

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED JUNE 30, 2006 AND 2005



Mary Taylor, CPA

Auditor of State

Judicial Corrections Board
MonDay Community Correctional Institution
1951 Gettysburg Ave.
Dayton, Ohio 45408

We have reviewed the *Independent Accountants' Report* of the MonDay Community Correctional Institution, Montgomery County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period July 1, 2004 through June 30, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

April 6, 2007

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**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT

February 15, 2007

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

To the Governing Board:

We have audited the accompanying financial statements of MonDay Community Correctional Institution, Montgomery County, Ohio, (the Facility), as of and for the years ended June 30, 2006 and 2005. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

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

Revisions to GAAP would require the Facility to reformat its financial statement presentation and make other changes. Instead of the fund statements presented, the revisions require presenting entity wide statements and also to present it's larger (i.e. major) funds separately. While the Facility does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. Since the Facility does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Facility uses. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

MonDay Community Correctional Institution
Montgomery County
Independent Accountants' Report
Page 2

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility's funds as of June 30, 2006 and 2005 or their changes in financial position or cash flows for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the MonDay Community Correctional Institution as of June 30, 2006 and 2005, and the cash receipts and disbursements for the years then ended on the accounting basis described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2007, 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. The 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.

Respectfully Submitted,

Perry and Associates
Certified Public Accountants, A.C.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2006**

	State Appropriations and Grants				Offender Funds			Totals	
	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release		Other/ Misc.
Cash Receipts:									
Intergovernmental	\$ 4,677,800	\$ 150,059	\$ 27,590	\$ 26,102	\$ 39,565	\$ -	\$ -	\$ -	\$ 4,921,116
Receipts for offenders						138,860			138,860
Collections from offenders							8,280		8,280
Commissions							52,764	215	52,979
Reimbursement							1,075		1,075
Other							7,539	85	7,624
Total Cash Receipts	4,677,800	150,059	27,590	26,102	39,565	138,860	69,658	300	5,129,934
Cash Disbursements:									
Personnel	3,884,123	97,794		34,800	49,295				4,066,012
Operating cost	775,572	12,340	27,590		8,887		12,336	2,871	839,596
Program cost	106,154						6,912		113,066
Equipment	39,951						4,692		44,643
Offender Disbursements:									
Offender legal obligations						28,908			28,908
Offender reimbursements						18,313			18,313
Offender payments to CBCF						9,353			9,353
Other Offender payments						48,527			48,527
Offender savings paid at exit						32,009			32,009
Total Cash Disbursements	4,805,800	110,134	27,590	34,800	58,182	137,110	23,940	2,871	5,200,427
Total Receipts Over/(Under) Disbursements	(128,000)	39,925	0	(8,698)	(18,617)	1,750	45,718	(2,571)	(70,493)
Fund Cash Balances, July 1, 2005	296,070	110,069	0	8,667	0	7,232	197,085	21,177	640,300
Fund Cash Balances, June 30, 2006	<u>\$ 168,070</u>	<u>\$ 149,994</u>	<u>\$ -</u>	<u>\$ (31)</u>	<u>\$ (18,617)</u>	<u>\$ 8,982</u>	<u>\$ 242,803</u>	<u>\$ 18,606</u>	<u>\$ 569,807</u>
Unpaid Obligations/Open Purchases Orders	<u>\$ 167,053</u>								

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2005**

	State Appropriations and Grants					Offender Funds			Totals
	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release	Other/ Misc.	
Cash Receipts:									
Intergovernmental	\$ 4,642,800	\$ 238,897	\$ 32,395	\$ 36,000	\$ 47,800	\$ -	\$ -	\$ -	\$ 4,997,892
Receipts for offenders						149,440			149,440
Collections from offenders							6,773		6,773
Commissions							63,424	291	63,715
Reimbursement							1,096		1,096
Other							650	42	692
Total Cash Receipts	4,642,800	238,897	32,395	36,000	47,800	149,440	71,943	333	5,219,608
Cash Disbursements:									
Personnel	3,692,328	200,501		36,000	60,164				3,988,993
Operating cost	706,451	35,149	32,395		9,215		18,905	787	802,902
Program cost	103,322						7,162		110,484
Equipment	106,856				697		5,498		113,051
Offender Disbursements:									
Offender legal obligations						30,482			30,482
Offender reimbursements						14,061			14,061
Offender payments to CBCF						8,188			8,188
Other Offender payments						61,794			61,794
Offender savings paid at exit						32,976			32,976
Total Cash Disbursements	4,608,957	235,650	32,395	36,000	70,076	147,501	31,565	787	5,162,931
Refund to ODRC	50,394								50,394
Total Receipts Over/(Under) Disbursements	(16,551)	3,247	0	0	(22,276)	1,939	40,378	(454)	6,283
Fund Cash Balances, July 1, 2004	312,621	106,822	0	8,667	22,276	5,293	156,707	21,631	634,017
Fund Cash Balances, June 30, 2005	\$ 296,070	\$ 110,069	\$ -	\$ 8,667	\$ -	\$ 7,232	\$ 197,085	\$ 21,177	\$ 640,300
Unpaid Obligations/Open Purchases Orders	<u>\$ 146,286</u>								

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005**

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 punishment before prison incarceration. The Facility is a minimum-security operation housing approximately 170 offenders as of June 30, 2006. 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 years ended June 30, 2006 and 2005, the financial statement presents all funds related to the Facility.

B. Basis of Accounting

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

These statements adequately disclose material matters the 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:

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.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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 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.

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 indigent offenders' personal care supplies, clothing and other miscellaneous supplies to meet residents' needs.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Funds

Benevolent Fund: This fund receives other funds, such as vending commissions and donations. 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.

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 2006 and 2005 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.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending 2006 and 2005 follows:

2006 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 4,677,800	\$ 4,677,461	\$ 339
2005 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 4,642,800	\$ 4,641,972	\$ 828

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

Offender Funds and Benevolent Funds deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution, or (3) collateralized by the financial institution's public entity deposit pool.

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, 2006, and 2005. 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.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005
(Continued)**

Refund to ODRC

	2006	2005
Cash, July 1	\$296,070	\$312,621
Disbursements Against Prior Year Budget	(295,242)	(262,227)
Payable to ODRC, July 1	(828)	(50,394)
Sub-Total	0	0
501 Cash Receipts	4,677,800	4,642,800
Budgetary Basis Disbursements	(4,677,461)	(4,641,972)
Amount Subject to Refund, June 30	339	828
1/12 of 501 Award or June 30 Cash Balance	204,070	332,070
Refundable to ODRC	0	0

Calculation of Payable to ODRC

	2006	2005
Payable, July 1	0	0
Cash refunded	0	50,394
Refundable to ODRC	0	0
Payable, June 30	0	0

The Facility chose not to retain remaining grant award amounts. As such, unspent funds of \$2,604, \$2,753 and \$45,037 for 2004, 2003 and 2002 totaling \$50,394 were refunded to the ODRC in 2005.

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 2006 and 2005, 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, 2006.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005
(Continued)**

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 was a defendant in a case in the United States District Court for the Southern District of Ohio, Western Division as of June 30, 2006. In this case, the plaintiff, an inmate at the MonDay Community Correctional Institution claims she was raped by a guard. On December 20, 2006, the Court entered summary judgment in favor of the Defendants, Montgomery County and the Facility Director. The case remains pending against the prison guard personally, who is no longer employed by the Facility. In the event of an appeal, the Facility will continue to vigorously assert that it has no liability in this matter.

8. SUBSEQUENT EVENTS

House Bill 162 (effective October 12, 2006) changes the governance of Community-Based Correctional Facilities (CBCFs) to conform to Advisory Opinion 2003-9, issued by the Board of Commissioners on Grievances and Discipline in December 2003. The existing Judicial Corrections Boards, composed of judges, are divided into two new entities:

- a **Facility Governing Board (FGB)**, composed of non-judges, assumes responsibility for supervising the operation of the CBCF;
- a **Judicial Advisory Board (JAB)**, composed of judges, advises the Facility Governing Board in specified areas.

The bill changes existing law in several areas not directly related to CBCF governance:

- liability and immunity for JAB and FGB members;
- the application of Ohio ethics law to FGB members, to CBCF Director and staff, and to private entities that contract to operate a CBCF;
- CBCF operations

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2006 AND 2005
(Continued)**

8. SUBSEQUENT EVENTS (Continued)

Section 2301.51(A)(8) addresses the transition to the new governance system. CBCFs shall continue to exist under the present contractual arrangements but shall be governed by the new boards on or after the effective date of the legislation.

Monday Community Correctional Institution implemented the new Board format noted above on October 12, 2006.

Perry & Associates
Certified Public Accountants, A.C.

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

February 15, 2007

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

To the Governing Board:

We have audited the financial statements of MonDay Community Correctional Institution (the Facility), as of and for the years ended June 30, 2006 and 2005, and have issued our report thereon dated February 15, 2007, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation and Corrections prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *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.

MonDay Community Correctional Institution
Montgomery County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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 February 15, 2007, we reported other matters related to noncompliance we deemed immaterial.

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

Respectfully Submitted,

Perry and Associates
Certified Public Accountants, A.C.



Mary Taylor, CPA
Auditor of State

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
APRIL 19, 2007**