



Dave Yost • Auditor of State

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

MonDay Community Correctional Institution
Montgomery County
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Governing Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each fund and the related notes of the MonDay Community Correctional Institution, Montgomery County, (the Facility) as of and for the years ended June 30, 2016 and 2015.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Facility's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Facility's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 1B of the financial statements, the Facility prepared these financial statements using the accounting basis permitted by the financial reporting provisions of the Ohio Department of Rehabilitation and Corrections, which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy requirements.

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Facility as of June 30, 2016 and 2015, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each fund of the MonDay Community Correctional Institution, Montgomery County, as of and for the years ended June 30, 2016 and 2015 in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 1B.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2017, on our consideration of the Facility's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Facility's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

July 19, 2017

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
MONDAY COMMUNITY CORRECTIONAL INSTITUTION**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - CASH BASIS (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	State Appropriations and Grants				Offender Funds				Totals
	ODRC 501-501	ODRC C50101	Federal Grant Match	Federal	Offender Personal Funds	Work Release	Other Sources	Other/ Misc.	
Cash Receipts:									
Intergovernmental	\$6,573,948	\$2,360	\$73,428	\$58,221					\$6,707,957
Receipts for offenders					239,345				239,345
Collections from offenders						20,844			20,844
Commissions						78,885		4,104	82,989
Reimbursement						5,019	3,270		8,289
Other						30	7,645	2,570	10,245
Total Cash Receipts	<u>6,573,948</u>	<u>2,360</u>	<u>73,428</u>	<u>58,221</u>	<u>239,345</u>	<u>104,778</u>	<u>10,915</u>	<u>6,674</u>	<u>7,069,669</u>
Cash Disbursements:									
Personnel	4,625,864		84,171	39,595			20		4,749,650
Operating costs	933,249		1,121	16,711		8,482	6,347	4,184	970,094
Program costs	148,689					27,932			176,621
Equipment	216,850					63	4,548		221,461
Offender Disbursements:									
Offender legal obligations					36,671				36,671
Offender reimbursements					21,399				21,399
Offender payments to CBCF					9,122				9,122
Other offender payments					152,729				152,729
Offender savings paid at exit					23,927				23,927
Total Cash Disbursements	<u>5,924,652</u>	<u>2,360</u>	<u>85,292</u>	<u>56,306</u>	<u>243,848</u>	<u>36,477</u>	<u>10,915</u>	<u>4,184</u>	<u>6,361,674</u>
Total Receipts Over/(Under) Disbursements	<u>649,296</u>	<u>2,360</u>	<u>(11,864)</u>	<u>1,915</u>	<u>(4,503)</u>	<u>68,301</u>		<u>2,490</u>	<u>707,995</u>
Fund Cash Balances, July 1, 2015	<u>471,629</u>		<u>(13,858)</u>	<u>(3,790)</u>	<u>9,198</u>	<u>114,723</u>		<u>7,046</u>	<u>584,948</u>
Fund Cash Balances, June 30, 2016	<u>\$1,120,925</u>	<u>\$2,360</u>	<u>(\$25,722)</u>	<u>(\$1,875)</u>	<u>\$4,695</u>	<u>\$183,024</u>	<u>\$0</u>	<u>\$9,536</u>	<u>\$1,292,943</u>
Unpaid Obligations/Open Purchase Orders	<u>\$619,472</u>								

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

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
MONDAY COMMUNITY CORRECTIONAL INSTITUTION**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - CASH BASIS (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	State Appropriations and Grants			Offender Funds				Totals
	ODRC 501-501	Federal Grant Match	Federal	Offender Personal Funds	Work Release	Other Sources	Other/ Misc.	
Cash Receipts:								
Intergovernmental	\$6,019,953	\$52,426	\$58,935					\$6,131,314
Receipts for offenders				\$247,204				247,204
Collections from offenders					\$19,720			19,720
Commissions					78,849		\$4,045	82,894
Reimbursement					5,112	\$75,748		80,860
Other					562	2,265	2,102	4,929
Total Cash Receipts	<u>6,019,953</u>	<u>52,426</u>	<u>58,935</u>	<u>247,204</u>	<u>104,243</u>	<u>78,013</u>	<u>6,147</u>	<u>6,566,921</u>
Cash Disbursements:								
Personnel	4,572,101	52,452	41,095			20		4,665,668
Operating costs	911,188		19,630		18,314	77,802	3,710	1,030,644
Program costs	109,611				18,939			128,550
Equipment	34,370				1,529	191		36,090
Offender Disbursements:								
Offender legal obligations				38,300				38,300
Offender reimbursements				17,567				17,567
Offender payments to CBCF				9,891				9,891
Other offender payments				152,814				152,814
Offender savings paid at exit				36,193				36,193
Total Cash Disbursements	<u>5,627,270</u>	<u>52,452</u>	<u>60,725</u>	<u>254,765</u>	<u>38,782</u>	<u>78,013</u>	<u>3,710</u>	<u>6,115,717</u>
Refund to ODRC	<u>485</u>							<u>485</u>
Total Receipts Over/(Under) Disbursements	<u>392,198</u>	<u>(26)</u>	<u>(1,790)</u>	<u>(7,561)</u>	<u>65,461</u>		<u>2,437</u>	<u>450,719</u>
Fund Cash Balances, July 1, 2014	<u>79,431</u>	<u>(13,832)</u>	<u>(2,000)</u>	<u>16,759</u>	<u>49,262</u>		<u>4,609</u>	<u>134,229</u>
Fund Cash Balances, June 30, 2015	<u>\$471,629</u>	<u>(\$13,858)</u>	<u>(\$3,790)</u>	<u>\$9,198</u>	<u>\$114,723</u>	<u>\$0</u>	<u>\$7,046</u>	<u>\$584,948</u>
Unpaid Obligations/Open Purchase Orders	<u>\$471,467</u>							

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

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The 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 220 offenders as of June 30, 2016. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from Montgomery County comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Facility serves a 6 county catchment area for males (Counties of Montgomery, Greene, Preble, Darke, Fayette, and Miami) and serves all 88 counties in the State of Ohio for females.

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

B. Accounting Basis and Basis of Presentation

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Correction. This basis is similar to the cash receipts and disbursements accounting basis. The Facility recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

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

C. Deposits

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 deposit and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash, work release cash, and benevolent/other 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.

Ohio Department of Rehabilitation and Corrections (ODRC) C50101 Funding: ODRC grants this funding, appropriated from the State's Adult Correctional Building Fund, to the Facility to support the Rooftop Unit Replacement Capital Project.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 to pay for program materials. This grant requires a 25% match from MonDay.

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.

Miami Valley Career Technology Center (MVCTC) Funding: Miami Valley Career Technology Center serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from MVCTC 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 I 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.

4. Offender Funds

Offender Personal Funds: These 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, receipts from the sale of phone cards to offenders 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.

Other Sources Fund: This fund receives miscellaneous receipts from other entities that are a reimbursement of the Facility's costs.

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.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

1. Appropriations

The Facility must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Facility cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to 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.

A summary of 2016 and 2015 budgetary activity appears in Note 2.

F. Capital Assets

The Facility records disbursements for acquisitions of capital assets when paid. The accompanying 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. The financial statements do not include a liability for unpaid leave.

2. BUDGETARY ACTIVITY

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

2016 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$6,573,948	\$6,074,823	\$499,125
2015 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$5,908,948	\$5,908,786	\$162

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015
(Continued)**

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

A. Grants and State Appropriations

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

B. Deposits

Offender, Work Release, and Other Miscellaneous Funds

The Facility has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender, Work Release, and Other Miscellaneous Funds. There were no uncollateralized amounts at June 30, 2016 and 2015.

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, 2016 and 2015. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Facility refunds amounts computed below in the fiscal year following the computation below.

Refund to ODRC		
	2016	2015
Cash, July 1	\$471,629	\$79,431
Disbursements Against Prior Year Budget Payable to ODRC, July 1	(\$469,300)	(\$189,951)
Sub-Total	\$2,329	(\$110,520)
501 Cash Receipts	6,573,948	6,019,953
Budgetary Basis Disbursements	(6,074,823)	(5,908,786)
Amount Subject to Refund, June 30	\$501,454	\$647
One-Twelfth of 501 Award	(547,829)	(501,663)
Refundable to ODRC	\$0	\$0

Calculation of Payable to ODRC		
	2016	2015
Payable, July 1	\$0	\$0
Cash Refunded		
Refundable to ODRC, June 30		
Payable, June 30	\$0	\$0

5. RETIREMENT SYSTEMS

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

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015
(Continued)**

5. RETIREMENT SYSTEMS (Continued)

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

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 LIABILITY

The Facility is a co-defendant in a lawsuit. The Facility's management cannot presently determine the outcome of this suit, and it would be premature for it to comment on whether or not the resolution of this matter will materially adversely affect the Facility's financial condition. A trial date has been set for July 23, 2018.

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Dave Yost • Auditor of State

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

MonDay Community Correctional Institution
Montgomery County
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Governing Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts and disbursements for each fund of the MonDay Community Correctional Institution, Montgomery County, (the Facility) as of and for the years ended June 30, 2016 and 2015 and the related notes to the financial statements and have issued our report thereon dated July 19, 2017, wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Facility's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Facility's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Facility's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Facility's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Facility's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Facility's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State
Columbus, Ohio

July 19, 2017



Dave Yost • 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
AUGUST 15, 2017**