

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, 2010  
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

|       |
|-------|
| Lucas |
|       |
|       |
|       |
|       |
|       |

**INSTRUCTIONS**

**MAIL TO:**

1. 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.

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)

1.2011  
\_\_\_\_\_  
(Date)

2. 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.

Anita L. Lopez  
\_\_\_\_\_  
(Type or Print Name)

3. 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.

Auditor  
\_\_\_\_\_  
(Chief Fiscal Officer Title)



4. Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus sign or dash.

One Government Center, Suite 600  
\_\_\_\_\_  
(Street Address)

5. The amounts appearing in the annual report are to be rounded to the nearest dollar.

6. 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.

Toledo Ohio 43604  
\_\_\_\_\_  
(City) (Zip)

419-213-4329  
\_\_\_\_\_  
(Phone)

**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.



**CHILDREN AND FAMILY SERVICES - COUNTY OF LUCAS  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**CHILDREN AND FAMILY SERVICES FUND**

|   |              |    |                  |
|---|--------------|----|------------------|
| BALANCE JANUARY 1, 2010                       |              | \$ | <u>893,517</u>   |
| REVENUE RECEIPTS                              |              |    |                  |
| Grants  | \$ 3,243,036 |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
|   |              |    |                  |
| TOTAL REVENUE RECEIPTS                        |              | \$ | <u>3,243,036</u> |
| NON-REVENUE RECEIPTS                          |              |    |                  |
| Refunds                                       |              |    |                  |
| Reimbursements                                |              |    |                  |
| Notes   |              |    |                  |
| Other Receipts                                |              |    |                  |
| Transfers                                     |              |    |                  |
| TOTAL NON-REVENUE RECEIPTS                    |              | \$ | <u>-</u>         |
| CHILDREN/FAMILY SERVICES FUND RECEIPTS        | (TO PAGE 12) | \$ | <u>3,243,036</u> |
| TOTAL BEGINNING BALANCES <u>PLUS</u> RECEIPTS |              | \$ | <u>4,136,553</u> |
| EXPENDITURES                                  |              |    |                  |
| Salaries - Employees                          | \$ 386,016   |    |                  |
| Supplies                                      | 7,508        |    |                  |
| Materials                                     |              |    |                  |
| Equipment                                     | 3,266        |    |                  |
| Professional Services                         |              |    |                  |
| Contracts - Services                          | 2,856,231    |    |                  |
| Capital Projects                              |              |    |                  |
| Rentals                                       |              |    |                  |
| Telecommunication                             | 3,285        |    |                  |
| Advertising and Printing                      |              |    |                  |
| Travel and Expense                            | 4,979        |    |                  |
| Public Employee's Retirement                  | 54,509       |    |                  |
| Worker's Compensation                         | 2,842        |    |                  |
| Unemployment Compensation                     | 3,375        |    |                  |
| Liability/Insurance                           | 88,864       |    |                  |
| Other Expenses                                | 44,694       |    |                  |
| FICA  | 5,513        |    |                  |
| TOTAL EXPENDITURES                            | (TO PAGE 13) | \$ | <u>3,461,082</u> |
| BALANCE, DECEMBER 31, 2010                    | (TO PAGE 3)  | \$ | <u>675,471</u>   |
| RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010   | (TO PAGE 13) | \$ | <u>457,330</u>   |

CHILDREN AND FAMILY COUNCIL - COUNTY OF LUCAS

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS

FOR THE YEAR ENDED DECEMBER 31, 2010

| FUND                         | ESTIMATED RECEIPTS -<br>AMENDED CERTIFICATE<br>OF RESOURCES | ACTUAL<br>RECEIPTS | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|------------------------------|---|--------------------|--|
| Children and Family Services | \$4,338,332   | \$3,243,036        | (\$1,095,296)                          |
| FEDERAL                      |   |                    |  |
| STATE                        |   |                    |  |
| GENERAL BOND RETIREMENT      |   |                    |  |
| REVENUE BOND RETIREMENT      |   |                    |  |
| CONSTRUCTION                 |   |                    |  |
| SOLID WASTE                  |   |                    |  |
| TRUST                        |   |                    |  |
| TOTALS                       | \$4,338,332   | \$3,243,036        | (\$1,095,296)                          |

CHILDREN AND FAMILY COUNCIL - COUNTY OF LUCAS  
 COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

| FUND                        | RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2009 | APPROPRIATIONS FOR YEAR ENDED DECEMBER 2010 | TOTAL       | DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2010 | RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 2010 | TOTAL       | VARIANCE FAVORABLE (UNFAVORABLE) |
|-----------------------------|--|---|-------------|--|---|-------------|----------------------------------|
| CHILDREN AND FAMILY COUNCIL | \$826,276  | \$4,296,050                                 | \$5,122,326 | \$3,461,082                                    | \$457,330                                     | \$3,918,412 | \$1,203,914                      |
| FEDERAL                     |  |   |             |  |   |             |                                  |
| STATE                       |  |   |             |  |   |             |                                  |
| GENERAL BOND RETIREMENT     |  |   |             |  |   |             |                                  |
| REVENUE BOND RETIREMENT     |  |   |             |  |   |             |                                  |
| CONSTRUCTION                |  |   |             |  |   |             |                                  |
| TRUST                       |  |   |             |  |   |             |                                  |
| TOTALS                      | \$826,276  | \$4,296,050                                 | \$5,122,326 | \$3,461,082                                    | \$457,330                                     | \$3,918,412 | \$1,203,914                      |