



**Auditor of State
Betty Montgomery**

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

MonDay Community Correctional Institution
Montgomery County
1951 Gettysburg Avenue
Dayton, Ohio 45408

To the Judicial Corrections Board:

We have audited the accompanying financial statements of MonDay Community Correctional Institution ,(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 described more fully in Note 1, the Facility prepared its financial statements using accounting practices the Auditor of State prescribes or permits, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The financial statement for 2002 presents only the receipts, disbursements, and cash balances related to State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Facility. This statement is not intended to present the cash receipts, disbursements, and balances of all Facility funds for the year ended June 30, 2002.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the MonDay Community Correctional Institution as of June 30, 2004 and 2003 and State Appropriations cash balances as of June 30, 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 30, 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 is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Judicial Corrections Board, the Ohio Department of Rehabilitations and Corrections and other officials authorized to receive this report under 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 30, 2005

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**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**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>ODRC 501-501</u> | <u>Federal Grant Match</u> | <u>Federal</u> | <u>ABLE Federal</u> | <u>TITLE 1 Federal</u> |
| Cash Receipts: | | | | | |
| Intergovernmental | \$4,551,839 | \$299,166 | \$30,869 | \$18,000 | \$66,150 |
| Receipts for offenders | | | | | |
| Collections from offenders | | | | | |
| Commissions | | | | | |
| Reimbursement | | | | | |
| Transfer In/Out | | | | | |
| | | | | | |
| Total Cash Receipts | <u>4,551,839</u> | <u>299,166</u> | <u>30,869</u> | <u>18,000</u> | <u>66,150</u> |
| Cash Disbursements: | | | | | |
| Personnel | 3,502,187 | 207,237 | | 8,786 | 19,953 |
| Operating costs | 695,433 | | 30,869 | 547 | 1,669 |
| Program costs | 118,387 | | | | |
| Equipment | 79,632 | | | | 22,252 |
| Offender Disbursements: | | | | | |
| Offender legal obligations | | | | | |
| Offender reimbursements | | | | | |
| Offender payments to CBCF | | | | | |
| Other Offender payments | | | | | |
| Offender savings paid at exit | | | | | |
| | | | | | |
| Total Cash Disbursements | <u>4,395,639</u> | <u>207,237</u> | <u>30,869</u> | <u>9,333</u> | <u>43,874</u> |
| Total Receipts Over/(Under) Disbursements | <u>156,200</u> | <u>91,929</u> | <u></u> | <u>8,667</u> | <u>22,276</u> |
| Fund Cash Balances, July 1, 2003 | <u>156,421</u> | <u>14,893</u> | <u></u> | <u></u> | <u></u> |
| Fund Cash Balances, June 30, 2004 | <u>\$312,621</u> | <u>\$106,822</u> | <u>\$0</u> | <u>\$8,667</u> | <u>\$22,276</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$262,227</u> | <u>\$106,822</u> | <u></u> | <u>\$8,667</u> | <u>\$22,276</u> |

Offender Funds

| Offender Personal Funds | Work Release | Other/ Misc. | Totals |
|--|-------------------------|-------------------------|------------------|
| | | | \$4,966,024 |
| \$121,750 | | | 121,750 |
| | \$3,346 | | 3,346 |
| | 67,450 | \$270 | 67,720 |
| | 1,116 | | 1,116 |
| | 616 | 66 | 682 |
| <u>121,750</u> | <u>72,528</u> | <u>336</u> | <u>5,160,638</u> |
| | | | 3,738,163 |
| | 30,574 | 2,340 | 761,432 |
| | 5,631 | | 124,018 |
| | 1,647 | | 103,531 |
| 28,784 | | | 28,784 |
| 14,685 | | | 14,685 |
| 4,356 | | | 4,356 |
| 52,283 | | | 52,283 |
| 20,722 | | | 20,722 |
| <u>120,830</u> | <u>37,852</u> | <u>2,340</u> | <u>4,847,974</u> |
| <u>920</u> | <u>34,676</u> | <u>(2,004)</u> | <u>312,664</u> |
| <u>4,373</u> | <u>122,031</u> | <u>23,635</u> | <u>321,353</u> |
| <u>\$5,293</u> | <u>\$156,707</u> | <u>\$21,631</u> | <u>\$634,017</u> |

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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

| | <u>State Appropriations and Grants</u> | | |
|---|--|------------------------------------|----------------|
| | <u>ODRC 501-501</u> | <u>Federal Grant Match</u> | <u>Federal</u> |
| Cash Receipts: | | | |
| Intergovernmental | \$4,279,281 | \$213,945 | \$34,157 |
| Receipts for offenders | | | |
| Collections from offenders | | | |
| Commissions | | | |
| Reimbursement | | | |
| Other | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | <u>4,279,281</u> | <u>213,945</u> | <u>34,157</u> |
| Cash Disbursements: | | | |
| Personnel | 3,497,720 | 162,109 | |
| Operating costs | 725,117 | 36,943 | 34,157 |
| Program costs | 148,215 | | |
| Equipment | 167,739 | | |
| Offender Disbursements: | | | |
| Offender legal obligations | | | |
| Offender reimbursements | | | |
| Offender payments to CBCF | | | |
| Other Offender payments | | | |
| Offender savings paid at exit | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | <u>4,538,791</u> | <u>199,052</u> | <u>34,157</u> |
| Refund to ODRC | <u>409,197</u> | | |
| Total Receipts Over/(Under) Disbursements | <u>(668,707)</u> | <u>14,893</u> | |
| Fund Cash Balances, July 1, 2002 | <u>825,128</u> | | |
| Fund Cash Balances, June 30, 2003 | <u>\$156,421</u> | <u>\$14,893</u> | <u>\$0</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$108,631</u> | | |

Offender Funds

| Offender Personal Funds | Work Release | Other/ Misc. | Totals |
|--|-------------------------|-------------------------|------------------|
| | | | \$4,527,383 |
| \$123,983 | | | 123,983 |
| | \$6,753 | | 6,753 |
| | 49,682 | \$4,914 | 54,596 |
| | 414 | | 414 |
| 145 | 1,552 | 51 | 1,748 |
| <u>124,128</u> | <u>58,401</u> | <u>4,965</u> | <u>4,714,877</u> |
| | | | 3,659,829 |
| | 29,878 | 2,107 | 828,202 |
| | 6,671 | | 154,886 |
| | 10,260 | | 177,999 |
| 26,260 | | | 26,260 |
| 13,259 | | | 13,259 |
| 7,925 | | | 7,925 |
| 52,677 | | | 52,677 |
| 24,455 | | | 24,455 |
| <u>124,576</u> | <u>46,809</u> | <u>2,107</u> | <u>4,945,492</u> |
| | | | 409,197 |
| <u>(448)</u> | <u>11,592</u> | <u>2,858</u> | <u>(639,812)</u> |
| <u>4,821</u> | <u>110,439</u> | <u>20,777</u> | <u>961,165</u> |
| <u>\$4,373</u> | <u>\$122,031</u> | <u>\$23,635</u> | <u>\$321,353</u> |

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2003
OHIO DEPARTMENT OF REHABILITATION AND CORRECTIONS APPROPRIATIONS**

| | State Appropriations and Grants |
|---|--|
| | ODRC 501-501 |
| Cash Receipts: | |
| Intergovernmental | \$4,433,340 |
| Cash Disbursements: | |
| Personnel | 3,129,753 |
| Operating costs | 873,527 |
| Equipment | 246,901 |
| Program | 148,563 |
| Total Cash Disbursements | <u>4,398,744</u> |
| Total Receipts Over/(Under) Disbursements | <u>34,596</u> |
| Fund Cash Balances, July 1, 2001 | <u>790,532</u> |
| Fund Cash Balances, June 30, 2002 | <u>\$825,128</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$370,895</u> |

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

MonDay Community Correctional Institution (The Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing sanctions before prison incarceration. The Facility is a minimum security operation housing approximately 170 offenders as of June 30, 2004. The Judicial Corrections Board governs the Facility. The Board is comprised of common pleas court judges from Montgomery County. The Facility serves a 6 county catchment area for males, and serves all 88 counties in the State of Ohio for females.

For the year ended June 30, 2002, the accompanying financial statement presents only the activity of State appropriations received through the Ohio Department of Rehabilitation and Corrections. For the years ended June 30, 2003 and June 30, 2004, 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

The Montgomery County Auditor is the fiscal agent of the Facility's grant funds and State appropriations. The Montgomery County Treasurer is the custodian of the Facility's grant funds and State appropriations. The County holds these Facility assets in the County's cash and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash, work release cash and benevolent cash in demand deposit accounts.

D. Fund Accounting

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

1. 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.

2. Federal Grant Match

Ohio Office of Criminal Justice Services (OCJS) Funding: OCJS serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from OCJS under the Residential Substance Abuse Treatment (RSAT) Program. These monies are used to pay salaries and fringe benefits of Staff that work directly with MonDay residents that are in the RSAT Program, and for food supplies that are provided to the RSAT residents. This grant requires a 25% match from MonDay.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Federal

Department of Education (DOE) Funding: MonDay receives Federal monies from DOE under the National School Lunch Program. DOE reimburses MonDay for food costs associated with providing meals to residents that are under the age of 21. It should be noted that these monies are not in the form of a grant.

Ohio Department of Rehabilitation and Corrections (ODRC) Funding: ODRC serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from ODRC under the Adult Basic Literacy Education (ABLE) Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are enrolled in MonDay's Education Program. Additionally, MonDay receives monies from ODRC under the Title 1 Education Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are under the age of 21 and are enrolled in MonDay's Education Program. These monies are also used for purchasing education supplies.

4. Offender Funds

Offender Personal Funds: Are amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries that offenders may 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.

Work Release Fund: This fund receives other Offender Funds, such as telephone and vending commissions, and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as equipment, to meet residents' needs.

5. Other/Misc Fund

This fund receives other funds, such as commissions. This fund is for the benefit of MonDay staff and is used for purchases such as flowers for hospitalized staff or deceased relatives of staff, and for staff recognition awards.

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 submit a Budget Revision to obtain approval from ODRC to transfer amounts between budget categories.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Encumbrances

Disbursements from State appropriations and Grants are subject to Montgomery County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4.)

A summary of 2002, 2003 and 2004 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.

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending 2002, 2003 and 2004 follows:

| 2004 Budgeted vs. Actual Budgetary Basis Expenditures | | |
|--|-------------------------------|-----------------|
| Budget | Budgetary Expenditures | Variance |
| \$ 4,551,839 | \$4,549,235 | \$ 2,604 |
| 2003 Budgeted vs. Actual Budgetary Basis Expenditures | | |
| Budget | Budgetary Expenditures | Variance |
| \$ 4,279,281 | \$ 4,276,528 | \$ 2,753 |
| 2002 Budgeted vs. Actual Budgetary Basis Expenditures | | |
| Budget | Budgetary Expenditures | Variance |
| \$ 4,433,340 | \$ 4,388,303 | \$ 45,037 |

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations that the County holds as custodian for the Facility.

Deposits

Offender, Work Release, and Other Misc (Benevolent) Funds

The Facility has Federal Deposit Insurance Corporation coverage of \$100,000 for Offender Funds and Benevolent Funds.

4. REFUND TO ODRC

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Facility must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30, 2002, 2003 and 2004. 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 upon receiving an invoice from ODRC requesting the refund of unspent funds. This refund is usually requested upon completion of the fiscal year(s) audit.

Refund to ODRC

| | 2004 | 2003 | 2002 |
|--|-------------|-------------|-------------|
| Cash, July 1 | \$156,421 | \$ 825,128 | \$790,532 |
| Disbursements against prior year budget | (108,631) | (370,894) | (381,335) |
| Payable to ODRC, July 1 | (47,790) | (454,234) | (409,197) |
| Subtotal | - | - | - |
| 501 Cash Receipts | 4,551,839 | 4,279,281 | 4,433,340 |
| Budgetary basis disbursements | (4,549,235) | (4,276,528) | (4,388,303) |
| Amount subject to Refund, June 30 | 2,604 | \$2,753 | 45,037 |
| Lesser of one-twelfth of 501 Award or June 30 cash balance | 312,621 | 156,421 | 369,445 |
| Refundable to ODRC | <u>0</u> | <u>0</u> | <u>0</u> |

Calculation of Payable to ODRC

| | 2004 | 2003 | 2002 |
|-----------------------------|-------------|-------------|------------------|
| Payable, July 1 | 0 | 409,197 | 409,197 |
| Cash Refunded | 0 | (409,197) | 0 |
| Refundable to ODRC, June 30 | 0 | - | 0 |
| Payable, June 30 | <u>\$0</u> | <u>\$0</u> | <u>\$409,197</u> |

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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

5. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 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 is included in Montgomery County's commercial insurance policies, and is charged once a year by the County for its allocation of annual premiums. The Facility has commercial insurance coverage for the following risks:

- Comprehensive property and general liability.
- Automobile liability.
- Public Employers liability.

7. CONTINGENT LIABILITIES

The Facility is currently a defendant in a civil rights lawsuit. Although management cannot presently determine the outcome of this suit, the Facility's counsel believes that the resolution of this matter will not materially adversely affect the Facility's financial condition.

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

MonDay Community Correctional Institution
Montgomery County
1951 Gettysburg Avenue
Dayton, Ohio 45408

To the Judicial Corrections Board:

We have audited the financial statements of MonDay Community Correctional Institution, (the Facility), as of and for the years ended June 30, 2004, 2003, and 2002, and have issued our report thereon dated March 30, 2005. Our audit for the year ended June 30, 2002 included only State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Facility. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Facility's internal control over financial reporting 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 to be material weaknesses. However, in a separate letter to the Facility's management dated March 30, 2005, we reported other matters involving internal control over financial reporting.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

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 30, 2005, we reported other matters related to noncompliance we deemed immaterial.

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



Betty Montgomery
Auditor of State

March 30, 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

MONDAY COMMUNITY CORRECTIONAL INSTITUTION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 10, 2005**