



**Auditor of State
Betty Montgomery**

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Community Based Correctional Facility
Franklin County
1745 Alum Creek Drive
Columbus, Ohio 43207

To the Judicial Corrections Board:

We have audited the accompanying financial statements of Community Based Correctional Facility, Franklin County, Ohio, (the Facility) as of and for the years ended June 30, 2004, 2003 and 2002. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Residential and Industrial & Entertainment Funds for the year ended June 30, 2003. Those financial statements were audited by other auditors whose report thereon has been furnished to us and our opinion, insofar as it relates to the amount indicated for the Residential and Industrial & Entertainment Fund, is based on the report of 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. 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 other auditors provide a reasonable basis for our opinion.

As discussed in Note 1, the Facility prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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 Facility. This statement is not intended to present the cash receipts, disbursements and balances of all Facility funds for the year ended June 30, 2002.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the Community Based Correctional Facility, Franklin County, Ohio as of June 30, 2004 and 2003 and the State Appropriations cash balance and unpaid obligations 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.

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In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2004 on our consideration of the Facility's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

December 8, 2004

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2004**

| | ODRC 501-501 | Resident Fund Account | Industrial & Entertainment Fund Account | Totals |
|---|-------------------|--------------------------|---|-------------------|
| Cash Receipts: | | | | |
| Intergovernmental | \$ 3,821,659 | \$ - | \$ - | \$ 3,821,659 |
| Resident Deposits | - | 244,929 | - | 244,929 |
| Commissions | - | - | 44,438 | 44,438 |
| Subsistence Fees Collected | - | - | 31,802 | 31,802 |
| Reimbursement from Residents | - | - | 21,382 | 21,382 |
| Other Income | - | - | 6,018 | 6,018 |
| Total Cash Receipts | <u>3,821,659</u> | <u>244,929</u> | <u>103,640</u> | <u>4,170,228</u> |
| Cash Disbursements: | | | | |
| Personnel | 3,748,772 | - | - | 3,748,772 |
| Operating Supplies | 276,404 | - | - | 276,404 |
| Communications | 33,406 | - | - | 33,406 |
| Transportation | 11,159 | - | - | 11,159 |
| Advertising and Printing | 5,007 | - | - | 5,007 |
| Utilities | 123,641 | - | - | 123,641 |
| Maintenance and Repair | 163,126 | - | - | 163,126 |
| Administration Costs | 71,417 | - | 1,067 | 72,484 |
| Rentals | 355 | - | - | 355 |
| Staff Training | 33,339 | - | - | 33,339 |
| Program costs | 174,607 | - | 2,760 | 177,367 |
| Replacement Parts | - | - | 221 | 221 |
| Indigent Supplies | - | - | 3,456 | 3,456 |
| Subscriptions and Memberships | - | - | 9,950 | 9,950 |
| Bus Passes | - | - | 8,525 | 8,525 |
| Federal Express | - | - | 1,364 | 1,364 |
| Entertainment | - | - | 13,805 | 13,805 |
| Housing Needs | - | - | 7,565 | 7,565 |
| Claimed Funds | - | - | 2,292 | 2,292 |
| Reimbursements | - | 25,511 | - | 25,511 |
| Court Costs | - | 14,248 | - | 14,248 |
| Restitution | - | 3,521 | - | 3,521 |
| Subsistence Fees Paid | - | 31,043 | 7,158 | 38,201 |
| Resident Expenses | - | 172,703 | 1,571 | 174,274 |
| Equipment | 16,004 | 3,505 | - | 19,509 |
| Total Cash Disbursements | <u>4,657,237</u> | <u>250,531</u> | <u>59,734</u> | <u>4,967,502</u> |
| Total Receipts Over/(Under) Disbursements | (835,578) | (5,602) | 43,906 | (797,274) |
| Fund Cash Balances, July 1, 2003 | <u>897,486</u> | <u>25,263</u> | <u>335,673</u> | <u>1,258,422</u> |
| Fund Cash Balances, June 30, 2004 | <u>\$ 61,908</u> | <u>\$ 19,661</u> | <u>\$ 379,579</u> | <u>\$ 461,148</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$ 654,749</u> | | | |

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

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2003**

| | ODRC 501-501 | Resident Fund Account | Industrial & Entertainment Fund Account | Totals |
|---|-------------------|--------------------------|---|---------------------|
| Cash Receipts: | | | | |
| Intergovernmental | \$ 4,848,243 | \$ - | \$ - | \$ 4,848,243 |
| Resident Deposits | - | 288,275 | - | 288,275 |
| Commissions | - | - | 54,180 | 54,180 |
| Subsistence Fees Collected | - | - | 35,511 | 35,511 |
| Reimbursement from Residents | - | - | 24,241 | 24,241 |
| Other Income | - | - | 4,168 | 4,168 |
| Total Cash Receipts | <u>4,848,243</u> | <u>288,275</u> | <u>118,100</u> | <u>5,254,618</u> |
| Cash Disbursements: | | | | |
| Personnel | 3,647,436 | - | - | 3,647,436 |
| Operating Supplies | 361,489 | - | - | 361,489 |
| Communications | 37,807 | - | - | 37,807 |
| Transportation | 10,046 | - | - | 10,046 |
| Advertising and Printing | 5,976 | - | - | 5,976 |
| Utilities | 113,799 | - | - | 113,799 |
| Maintenance and Repair | 200,725 | - | - | 200,725 |
| Rentals | 1,260 | - | - | 1,260 |
| Insurance | 50,785 | - | - | 50,785 |
| Staff Training | 31,707 | - | - | 31,707 |
| Program costs | 135,125 | - | 5,334 | 140,459 |
| Replacement Parts | - | - | 472 | 472 |
| Indigent Supplies | - | - | 1,028 | 1,028 |
| Subscriptions and Memberships | - | - | 506 | 506 |
| Bus Passes | - | - | 11,014 | 11,014 |
| Federal Express | - | - | 1,789 | 1,789 |
| Entertainment | - | - | 17,062 | 17,062 |
| Housing Needs | - | - | 2,591 | 2,591 |
| Claimed Funds | - | - | 2,700 | 2,700 |
| Reimbursements | - | 10,328 | 10,231 | 20,559 |
| Court Costs | - | 15,609 | - | 15,609 |
| Restitution | - | 3,326 | - | 3,326 |
| Subsistence Fees Paid | - | 35,511 | - | 35,511 |
| Resident Expenses | - | 218,573 | 2,539 | 221,112 |
| Equipment | 229,224 | - | - | 229,224 |
| Total Cash Disbursements | <u>4,825,379</u> | <u>283,347</u> | <u>55,266</u> | <u>5,163,992</u> |
| Refund to ODRC | <u>209,575</u> | <u>-</u> | <u>-</u> | <u>209,575</u> |
| Total Receipts Over/(Under) Disbursements | (186,711) | 4,928 | 62,834 | (118,949) |
| Fund Cash Balances, July 1, 2002 | <u>1,084,197</u> | <u>20,335</u> | <u>272,839</u> | <u>1,377,371</u> |
| Fund Cash Balances, June 30, 2003 | <u>\$ 897,486</u> | <u>\$ 25,263</u> | <u>\$ 335,673</u> | <u>\$ 1,258,422</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$ 248,602</u> | | | |

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

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCE
OHIO DEPARTMENT OF REHABILITATION AND CORRECTIONS FUND
FOR THE YEAR ENDED JUNE 30, 2002**

| | ODRC 501-501 |
|---|---------------------|
| Cash Receipts: | |
| Intergovernmental | \$ 4,281,665 |
| TANF Receipts | 298,685 |
| Total Cash Receipts | <u>4,580,350</u> |
| Cash Disbursements: | |
| Personnel | 3,350,701 |
| Operating Supplies | 378,435 |
| Communications | 32,803 |
| Transportation | 8,334 |
| Advertising and Printing | 9,481 |
| Utilities | 121,056 |
| Maintenance and Repair | 167,447 |
| Rentals | 895 |
| Insurance | 28,556 |
| Staff Training | 29,974 |
| Program costs | 122,950 |
| Equipment | 121,912 |
| Total Cash Disbursements | <u>4,372,544</u> |
| Refund to ODRC | <u>850,540</u> |
| Total Receipts (Under) Disbursements | (642,734) |
| Fund Cash Balances, July 1, 2001 | <u>1,726,931</u> |
| Fund Cash Balances, June 30, 2002 | <u>\$ 1,084,197</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$ 318,436</u> |

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

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**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN 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 Based Correctional Facility, Franklin County, Ohio, (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum security operation housing approximately 200 offenders. The Judicial Corrections Board administers the Facility. The Board is comprised of common pleas court judges from the County the Facility serves. The Facility serves Franklin County.

For the years 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, 2003 and 2004 the financial statement presents all funds related to the Facility.

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.

Budgetary expenditures include amounts disbursed through the following September 30 but chargeable against the preceding year's budget.

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

C. Cash

The Franklin County Treasurer is the custodian of the Facility's grant funds, State appropriations and portions of the Industrial and Entertainment Funds. The County holds these Facility assets in the County's cash and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash in demand deposit accounts.

D. Fund Accounting

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

State Appropriations and Grants

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 and TANF Funding: ODRC grants this funding appropriated from the State's General Fund to the Facility to support general operating costs. TANF monies were a part of the state appropriation for 2002.

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Offender Funds

Residential Fund Account: Are amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Facility makes payments as directed by the offender or per program requirements. Upon release, the Facility pays remaining funds to the offender.

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

E. Budgetary Process

1. Appropriations

The Facility 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 Facility 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

Disbursements from State appropriations and Grants are subject to the payment approval process of Franklin County. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts budgeted for commitments not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4)

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

F. Property, Plant and Equipment

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

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accumulated Leave

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

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2004, 2003, and 2002 follows:

| 2004 Budgeted vs. Actual Budgetary Basis Expenditures | | |
|---|---------------------------|----------|
| Budget | Budgetary Expenditures | Variance |
| \$5,157,039 | \$5,063,384 | \$93,655 |

| 2003 Budgeted vs. Actual Budgetary Basis Expenditures | | |
|---|---------------------------|----------|
| Budget | Budgetary Expenditures | Variance |
| \$4,848,243 | \$4,755,545 | \$92,698 |

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures | | |
|---|---------------------------|-----------|
| Budget | Budgetary Expenditures | Variance |
| \$4,580,350 | \$4,392,924 | \$187,426 |

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations the County holds as custodian for the Facility.

Offender Funds

Deposits

The Facility has Federal Deposit Insurance Corporation coverage of \$100,000 for Residential Funds and Industrial & Entertainment Fund monies held in a bank account in the possession of the Facility. Also from the Industrial & Entertainment Funds, the County has pooled collateral on the deposit on hand totaling \$300,000.

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN 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 Facility to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Facility must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Facility refunds amounts computed below in the fiscal year following the computation below.

| Refund to ODRC | | | |
|---------------------------|-------------|--------------|--------------|
| | 2004 | 2003 | 2002 |
| Cash, July 1 | \$ 897,486 | \$ 1,084,197 | \$ 1,726,931 |
| Disbursements Against P/Y | (248,602) | (318,436) | (298,056) |
| Payable to ODRC, July 1 | (244,864) | (384,065) | (850,540) |
| Sub-total | 404,020 | 381,696 | 578,335 |
| 501 Cash Award | 5,157,039 | 4,848,243 | 4,580,350 |
| Budgetary Disbursements | (5,063,384) | (4,755,545) | (4,392,924) |
| Amount subject to Refund | 497,675 | 474,394 | 765,761 |
| 1/12 of 501 Award/Budget | (429,753) | (404,020) | (381,696) |
| Refund to ODRC | \$ 67,922 | \$ 70,374 | \$ 384,065 |

| Calculation of Payable to ODRC | | | |
|--------------------------------|------------|------------|------------|
| | 2004 | 2003 | 2002 |
| Payable, July 1 | \$ 244,864 | \$ 384,065 | \$ 850,540 |
| Cash Refunded | 0 | (209,575) | (850,540) |
| Refundable to ODRC, June 30 | 67,922 | 70,374 | 384,065 |
| Payable, June 30 | \$ 312,786 | \$ 244,864 | \$ 384,065 |

The Facility did not receive \$1,335,380 of its 2004 ODRC allocation, until after the fiscal year ended June 30, 2004. Consequently, the accompanying financial statements do not reflect this receipt since the Facility reports on a comprehensive basis of accounting other than generally accepted accounting principles. However, in order to determine the refund to ODRC for the year ended June 30, 2004, the receipt is included in the 501 cash award total in the above schedule.

5. RETIREMENT SYSTEMS

The Facility's employees belong to the Ohio Public Employees Retirement System (OPERS). Certified teachers belong to the State Teachers Retirement System (STRS). OPERS and STRS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2004, 2003, and 2002, OPERS members contributed 8.5 percent of their gross salaries to OPERS. The Facility contributed an amount equal to 13.55 percent of participants' gross salaries.

**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN COUNTY**

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

5. RETIREMENT SYSTEMS (Continued)

STRS members contributed 9.3 percent of their gross salaries to STRS. The Facility contributed an amount equal to 14 percent of participants' gross salaries to STRS. The Facility has paid all contributions required through June 30, 2004.

6. RISK MANAGEMENT

Commercial Insurance

The Facility is included in the Franklin County's commercial insurance policies for the following risks:

- Comprehensive property and general liability.
- Vehicles.
- Errors and omissions.

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Auditor of State Betty Montgomery

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

Community Based Correctional Facility
Franklin County
1745 Alum Creek Drive
Columbus, Ohio 43207

To the Judicial Corrections Board:

We have audited the financial statements of the Community Based Correctional Facility, Franklin County, Ohio, (the Facility) as of and for the years ended June 30, 2004, 2003, and 2002 and have issued our report thereon dated December 8, 2004. Our audit for the year ended June 30, 2002 included only state appropriations the Ohio Department of Rehabilitation and Corrections paid to the Facility. Our opinion on the financial statements of the Residential and Industrial & Entertainment Funds for the year ended June 30, 2003, was based on the report of 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.

Compliance

As part of obtaining reasonable assurance about whether the Facility's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect 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 such an opinion. The results of our tests disclosed no instances of noncompliance that we must report under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Facility's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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Community Based Correctional Facility
Franklin County
Independent Accountants' Report on Compliance and on Internal
Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, the Judicial Corrections Board, and the Ohio Department of Rehabilitation and Corrections, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

December 8, 2004



**Auditor of State
Betty Montgomery**

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**COMMUNITY BASED CORRECTIONAL FACILITY
FRANKLIN 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
APRIL 14, 2005**