

***MONDAY COMMUNITY CORRECTIONAL INSTITUTION***

***MONTGOMERY COUNTY***

Single Audit

For the Year Ended June 30, 2024







65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Governing Board  
MonDay Community Correctional Institution  
1951 South Gettysburg Avenue  
Dayton, Ohio 45417

We have reviewed the *Independent Auditor's Report* of the MonDay Community Correctional Institution, Montgomery County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2022 through June 30, 2024. 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 MonDay Community Correctional Institution is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

**July 15, 2025**

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**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
MONTGOMERY COUNTY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**INDEPENDENT AUDITOR'S REPORT**

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

To the Governing Board:

***Report on the Audit of the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the financial statements of the MonDay Community Correctional Institution, Montgomery, Ohio (the Facility), which comprise the cash balances, receipts and disbursements for each fund as of and for the year ended June 30, 2024, 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 year ended June 30, 2024, and the related notes to the financial statements, in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, 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 Facility, as of June 30, 2024, or the changes in financial position thereof for the year then ended.

***Basis for Opinions***

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 Facility, 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 the Facility on 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 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 the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits. Management is also responsible 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 Facility'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 the financial audit standards in the Comptroller General of the United States' *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 Facility'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 Facility'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.



***Supplementary Information***

Our audit was conducted to opine on the financial statements as a whole. The Schedule of Expenditures of Federal Awards (Schedule) as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this Schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the Schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2025, 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 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 Facility'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 Facility's internal control over financial reporting and compliance.



***Charles E. Harris & Associates, Inc.***

April 11, 2025

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

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND BALANCES (REGULATORY CASH BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	State Appropriations and Grants					Offender Funds					
	ODRC 501-501	ODRC C50101	Federal Grant Match	COVID-19 Detection & Mitigation	ASPIRE Federal	Offender Reentry Federal	Offender Personal Funds	Work Release	Other Sources	Other/ Misc.	Totals
<b>Cash Receipts:</b>											
Intergovernmental	\$ 8,785,247	\$ 255,962	\$ 364,821	\$ 450,999	\$ 43,750	\$ 91,129	\$ -	\$ -	\$ -	\$ -	\$ 9,991,908
Receipts for offenders	-	-	-	-	-	-	335,343	-	-	-	335,343
Collections from offenders	-	-	-	-	-	-	-	30,064	-	-	30,064
Commissions	-	-	-	-	-	-	-	155,100	-	740	155,840
Reimbursement	-	-	-	-	-	-	-	21,465	257,841	-	279,306
Other	-	-	-	-	-	-	-	-	1,628	1,903	3,531
Total Cash Receipts	8,785,247	255,962	364,821	450,999	43,750	91,129	335,343	206,629	259,469	2,643	10,795,992
<b>Cash Disbursements:</b>											
Personnel	7,528,258	-	218,038	-	35,000	87,613	-	-	176,402	-	8,045,311
Operating costs	1,098,995	-	35,530	-	-	-	-	40,558	1,628	4,388	1,181,099
Program costs	235,467	-	-	-	-	-	-	134,833	98,888	-	469,188
Equipment	26,757	-	-	450,999	-	-	-	321	-	-	478,077
Capital Project	-	255,962	-	-	-	-	-	-	-	-	255,962
<b>Offender Disbursements:</b>											
Offender legal obligations	-	-	-	-	-	-	295	-	-	-	295
Offender reimbursements	-	-	-	-	-	-	16,029	-	-	-	16,029
Offender payments to CBCF	-	-	-	-	-	-	10,205	-	-	-	10,205
Other offender payments	-	-	-	-	-	-	259,210	-	-	-	259,210
Offender savings paid at exit	-	-	-	-	-	-	49,107	-	-	-	49,107
Total Cash Disbursements	8,889,477	255,962	253,568	450,999	35,000	87,613	334,846	175,712	276,918	4,388	10,764,483
Total Receipts Over/(Under) Disbursements	(104,230)	-	111,253	-	8,750	3,516	497	30,917	(17,449)	(1,745)	31,509
Fund Cash Balances, July 1, 2023	1,155,470	-	(177,289)	-	(8,750)	(27,389)	14,313	207,881	170,721	2,789	1,337,746
Fund Cash Balances, June 30, 2024	\$ 1,051,240	\$ -	\$ (66,036)	\$ -	\$ -	\$ (23,873)	\$ 14,810	\$ 238,798	\$ 153,272	\$ 1,044	\$ 1,369,255
Unpaid Obligations/Open Purchase Orders	\$ 39,201										

*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 YEAR ENDED JUNE 30, 2024**

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**Note 1 - 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 225 offenders as of June 30, 2024. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the County the Facility serves 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 year ended June 30, 2024, the financial statement presents all funds related to the Facility.

**Note 2 - Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

***State Appropriations and Grants***

***Ohio Department of Rehabilitation and Correction (ODRC) 501-501 Funding:*** ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support general operating costs.

***Federal Grant Match:*** Reports amounts received to meet any Federal program matching fund requirements.

***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 resident food costs. This grant requires a 25% match from MonDay.

***Federal:*** Reports amounts received from the Federal Government, including amounts passed through other organizations.

***COVID-19 Detection & Mitigation Funding:*** MonDay receives Federal monies from Public Health – Dayton & Montgomery County under the U.S. Department of Health and Human Services for a body scanner to improve COVID-19 detection and mitigation.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**Note 2 - Summary of Significant Accounting Policies (continued)**

***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 ASPIRE Education Program (formerly ABLE). 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.

***Wright State University (WSU) Funding:*** Wright State University serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from WSU under the Offender Reentry Program. These monies are used to pay salaries and fringe benefits of Screening Staff that assess potential residents for acceptance into MonDay's Program that will prepare them for successful reentry into the community.

***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 benefitting 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.

***Other/Miscellaneous 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 service recognition awards or activities which relate to employee functions or retirements.

***Basis of Accounting***

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.

***Budgetary Process***

***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.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**Note 2 - Summary of Significant Accounting Policies (continued)**

**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 3 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 2024 budgetary activity appears in Note 3.

**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.

**Capital Assets**

The Facility records disbursements for acquisitions of capital assets 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 ODRC 501-501 funding for the year ending June 30, 2024 follows:

<b>2024 Budgeted vs. Actual Budgetary Basis Disbursements</b>		
<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
<u>\$ 8,785,247</u>	<u>\$ 8,928,678</u>	<u>(\$ 143,432)</u>

NOTE: ODRC switched to a two-year grant cycle in FY2020. The budgetary numbers above reflect only amounts for FY2024. While the amounts show an overspending in FY2024, actual Budgetary Expenditures for the two-year grant cycle are less than the FY 2024/2025 two year grant budget amount of \$17,834,051.

**Note 4 – 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.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**Note 4 – Collateral on Deposits and Investments (continued)**

***Deposits – Offender, Work Release and Other Miscellaneous Funds***

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Note 5 – 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.

**Note 6 - Defined Benefit Pension Plan**

***Ohio Public Employees 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 this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2024, 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, 2024.

**Note 7 - Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves.

**Note 8 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April, 2023. During 2024, the Facility received \$450,999 in COVID-19 funding.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (PREPARED BY MANAGEMENT)  
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal AL Number	Total Federal Expenditures
<b>U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		
<i>Passed Through Public Health - Dayton and Montgomery County</i>		
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	\$ 450,999
<i>Passed Through Wright State University</i>		
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	87,613
<b>Total U.S Department of Health and Human Services</b>		<u>538,612</u>
<b>U.S DEPARTMENT OF EDUCATION</b>		
<i>Passed Through Miami Valley Career Technology Center</i>		
Adult Education - Basic Grants to States	84.002	35,000
<b>Total U.S Department of Education</b>		<u>35,000</u>
<b>U.S DEPARTMENT OF JUSTICE</b>		
<i>Passed Through Ohio Office of Criminal Justice Services</i>		
Residential Substance Abuse Treatment for State Prisoners	16.593	253,568
<b>Total U.S Department of Justice</b>		<u>253,568</u>
<b>Total Expenditures of Federal Awards</b>		<u><u>\$ 827,180</u></u>

The accompanying notes are an important part of this schedule

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(PREPARED BY MANAGEMENT)  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the MonDay Community Correctional Institution (the Facility) under programs of the federal government for the year ended June 30, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Facility, it is not intended to and does not present the statement of receipts, disbursements and changes in fund balance of the Facility.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The Facility has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D – MATCHING REQUIREMENTS**

Certain Federal programs require the Facility to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Facility has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



**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

To the Governing Board:

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 the cash balances, receipts, and disbursements for each governmental fund type of the MonDay Community Correctional Institution, Montgomery County, (the Facility) as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated April 11, 2025, wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Facility's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, we do not express an opinion on the effectiveness of the Facility'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 Facility'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 2024-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Facility'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated April 11, 2025.

### ***Facility's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Facility's response to the finding identified in our audit and described in the accompanying Corrective Action Plan. The Facility's response was not subjected to the other auditing procedure applied in the audit of the financial statements and accordingly, we express no opinion on the response.

### ***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 Facility'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 Facility's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
April 11, 2025

***Charles E. Harris & Associates, Inc.***

*Certified Public Accountants*

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

To the Governing Board:

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited the MonDay Community Correctional Institution, Montgomery County (the Facility) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Facility's major federal program for the year ended June 30, 2024. The Facility's major federal program is identified in the *Summary of Auditor's Results* of the accompanying Schedule of Findings.

In our opinion, the Facility complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2024.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Facility and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Facility's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The Facility's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Facility's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Facility's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Facility's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Facility's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Facility's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
April 11, 2025

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
SCHEDULE OF FINDINGS  
2 CFR § 200.515  
FOR THE YEAR ENDED JUNE 30, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases: ALN #93.323
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
SCHEDULE OF FINDINGS**

**2 CFR § 200.515  
FOR THE YEAR ENDED JUNE 30, 2024**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**Finding Number 2024-001**

**Material Weakness – Financial Statement Presentation**

Sound financial reporting is the responsibility of the Director and the Facility Governing Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Although information posted to the Facility's Ledgers is accurate, the Information was not presented accurately on the financial statements leading to multiple material adjustments affecting certain funds for fiscal year ending June 30, 2024.

The following audit adjustments were made to the Facility's 2024 financial statements:

- An Intergovernmental receipt in the amount of \$8,750 was not recorded in the Aspire Federal Fund;
- An Intergovernmental receipt in the amount of \$20,462 was not recorded in the Offender Reentry Federal Fund;
- Personnel expenditures in the amount of \$23,872 were not recorded in the Offender Reentry Federal Fund;
- Reimbursement Receipts in the amount of \$17,449 were incorrectly recorded in FY 2024 that occurred in FY 2025 in the Other Sources Fund.

The Facility does not have internal controls in place to help ensure receipts and expenditures are properly reported and classified on the financial statements. Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors or irregularities that may go undetected and decreases the reliability of the financial data throughout the year.

We recommend the Facility develop policies and procedures to enhance its controls over recording of transactions and financial reporting to help ensure the information accurately reflects the activity of the Facility thereby increasing the reliability of the financial data throughout the year.

Management Response:

See Corrective Action Plan.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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None.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
CORRECTIVE ACTION PLAN  
(PREPARED BY MANAGEMENT)  
FOR THE YEAR ENDED JUNE 30, 2024**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2024-001	We will ensure implementing procedures to review and file complete financial statements going forward.	Immediately	Doug Moss, Finance Manager



***MONDAY COMMUNITY CORRECTIONAL INSTITUTION***

***MONTGOMERY COUNTY***

Regular Audit

For the Year Ended June 30, 2023



**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
MONTGOMERY COUNTY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**INDEPENDENT AUDITOR'S REPORT**

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

To the Governing Board:

***Report on the Audit of the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the financial statements of the MonDay Community Correctional Institution, Montgomery, Ohio (the Facility), which comprise the cash balances, receipts and disbursements for each fund as of and for the year ended June 30, 2023, 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 year ended June 30, 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, 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 Facility, as of June 30, 2023, or the changes in financial position thereof for the year then ended.

***Basis for Opinions***

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 Facility, 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 the Facility on 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 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 the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits. Management is also responsible 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 Facility'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 the financial audit standards in the Comptroller General of the United States' *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.

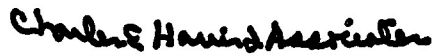
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- 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 Facility'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 Facility'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 11, 2025, 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 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 Facility'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 Facility's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Charles E. Harris".

***Charles E. Harris & Associates, Inc.***

April 11, 2025

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

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND BALANCES (REGULATORY CASH BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	State Appropriations and Grants					Offender Funds				
	ODRC 501-501	Federal Grant Match	School Lunch Federal	ASPIRE Federal	Offender Reentry Federal	Offender Personal Funds	Work Release	Other Sources	Other/ Misc.	Totals
<b>Cash Receipts:</b>										
Intergovernmental	\$ 8,366,900	\$ 232,966	\$ 5,643	\$ 26,250	\$ 90,966	\$ -	\$ -	\$ -	\$ -	\$ 8,722,725
Receipts for offenders	-	-	-	-	-	382,908	-	-	-	382,908
Collections from offenders	-	-	-	-	-	-	42,549	-	-	42,549
Commissions	-	-	-	-	-	-	144,240	-	251	144,491
Reimbursement	-	-	-	-	-	-	6,576	169,414	-	175,990
Other	-	-	-	-	-	-	8,627	514	1,844	10,985
<b>Total Cash Receipts</b>	<b>8,366,900</b>	<b>232,966</b>	<b>5,643</b>	<b>26,250</b>	<b>90,966</b>	<b>382,908</b>	<b>201,992</b>	<b>169,928</b>	<b>2,095</b>	<b>9,479,648</b>
<b>Cash Disbursements:</b>										
Personnel	7,140,376	206,323	-	35,000	97,273	-	-	76,161	-	7,555,133
Operating costs	939,342	31,656	5,643	-	-	-	73,697	266	2,785	1,053,389
Program costs	191,425	-	-	-	-	-	153,670	93,253	-	438,348
Equipment	46,488	-	-	-	-	-	29,582	248	-	76,318
<b>Offender Disbursements:</b>										
Offender reimbursements	-	-	-	-	-	17,354	-	-	-	17,354
Offender payments to CBCF	-	-	-	-	-	13,170	-	-	-	13,170
Other offender payments	-	-	-	-	-	282,497	-	-	-	282,497
Offender savings paid at exit	-	-	-	-	-	90,263	-	-	-	90,263
<b>Total Cash Disbursements</b>	<b>8,317,631</b>	<b>237,979</b>	<b>5,643</b>	<b>35,000</b>	<b>97,273</b>	<b>403,284</b>	<b>256,949</b>	<b>169,928</b>	<b>2,785</b>	<b>9,526,472</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>49,269</b>	<b>(5,013)</b>	<b>-</b>	<b>(8,750)</b>	<b>(6,307)</b>	<b>(20,376)</b>	<b>(54,957)</b>	<b>-</b>	<b>(690)</b>	<b>(46,824)</b>
Fund Cash Balances, July 1, 2022	1,106,201	(172,276)	-	-	(21,082)	34,689	262,838	170,721	3,479	1,384,570
Fund Cash Balances, June 30, 2023	<u>\$ 1,155,470</u>	<u>\$ (177,289)</u>	<u>\$ -</u>	<u>\$ (8,750)</u>	<u>\$ (27,389)</u>	<u>\$ 14,313</u>	<u>\$ 207,881</u>	<u>\$ 170,721</u>	<u>\$ 2,789</u>	<u>\$ 1,337,746</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 93,518</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 YEAR ENDED JUNE 30, 2023**

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**Note 1 - 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 225 offenders as of June 30, 2023. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the County the Facility serves 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 year ended June 30, 2023, the financial statement presents all funds related to the Facility.

**Note 2 - Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

***State Appropriations and Grants***

***Ohio Department of Rehabilitation and Correction (ODRC) 501-501 Funding:*** ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support general operating costs.

***Federal Grant Match:*** Reports amounts received to meet any Federal program matching fund requirements.

***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 resident food costs. This grant requires a 25% match from MonDay.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**Note 2 - Summary of Significant Accounting Policies (continued)**

**Federal:** Reports amounts received from the Federal Government, including amounts passed through other organizations.

**Department of Education and Workforce (DOEW) Funding:** MonDay receives Federal monies from DOEW under the National School Lunch Program. DOEW 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 ASPIRE Education Program (formerly ABLE). 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.

**Wright State University (WSU) Funding:** Wright State University serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from WSU under the Offender Reentry Program. These monies are used to pay salaries and fringe benefits of Screening Staff that assess potential residents for acceptance into MonDay's Program that will prepare them for successful reentry into the community.

**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 benefitting 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.

**Other/Miscellaneous 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 service recognition awards or activities which relate to employee functions or retirements.

**Basis of Accounting**

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.



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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**Note 2 - Summary of Significant Accounting Policies (continued)**

***Budgetary Process***

***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.

***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 3 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 2023 budgetary activity appears in Note 3.

***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.

***Capital Assets***

The Facility records disbursements for acquisitions of capital assets 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 ODRC 501-501 funding for the year ending June 30, 2023 follows:

<b>2023 Budgeted vs. Actual Budgetary Basis Disbursements</b>		
<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
<u>\$ 8,366,900</u>	<u>\$ 8,411,149</u>	<u>(\$ 44,248)</u>

NOTE: ODRC switched to a two-year grant cycle in FY2020. The budgetary numbers above reflect only amounts for FY2023. While the amounts show an overspending in FY2023, actual Budgetary Expenditures for the two-year grant cycle are less than the FY 2022/2023 two year grant budget amount of \$16,455,637.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**Note 4 – 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 Miscellaneous Funds***

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Note 5 – 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.

**Note 6 - Defined Benefit Pension Plan**

***Ohio Public Employees 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 this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2023, 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, 2023.

**Note 7 - Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, 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 2022. For calendar year 2023, the portion of employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar years 2022 and 2023.

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**Note 8 – Refund to ODRC**

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twenty-fourth 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 year ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Facility refunds amounts computed below in the fiscal year following the computation below.

Refund to ODRC	
	2023-22
Cash, July 1 2021	\$874,025
Disbursements Against Prior Year Budget	(455,132)
Payable to ODRC, July 1	
Sub-Total	418,893
501 Cash Receipts	16,455,637
Budgetary Basis Disbursements	(16,221,917)
Amount Subject to Refund, June 30	652,613
One-Twenty fourth of 501 Award	(685,652)
Refundable to ODRC	-
Calculation of Payable to ODRC	
	2023-22
Payable, July 1	
Cash Refunded	-
Refundable to ODRC, June 30	-
Payable, June 30	

**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

To the Governing Board:

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 the cash balances, receipts, and disbursements for each governmental fund type of the MonDay Community Correctional Institution, Montgomery County, (the Facility) as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated April 11, 2025, wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitation and Correction Permits.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Facility's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, we do not express an opinion on the effectiveness of the Facility'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 Facility'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Facility'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

However, we noted certain matters not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated April 11, 2025.

***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 Facility'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 Facility's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
April 11, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



**MONDAY COMMUNITY CORRECTIONAL INSTITUTION  
MONTGOMERY 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 7/29/2025**

65 East State 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](http://www.ohioauditor.gov)