Federal	\$0	\$126,199	\$126,199
Intergovernmental - State	0	88,100	88,100
Intergovernmental - Local	0	145,243	145,243
Local Contributions	950,794	67,186	1,017,980
Miscellaneous	6,980	0	6,980
<i>Total Cash Receipts</i>	<u>957,774</u>	<u>426,728</u>	<u>1,384,502</u>
Cash Disbursements			
Personal Services	202,181	9,320	211,501
Contractual Services	932	271,060	271,992
Family Services and Support	29,328	6,125	35,453
Treatment Services	567,465	167,611	735,076
Advertising	972	0	972
Other	3,993	0	3,993
<i>Total Cash Disbursements</i>	<u>804,871</u>	<u>454,116</u>	<u>1,258,987</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>152,903</u>	<u>(27,388)</u>	<u>125,515</u>
Fund Cash Balances			
<i>Net Change in Fund Cash Balances</i>	<u>152,903</u>	<u>(27,388)</u>	<u>125,515</u>
<i>Fund Cash Balances, January 1</i>	<u>779,220</u>	<u>222,342</u>	<u>1,001,562</u>
<i>Fund Cash Balances, December 31</i>	<u>\$932,123</u>	<u>\$194,954</u>	<u>\$1,127,077</u>

The notes to the financial statements are an integral part of this statement.

Geauga Family and Children First Council

Geauga County

Notes to the 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;

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

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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 participates in public entity risk pools including the County Risk Sharing Authority and County Employee Benefit Consortium of Ohio. Note 5 to the financial statements provides additional information for these entities.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Council's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Fund Accounting

The Council uses one fund 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. Sub accounts are used to separate the Council's General funding from the Special Revenue funding. The fund of the Council is presented below:

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Help Me Grow – This account receives state and federal grant monies restricted for the purpose of the grant provisions, including assistance for expectant parents; newborns and their families; and infants and toddlers at risk for or with developmental delays and disabilities and their families.

Family-Centered Services and Supports – This account receives grant monies restricted for maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

Multi-System Youth – This account receives state grant monies distributed by the local public children services agency for the purposes of preventing parental relinquishment of custody solely for a child obtaining needed treatment; and supporting the care of children in the custody of a PCSA for congregate care and transitional services following discharge. The PCSA is required to distribute a minimum percentage of its MSY allocation to the FCFC annually but may, at its discretion, increase its distribution up to 100%. Upon such distribution, whether required or elective, the state funds are considered spent and reportable as PCSA expenditures. Accordingly, MSY cash receipts are designated Intergovernmental - Local for purposes of this financial statement.

Administrative/Fiscal Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council selected Geauga County Job and Family Services. The Council authorizes Geauga County Job and Family Services, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. Geauga County Job and Family Services agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, each Family and Children First Council is required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Geauga County Auditor as required by Ohio law. The administrative agent, Geauga County Job and Family Services, is required to submit in May a county budget for all of its funds including the Family First Council fund. This budget is certified by the County. By resolution, the fiscal agent may transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriations. Such appropriation modifications shall be certified by the County budget commission. The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the budgeted receipts and expenses reflect the amended budget and include amounts carried over from prior years.

A summary of 2023 budgetary activity appears in Note 3.

Deposits and Investments

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

Accumulated Leave

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

Fund Balance

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

Nonspendable – The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

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

Committed – The Council can *commit* amounts via formal action (resolution) and must adhere to these commitments unless it amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned – Assigned balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance.

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023, follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$965,955	\$957,774	(\$8,181)
Special Revenue	404,045	426,728	22,683
Total	<u>\$1,370,000</u>	<u>\$1,384,502</u>	<u>\$14,502</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgetary	Budgetary	Variance
	Appropriation	Expenditures	
General	\$1,263,051	\$857,645	\$405,406
Special Revenue	529,391	511,087	18,304
Total	<u>\$1,792,442</u>	<u>\$1,368,732</u>	<u>\$423,710</u>

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 4 – Deposits and Investments

The Geauga County Auditor, as fiscal agent for the Council, maintains a cash and investments pool used by all of the Geauga County Auditor's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the Geauga County Auditor is responsible for compliance. Deposits and investment disclosures for Geauga County as a whole may be obtained from the County.

The fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

Note 5 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. Geauga County pays the Ohio Bureau of Workers' Compensation a rate-based premium. This rate is calculated based on accident history and administrative costs (if material).

Risk Pool Membership

The Council is covered by the County Risk Sharing Authority (COPSA), a service program of the County Commissioners Association of Ohio. The Pool assumes the risk of loss up to the limits of the Geauga County Commissioners' policy. The Pool covers the following risks:

- Errors and omissions;
- General liability and casualty;
- Public official's liability;
- Law enforcement liability;
- Automobile liability;
- Property;
- Crime; and
- Excess liability.

In its 2022-2023 annual report, the Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of April 30:

	<u>2023</u>	<u>2022</u>
Cash and investments	\$129,300,035	\$137,285,899
Actuarial liabilities	\$60,872,556	\$53,364,339

Note 6 – Defined Benefit Pension Plans

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

The Ohio Revised Code also prescribes contribution rates. For 2023, OPERS members contributed 10 percent of their gross salaries, and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2023.

Note 7 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans including a health reimbursement arrangement (HRA) allowance to 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. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 9 – Fund Balances

Included in fund balance are amounts the Council cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies			\$0
Outstanding Encumbrances	\$52,774	\$56,971	109,745
Total	\$52,774	\$56,971	\$109,745

The fund balance of Special Revenue funds is either restricted or committed. These restricted or committed amounts in the Special Revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Geauga Family and Children First Council

Geauga County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 10 – 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 ended in April 2023. During 2023, the Council received COVID-19 funding in the amount of \$6,223, made available through the American Rescue Plan Act to supplement existing early intervention grants. These funds were disbursed to the Geauga County Board of Developmental Disabilities and are reflected in the accompanying financial statements as contractual services of the Special Revenue fund.

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

Geauga County Family and Children First Council
Geauga County
12611 Ravenwood Drive, Suite 150
Chardon, Ohio 44024

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements of the Geauga County Family and Children First Council, Geauga County, Ohio (the Council) and have issued our report thereon dated January 28, 2026, wherein we noted the Council followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

January 28, 2026

OHIO AUDITOR OF STATE KEITH FABER



GEauga County Family and Children First Council

GEauga County

Auditor of State of Ohio Certification

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



Certified for Release 2/19/2026

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