



**Auditor of State  
Betty Montgomery**



**TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Tomorrow Center 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 Tomorrow Center Community School, Morrow County, Ohio, (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 Tomorrow Center Community School, a component unit of Mount Gilead Exempted Village School District, as of June 30, 2003, and the results of its operations and 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

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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**THE TOMMOROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

**BALANCE SHEET  
JUNE 30, 2003**

ASSETS:

Equity in pooled cash and cash equivalents. . . . .	\$ 139,477
Due from other governments . . . . .	105,000
Property, plant and equipment (net of accumulated depreciation). . . . .	<u>14,081</u>
Total assets. . . . .	<u>\$ 258,558</u>

LIABILITIES AND EQUITY

LIABILITIES:

Accounts Payable. . . . .	<u>\$ 26,839</u>
Total liabilities . . . . .	<u>26,839</u>

EQUITY:

Retained earnings: unreserved . . . . .	<u>231,719</u>
Total liabilities and equity. . . . .	<u>\$ 258,558</u>

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

**THE TOMMOROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

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

Operating revenues:	
State foundation. . . . .	<u>\$ 341,812</u>
Total operating revenues . . . . .	<u>341,812</u>
Operating expenses:	
Contract services . . . . .	314,895
Materials and supplies . . . . .	15,486
Depreciation . . . . .	1,565
Other . . . . .	<u>1,625</u>
Total operating expenses . . . . .	<u>333,571</u>
Operating income. . . . .	<u>8,241</u>
Nonoperating revenues:	
State grants. . . . .	39,300
Federal grants. . . . .	150,000
Other local revenue. . . . .	<u>34,178</u>
Total nonoperating revenues . . . . .	<u>223,478</u>
Net income. . . . .	231,719
Retained earnings, July 1 . . . . .	<u>-</u>
Retained earnings, June 30. . . . .	<u>\$ 231,719</u>

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



**THE TOMMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

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

Cash flows from operating activities:	
Cash received from state foundation. . . . .	\$ 341,812
Cash payments for contract services . . . . .	(288,056)
Cash payments for materials and supplies. . . . .	(15,486)
Cash payments for other expenses . . . . .	<u>(1,625)</u>
Net cash provided by operating activities. . . . .	<u>36,645</u>
Cash flows from noncapital financing activities:	
Cash received from state grants. . . . .	39,300
Cash received from federal grants. . . . .	45,000
Cash received from other local revenue. . . . .	<u>34,178</u>
Net cash provided by noncapital financing activities. . . . .	<u>118,478</u>
Cash flows from capital and related financing activities:	
Acquisition of capital assets . . . . .	<u>(15,646)</u>
Net cash used in capital and related financing activities . . . . .	<u>(15,646)</u>
Net increase in cash and cash equivalents. . . . .	139,477
Cash and cash equivalents at beginning of year . . . . .	-
Cash and cash equivalents at end of year. . . . .	<u>\$ 139,477</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income. . . . .	\$ 8,241
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation . . . . .	1,565
Changes in liabilities:	
Increase in accounts payable. . . . .	<u>26,839</u>
Net cash provided by operating activities . . . . .	<u>\$ 36,645</u>

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

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**THE TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

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

**NOTE 1 - DESCRIPTION OF THE SCHOOL**

The Tomorrow Center Community School (the "Center") is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. The Center 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 the Center's tax exempt status. The Center's objective is to deliver a comprehensive educational program of high quality, tied to state and national standards, that includes therapeutic opportunities which can be delivered to students in the grades 3 through 12<sup>th</sup>. The Center is a public school that provides an alternative to the traditional educational setting. The Center serves a student population who are identified as at risk due to drug and/or alcohol involvement, severe emotional disturbance, multiple disabilities, partial hospitalization, or as an alternative to suspension/expulsion. The Center, which is part of the State's education program, is nonsectarian in its programs, admissions policies, employment practices, and all other operations. The Center may acquire facilities as needed and contract for any services necessary for the operation of the school.

The Center was certified by the State of Ohio Secretary of State as a non-profit organization on April 23, 2002. The Center was approved for operation under a contract with the Mount Gilead Exempted Village School District (the "Sponsor") for a five year period commencing October 30, 2002. The Sponsor is responsible for evaluating the performance of the Center and has the authority to deny renewal of the contract at its expiration.

The Center operates under the direction of a seven-member Board of Directors. The Center Board of Directors is appointed by the following agencies on a pro-rated basis. Mt. Gilead Exempted Village School District Board of Education (2) representatives, if a Mount Gilead Exempted Village School Board Member is appointed said member(s) will serve as a non-voting ex officio member(s), Mid-Ohio Educational Service Center (1) representative, Morrow County Job and Family Services (1) representative, Central Ohio Mental Health Center (1) representative, Morrow County Council of Alcohol and Drugs or any successor agency. The Sponsor's treasurer shall be a non-voting ex officio member of the conversion school's Board of Directors. Board of Directors will each serve a (2) two year term. A resignation or vacancy on the Board of Directors will be appointed for the remaining term by the agency that has representation. 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 Center is a component unit of Mount Gilead Exempted Village School District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Center has utilized existing programs within the existing structure of the Mount Gilead Exempted Village School District.

The financial statements of the Center 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 Center 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 Center's significant accounting policies are described below.

**THE TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

**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**

The accounting and financial reporting treatment applied is determined by the measurement focus. 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 School 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 Center 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 Center. 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 Center maintains a capitalization threshold of \$500 for nontechnical and audio/visual equipment and \$200 for technical and audio/visual equipment. The Center 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 TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

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

**G. Intergovernmental Revenue**

The Center currently participates in the State Foundation Program, 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 Payments are recognized as operating revenues in the accompanying financial statements. 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 generally accepted account principles (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 Center has agreed to follow state statute investment requirements of its sponsor, Mt. Gilead Exempted Village School District. At June 30, 2003, the Center 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 Center's deposits on hand with the Sponsor was \$139,477. 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 Center. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the Center to a successful claim by the FDIC.

**THE TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

**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	\$ 15,646
Less accumulated depreciation	<u>(1,565)</u>
Net fixed assets	<u>\$ 14,081</u>

**NOTE 5 - RECEIVABLES**

The Center 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 Center. 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 Center 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. During fiscal 2003, the Center had no liability insurance. The Board did obtain insurance on December 23, 2003. Management is unaware of any material pending claims that may effect the 2003 fiscal year.

**NOTE 7 - CONTINGENCIES**

**A. Grants**

The Center 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 Center at June 30, 2003.

**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 18<sup>th</sup>, 2003. The effect of this suit, if any, on the Center 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 TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

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

**NOTE 7 – CONTINGENCIES (Continued)**

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 Center 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 the Center entered into a service contract for the 2002-2003 school year. This agreement states that the Center 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 the Center 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 the Center:

1. Instructional services for the intensive day treatment program
2. Instructional services for the High School S.E.D. program
3. Instructional services for the Recovery/Alcohol program
4. Instructional services for the Suspension Alternative program
5. Collaboration for staff development programs for certified and non-certified staff
6. Planning and consultative services for curriculum development
7. Psychological services as needed for re-evaluations and initial multi-factored evaluations.
8. Fiscal services including payroll, retirement, and insurance
9. Student services including E.M.I.S., Nursing, Speech, Guidance, and Therapy
10. Classroom space and administrative services
11. Custodial services
12. Food services
13. Transportation services
14. Supervision/Director services
15. Office Management services
16. Classroom aides for instructional areas
17. 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 the Center and the Mount Gilead Exempted Village School District.

**THE TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY, OHIO**

**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 Salaries	\$149,223
Employee Fringe Benefits	67,850
Utilities	20,010
Other Purchase Services	<u>77,812</u>
Total	<u>\$314,895</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 Center was reviewed during this initial year of operations with minor errors in enrollment, withdrawals and attendance noted. The Center does not anticipate any significant adjustments to state funding for fiscal year 2003, as a result of the reviews.





## Auditor of State Betty Montgomery

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

Tomorrow Center 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 Tomorrow Center Community School, Morrow County, Ohio, (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. The reportable condition is described in the accompanying schedule of findings as item 2003-002.

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

**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

**TOMORROW CENTER COMMUNITY SCHOOL  
MORROW COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2003**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	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 secure liability insurance until December 23, 2003. The Board did try to secure insurance prior to this date but could not locate a provider.

<b>Finding Number</b>	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 that are necessary 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**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**TOMORROW CENTER 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**