



**Auditor of State
Betty Montgomery**

**GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

GOAL Digital Academy Community School
Morrow County
145 ½ N. Cherry Street
P.O. Box 239
Mount Gilead, Ohio 43338

To the Board of Directors:

We have audited the accompanying Balance Sheet of the GOAL Digital Academy Community School (the School), a component unit of Mount Gilead Exempted Village School District, Morrow County, Ohio, as of June 30, 2003, and the related Statement of Revenues, Expenses, and Changes in Retained Earnings and the Statement of Cash Flows for the year then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the GOAL Digital Academy Community School, a component unit of Mount Gilead Exempted Village School District, as of June 30, 2003, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2004, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery
Auditor of State**

January 9, 2004

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**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**BALANCE SHEET
JUNE 30, 2003**

ASSETS:	
. . .	\$ 6,493
Due from other governments	105,000
Property, plant and equipment (net of accumulated depreciation where applicable)	<u>25,644</u>
 Total assets	 <u>\$ 137,137</u>
 LIABILITIES AND EQUITY	
LIABILITIES:	
Accounts payable	<u>\$ 24,300</u>
 Total liabilities	 <u>24,300</u>
 EQUITY	
Retained earnings: unreserved	<u>112,837</u>
 Total liabilities and equity	 <u>\$ 137,137</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

Operating revenues:	
State foundation.	\$ <u>139,371</u>
Total operating revenues	<u>139,371</u>
Operating expenses:	
Contract services	190,218
Materials and supplies	17,185
Depreciation	3,658
Other	<u>1,773</u>
Total operating expenses	<u>212,834</u>
Operating loss.	<u>(73,463)</u>
Nonoperating revenues:	
State grants.	36,300
Federal grants.	<u>150,000</u>
Total nonoperating revenues	<u>186,300</u>
Net income.	112,837
Retained earnings, July 1	<u>-</u>
Retained earnings, June 30.	<u>\$ 112,837</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

Cash flows from operating activities:	
Cash received from state foundation.	\$ 139,371
Cash payments for contract services	(172,295)
Cash payments for materials and supplies.	(10,808)
Cash payments for other expenses	<u>(1,773)</u>
Net cash used in operating activities.	<u>(45,505)</u>
Cash flows from noncapital financing activities:	
Cash received from state grants	36,300
Cash received from federal grants	<u>45,000</u>
Net cash provided by noncapital financing activities.	<u>81,300</u>
Cash flows from capital and related financing activities:	
Acquisition of capital assets	<u>(29,302)</u>
Net cash used in capital and related financing activities . .	<u>(29,302)</u>
Net increase in cash and cash equivalents.	6,493
Cash and cash equivalents at beginning of year	<u>-</u>
Cash and cash equivalents at end of year.	<u>\$ 6,493</u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ (73,463)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation.	3,658
Changes in liabilities:	
Increase in accounts payable.	<u>24,300</u>
Net cash used in operating activities	<u>\$ (45,505)</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

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**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

NOTE 1 - DESCRIPTION OF THE SCHOOL

The GOAL Digital Academy (the "GDA") is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. The GDA is an approved tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code. Management is not aware of any course of action or series of events that have occurred that might adversely affect GDA's tax exempt status. The GDA's objective is to deliver a comprehensive educational program of high quality, tied to state and national standards, which can be delivered to students in the K - 12 population entirely through distance learning technologies. It is to be operated in cooperation with the Mount Gilead Exempted Village School District to provide an innovative and cost-effective solution to the special problems of disabled students, students removed from school for disciplinary reasons, students needing advanced or specialized courses which are not available locally, and other, including home-schooled students who are not currently enrolled in any public school and who are not receiving a meaningful, comprehensive, and standards-based educational program. The GDA, which is part of the State's education program, is nonsectarian in its programs, admissions policies, employment practices, and all other operations. The GDA may acquire facilities as needed and contract for any services necessary for the operation of the school.

The GDA was certified by the State of Ohio Secretary of State as a non-profit organization on April 23, 2002. The GDA was approved for operation under a contract with the Mount Gilead Exempted Village School District (the "Sponsor") for a five year period commencing September 4, 2002. The Sponsor is responsible for evaluating the performance of the GDA and has the authority to deny renewal of the contract at its expiration.

The GDA operates under the direction of a seven-member Board of Directors made up of members appointed by the Mount Gilead Exempted Village School District's Board of Education; therefore, GDA is a component unit of Mount Gilead Exempted Village School District. The Board of Directors consists of the Mount Gilead Exempted Village School District superintendent and treasurer, the special education director, the technology director, a teacher/director, and two board members appointed by the Mount Gilead Exempted Village School District's Board of Education. The treasurer and any members of the Mount Gilead Exempted Village School District's Board of Education that may be appointed shall be a non-voting ex officio member of GDA's Board of Directors. The Board of Directors is responsible for carrying out the provisions of the contract which include, but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards, and qualifications of teachers. The Superintendent of Mount Gilead Exempted Village School District is the Chief Administrative Officer of GDA and the Treasurer of Mt. Gilead Exempted Village School District is the Chief Financial Officer.

The GDA has developed a cooperative arrangement with the Sponsor.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the GDA have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GDA also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued prior to November 30, 1989, provided those pronouncements do not conflict with or contradict GASB pronouncements. The GDA's significant accounting policies are described below.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003
(Continued)**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

B. Measurement Focus and Basis of Accounting

Enterprise accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities are included on the balance sheet. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The accrual basis of accounting is utilized for reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

C. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow budgetary provisions set forth in Ohio Revised Code Section 5705, unless specifically provided in the school's contract with its Sponsor. The contract between the GDA and its Sponsor requires a detailed school budget for each year of the contract; however, the budget does not have to follow the provisions of Ohio Revised Code Section 5705.

D. Cash and Investments

All monies received by the GDA are deposited in Mount Gilead Exempted Village School District's (the Sponsor) demand deposit account. No specific cash and investments of the Sponsor are assigned to the GDA. Cash balances on hand with the sponsor are maintained as part of the sponsor's cash pool.

E. Fixed Assets and Depreciation

All fixed assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The GDA maintains a capitalization threshold of \$500 for nontechnical and audio/visual equipment and \$200 for technical and audiovisual equipment. The GDA does not have any infrastructure. Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method. Equipment is depreciated over five years.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003
(Continued)**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the GDA. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the GDA. All revenues and expenses not meeting this definition are reported as non-operating.

G. Intergovernmental Revenue

The GDA currently participates in the State Foundation Program, the Federal Charter School Grant Program through the Ohio Department of Education, the State Community School Grant, and the State Disadvantaged Pupil Impact Aid (DPIA) Program. Revenues received from the State Foundation Program are recognized as operating revenues in the accompanying financial statements in the accounting period in which all eligibility requirements have been met. Grants and entitlements are recognized as non-operating revenues in the accounting period in which all eligibility requirements have been met. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is permitted, matching requirements, in which the School must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School on a reimbursement basis.

H. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 - EQUITY IN POOLED CASH AND INVESTMENTS

The GDA has agreed to follow state statute investment requirements of its sponsor, Mt. Gilead Exempted Village School District. At June 30, 2003, the GDA had no investments. However, the carrying amount of cash in the sponsor's cash pool is noted below.

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At year-end the carrying amount of the GDA's deposits on hand with the Sponsor was \$6,493. The balance was uninsured and uncollateralized as defined by GASB although it was secured by collateral held by third party trustees, pursuant to Section 135.81, Ohio Revised Code, in collateralized pools securing all public funds on deposit with specific depository institutions; these securities not being in the name of the GDA. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the GDA to a successful claim by the FDIC.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003
(Continued)**

NOTE 4 - FIXED ASSETS

A summary of fixed assets at June 30, 2003 follows:

Furniture and equipment	\$29,302
Less accumulated depreciation	<u>(3,658)</u>
Net fixed assets	<u>\$25,644</u>

NOTE 5 - RECEIVABLES

The GDA participates in the Federal Charter School Grant Program through the Ohio Department of Education. Under this program, the school was awarded \$150,000 during the year ended June 30, 2003 to offset start-up costs of the GDA. Revenue received from this program is recognized as grants in the accompanying financial statements. \$105,000 of this award was a receivable at June 30, 2003.

This amount is presented as "Due From Other Governments" on the balance sheet. All intergovernmental receivables are considered collectible in full due to the current year guarantee of Federal funds.

NOTE 6 - RISK MANAGEMENT

The GDA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. On February 1, 2003, the GDA was named as an additional insured party on Mt. Gilead Exempted Village School District's, the Sponsor, insurance policy with Indiana Insurance for general liability insurance and property insurance. The entire risk of loss, less any deductibles, transfers to the commercial carrier. The following limits and deductibles are in aggregate for both GDA and the Sponsor. Indiana Insurance provides general liability coverage. The general liability coverage insures up to \$1,000,000 each occurrence and \$2,000,000 aggregate. In addition, a \$2,000,000 per occurrence and aggregate policy was also underwritten by Indiana Insurance.

The school was without liability insurance for the period July 1, 2002 through February 1, 2003. Management is unaware of any material pending claims that would effect this period.

Indiana Insurance provides property, crime, and equipment breakdown insurance coverage. The property coverage insures up to a blanket limit of \$29,439,153 with a \$1,000 deductible, commercial crime covers up to \$10,000. Equipment breakdown coverage insures up to \$29,439,153 each occurrence. The limits and deductibles stated above are in aggregate for both GDA and the sponsor.

NOTE 7 - CONTINGENCIES

A. Grants

The GDA received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability. However in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the GDA at June 30, 2003.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003
(Continued)**

NOTE 7 – CONTINGENCIES (Continued)

B. Litigation

Pending Litigation

A suit was filed in Franklin County Common Pleas Court, on May 14, 2001, alleging that Ohio's Community (i.e., Charter) Schools program violates the state's Constitution and state laws. On April 21, 2003 the court dismissed the counts containing constitutional claims and stayed the other counts pending appeal of the constitutional issues. The plaintiffs appealed to the Court of Appeals, the issues have been briefed, and the case was heard for oral argument on November 18th, 2003. The effect of this suit, if any, on the GDA is not presently determinable.

On December 11, 2002, the Ohio Supreme Court issued its latest opinion regarding the state's school funding plan. The decision reaffirmed earlier decisions that Ohio's current school funding plan is unconstitutional.

The Supreme Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school funding scheme that is thorough and efficient...". The School is currently unable to determine what effect, if any, this decision will have on its future state funding and its financial operations

NOTE 8 - SERVICE CONTRACT

The Mount Gilead Exempted Village School District and GDA entered into a service contract for the 2002-2003 school year. This agreement states that GDA will contract for educational services from the Mount Gilead Exempted Village School District Board of Education and reimburse the Board of Education for these services. The Mount Gilead Exempted Village School District agreed to provide the requested services and receive reimbursement for GDA pursuant to Ohio Revised Code Section 3317.11.

Mount Gilead Exempted Village School District's Board of Education agreed to provide the following services for GDA:

1. Instructional services for all grade levels.
2. Collaboration for staff development programs for certified and non-certified staff.
3. Planning and consultative services for curriculum development.
4. Psychological services as needed for re-evaluations and initial multi-factored evaluations.
5. Fiscal services including payroll, retirement, and insurance.
6. Student services including E.M.I.S., Nursing, Speech, Guidance, and Therapy.
7. Classroom space and administrative services.
8. Custodial services.
9. Supervision/Director services.
10. Technology support.

The Mount Gilead Board of Education acts as the fiscal agent for the service agreement described above. As fiscal agent, the Board of Education shall enter into employment contracts with each certified teacher/administrator/aid whose services are to be shared with Mount Gilead Exempted Village School District. Other services may be provided based on mutual consent of both GDA and the Mount Gilead Exempted Village School District.

**THE GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003
(Continued)**

NOTE 9 - CONTRACT SERVICES- RELATED PARTY TRANSACTIONS

For fiscal year ended June 30, 2003, contract services expenses were as follows:

Employee Payroll	\$75,190
Employee Fringe Benefits	29,519
Utility Expenses	3,463
Other Purchased Services	<u>82,046</u>
Total	<u>\$190,218</u>

The above transactions are related party transactions since these services are purchased through the Sponsor, Mount Gilead Exempted Village School District as described in Note 8.

NOTE 10 - FULL TIME EQUIVALENCY

The Ohio Department of Education conducts reviews of enrollment data and full-time equivalency (FTE) calculations made by the schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State, upon which state foundation funding is calculated. The GDA is scheduled to be reviewed during the next fiscal year of operations. The GDA does not anticipate any significant adjustments to state funding for fiscal year 2003.



**Auditor of State
Betty Montgomery**

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

GOAL Digital Academy Community School
Morrow County
145 ½ N. Cherry Street
P.O. Box 239
Mount Gilead, Ohio 43338

To the Board of Directors:

We have audited the financial statements of the GOAL Digital Academy Community School (the School), a component unit of Mount Gilead Exempted Village School District, Morrow County, Ohio, as of and for the year ended June 30, 2003, and have issued our report thereon dated January 9, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2003-001. We also noted an immaterial instance of noncompliance that we have reported to management of the School in a separate letter dated January 9, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the School's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2003-002.

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**Internal Control Over Financial Reporting
(Continued)**

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the School in a separate letter dated January 9, 2004.

This report is intended for the information and use of management and the Board of Directors, and is not intended to be and should not be used by anyone other than these specified parties.



Betty Montgomery
Auditor of State

January 9, 2004

GOAL DIGITAL ACADEMY COMMUNITY SCHOOL
MORROW COUNTY

SCHEDULE OF FINDINGS
JUNE 30, 2003

1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number	2003-001
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Liability Insurance

Ohio Rev. Code Section 3314.03(11)(b) states the governing authority will purchase liability insurance, or otherwise provide for the potential liability of the school.

The School did not obtain liability insurance until February 1, 2003. The Board did try to secure insurance prior to this date but could not locate a provider.

Finding Number	2003-002
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Reportable Condition

Auditor of State Bulletin 98-003 states in part that in order for each community school to be accounted for as a separate school district, the community school must have a complete set of distinguishable financial records including, but not limited to:

- its own checking and other bank accounts (possibly separate banks)
- its own federal and state tax identification numbers
- its own checks and other financial documents such as purchase orders
- its own separate data processing runs to keep track of each community school separately. (For example, the fiscal agent may run payroll checks for his/her school district; then stop and switch checks, this time loading those belonging to community school A; then run payroll for community school A; then switch from community school A to community school B; then run and so forth.)
- its own reconciliations and control totals
- its own general ledger
- its own cash receipts records
- its own cash disbursements records
- its own fixed asset records, and
- other records necessary to enable the school to prepare an annual report that conforms to GAAP

As of the balance sheet date of June 30, 2003, the School did not maintain its own checking or other bank accounts, checks and other financial documents, general ledger, cash receipts records, cash disbursements records, and fixed asset records.

The School's financial information for the fiscal year flowed through the sponsor, Mount Gilead Exempted Village School District, in a separate account code within the General Fund. Also, the School's cash was maintained in the sponsor's bank accounts.

The Board of Directors should assure the above mentioned financial records are maintained separate from the Mount Gilead Exempted Village School District's financial records.



**Auditor of State
Betty Montgomery**

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GOAL DIGITAL ACADEMY COMMUNITY SCHOOL

MORROW 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
MARCH 4, 2004**