

**WESTERN OHIO REGIONAL TREATMENT  
AND HABILITATION CENTER  
ALLEN COUNTY  
Regular Audit  
For the Years Ended June 30, 2012 and 2011**

***Perry & Associates***  
Certified Public Accountants, A.C.





# Dave Yost • Auditor of State

Members of the Governing Board  
Western Ohio Regional Treatment and Habilitation Center  
243 East Bluelick Road  
Lima, Ohio 45802

We have reviewed the *Independent Accountants' Report* of the Western Ohio Regional Treatment and Habilitation Center, Allen County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period July 1, 2010 through June 30, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Western Ohio Regional Treatment and Habilitation Center is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

March 28, 2013

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**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

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***Perry & Associates***  
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**INDEPENDENT ACCOUNTANTS' REPORT**

February 1, 2013

Western Ohio Regional Treatment and Habilitation Center  
Allen County  
243 East Bluelick Road  
Lima, Ohio 45802

To the Members of the Governing Board:

We have audited the accompanying financial statements of the **Western Ohio Regional Treatment and Habilitation Center**, Allen County, Ohio, (the Facility), as of and for the years ended June 30, 2012 and 2011. 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 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

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

While the Facility does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Ohio Department of Rehabilitation and Corrections permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended June 30, 2012 and 2011 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility as of June 30, 2012 and 2011 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the Western Ohio Regional Treatment and Habilitation Center, Allen County, as of June 30, 2012 and 2011, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2013, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. 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.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.



WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED JUNE 30, 2012

	State Appropriations and Grants		Offender Funds				Totals
	ODRC 501-501	Federal	Offender Personal Funds	I&E Phone/Pepsi Commissions	Commissary	Vending/ Other	
<b>Cash Receipts:</b>							
Intergovernmental	\$ 2,785,167	\$ 22,654	\$ -	\$ -	\$ -	\$ -	\$ 2,807,821
Receipts for offenders	-	-	72,345	-	-	-	72,345
Commissions	-	-	-	1,109	2,556	14,926	18,591
Reimbursement	4,656	-	-	5,070	20,257	-	29,983
Other	-	-	-	-	1	-	1
<b>Total Cash Receipts</b>	<b>2,789,823</b>	<b>22,654</b>	<b>72,345</b>	<b>6,179</b>	<b>22,814</b>	<b>14,926</b>	<b>2,928,741</b>
<b>Cash Disbursements:</b>							
Personnel	1,931,918	5,474	-	-	-	-	1,937,392
Operating costs	668,814	14,081	-	-	19,608	16,729	719,232
Program costs	143,788	6,888	-	8,249	-	-	158,925
Equipment	37,439	-	-	-	-	-	37,439
Offender Disbursements:							
Offender legal obligations	-	-	3,252	-	-	-	3,252
Offender reimbursements	-	-	29,900	-	-	-	29,900
Offender payments to CBCF	-	-	29,017	-	-	-	29,017
Offender savings paid at exit	-	-	12,144	-	-	-	12,144
<b>Total Cash Disbursements</b>	<b>2,781,959</b>	<b>26,443</b>	<b>74,313</b>	<b>8,249</b>	<b>19,608</b>	<b>16,729</b>	<b>2,927,301</b>
Disbursements from prior fiscal year - 2011 - (including refund to ODRC) -	1,820	-	-	-	-	-	1,820
<b>Total Receipts Over/(Under) Disbursements</b>	<b>6,044</b>	<b>(3,789)</b>	<b>(1,968)</b>	<b>(2,070)</b>	<b>3,206</b>	<b>(1,803)</b>	<b>(380)</b>
Fund Cash Balances, July 1, 2011	202,402	411	3,387	2,143	5,205	1,997	215,545
Fund Cash Balances, June 30, 2012	<b>\$ 208,446</b>	<b>\$ (3,378)</b>	<b>\$ 1,419</b>	<b>\$ 73</b>	<b>\$ 8,411</b>	<b>\$ 194</b>	<b>\$ 215,165</b>
Unpaid Obligations/Open Purchases Orders	\$ -						

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

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED JUNE 30, 2011

	State Appropriations and Grants		Offender Funds				Totals
	ODRC 501-501	Federal	Offender Personal Funds	I&E Phone/Pepsi Commissions	Commissary	Vending/ Other	
<b>Cash Receipts:</b>							
Intergovernmental	\$ 2,849,627	\$ 72,922	\$ -	\$ -	\$ -	\$ -	\$ 2,922,549
Receipts for offenders	-	-	69,731	-	-	-	69,731
Commissions	-	-	-	4,393	4,484	9,978	18,855
Reimbursement	1,336	-	-	2,746	19,141	185	23,408
Other	-	12	-	-	1	-	13
<b>Total Cash Receipts</b>	<b>2,850,963</b>	<b>72,934</b>	<b>69,731</b>	<b>7,139</b>	<b>23,626</b>	<b>10,163</b>	<b>3,034,556</b>
<b>Cash Disbursements:</b>							
Personnel	1,920,636	17,678	-	-	-	-	1,938,314
Operating costs	650,485	29,578	-	-	20,328	10,648	711,039
Program costs	185,670	12,738	-	5,314	-	-	203,722
Equipment	84,360	-	-	-	-	-	84,360
Offender Disbursements:							
Offender legal obligations	-	-	3,787	-	-	-	3,787
Offender reimbursements	-	-	25,498	-	-	-	25,498
Offender payments to CBCF	-	-	24,567	-	-	-	24,567
Offender savings paid at exit	-	-	13,989	-	-	-	13,989
<b>Total Cash Disbursements</b>	<b>2,841,151</b>	<b>59,994</b>	<b>67,841</b>	<b>5,314</b>	<b>20,328</b>	<b>10,648</b>	<b>3,005,276</b>
Disbursements from prior fiscal year - 2010 - (including refund to ODRC) -	69,438	-	-	-	-	-	69,438
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(59,626)</b>	<b>12,940</b>	<b>1,890</b>	<b>1,825</b>	<b>3,298</b>	<b>(485)</b>	<b>(40,158)</b>
Fund Cash Balances, July 1, 2010	262,028	(12,529)	1,497	318	1,907	2,482	255,703
Fund Cash Balances, June 30, 2011	<b>\$ 202,402</b>	<b>\$ 411</b>	<b>\$ 3,387</b>	<b>\$ 2,143</b>	<b>\$ 5,205</b>	<b>\$ 1,997</b>	<b>\$ 215,545</b>
Unpaid Obligations/Open Purchases Orders	\$ 1,820						

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

**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Western Ohio Regional Treatment and Habilitation Center (The Facility), Allen County, a Community Based Corrections Center, 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 90 offenders as of June 30, 2012. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the Counties the Facility serves comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Board includes at least one common pleas court judge from each county the Facility serves. The Facility serves the following counties:

Allen County	Auglaize County	Hancock County
Hardin County	Mercer County	Paulding County
Putnam County	Shelby County	Van Wert County

For the years ended June 30, 2012 and 2011, the financial statement presents all funds related to the Facility.

**B. Basis of Accounting**

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

These statements adequately disclose material matters the Ohio Department of Rehabilitation and Corrections requires.

**C. Deposits and Investments**

The Allen County Treasurer is the custodian of the Facility's grant funds and State appropriations. The County holds these Facility assets in the County's deposit 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 Funding:** ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support general operating costs.

**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (continued)**

**Federal:** Reports amounts received from the Federal government, including amounts passed through ODRC.

**Offender Funds**

**Offender Personal Funds:** 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.

**I&E Fund:** This fund receives other Offender Funds, such as telephone and commissary commissions, and per diem rates charged to employed offenders. 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.

**Commissary:** Reports amounts charged to non-indigent offenders' personal funds for use of the commissary, per Ohio Revised Code Section 2301.58.

**Vending and Other Miscellaneous Fund:** This fund receives other significant sources of receipts, such as vending machine commissions.

**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 Allen County's payment approval process. 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 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 2012 and 2011 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. The financial statements do not report these items as assets.

**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011  
(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. The financial statements do not include a liability for unpaid leave.

**2. BUDGETARY ACTIVITY**

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2012 and 2011 follows:

2012 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 2,785,167	\$ 2,781,959	\$ 3,208
2011 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 2,849,627	\$ 2,842,971	\$ 6,656

**3. COLLATERAL ON DEPOSITS**

**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.

**Deposits**

**Offender Funds**

The Facility has Federal Deposit Insurance Corporation (FDIC) coverage of up to \$250,000 for Offender Funds. Offender funds did not exceed the FDIC coverage during the fiscal years ended June 30, 2012 and June 30, 2011.

**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, 2012, and 2011. 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.

**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011  
(Continued)**

**4. REFUND TO ODRC (Continued)**

Refund to ODRC		
	2012	2011
Cash, July 1	\$ 202,402	\$ 262,028
Disbursements Against Prior Year Budget	(1,820)	(69,438)
Payable to ODRC, July 1	-	-
Sub-Total	200,582	192,590
501 Cash Receipts	2,785,167	2,849,627
Budgetary Basis Disbursements	(2,781,959)	(2,842,971)
Amount Subject to Refund, June 30	203,790	199,246
1/12 of 501 Award or June 30 Cash Balance	(232,097)	(237,469)
Refundable to ODRC	\$ -	\$ -

**5. RETIREMENT SYSTEM**

The Facility's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10 percent of their gross salaries and the Facility contributed an amount equaling to 14 percent of participants' gross salaries. The Facility has paid all contributions required through June 30, 2012.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Facility is included in Allen County's commercial insurance policies through County Risk Sharing Authority, Inc. (CORSA). The CORSA is a public entity shared risk pool among forty-one counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program a primary group and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' error and omissions liability insurance.

Each member, one from each member county, has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligation to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest or financial responsibility.

**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

The Facility is insured through Alliance Municipal Insurance for the following risks:

- Law Enforcement Liability – occurrence coverage
- Public Officials Liability – claims made coverage
- Employment Practices Liability – claims made coverage
- General Liability for Equipment, Electronic Data, and Property
- Bonding (Employment Dishonesty) through Old Republic Surety Company

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

February 1, 2013

Western Ohio Regional Treatment and Habilitation Center  
Allen County  
243 East Bluelick Road  
Lima, Ohio 45802

To the Members of the Governing Board:

We have audited the financial statements of the **Western Ohio Regional Treatment and Habilitation Center**, Allen County, Ohio (the Facility), as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated February 1, 2013, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation and Corrections prescribes or permits rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Facility's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Facility's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Facility's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Facility's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.



### **Compliance and Other Matters**

As part of reasonably assuring whether the Facility'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*.

We did note certain matters not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated February 1, 2013.

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

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.

**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER  
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
YEARS ENDED JUNE 30, 2012 AND 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-01	Reconciling Offender Funds	No	Partially Corrected; Included in Management Letter
2010-02	Financial Statement Adjustments	Yes	



# Dave Yost • Auditor of State

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER

ALLEN 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 9, 2013