



**Auditor of State
Betty Montgomery**

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Community Correctional Center for Butler, Clermont and Warren Counties
Warren County
5234 State Route 63
Lebanon, Ohio 45036

To the Judicial Corrections Board:

We have audited the accompanying financial statements of the Community Correctional Center of Butler, Clermont and Warren Counties, Warren County, Ohio (the Center), as of and for the years ended June 30, 2004, 2003 and 2002. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the deposits and investments relating to the beginning and ending fund balances of the Center for the years ended June 30, 2004, 2003, and 2002. Other auditors audited those amounts, as described in Note 1 to the financial statements. They have furnished their reports thereon to us, and we base our opinions, insofar as it relates to the amounts included for the deposits and investments beginning and ending fund balances, on the reports of the other auditors.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The deposits and investments relating to the beginning and ending fund balances of the Center for the years ended June 30, 2003 and 2002 were audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinion.

The financial statement for 2002 presents only the receipts, disbursements and cash balances related to State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Center. This statement is not intended to present the cash receipts, disbursements and balances of all Center funds for the year ended June 30, 2002.

As described more fully in Note 1, the Center has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Center's funds as of June 30, 2004, 2003, or its State Appropriations for 2002, or their changes in financial position or cash flows for the years then ended.

Also, in our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the Community Correctional Center of Butler, Clermont and Warren Counties as of June 30, 2004, 2003 and State Appropriations cash balances as of June 30, 2002, and the related cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2005, on our consideration of the Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

This report is intended solely for the information and use of the audit committee, management, the Judicial Corrections Board, the Ohio Department of Rehabilitations and Corrections and other officials authorized to receive this report under § 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.



Betty Montgomery
Auditor of State

March 28, 2005

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2004**

	<u>State Appropriations and Grants</u>		<u>Offender Funds</u>			Totals
	ODRC 501-501	Federal	Offender Personal Funds	I&E Account	Other/ Misc.	
Cash Receipts:						
Intergovernmental	\$ 2,755,067	\$ 91,000	\$ -	\$ -	\$ -	\$ 2,846,067
Collections from offenders	-	-	25,837	-	-	25,837
Commissions	-	-	-	7,754	4,128	11,882
Reimbursement	-	-	-	8,222	28,995	37,217
Transfer In/Out	-	-	1,967	(1,967)	-	-
	<u>2,755,067</u>	<u>91,000</u>	<u>27,804</u>	<u>14,009</u>	<u>33,123</u>	<u>2,921,003</u>
Total Cash Receipts	2,755,067	91,000	27,804	14,009	33,123	2,921,003
Cash Disbursements:						
Personnel	1,528,299	79,256	-	-	-	1,607,555
Operating costs	817,060	-	-	-	18,148	835,208
Program costs	274,733	4,204	457	9,515	-	288,909
Equipment	101,916	3,836	-	-	-	105,752
Offender Disbursements:						
Offender legal obligations	-	-	857	-	-	857
Offender reimbursements	-	-	8,222	-	-	8,222
Offender payments for personal use	-	-	9,743	25	-	9,768
Offender savings paid at exit	-	-	9,303	-	-	9,303
	<u>2,722,008</u>	<u>87,296</u>	<u>28,582</u>	<u>9,540</u>	<u>18,148</u>	<u>2,865,574</u>
Total Cash Disbursements	2,722,008	87,296	28,582	9,540	18,148	2,865,574
Total Receipts Over/(Under) Disbursements	33,059	3,704	(778)	4,469	14,975	55,429
Fund Cash Balances, July 1, 2003	146,247	-	3,243	107	-	149,597
Fund Cash Balances, June 30, 2004	\$ 179,306	\$ 3,704	\$ 2,465	\$ 4,576	\$ 14,975	\$ 205,026

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

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2003**

	State Appropriations and Grants		Offender Funds			Totals
	ODRC 501-501	Federal	Offender Personal Funds	I&E Account	Other/ Misc.	
Cash Receipts:						
Intergovernmental	\$ 2,590,097	\$ 76,000	\$ -	\$ -	\$ -	\$ 2,666,097
Collections from offenders	-	-	64,334	-	-	64,334
Commissions	-	-	-	14,479	-	14,479
Reimbursement	-	-	-	-	17,195	17,195
Transfer In/Out	-	-	(7,031)	7,031	-	-
Total Cash Receipts	2,590,097	76,000	57,303	21,510	17,195	2,762,105
Cash Disbursements:						
Personnel	1,482,328	37,320	-	-	-	1,519,648
Operating costs	585,516	-	-	-	-	585,516
Program costs	439,154	25,500	522	24,865	17,195	507,236
Equipment	56,145	13,180	-	-	-	69,325
Offender Disbursements:						
Offender legal obligations	-	-	-	200	-	200
Offender payments for personal use	-	-	53,204	10	-	53,214
Offender savings paid at exit	-	-	5,050	-	-	5,050
Total Cash Disbursements	2,563,143	76,000	58,776	25,075	17,195	2,740,189
Disbursements from prior FY (Including refund to ODRC)	119,162	-	-	-	-	119,162
Total Receipts Over/(Under) Disbursements	(92,208)	-	(1,473)	(3,565)	-	(97,246)
Fund Cash Balances, July 1, 2002	238,455	-	4,716	3,672	-	246,843
Fund Cash Balances, June 30, 2003	<u>\$ 146,247</u>	<u>\$ -</u>	<u>\$ 3,243</u>	<u>\$ 107</u>	<u>\$ -</u>	<u>\$ 149,597</u>

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

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH
BALANCES
FOR THE PERIOD ENDED JUNE 30, 2002**

	State Appropriations and Grants
	<u>ODRC 501-501</u>
Cash Receipts:	
Intergovernmental	<u>\$ 2,683,343</u>
Total Cash Receipts	<u>2,683,343</u>
Cash Disbursements:	
Personnel	1,643,309
Operating costs	456,269
Program costs	336,295
Equipment	<u>128,177</u>
Total Cash Disbursements	<u>2,564,050</u>
Total Receipts Over/(Under) Disbursements	<u>119,293</u>
Fund Cash Balances, July 1, 2001	<u>119,162</u>
Fund Cash Balances, June 30, 2002	<u><u>\$ 238,455</u></u>

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

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**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Community Correctional Center of Butler, Clermont and Warren Counties, Warren County, Ohio (the Center), provides an alternative to prison incarceration for felony offenders. The Center is the last step in the continuum of increasing punishment before prison incarceration. The Center is a minimum security operation housing approximately 100 offenders. The Judicial Corrections Board administers the Center. The Board includes at least one common pleas court judge from each county the Center serves. The Center serves the following counties:

- Butler
- Clermont
- Warren

For the year ended June 30, 2002, the accompanying financial statement presents only the activity of State appropriations received through the Ohio Department of Rehabilitations and Corrections. For the years ended June 30, 2004 and 2003, the financial statement presents all funds related to the Center.

The Judicial Corrections Board has contracted Center operation responsibilities to Talbert House, a non-profit organization. Talbert House is responsible for essentially all management decisions related to the Center, subject to the Judicial Correction Board's oversight.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

Talbert House is the custodian for the Center's cash. Talbert House segregates cash related to offender funds in separate bank accounts.

Talbert House commingles the Center's State Appropriations and Grants with cash from its other non-CBCF activities.

D. Fund Accounting

The Center uses fund accounting to segregate amounts that are restricted as to use. The Center has the following funds:

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

State Appropriations and Grants

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Center to support general operating costs.

Federal: Reports amounts received from the Federal government, including amounts passed through ODRC. The Center received ABLE and Title I grants during the audit period. ABLE and Title I grants are used for teacher salaries, equipment and supplies. These are both cost reimbursement grants. The grant amounts are:

	<u>2004</u>	<u>2003</u>	<u>2002</u>
Adult Basic Literacy and Education	\$35,000	\$50,000	N/A
Title 1	56,000	26,000	N/A

Offender Funds

Offender Personal Funds: Are amounts the Center receives and holds in a custodial capacity for each offender while confined. The Center holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Center makes payments as directed by the offender or per program requirements. Upon release, the Center pays remaining funds to the offender. The Center terminated the program of maintaining offender funds as of January 31, 2004.

Industrial and Entertainment Fund: This fund receives other Offender Funds, such as telephone and commissary commissions. This fund pays for programs and services benefiting offenders, such as indigent offenders' supplies and entertainment. The Offender Personal Fund reimburses this Fund for costs chargeable to Offender Funds.

E. Budgetary Process

1. Appropriations

The Center must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Center cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

2. Encumbrances

The Center had no encumbrances outstanding at June 30, 2004, 2003, and 2002.

A summary of 2004, 2003 and 2002 budgetary activity appears in Note 2.

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

The Center records acquisitions of property, plant and equipment as equipment disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave.

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending 2004, 2003 and 2002 follows:

2004 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$2,755,067	\$2,722,009	\$33,058

2003 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$2,590,097	\$2,563,143	\$26,954

2002 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$2,683,343	\$2,564,050	\$119,293

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriation Deposits

Talbert House, as custodian of the Center's cash, is responsible for collateralizing deposits and investments for grants and State appropriations. Talbert House maintains its cash in bank deposit accounts which, at times, exceed federally insured limits. Talbert House has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

Offender Fund Deposits

Talbert House, as custodian of the Center's cash, has Federal Deposit Insurance Corporation coverage of \$100,000 for Offender Funds. There are no uncollateralized amounts at June 30, 2004, 2003 and 2002. As of January 31, 2004, offender funds are not held by the Center.

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002
(Continued)**

4. REFUND TO ODRC

The agreement between the County and ODRC permits the Center to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Center must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30. The Center refunds amounts computed below in the fiscal year following the computation below.

Refund to ODRC			
	2004	2003	2002
Cash, July 1	\$146,247	\$238,455	\$119,162
Payable to ODRC, July 1	-	(119,162)	(119,162)
Sub-Total	\$146,247	\$119,293	\$ -
Receipts	2,755,067	2,590,097	2,683,343
Disbursements	(2,722,008)	(2,563,143)	(2,564,050)
Amount Subject to Refund, June 30	179,306	146,247	119,293
One-Twelfth of 501 Award	(229,589)	(215,841)	(223,612)
Refundable to ODRC	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Calculation of Payable to ODRC			
	2004	2003	2002
Payable, July 1	\$ -	\$119,162	\$119,162
Cash Refunded	-	(119,162)	-
Refundable to ODRC, June 30	-	-	-
Payable, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$119,162</u>

5. RETIREMENT SYSTEMS

The Center's employees may contribute pre-tax dollars to a 403(b) plan at time of hire. Talbert House contributes to an employee's plan after 18 months of employment with increasing contribution rates based on length of employment. The Center contributions for the years 2004, 2003 and 2002 are \$41,644, \$35,176 and \$40,056, respectively.

The Center has paid all contributions required through June 30, 2004.

6. RISK MANAGEMENT

Commercial Insurance

Talbert House has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Professional liability
- Director and officer liability

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002
(Continued)**

6. RISK MANAGEMENT (Continued)

- Fiduciary liability
- Excess liability
- Directors and Officers
- Sexual Molestation/Abuse Coverage
- Accident Policy
- Computer Coverage Policy

7. RELATED PARTY TRANSACTIONS

Talbert House allocates central service costs to the Center. The allocation methods are systemic across the agency and charged monthly in the financial statements. Administration, finance, quality and clinical and public relations are allocated on the total expense of the cost centers. Human resources and training are allocated on full-time equivalents (FTE's) of the cost centers. Management information system is allocated on the number of computers. Drug lab costs are allocated on the number of tests each month.

Central service costs allocated to the Center for fiscal years 2004, 2003, and 2002 were \$545,475, \$534,021, and \$493,961, respectively.

In addition, the Center received \$11,752 and \$2,525 from Turtle Creek Center, another division of the agency, for use of the van during 2004 and 2003, respectively. The income offset the transportation costs charged to the grant.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Community Correctional Center for Butler, Clermont and Warren Counties
Warren County
5234 State Route 63
Lebanon, Ohio 45036

To the Judicial Corrections Board:

We have audited the financial statements of the Community Correctional Center for Butler, Clermont, and Warren Counties, Warren County, Ohio (the Center), as of and for the years ended June 30, 2004, 2003, and 2002, and have issued our report thereon dated March 28, 2005, wherein we noted the Center followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. Also, we relied on other auditors regarding the amounts reported as fund cash and investment balances. Our audit for the year ended June 30, 2002 included only State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Center. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Center's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-001.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We consider reportable conditions 2004-001 listed above to be a material weakness. In a separate letter to the Center's management dated March 28, 2005, we reported other matters involving internal control over financial reporting.

Compliance and Other Matters

As part of reasonably assuring whether the Center's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed one instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the Center's management dated March 28, 2005, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, the Judicial Corrections Board, and the Ohio Department of Rehabilitation and Corrections. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

March 28, 2005

**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND WARREN COUNTIES
WARREN COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2004, 2003, AND 2002**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2004-001

Reportable Condition/Noncompliance

Ohio Revised Code, Section 149.351, requires that all records that are the property of the public office concerned shall not be removed, destroyed, mutilated, transferred or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the Record Commission provided for under Sections 149.38 to 149.42 of the Revised Code.

The following records could not be located during the audit period:

- Supporting documentation for 35 out of 60 I&E account disbursements tested, totaling \$11,020.80 which totals 65% of the total tested. Alternative procedures were performed to verify these disbursements.
- FY2004, deposit slips for three I&E account deposits, totaling \$3,886.23. Supporting documentation for five I&E account deposits, totaling \$5,728.14.
- FY2003, deposit slips for five I&E account deposits, totaling \$516.51. Supporting documentation for 25 I&E account deposits, totaling \$7,608.37.
- The bank statement from July 2003 for the Resident account.

Due care should be used in maintaining all records of the Center. Failure to retain all records of the Center can result in a loss of control and lead to misuse of funds or even fraud.

We recommend that the Center retain all supporting documentation, such as vendor invoices, deposit slips, commission reports, etc., for receipts and disbursements from the I&E account. Such procedures will provide additional control over the account.



**Auditor of State
Betty Montgomery**

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**COMMUNITY CORRECTIONAL CENTER FOR BUTLER, CLERMONT AND
WARREN COUNTIES**

WARREN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 10, 2005**