



**Auditor of State
Betty Montgomery**

**SEPTA CORRECTIONAL FACILITY
ATHENS COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Funds - For the Year Ended June 30, 2004.....	4
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Funds - For the Year Ended June 30, 2003.....	6
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Funds - For the Year Ended June 30, 2002.....	8
Notes to the Financial Statements	11
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	17

This page intentionally left blank.



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

SEPTA Correctional Facility
Athens County
7 West Twenty-Nine Drive
Nelsonville, Ohio 45764

To the Judicial Corrections Board:

We have audited the accompanying financial statements of SEPTA Correctional Facility, Athens 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 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 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 that our audit provides 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the SEPTA Correctional Facility, Athens County, as of June 30, 2004, 2003 and 2002, and the related cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2005, 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 testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

This report is intended solely for the information and use of the management, the Judicial Corrections Board and other officials authorized to receive this report under Section 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

March 1, 2005

This page intentionally left blank.

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
SEPTA CORRECTIONAL FACILITY**

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

	<u>State Appropriations and Grants</u>		<u>Offender Funds</u>		
	ODRC 501-501	Federal	Transportation	Resident Trust Funds	Industrial & Entertainment
Cash Receipts:					
Intergovernmental	\$ 1,858,782	\$ 91,000	\$	\$	\$
Receipts for Offenders				253,801	146
Collections from Offenders			10,978		
Commissions:					
Telephone					9,799
Vending Machine					598
SSA Bounty					1,000
Interest			1,062		14
Reimbursement	43,945				
Other	8,021				
Transfer In/Out	832		(18,864)		(1,401)
	<u>1,911,580</u>	<u>91,000</u>	<u>(6,824)</u>	<u>253,801</u>	<u>10,156</u>
Total Cash Receipts					
Cash Disbursements:					
Personnel	1,304,451	33,305			
Operating Costs	377,775	9,639			291
Program Costs	185,208				
Equipment	3,831	13,020			1,320
Capital Project					
Other	2,580				
Offender Disbursements:					
Offender Legal Obligations				26,786	
Offender Reimbursements				43,430	
Offender Payments to CBCF				40,318	
Offender Miscellaneous Payments				88,247	
Offender Recreational Costs					5,674
Offender Savings Paid at Exit				44,007	
				<u>242,788</u>	<u>7,285</u>
Total Cash Disbursements					
Disbursements from Prior FY		41,814			
Total Cash Receipts Over/(Under)					
Cash Disbursements	37,735	(6,778)	(6,824)	11,013	2,871
Fund Cash Balances, July 1, 2003	170,057	47,313	31,547	40,063	4,474
Fund Cash Balances, June 30, 2004	<u>\$ 207,792</u>	<u>\$ 40,535</u>	<u>\$ 24,723</u>	<u>\$ 51,076</u>	<u>\$ 7,345</u>
					(Continued)
Unpaid Obligations/Open Purchase Orders	<u>\$ 23,957</u>				

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

Offender Funds (Continued)			Other	
<u>Commissary</u>	<u>Grant Match</u>	<u>Kitchen</u>	<u>SEPTA Judicial</u>	<u>Totals</u>
\$	\$	\$	\$	\$
29,340				1,949,782
				253,947
				40,318
				9,799
				598
				1,000
	44	1,071		2,191
				43,945
76			4,335	12,432
	1,400	(1,241)	19,274	0
<u>29,416</u>	<u>1,444</u>	<u>(170)</u>	<u>23,609</u>	<u>2,314,012</u>
				1,337,756
24,787				412,492
				185,208
			23,692	41,863
				2,580
				26,786
				43,430
				40,318
				88,247
				5,674
				44,007
<u>24,787</u>	<u>0</u>	<u>0</u>	<u>23,692</u>	<u>2,228,361</u>
				41,814
<u>4,629</u>	<u>1,444</u>	<u>(170)</u>	<u>(83)</u>	<u>43,837</u>
<u>8,618</u>	<u>10,725</u>	<u>16,914</u>	<u>1,106</u>	<u>330,817</u>
<u>\$ 13,247</u>	<u>\$ 12,169</u>	<u>\$ 16,744</u>	<u>\$ 1,023</u>	<u>\$ 374,654</u>

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
SEPTA CORRECTIONAL FACILITY

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

	State Appropriations and Grants		Offender Funds		
	ODRC 501-501	Federal	Transportation	Resident Trust Funds	Industrial & Entertainment
Cash Receipts:					
Intergovernmental	\$ 1,747,481	\$ 76,000	\$	\$ 321,416	\$ 798
Receipts for Offenders					
Collections from Offenders			14,336		
Commissions:					
Telephone					7,799
Vending Machine					1,194
SSA Bounty					1,600
Interest			164		33
Reimbursement	107,806				
Other	7,037				
Transfer In/Out	38,696	(35,770)	(19,064)		16,933
Total Cash Receipts	<u>1,901,020</u>	<u>40,230</u>	<u>(4,564)</u>	<u>321,416</u>	<u>28,357</u>
Cash Disbursements:					
Personnel	1,377,218	20,566			
Operating Costs	360,782	2,891			18,294
Program Costs	147,170	1,095			
Equipment	10,367	4,136			3,786
Capital Project					
Other	1,801				
Offender Disbursements:					
Offender Legal Obligations				53,673	
Offender Reimbursements				66,761	
Offender Payments to CBCF				45,669	
Offeder Miscellaneous Payments				82,524	
Offender Recreational Costs					4,558
Offender Savings Paid at Exit				69,360	
Total Cash Disbursements	<u>1,897,338</u>	<u>28,688</u>	<u>0</u>	<u>317,987</u>	<u>26,638</u>
Disbursements from Prior FY	12,585				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(8,903)</u>	<u>11,542</u>	<u>(4,564)</u>	<u>3,429</u>	<u>1,719</u>
Fund Cash Balances, July 1, 2002	178,960	35,771	36,111	36,634	2,755
Fund Cash Balances, June 30, 2003	<u>\$ 170,057</u>	<u>\$ 47,313</u>	<u>\$ 31,547</u>	<u>\$ 40,063</u>	<u>\$ 4,474</u>
					(Continued)
Unpaid Obligations/Open Purchase Orders	<u>\$ 0</u>				

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

Offender Funds (Continued)			Other	
Commissary	Grant Match	Kitchen	SEPTA Judicial	Totals
\$	\$	\$	\$	\$ 1,823,481
31,334				322,214
				45,670
				7,799
				1,194
				1,600
	110			307
				107,806
111			2,953	10,101
(18,133)	1,200		16,138	
13,312	1,310		19,091	2,320,172
				1,397,784
28,591				410,558
				148,265
			19,064	37,353
			83	1,884
				53,673
				66,761
				45,669
				82,524
				4,558
				69,360
28,591	0	0	19,147	2,318,389
				12,585
(15,279)	1,310	0	(56)	(10,802)
23,897	9,415	16,914	1,162	341,619
\$ 8,618	\$ 10,725	\$ 16,914	\$ 1,106	\$ 330,817

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
SEPTA CORRECTIONAL FACILITY

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

	State Appropriations and Grants			Offender Funds		
	ODRC 501-501	Federal	Capital CAP 003	Transportation	Resident Trust Funds	Industrial & Entertainment
Cash Receipts:						
Intergovernmental	\$ 1,810,392	\$ 37,800	\$ 135,522	\$	\$	\$
Receipts for Offenders					339,012	310
Collections from Offenders				15,350		
Commissions:						
Telephone						6,934
Vending Machine						1,740
SSA Bounty						800
Interest				1,386		38
Reimbursement	46,983					57
Other	8,582					
Transfer In/Out	1,068					(400)
Total Cash Receipts	1,867,025	37,800	135,522	16,736	339,012	9,479
Cash Disbursements:						
Personnel	1,309,370	12,028				
Operating Costs	357,381	260				5,695
Program Costs	153,036					186
Equipment	15,554	64,448				3,445
Capital Project			135,522			
Other	396					
Offender Disbursements:						
Offender Legal Obligations					57,536	
Offender Reimbursements					65,563	
Offender Payments to CBCF					53,123	
Offender Miscellaneous Payments					63,605	
Offender Recreational Costs						2,714
Offender Savings Paid at Exit					92,084	
Total Cash Disbursements	1,835,737	76,736	135,522	0	331,911	12,040
Disbursements from Prior FY	125,630	56,272				
Total Cash Receipts Over/(Under)						
Cash Disbursements	(94,342)	(95,208)	0	16,736	7,101	(2,561)
Fund Cash Balances, July 1, 2001	273,302	130,979	0	19,375	29,533	5,316
Fund Cash Balances, June 30, 2002	\$ 178,960	\$ 35,771	\$ 0	\$ 36,111	\$ 36,634	\$ 2,755

(Continued)

Unpaid Obligations/Open Purchase Orders \$ 12,585

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

Offender Funds (Continued)			Other	
Commissary	Grant Match	Kitchen	SEPTA Judicial	Totals
\$	\$	\$	\$	\$ 1,983,714
				339,322
37,774				53,124
				6,934
				1,740
				800
	137			1,561
				47,040
218			1,206	10,006
	400		(1,068)	
<u>37,992</u>	<u>537</u>	<u>0</u>	<u>138</u>	<u>2,444,241</u>
				1,321,398
30,911			88	394,335
				153,222
				83,447
				135,522
				396
				57,536
				65,563
				53,123
				63,605
				2,714
				92,084
<u>30,911</u>	<u>0</u>	<u>0</u>	<u>88</u>	<u>2,422,945</u>
				181,902
<u>7,081</u>	<u>537</u>	<u>0</u>	<u>50</u>	<u>(160,606)</u>
<u>16,816</u>	<u>8,878</u>	<u>16,914</u>	<u>1,112</u>	<u>502,225</u>
<u>\$ 23,897</u>	<u>\$ 9,415</u>	<u>\$ 16,914</u>	<u>\$ 1,162</u>	<u>\$ 341,619</u>

This page intentionally left blank.

**SEPTA CORRECTIONAL FACILITY
ATHENS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The SEPTA Correctional Facility, Athens 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 57 offenders. The Judicial Corrections Board administers the Facility. The Board includes at least one common pleas court judge from each county the Facility serves. The Facility serves the following counties:

Athens	Meigs	Vinton
Hocking	Morgan	
Washington	Perry	

For the year ended June 30, 2004, 2003 and 2002, the financial statements present all funds related to the Facility.

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State 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 Auditor of State requires.

C. Cash and Investments

The Hocking Technical College is the custodian of the Facility's grant funds and State appropriations. The College holds these Facility assets in the College's cash pool, valued at the College's reported carrying amount. The Facility holds offenders' cash in non-interest bearing checking accounts, savings account and certificates of deposit.

Certificates of Deposit are valued at cost.

The Facility credits interest earnings to Transportation, Industrial and Entertainment, and Grant Match Offender Funds. Total investment earnings were \$2,191, \$307 and \$1,561 in 2004, 2003 and 2002, respectively.

**SEPTA CORRECTIONAL FACILITY
ATHENS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

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

Federal: Reports amounts received from the Federal government, including amounts passed through ODRC. The Facility received ABLE and Title I funding for contracting instructors and specialist to aid in the rehabilitation of offenders.

Capital CAP 003: Reports amounts received from the ODRC to finance all or part of the cost of the renovating or building facilities.

Offender Funds

Resident Trust Fund: Reports 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 donations. This fund pays for programs and services benefiting offenders, such as entertainment.

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

Transportation Fund: This fund receives fees charged based on the net income earned by the resident. This fund pays for expenses related to transporting residents to their places of employment.

Other Funds

SEPTA Judicial : Reports amounts the facility receives in cash, such as employee lunch fees and drug screening fees. Cash receipts that would offset a grant line item in the ODRC Fund are transferred to the ODRC Fund. Any remaining cash receipts are used to pay for equipment and other operating and non-operating costs for the Facility.

**SEPTA CORRECTIONAL FACILITY
ATHENS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 the Hocking Technical College. The Vice President of Fiscal Operations 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 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. The financial statements do not report these items as assets.

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.

**SEPTA CORRECTIONAL FACILITY
ATHENS COUNTY**

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

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
\$1,858,782	\$1,845,056	\$13,726
2003 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,747,481	\$1,743,903	\$3,578
2002 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,810,392	\$1,792,071	\$18,321

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

Hocking Technical College is responsible for collateralizing deposits and investments for grants and State appropriations the College holds as custodian for the Facility.

Offender Funds

Deposits

Deposits are either insured by the Federal Deposit Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

Investments

Certificates of deposit are valued at cost. Purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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.

**SEPTA CORRECTIONAL FACILITY
ATHENS COUNTY**

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

4. REFUND TO ODRC (Continued)

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.

Refund to ODRC			
	2004	2003	2002
Cash, July 1	\$170,057	\$178,960	\$273,302
125 Plan Balance	(\$486)	(\$382)	-
Disbursements Against Prior Year Budget	-	(\$12,585)	(\$125,630)
Payable to ODRC, July 1	(\$23,948)	(\$15,127)	-
Sub-Total	\$145,623	\$150,866	\$147,672
501 Cash Receipts	1,858,782	1,747,481	1,810,392
Budgetary Basis Disbursements	(1,845,056)	(1,743,903)	(1,792,071)
Amount Subject to Refund, June 30	\$159,349	154,444	165,993
One-Twelfth of 501 Award	(154,899)	(145,623)	(150,866)
Refundable to ODRC	\$4,450	\$8,821	\$15,127

Calculation of Payable to ODRC			
	2004	2003	2002
Payable, July 1	23,948	15,127	-
Cash Refunded	-	-	-
Refundable to ODRC, June 30	4,450	8,821	15,127
Payable, June 30	28,398	23,948	15,127

5. RETIREMENT SYSTEMS

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

6. RISK MANAGEMENT

Commercial Insurance

The Facility has obtained commercial insurance for the following risks:

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

This page intentionally left blank.



**Auditor of State
Betty Montgomery**

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

SEPTA Correctional Facility
Athens County
7 West Twenty-Nine Drive
Nelsonville, Ohio 45764

To the Judicial Corrections Board:

We have audited the financial statements of SEPTA Correctional Facility, Athens County, Ohio (the Facility), as of and for the years ended June 30, 2004, 2003 and 2002, and have issued our report thereon dated March 1, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Facility's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Facility's management dated March 1, 2005, we reported other matters involving internal control over financial reporting.

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*. In a separate letter to the Facility's management dated March 1, 2005, we reported other matters related to noncompliance we deemed immaterial.

SEPTA Correctional Facility
Athens County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, the Judicial Corrections Board, and the Ohio Department of Rehabilitation and Corrections, and it is not intended for 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

March 1, 2005



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

SEPTA CORRECTIONAL FACILITY

ATHENS 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
MARCH 31, 2005**