

**CHILDREN AND FAMILY COUNCIL
CASH BASIS
ANNUAL FINANCIAL REPORT
TO**

AUDITOR OF STATE

P.O. BOX 1140 COLUMBUS, OHIO 43216-1140 (800) 345-2519



**FOR THE YEAR ENDED DECEMBER 31, 2012
THIS IS AN UNAUDITED FINANCIAL STATEMENT**

MEMBER COUNTIES:

Lucas

INSTRUCTIONS

- Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Children and Family Council to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public office whose financial report is not filed at the time required by this section shall pay the Auditor of State \$25.00 for each day the report remains unfiled, provided the penalty payments do not exceed the sum of \$750.00. This section also states that at the time the report is filed with the Auditor of State, the county auditor must publish notice of the completion of the report and the fact that the report is available for public inspection at the office of the fiscal officer in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision. The report must be either typewritten or the entries made in ink.
- Prepare three (3) copies of the report, forwarding the original to the Auditor of State, Local Government Services Division no later than sixty (60) days after the close of the fiscal year. Retain the second copy for the county files and retain the third for public review.
- It is necessary for the fiscal officer to publish a notice in the newspaper upon the completion of the report and the fact that the report is available at the office of the fiscal officer.
- Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus sign or dash.
- The amounts appearing in the annual report are to be rounded to the *nearest dollar*.
- For this report all funds administered by the Children and Family Council should be included on the appropriate page, including a separate statement for each federal, state, construction and trust fund, since they are no longer required to be included with the county's annual financial report.

NOTE: Before preparing this report all funds shown on the general ledger should be balanced with the treasurer as of the end of the year and reconciled with the cash on hand and in the depositories, as shown on the Treasurer's Daily Statement (Form 6) for December 31.

MAIL TO:

AUDITOR OF STATE
P.O. BOX 1140
COLUMBUS, OHIO 43216-1140
ATTN: LOCAL GOVERNMENT SERVICES DIVISION

I certify the following report to be correct and true, to the best of my knowledge.



(Chief Fiscal Officer Signature) 2/17/13

(Date)

Anita L. Lopez

(Type or Print Name)

Auditor

(Chief Fiscal Officer Title)

One Government Center, Suite 600

(Street Address)

Toledo, Ohio 43604

(City) (Zip)

419-213-4329

(Phone)

**CHILDREN AND FAMILY SERVICES - COUNTY OF LUCAS
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2012**

CHILDREN AND FAMILY SERVICES FUND

BALANCE JANUARY 1, 2012		\$	<u>723,875</u>
REVENUE RECEIPTS			
Grants	\$ 2,360,187		
TOTAL REVENUE RECEIPTS		\$	<u>2,360,187</u>
NON-REVENUE RECEIPTS			
Refunds			
Reimbursements			
Notes			
Other Receipts	1595.45		
Transfers	-		
TOTAL NON-REVENUE RECEIPTS		\$	<u>1,595</u>
CHILDREN/FAMILY SERVICES FUND RECEIPTS	(TO PAGE 12)	\$	<u>2,361,783</u>
TOTAL BEGINNING BALANCES <u>PLUS</u> RECEIPTS		\$	<u>3,085,658</u>
EXPENDITURES			
Salaries - Employees	\$ 442,719		
Supplies	16,479		
Materials			
Equipment	14,815		
Professional Services	15		
Contracts - Services	2,214,935		
Capital Projects			
Rentals	10,552		
Telecommunication	463		
Advertising and Printing	2,282		
Travel and Expense			
Public Employee's Retirement	59,930		
Worker's Compensation	3,625		
Unemployment Compensation	1,923		
Liability/Insurance	106,010		
Other Expenses	28,812		
FICA	6,333		
TOTAL EXPENDITURES	(TO PAGE 4 & 13)	\$	<u>2,908,893</u>
BALANCE, DECEMBER 31, 2012	(TO PAGE 4)	\$	<u>176,765</u>
RESTRICTED FUND BALANCE, DECEMBER 31, 2012		\$	<u>176,765</u>

CHILDREN AND FAMILY COUNCIL - COUNTY OF LUCAS
COMPARISON OF BUDGETED AND ACTUAL RECEIPTS
FOR THE YEAR ENDED DECEMBER 31, 2012

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
Children and Family Services	\$271,414	\$2,361,783	\$2,090,369
FEDERAL			
STATE			
GENERAL BOND RETIREMENT			
REVENUE BOND RETIREMENT			
CONSTRUCTION			
SOLID WASTE			
TRUST			
TOTALS	\$271,414	\$2,361,783	\$2,090,369

CHILDREN AND FAMILY COUNCIL - COUNTY OF LUCAS
 COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY
 FOR THE YEAR ENDED DECEMBER 31, 2012

FUND	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2011	APPROPRIATIONS FOR YEAR ENDED DECEMBER 2012	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2012	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 2012	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
CHILDREN AND FAMILY COUNCIL	\$247,968	\$2,748,693	\$2,996,661	\$2,908,893	\$12,213	\$2,921,106	\$75,555
FEDERAL							
STATE							
GENERAL BOND RETIREMENT							
REVENUE BOND RETIREMENT							
CONSTRUCTION							
TRUST							
TOTALS	\$247,968	\$2,748,693	\$2,996,661	\$2,908,893	\$12,213	\$2,921,106	\$75,555