



Dave Yost • Auditor of State

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Tri-County Regional Jail
Champaign County
4099 State Route 559
Mechanicsburg, Ohio 43044

To the Board of Commission:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Tri-County Regional Jail, Champaign County, (the Jail) as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Jail's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Jail's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

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

As described in Note 1 of the financial statements, the Jail prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Jail as of December 31, 2012 and 2011, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Tri-County Regional Jail, Champaign County as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.

Emphasis of Matter

As discussed in Note 1.G. and Note 4 to the financial statements, during 2011 the Tri-County Regional Jail adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2013, on our consideration of the Jail'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 internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 Jail's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

April 11, 2013

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Governmental Fund Type</u>		<u>Totals (Memorandum only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$3,811,779		\$3,811,779
Charges for Services	278,820		278,820
Sales		\$201,883	201,883
Other Revenue	52,796		52,796
Refunds-Reimbursements	52,549		52,549
Total Cash Receipts	<u>4,195,944</u>	<u>201,883</u>	<u>4,397,827</u>
Cash Disbursements:			
Salaries - Employees	1,891,578		1,891,578
Employee Benefits	674,802		674,802
Supplies	121,967	131,144	253,111
Equipment	83,521		83,521
Contractual Services	375,424		375,424
Medical	107,494		107,494
Utilities	213,477	35,425	248,902
Repairs & Maintenance	57,830		57,830
Insurance	74,298		74,298
Reimbursements to Counties	467,714		467,714
Other Expenses	1,150		1,150
Travel and Expense	10,648		10,648
Total Cash Disbursements	<u>4,079,903</u>	<u>166,569</u>	<u>4,246,472</u>
Total Receipts Over Disbursements	116,041	35,314	151,355
Balance, January 1	<u>469,748</u>	<u>217,487</u>	<u>687,235</u>
Cash Fund Balance, December 31	<u>\$585,789</u>	<u>\$252,801</u>	<u>\$838,590</u>
Restricted Fund Balance		71,745	71,745
Committed Fund Balance		181,056	181,056
Assigned Fund Balance	29,227		29,227
Unassigned Fund Balance	<u>556,562</u>		<u>556,562</u>
Cash Fund Balance, December 31	<u>\$585,789</u>	<u>\$252,801</u>	<u>\$838,590</u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE - AGENCY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Inmate Account</u>
Cash Receipts:	
Other Revenue	<u>\$293,175</u>
Cash Disbursements:	
Other Expenses	<u>293,871</u>
Total Receipts (Under) Disbursements	<u>(696)</u>
Fund Cash Balance, January 1	<u>3,761</u>
Fund Cash Balance, December 31	<u><u>\$3,065</u></u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Type</u>		<u>Totals (Memorandum only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$3,811,779		\$3,811,779
Charges for Services	173,515		173,515
Sales		163,362	163,362
Other Revenue	55,615		55,615
Refunds-Reimbursements	273		273
Total Cash Receipts	<u>4,041,182</u>	<u>163,362</u>	<u>4,204,544</u>
Cash Disbursements:			
Salaries - Employees	1,859,327		1,859,327
Employee Benefits	766,968		766,968
Supplies	37,031	104,297	141,328
Equipment	52,793		52,793
Contractual Services	410,007		410,007
Medical	80,550		80,550
Utilities	237,819	23,813	261,632
Repairs & Maintenance	170,474		170,474
Insurance	66,354		66,354
Reimbursements to Counties	315,575		315,575
Other Expenses	3,136		3,136
Travel and Expense	27,261		27,261
Total Cash Disbursements	<u>4,027,295</u>	<u>128,110</u>	<u>4,155,405</u>
Total Receipts Over Disbursements	13,887	35,252	49,139
Cash Fund Balance, January 1	<u>455,861</u>	<u>182,235</u>	<u>638,096</u>
Cash Fund Balance, December 31	<u>\$469,748</u>	<u>\$217,487</u>	<u>\$687,235</u>
Restricted Fund Balance		53,568	53,568
Comitted Fund Balance		36,808	36,808
Assigned Fund Balance	69,109	127,111	196,220
Unassigned Fund Balance	<u>400,639</u>		<u>400,639</u>
Cash Fund Balance, December 31	<u>\$469,748</u>	<u>\$217,487</u>	<u>\$687,235</u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGE IN FUND CASH BALANCE
AGENCY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Inmate Account</u>
Cash Receipts:	
Other Revenue	<u>\$268,679</u>
Cash Disbursements:	
Other Expenses	<u>269,729</u>
Total Receipts (Under) Disbursements	<u>(1,050)</u>
Fund Cash Balance, January 1	<u>4,811</u>
Fund Cash Balance, December 31	<u><u>\$3,761</u></u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Tri-County Regional Jail, Champaign County (the Jail), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Jail was established by the Board of County Commissioners of Union, Champaign and Madison Counties. The Jail is overseen by the Tri-County Corrections Commission (the Commission) pursuant to Revised Code Sections 153.61 and 307.93. The Commission is directed by the Sheriff of each participating county, the presiding Judge of the Court of Common Pleas of each participating county, and the President of the Board of Commissioners of each participating county. The Commission was established to use the authority common to the members to develop, construct, operate and administer a multi-county correctional center to augment county jail programs and facilities.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Jail recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

As the Ohio Revised Code permits, the Champaign County Treasurer holds the Jail's cash as the Jail's custodian. The County holds the Jail's deposits in its investment pool, valued at the Treasurer's reported carrying amount. The Jail maintains a separate bank account for the Inmate Account Fund.

D. Fund Accounting

The Jail uses fund accounting to segregate cash and investments that are restricted as to use. The Jail classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Jail had the following significant Special Revenue Fund:

Commissary – This fund receives monies collected from inmates for the purchases of commissary items.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Fund (Agency Fund)

Funds for which the Jail is acting in an agency capacity are classified as agency funds. The Jail had the following Agency Fund:

Inmate Accounts – This fund receives funds collected for inmates from their friends and/or family to be used to purchase commissary items, doctor visits, haircuts, or phone cards.

E. Property, Plant, and Equipment

The Jail records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

F. 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.

G. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Jail is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable - The non-spendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the governing board (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the governing board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Jail for specific purposes but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Center Board of Education, which includes giving the Treasurer the authority to constrain monies for intended purposes.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

2. EQUITY IN POOLED CASH

The Jail maintains a bank account for the inmate accounts at Security National Bank (See Note 1.C). The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	<u>2012</u>	<u>2011</u>
Demand Deposits	<u>\$3,065</u>	<u>\$3,761</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. RETIREMENT SYSTEM

The Jail'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 retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10% of their gross salaries and the Jail contributed an amount equaling 14% of participants' gross salaries. The Jail has paid all contributions required through December 31, 2012.

4. CHANGE IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2011, the Jail has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this Statement resulted in no changes to fund balances at December 31, 2010, as previously reported.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

5. RISK MANAGEMENT

A. Risk Pool Membership

The Jail is exposed to various risks of property and casualty losses, and injuries to employees.

The Jail insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Jail belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

B. Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

C. Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2011 and 2010.

	<u>2011</u>	<u>2010</u>
Assets	\$33,362,404	\$34,952,010
Liabilities	(14,187,273)	(14,320,812)
Net Assets	<u>\$19,175,131</u>	<u>\$20,631,198</u>

At December 31, 2011 and 2010, respectively, the liabilities above include approximately \$13 million and \$12.9 million of estimated incurred claims payable. The assets above also include approximately \$12.1 million and \$12.4 million of unpaid claims to be billed to approximately 455 member governments in the future, as of December 31, 2011 and 2010, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2012, the Government's share of these unpaid claims collectible in future years is approximately \$68,000.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

5. RISK MANAGEMENT (Continued)

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

Contributions to PEP	
2012	2011
<u>\$74,298</u>	<u>\$66,354</u>

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

6. FUND BALANCES

Fund balance is classified as non-spendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Jail is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances for FY 2011	General	Special Revenue
Restricted for:		
Commissary		\$ 53,568
Total Restricted		<u>53,568</u>
Committed:		
Phone Card		36,808
Total Committed		<u>36,808</u>
Assigned:		
Work Release		127,111
Open Purchase Orders –General Fund	\$ 69,109	
Total Assigned	<u>69,109</u>	<u>127,111</u>
Unassigned	400,639	
Total Fund Balances	<u>\$469,748</u>	<u>\$217,487</u>

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

6. FUND BALANCES (Continued)

<u>Fund Balances for FY 2012</u>	<u>General</u>	<u>Special Revenue</u>
Restricted for:		
Commissary		\$ 71,745
Total Restricted		<u>71,745</u>
Committed:		
Work Release		142,686
Phone Card		38,370
Total Committed		<u>181,056</u>
Assigned:		
Open Purchase Orders –General Fund	\$ 29,227	
Total Assigned	<u>\$ 29,227</u>	
Unassigned	<u>\$556,562</u>	
Total Fund Balances	<u><u>\$585,789</u></u>	<u><u>\$ 252,801</u></u>



Dave Yost • Auditor of State

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

Tri-County Regional Jail
Champaign County
4099 State Route 559
Mechanicsburg, Ohio 43044

To the Board of Commission:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Tri-County Regional Jail, Champaign County, (the Jail) as of and for the year ended December 31, 2012 and 2011 and the related notes to the financial statements, which collectively comprise the Jail's basic financial statements and have issued our report thereon dated April 11, 2013, wherein we noted the Jail followed a special purpose framework the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Jail implemented *Government Accounting Standards Board* Statement 54 for the year ended December 31, 2011.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Jail's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Jail's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Jail's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Jail'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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Jail's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Jail's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

April 11, 2013



Dave Yost • Auditor of State

TRI-COUNTY REGIONAL JAIL

CHAMPAIGN 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 14, 2013**