

PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**PORTAGE - GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2021-2020**

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Portage-Geauga County Juvenile Detention Center
8000 Infirmary Road
Ravenna, Ohio 44266

We have reviewed the *Independent Auditor's Report* of the Portage-Geauga County Juvenile Detention Center, Portage County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2020 through December 31, 2021. 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.

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 Portage-Geauga County Juvenile Detention Center is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 30, 2023

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**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Portage-Geauga Juvenile Detention Center
Portage County
8000 Infirmary Road
Ravenna, Ohio 44266

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the **Portage-Geauga Juvenile Detention Center, Portage County**, Ohio (the Center), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each fund as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Center as of December 31, 2021 and 2020, or the changes in financial position thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Center, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by Center on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 2023, on our consideration of the Center'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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's 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 Center's internal control over financial reporting and compliance.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

April 14, 2023

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Contracts - Services	\$ 2,282,069	\$ -	\$ 9,216	\$ 2,291,285
Federal Grants	-	62,135	-	62,135
Tuition	87,955	-	-	87,955
Refunds and Reimbursements	4,084	-	-	4,084
Other Revenue	12,335	-	-	12,335
<i>Total Cash Receipts</i>	<u>2,386,443</u>	<u>62,135</u>	<u>9,216</u>	<u>2,457,794</u>
Cash Disbursements				
Current:				
Personal Services:				
Salaries	1,141,221	22,000	-	1,163,221
PERS and STRS Retirement	149,022	6,000	-	155,022
Workers Compensation	15,234	1,000	-	16,234
Medicare	19,775	-	-	19,775
Health Benefits	246,299	4,000	-	250,299
Unemployment Compensation	2,571	-	-	2,571
Contractual Services:				
Contractual Services	13,951	-	-	13,951
Training and Education	5,661	-	-	5,661
Utilities	98,454	-	-	98,454
Leases	5,851	-	-	5,851
Contracts - Services	5,882	-	-	5,882
Contracts - Repairs	88,125	-	-	88,125
Professional Services	2,312	-	-	2,312
Consultants	176,707	-	-	176,707
Insurance	12,709	-	-	12,709
Materials and Supplies	64,344	19,057	-	83,401
Other Expenses	536,422	-	-	536,422
Miscellaneous Expenses	644	-	-	644
<i>Total Cash Disbursements</i>	<u>2,585,184</u>	<u>52,057</u>	<u>-</u>	<u>2,637,241</u>
<i>Net Change in Fund Cash Balances</i>	<u>(198,741)</u>	<u>10,078</u>	<u>9,216</u>	<u>(179,447)</u>
<i>Fund Cash Balances, January 1</i>	<u>732,544</u>	<u>1,483</u>	<u>206,824</u>	<u>940,851</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 533,803</u>	<u>\$ 11,561</u>	<u>\$ 216,040</u>	<u>\$ 761,404</u>

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

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Detention Center

The constitution and laws of the State of Ohio establish the rights and privileges of the Portage-Gauga Juvenile Detention Center (the Detention Center) as a body corporate and politic. The Detention Center operates under Section 2151.34 of the Ohio Revised Code for District Detention Homes. The Detention Center operates under the direction of an appointed seven (7) member Joint Board of Trustees, made up of two members from Geauga County, three members from Portage County (whom all serve staggering terms of five years), and the two Juvenile Court Judges from Portage and Geauga Counties. The primary purpose of the Detention Center is to provide a secure and safe environment for youth prior to a court hearing on a delinquency charge, or while awaiting placement or commitment to another facility.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Detention Center's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all governmental fund types which is organized on a fund type basis.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Fund Accounting

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

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Detention Center for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Detention Center had the following significant Special Revenue Funds:

Detention Center Title I – This fund receives Title I grants from the federal government.

Food Service – This fund accounts for lunchroom grants from the federal government.

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Detention Center had the following significant capital project funds:

Construction Fund This fund accounts for receipts from the Counties of Portage and Geauga that are assigned for the acquisition or construction of major capital projects.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control), and appropriations may not exceed estimated resources. The Joint Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Detention Center to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2021 budgetary activity appears in Note 3.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Detention Center must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Detention Center classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Detention Center and the nonspendable portion of the corpus in permanent funds.

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

Committed Trustees can *commit* amounts via formal action (resolution). The Detention Center must adhere to these commitments unless the Trustees amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Portage – Gauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Deposits and Investments

As authorized by Ohio Revised Code 2151, the Detention Center’s monies are held and invested by the Portage County Treasurer, who acts as the custodian for Detention Center deposits. The Portage County Auditor acts as the Detention Center’s fiscal agent. The Detention Center’s assets are held in the County’s deposit and investment pool, and are valued at the County Treasurer’s reported carrying amount.

Capital Assets

The Detention Center records disbursements for acquisitions of property, plant, and equipment 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 the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,432,613	\$ 2,386,443	\$ (46,170)
Special Revenue	61,500	62,135	635
Capital Projects	15,000	9,216	(5,784)
Total	\$ 2,509,113	\$ 2,457,794	\$ (51,319)

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 – Budgetary Activity (Continued)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,969,035	\$ 2,600,015	\$ 369,020
Special Revenue	54,500	52,057	2,443
Capital Projects	15,000	-	15,000
Total	\$ 3,038,535	\$ 2,652,072	\$ 386,463

Note 4 – Deposits and Investments

The Portage County Auditor acts as the fiscal agent for the Detention Center’s fund balances. The Portage County Treasurer acts as custodian for the Detention Center’s cash and investment pool. Ohio Revised Code Section 2151 prescribes allowable deposits and investments. The carry amount of cash and investments at December 31, 2021 was \$761,404. These funds were adequately collateralized.

Note 5 – Risk Management

The Detention Center is a member of the County Risk Sharing Authority (CORSA) which is a property and liability self-insurance pool established by the County Commissioners Association of Ohio in 1987. The program is governed by a nine (9) member Board of Trustees, all of whom must be commissioners in member counties. The Pool covers the following risks:

- General liability and casualty;
- Public officials’ liability; and
- Vehicles.

The Detention Center also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

Note 6 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All Detention Center employees belong to the Ohio Public Employees Retirement System (OPERS) or State Teachers Retirement System of Ohio (STRS Ohio).

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. OPERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, OH 43215-4642.

The Ohio Revised Code also prescribes contribution rates. For 2021, OPERS members contributed 10% of their gross salaries and the Detention Center contributed an amount equaling 14% of participants’ gross salaries. The Detention Center has paid all contributions required through December 31, 2021.

The STRS Ohio is a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad Street, Columbus, OH 43215-3771 or by calling (888)227-7877, or visiting the STRS website at www.strsoh.org.

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 – Defined Benefit Pension Plans (Continued)

Ohio Public Employees Retirement System (Continued)

Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. For 2021, STRS Ohio Members were required to contribute 14% of their annual covered salaries. The Detention Center was required to contribute 14% of the participants' gross salaries.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on the final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 9.53 percent of earned compensation into an investment account.

Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Note 7 – Postemployment Benefits

Both OPERS and STRS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include 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. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. STRS contributes 0 percent to fund these benefits. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Detention Center are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 9 – Fund Balances

Included in fund balance are amounts the Detention Center cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Total
Outstanding Encumbrances	\$ 14,831	\$ 14,831
Total	\$ 14,831	\$ 14,831

The fund balance of special revenue funds is either restricted or committed. The fund balance of the capital projects funds are restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue and capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 10 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Detention Center received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Detention Center. The impact on the Detention Center’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The Detention Center’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Contracts - Services	\$ 2,610,373	\$ -	\$ -	\$ 2,610,373
Federal Grants	4,576	92,894	-	97,470
Tuition	66,810	-	-	66,810
Refunds and Reimbursements	62,932	-	-	62,932
Other Revenue	302	-	-	302
<i>Total Cash Receipts</i>	<u>2,744,993</u>	<u>92,894</u>	<u>-</u>	<u>2,837,887</u>
Cash Disbursements				
Current:				
Personal Services:				
Salaries	1,109,625	34,705	-	1,144,330
PERS and STRS Retirement	152,896	6,000	-	158,896
Workers Compensation	18,453	1,000	-	19,453
Medicare	14,843	1,000	-	15,843
Health Benefits	299,948	4,000	-	303,948
Unemployment Compensation	2,923	-	-	2,923
Contractual Services:				
Contractual Services	15,943	-	-	15,943
Training and Education	374	-	-	374
Utilities	92,540	-	-	92,540
Leases	3,949	-	-	3,949
Contracts - Services	5,794	-	-	5,794
Contracts - Repairs	202,571	-	-	202,571
Professional Services	6,607	-	-	6,607
Consultants	105,733	-	-	105,733
Insurance	12,371	-	-	12,371
Materials and Supplies	101,193	19,767	-	120,960
Other Expenses	750,485	-	-	750,485
Miscellaneous Expenses	-	62,407	-	62,407
<i>Total Cash Disbursements</i>	<u>2,896,248</u>	<u>128,879</u>	<u>-</u>	<u>3,025,127</u>
<i>Net Change in Fund Cash Balances</i>	<u>(151,255)</u>	<u>(35,985)</u>	<u>-</u>	<u>(187,240)</u>
<i>Fund Cash Balances, January 1</i>	<u>883,799</u>	<u>37,468</u>	<u>206,824</u>	<u>1,128,091</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 732,544</u>	<u>\$ 1,483</u>	<u>\$ 206,824</u>	<u>\$ 940,851</u>

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

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Detention Center

The constitution and laws of the State of Ohio establish the rights and privileges of the Portage-Gauga Juvenile Detention Center (the Detention Center) as a body corporate and politic. The Detention Center operates under Section 2151.34 of the Ohio Revised Code for District Detention Homes. The Detention Center operates under the direction of an appointed seven (7) member Joint Board of Trustees, made up of two members from Geauga County, three members from Portage County (whom all serve staggering terms of five years), and the two Juvenile Court Judges from Portage and Geauga Counties. The primary purpose of the Detention Center is to provide a secure and safe environment for youth prior to a court hearing on a delinquency charge, or while awaiting placement or commitment to another facility.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Detention Center's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all governmental fund types which is organized on a fund type basis.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Fund Accounting

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

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Detention Center for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Detention Center had the following significant Special Revenue Funds:

Detention Center Title I – This fund receives Title I grants from the federal government.

Food Service – This fund accounts for lunchroom grants from the federal government.

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Detention Center had the following significant capital project funds:

Construction Fund This fund accounts for receipts from the Counties of Portage and Geauga that are assigned for the acquisition or construction of major capital projects.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control), and appropriations may not exceed estimated resources. The Joint Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Detention Center to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2020 budgetary activity appears in Note 3.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Detention Center must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Detention Center classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

Committed Trustees can *commit* amounts via formal action (resolution). The Detention Center must adhere to these commitments unless the Trustees amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Portage – Gauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Deposits and Investments

As authorized by Ohio Revised Code 2151, the Detention Center’s monies are held and invested by the Portage County Treasurer, who acts as the custodian for Detention Center deposits. The Portage County Auditor acts as the Detention Center’s fiscal agent. The Detention Center’s assets are held in the County’s deposit and investment pool, and are valued at the County Treasurer’s reported carrying amount.

Capital Assets

The Detention Center records disbursements for acquisitions of property, plant, and equipment 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 the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 3,078,280	\$ 2,744,993	\$ (333,287)
Special Revenue	91,413	92,894	1,481
Capital Projects	1,500	-	(1,500)
Total	\$ 3,171,193	\$ 2,837,887	\$ (333,306)

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 3 – Budgetary Activity (Continued)

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 3,508,400	\$ 2,896,248	\$ 612,152
Special Revenue	128,880	128,879	1
Capital Projects	334,780	-	334,780
Total	\$ 3,972,060	\$ 3,025,127	\$ 946,933

Note 4 – Deposits and Investments

The Portage County Auditor acts as the fiscal agent for the Detention Center's fund balances. The Portage County Treasurer acts as custodian for the Detention Center's cash and investment pool. Ohio Revised Code Section 2151 prescribes allowable deposits and investments. The carry amount of cash and investments at December 31, 2020 was \$940,851. These funds were adequately collateralized.

Note 5 – Risk Management

The Detention Center is a member of the County Risk Sharing Authority (CORSA) which is a property and liability self-insurance pool established by the County Commissioners Association of Ohio in 1987. The program is governed by a nine (9) member Board of Trustees, all of whom must be commissioners in member counties. The Pool covers the following risks:

- General liability and casualty;
- Public officials' liability; and
- Vehicles.

The Detention Center also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

Note 6 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All Detention Center employees belong to the Ohio Public Employees Retirement System (OPERS) or State Teachers Retirement System of Ohio (STRS Ohio).

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. OPERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, OH 43215-4642.

The Ohio Revised Code also prescribes contribution rates. For 2020, OPERS members contributed 10% of their gross salaries and the Detention Center contributed an amount equaling 14% of participants' gross salaries. The Detention Center has paid all contributions required through December 31, 2020.

The STRS Ohio is a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 – Defined Benefit Pension Plans (Continued)

Ohio Public Employees Retirement System (Continued)

issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad Street, Columbus, OH 43215-3771 or by calling (888)227-7877, or visiting the STRS website at www.strsoh.org.

Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. For 2021, STRS Ohio Members were required to contribute 14% of their annual covered salaries. The Detention Center was required to contribute 14% of the participants' gross salaries.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on the final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 9.53 percent of earned compensation into an investment account.

Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Note 7 – Postemployment Benefits

Both OPERS and STRS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include 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. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. STRS contributes 0 percent to fund these benefits. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Detention Center are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Portage – Geauga Juvenile Detention Center
Portage County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – Fund Balances

Included in fund balance are amounts the Detention Center cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts was 0.

The fund balance of special revenue funds is either restricted or committed. The fund balance of the capital projects funds are restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue and capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 10 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Detention Center. The impact on the Detention Center's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

During 2020, the Center did not receive CARES Act funding.



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

Portage-Geauga Juvenile Detention Center
Portage County
8000 Infirmary Road
Ravenna, Ohio 44266

To the Board of Trustees:

We have audited, 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, the financial statements of **Portage-Geauga Juvenile Detention Center**, Portage County, (the Center) as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, and have issued our report thereon dated April 14, 2023, wherein we noted the Center followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Center's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2021-001 through 2021-003.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

April 14, 2023

PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY
Schedule of Audit Findings
For the Years Ended December 31, 2021 and 2020

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2021-001

Material Weakness / Noncompliance

Supporting Documentation

Ohio Rev. Code § 121.22(C) provides, in part, that all official actions of the Board and all pertinent information shall be recorded in the record of proceedings (minutes). The minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection.

The Center was unable to provide a record of board meeting minutes in 2020.

Additionally, support for disbursements testing was not always provided. To help demonstrate disbursements are for a public proper purpose, the voucher package should include a copy of the check, purchase order and invoice, at a minimum. In 2020, there was no support provided for 31% of disbursements tested.

Failure to attach an invoice to the voucher package could result in a violation of public records laws and possible findings for recovery. All source documentation, including the purchase order, invoice and copy of the check should be attached to each voucher to help provide evidence of the validity of the expenditure.

The Portage County auditor serves as the Detention Center's fiscal agent. We viewed canceled checks signed by Portage County Auditor Janet Esposito that agree to the Center's accounting system. We reviewed the County's 2021 audit report and noted no exceptions. We also inquired of the Fiscal Officer of the purpose of these expenditures. We determined these alternate procedures would provide sufficient support to confirm these disbursements.

Officials' Response – We did not receive a response from Officials to this finding.

FINDING NUMBER 2021-002

Noncompliance

Ohio Revised Code Section 5705.41(D) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required meeting any such contract or expenditure has been lawfully appropriated and is in the treasury or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Only the subdivision's fiscal officer need sign the certificate. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY
Schedule of Audit Findings
For the Years Ended December 31, 2021 and 2020

FINDING NUMBER 2021-001 (Continued)

Noncompliance (Continued)

1. "Then and Now" certificate - If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

2. Blanket Certificate – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line-item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line-item appropriation.

3. Super Blanket Certificate – The entity may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. Only one super blanket certificate may be outstanding at a particular time for any one line-item appropriation.

The Center did not properly certify the availability of funds prior to purchase commitment for 46% of the expenditures tested for 2020 and 58% in 2021.

To improve controls over disbursements and to help reduce the possibility of the Center's funds exceeding budgetary spending limitations, we recommend that the Fiscal Officer certify that the funds are or will be available prior to an obligation being incurred by the Center. When prior certification is not possible, "then and now" certification should be used.

Officials' Response: Officials did not provide a response to this finding.

PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY
Schedule of Audit Findings
For the Years Ended December 31, 2021 and 2020

FINDING NUMBER 2021-003

Noncompliance

Ohio Revised Code Section 117.38 states, in part, cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. The report shall contain the amount of: (A) receipts, and amounts due from each source; (B) expenditures for each purpose; (C) income of any public service industry that the entity owns or operates, as well as the costs of ownership or operation; and (D) public debt of each taxing district, the purpose of the debt, and how the debt will be repaid. Also, the public office must publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer.

The Center filed its Annual Financial Report with the Auditor of State's office on 1/26/2022 and 9/12/2022 for 2020 and 2021, respectively. Neither were within the designated 60 days of the fiscal year end.

We recommend the Center implement a control procedure to ensure the Annual Financial Reports are filed completely and timely with the Auditor of State's office.

Officials' Response – We did not receive a response from Officials to this finding.

**PORTAGE – GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Finding Number	Finding Summary	Status	Additional Information
2019-001	Financial Reporting	Corrected	N/A

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OHIO AUDITOR OF STATE KEITH FABER



PORTAGE GEAUGA JUVENILE DETENTION CENTER

PORTAGE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 6/13/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov