



Dave Yost • Auditor of State



**STAR COMMUNITY JUSTICE CENTER  
SCIOTO COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

STAR Community Justice Center  
Scioto County  
4696 Gallia Pike  
Franklin Furnace, Ohio 45629

To the Members of the Judicial Advisory Board and Facility Governing Board:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each fund and the related notes of the STAR Community Justice Center, Scioto County, Ohio (the Facility) as of and for the years ended June 30, 2016 and 2015.

### ***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 the Ohio Department of Rehabilitation and Corrections permits; 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 Facility'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 Facility'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 opinions.

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

As described in Note 2 of the financial statements, the Facility prepared these financial statements using the accounting basis permitted by the financial reporting provisions of the Ohio Department of Rehabilitation and Corrections, which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Facility does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis the Ohio Department of Rehabilitation and Corrections permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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 Facility as of June 30, 2016 and 2015, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each fund of the STAR Community Justice Center, Scioto County, Ohio, as of and for the years ended June 30, 2016 and 2015 in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 2.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, 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. 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 Facility's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 15, 2017

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
 STAR Community Justice Center

Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)  
 For the Period Ended June 30, 2016

	<b>State Appropriations and Grants</b>	<b>Offender Funds</b>			Totals
	ODRC 501-501	Resident Program	Offender Personal Funds	Employee Healthcare	
<b>Cash Receipts:</b>					
Intergovernmental	\$7,072,710	\$0	\$0	\$0	\$7,072,710
Receipts for offenders	0	0	192,455	0	192,455
Collections from offenders	0	127,134	1,258	0	128,392
Commissions	0	113,377	0	0	113,377
Reimbursement	141,135	58	0	0	141,193
Miscellaneous	0	796	0	0	796
Transfer In	0	0	0	16,000	16,000
<i>Total Cash Receipts</i>	<u>7,213,845</u>	<u>241,365</u>	<u>193,713</u>	<u>16,000</u>	<u>7,664,923</u>
<b>Cash Disbursements:</b>					
Personnel	4,643,629	0	0	0	4,643,629
Operating costs	1,113,770	0	0	0	1,113,770
Program costs	140,441	199,335	0	0	339,776
Equipment	193,947	0	0	0	193,947
Bank Fees	0	0	0	18	18
Transfer Out	16,000	0	0	0	16,000
Offender Disbursements:					
Offender legal obligations	0	0	4,752	0	4,752
Offender reimbursements	0	0	147,949	0	147,949
Offender payments to CBCF	0	0	24,900	0	24,900
Offender savings paid at exit	0	0	11,604	0	11,604
<i>Total Cash Disbursements</i>	<u>6,107,787</u>	<u>199,335</u>	<u>189,205</u>	<u>18</u>	<u>6,496,345</u>
Disbursements from prior FY (Including refund to ODRC)	<u>299,987</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>299,987</u>
<i>Total Receipts Over/(Under) Disbursements</i>	<u>806,071</u>	<u>42,030</u>	<u>4,508</u>	<u>15,982</u>	<u>868,591</u>
Fund Cash Balances, July 1, 2015	<u>451,129</u>	<u>22,193</u>	<u>8,464</u>	<u>6,496</u>	<u>488,282</u>
<i>Fund Cash Balances, June 30, 2016</i>	<u>\$1,257,200</u>	<u>\$64,223</u>	<u>\$12,972</u>	<u>\$22,478</u>	<u>\$1,356,873</u>
Unpaid Obligations/Open Purchase Orders	<u>\$1,092,663</u>				

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

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
 STAR Community Justice Center  
 Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)  
 For the Period Ended June 30, 2015

	State Appropriations and Grants		Offender Funds			Totals
	ODRC 501-501	Federal	Resident Program	Offender Personal Funds	Employee Healthcare	
<b>Cash Receipts</b>						
Intergovernmental	\$4,466,231	\$12,252	\$0	\$0	\$0	\$4,478,483
Receipts for offenders	0	0	0	200,576	0	200,576
Collections from offenders	0	0	127,260	0	0	127,260
Commissions	0	0	54,068	0	0	54,068
Reimbursement	117,420	104	0	0	0	117,524
Advance In	20,000	0	0	0	0	20,000
<b>Total Cash Receipts</b>	<b>4,603,651</b>	<b>12,356</b>	<b>181,328</b>	<b>200,576</b>	<b>0</b>	<b>4,997,911</b>
<b>Cash Disbursements</b>						
Personnel	3,304,393	104	0	0	0	3,304,497
Operating costs	766,413	0	0	0	0	766,413
Program costs	103,613	0	179,863	0	0	283,476
Equipment	100,113	0	0	0	0	100,113
Bank Fees	0	0	0	0	72	72
Advance Out	0	20,000	0	0	0	20,000
Offender Disbursements:						
Offender legal obligations	0	0	0	388	0	388
Offender reimbursements	0	0	0	168,756	0	168,756
Offender payments to CBCF	0	0	0	26,893	0	26,893
Offender savings paid at exit	0	0	0	9,163	0	9,163
<b>Total Cash Disbursements</b>	<b>4,274,532</b>	<b>20,104</b>	<b>179,863</b>	<b>205,200</b>	<b>72</b>	<b>4,679,771</b>
Disbursements from prior FY (Including refund to ODRC)	284,675	0	0	0	0	284,675
<b>Total Receipts Over/(Under) Disbursements</b>	<b>44,444</b>	<b>(7,748)</b>	<b>1,465</b>	<b>(4,624)</b>	<b>(72)</b>	<b>33,465</b>
Fund Cash Balances, July 1, 2014	406,685	7,748	20,728	13,088	6,568	454,817
<b>Fund Cash Balances, June 30, 2015</b>	<b>\$451,129</b>	<b>\$0</b>	<b>\$22,193</b>	<b>\$8,464</b>	<b>\$6,496</b>	<b>\$488,282</b>
Unpaid Obligations/Open Purchase Orders	\$299,987					

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



**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
STAR COMMUNITY JUSTICE CENTER  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

**Note 1 – Reporting Entity**

The STAR Community Justice Center (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 250 offenders. A Facilities Governing Board oversees the Facility's operations. Members of the Facilities Governing Board are volunteers who reside in Adams, Brown, Lawrence, Pike and Scioto Counties. 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. Each Common Pleas, General Division Judge in the original nine member counties who desire to refer offenders to the Facility and its programs may serve as members of the Judicial Advisory Board but are not required to do so. The Board currently includes at least one common pleas court judge from each county the Facility serves except for Ross County. The Facility serves the following counties:

ADAMS COUNTY	BROWN COUNTY	CLINTON COUNTY
HIGHLAND COUNTY	LAWRENCE COUNTY	PICKAWAY COUNTY
PIKE COUNTY	ROSS COUNTY	SCIOTO COUNTY

For the years ended June 30, 2016 and 2015, the financial statement presents all funds related to the Facility.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Facility's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

***Fund Accounting***

The Facility uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Facility are presented below:

***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.

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

***Offender Funds***

***Resident Program Fund*** ORC 2301.58 established the Resident Program Fund. Upon approval of the facility governing board, the director of the CBCF may establish a Resident Program Fund. The director shall deposit in the fund all revenues received by the facility from commissions on telephone systems, commissary operations, reimbursable costs such as per diem and medical services, and similar services.

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
STAR COMMUNITY JUSTICE CENTER  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015  
(Continued)**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

Previously, CBCFs maintained separate Offender Per Diem, Commissary, Telephone Commission Funds as well as “Other” Funds for similar services (i.e. vending commissions). These funds have been combined to establish the Resident Program Fund.

**Offender Personal Funds** This fund reported 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.

**Other Funds**

**Employee Healthcare Fund** This fund was created to account for monies related to the Employees Health Reimbursement Arrangement (HRA). This HRA was administered through a third party administrator, Chard Snyder. Each employee enrolled in the United Healthcare coverage plan was also enrolled in the HRA. The purpose of the HRA was to reimburse employees for medical expenses applying to the United Healthcare out of pocket maximum (in network only) over specified thresholds. The arrangement has been discontinued. The Fund was closed out in February 2017.

**Basis of Accounting**

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Corrections. 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters the Ohio Department of Rehabilitation and Corrections requires.

**Budgetary Process**

**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.

**Encumbrances** Disbursements from State appropriations and Grants are subject to Scioto 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 3 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 5)

A summary of 2016 and 2015 budgetary activity appears in Note 3.

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
STAR COMMUNITY JUSTICE CENTER  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015  
(Continued)**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

***Deposits and Investments***

The Scioto 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.

***Capital Assets***

The Facility records disbursements for acquisitions of capital assets when paid. The accompanying financial statements do not report these items as assets.

***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.

**Note 3 – Budgetary Activity**

Budgetary activity for ODRC 501-501 funding the years ending June 30, 2016 and 2015 follows:

2016 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$7,072,710	\$7,059,315	\$13,395

2015 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$4,460,954	\$4,457,099	\$3,855

**Note 4 – 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 \$250,000 for Offender Funds. There were no uncollateralized amounts at June 30, 2016 and 2015.

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
STAR COMMUNITY JUSTICE CENTER  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015  
(Continued)**

**Note 5 – 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 year 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		
	2016	2015
Cash, July 1	\$451,129	\$406,685
Disbursements Against Prior Year Budget		
Payable to ODRC, July 1	(\$299,987)	(\$284,675)
Sub-Total	\$151,142	\$122,010
501 Cash Receipts	7,072,710	4,466,231
Budgetary Basis Disbursements	(7,059,315)	(4,457,099)
Amount Subject to Refund, June 30	\$164,537	\$131,142
One-Twelfth of 501 Award	589,393	372,186
Refundable to ODRC	\$ -	\$ -

**Note 6 – Risk Management**

***Commercial Insurance***

The Facility has obtained commercial insurance for the following risks:

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

The amount of property coverage increased as a result of the Facility moving to a new location and increasing capacity.

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Most of 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 this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
STAR COMMUNITY JUSTICE CENTER  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015  
(Continued)**

**Note 7 – Defined Benefit Pension Plans (Continued)**

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Facility contributed an amount equaling 14 percent, of participants' gross salaries. The Facility has paid all contributions required through June 30, 2016 and 2015.

***State Teacher's Retirement System***

The Facility's certified teachers belong to the State Teachers Retirement System (STRS). STRS 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. STRS members contributed 12 percent of their gross salaries for July 1, 2014 to June 30, 2015 and 13 percent of their gross salaries for July 1, 2015 to June 30, 2016. 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, 2016 and 2015.

**Note 8 – Postemployment Benefits**

Both OPERS and STRS offer cost-sharing, multiple-employer defined benefit postemployment plans, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OPERS contributes 2 percent of the employer contribution to fund these benefits, STRS currently contributes 0 percent to fund these benefits.

**Note 9 – Contingent Liabilities**

The Facility was defendant in a lawsuit that was settled out of court on April 18, 2017. The resolution of this item did not materially adversely affect the Facility's financial condition.

**Note 10 - Family Fund**

The Facility's employees have an account titled Family Fund that employees contribute to through participation in activities such as jeans days and vending commissions. The monies collected are used for employee related disbursements, such as wedding gifts for fellow employees; baby shower gifts for fellow employees; and food and supplies for an annual employee Christmas dinner or staff appreciation. The activity for this fund is maintained separately from all operating activity of the Facility. The accompanying financial statements do not include this activity.

The Family Fund financial activity for the years ended June 30 follows:

	<u>2016</u>	<u>2015</u>
Beginning Cash Balance	\$2,650	\$1,338
Receipts	6,293	4,955
Disbursements	<u>(4,450)</u>	<u>(3,643)</u>
Ending Cash Balance	\$4,493	\$2,650

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# 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*

STAR Community Justice Center  
Scioto County  
4696 Gallia Pike  
Franklin Furnace, Ohio 45629

To the Members of the Judicial Advisory Board and Facility Governing Board:

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 STAR Community Justice Center, Scioto County, Ohio (the Facility) as of and for the years ended June 30, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated December 15, 2017, wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Facility's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Facility'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 Facility'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 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, opining 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 the 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 Facility's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Facility's internal control and compliance. Accordingly, this report 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 "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

December 15, 2017





# Dave Yost • Auditor of State

STAR COMMUNITY JUSTICE CENTER

SCIOTO 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  
DECEMBER 28, 2017