

South Central Ohio Computer Association

Regular Audit

July 1, 2003 through June 30, 2005

Fiscal Years Audited Under GAGAS: 2005 & 2004

**BALESTRA, HARR & SCHERER, CPAs, INC.**

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**Auditor of State  
Betty Montgomery**

Members of the Board  
South Central Ohio Computer Association  
P.O. Box 577  
Piketon, Ohio 45661

We have reviewed the *Independent Auditor's Report* of the South Central Ohio Computer Association, Pike County, prepared by Balestra, Harr & Scherer, CPAs, Inc. for the audit period July 1, 2003 through June 30, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

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

BETTY MONTGOMERY  
Auditor of State

March 14, 2006

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**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**

Pike County, Ohio

July 1, 2003 through June 30, 2005

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Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

Members of the Board  
South Central Ohio Computer Association  
P.O. Box 577  
Piketon, Ohio 45661

We have audited the accompanying financial statements of the South Central Ohio Computer Association (the Association), as of and for the years ended June 30, 2005 and 2004, as listed in the table of contents. These financial statements are the responsibility of the South Central Ohio Computer Association'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 reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

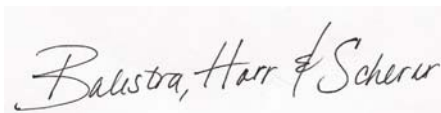
Revisions to GAAP require the Association to reformat its financial statement presentation and make other changes effective for the fiscal year ended June 30, 2004. Instead of the combined funds the accompanying financial statements present for fiscal year ended June 30, 2005 and June 30, 2004, the revisions require presenting entity wide statements and also to present its larger (i.e., major) funds separately for each fiscal year. While the Association does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require, governments to reformat their statements. The Association has elected not to reformat its statements. Since the Association does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts are materially misstated under accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Association as of June 30, 2005 and June 30, 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of South Central Ohio Computer Association, as of June 30, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the Association to include Management's Discussion & Analysis. The Association has not presented Management's Discussion & Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2006, on our consideration of the Association's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.

January 16, 2006

**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances**

**All Governmental Fund Types**  
**For the Fiscal Year Ended June 30, 2005**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>			
Charges for Services	\$ 3,652,408	\$ -	\$ 3,652,408
Intergovernmental	2,128,100	3,000	2,131,100
Interest Earnings	9,058	-	9,058
<b>Total Cash Receipts</b>	<b>5,789,566</b>	<b>3,000</b>	<b>5,792,566</b>
<b>Cash Disbursements</b>			
Instruction	-	6,120	6,120
Support Services	1,856,986	-	1,856,986
Employee Fringe Benefits	613,357	-	613,357
Purchased Services	1,914,493	-	1,914,493
Supplies and Materials	74,301	-	74,301
Capital Outlay	214,650	-	214,650
Debt Service:			
Principal Retirement	78,114	-	78,114
Interest & Fiscal Charges	8,749	-	8,749
Other	525,090	-	525,090
<b>Total Cash Disbursements</b>	<b>5,285,740</b>	<b>6,120</b>	<b>5,291,860</b>
Excess of Cash Receipts Over (Under) Cash Disbursements	503,826	(3,120)	500,706
<b>Other Financing Sources (Uses)</b>			
Transfers In	93,295	-	93,295
Transfers Out	(93,295)	-	(93,295)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Cash Receipts and Other Financing Sources Over (Under) Cash Disbursements &amp; Other Financing Uses</b>	<b>503,826</b>	<b>(3,120)</b>	<b>500,706</b>
Fund Cash Balance, July 1, 2004	345,943	3,120	349,063
<b>Fund Cash Balance, June 30, 2005</b>	<b>\$ 849,769</b>	<b>\$ -</b>	<b>\$ 849,769</b>

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



**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances**

**All Governmental Fund Types**  
**For the Fiscal Year Ended June 30, 2004**

	General Fund	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Charges for Services	\$ 3,035,104	\$ -	\$ 3,035,104
Intergovernmental	651,837	553,012	1,204,849
Interest Earnings	3,633	-	3,633
	3,690,574	553,012	4,243,586
<b>Cash Disbursements</b>			
Instruction	-	3,380	3,380
Support Services	1,641,117	460,423	2,101,540
Employee Fringe Benefits	502,593	-	502,593
Purchased Services	1,500,956	-	1,500,956
Supplies and Materials	50,125	-	50,125
Capital Outlay	241,333	-	241,333
Debt Service:			
Principal Retirement	100,025	-	100,025
Interest & Fiscal Charges	9,997	-	9,997
Other	26,616	-	26,616
	4,072,762	463,803	4,536,565
Excess of Cash Receipts Over (Under) Cash Disbursements	(382,188)	89,209	(292,979)
<b>Other Financing Sources (Uses)</b>			
Proceeds of Debt	125,609	-	125,609
Transfers In	108,089	-	108,089
Transfers Out	(22,000)	(86,089)	(108,089)
	211,698	(86,089)	125,609
Total Cash Receipts and Other Financing Sources Over (Under) Cash Disbursements & Other Financing Uses	(170,490)	3,120	(167,370)
Fund Cash Balance, July 1, 2003	516,433	-	516,433
<b>Fund Cash Balance, June 30, 2004</b>	<b>\$ 345,943</b>	<b>\$ 3,120</b>	<b>\$ 349,063</b>

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

**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Pike County, Ohio**  
**July 1, 2003 through June 30, 2005**  
**Notes to the Financial Statements**

**NOTE 1 - DESCRIPTION OF THE ENTITY**

The South Central Ohio Computer Association (the Association) is a consortium that has been formed for the purpose of applying modern technology through the use of computers and other electronic equipment to administrative and instrumental functions for member school districts. The Association is organized under section 3313.92 of the Revised Code and is thus required to have a board of education serve as its fiscal agent. The Pike County Joint Vocational School District acts as the fiscal agent for the South Central Ohio Computer Association. Membership in the consortium is limited to the public school districts in Pike, Ross, Scioto, Lawrence, Jackson, Gallia, Brown, Highland, Pickaway, Vinton and Adams Counties. The Association operates under an elected 15 member governing board composed of the Superintendent of the Pike County Joint Vocational School District and two representatives from each of the seven counties in the member region. The Association currently has 45 employees.

Management believes the financial statements included in this report represent all of the funds of the Association over which the Board has the ability to exercise direct operating control.

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

**A. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made 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, as prescribed or permitted by the Auditor of State.

**B. Cash and Investments**

To improve cash management, all cash received by the Association is pooled in a central bank account. Monies for all funds are maintained in this account. Individual fund integrity is maintained through Association records.

The Association invested funds in the State Treasury Asset Reserve ("STAR Ohio") during fiscal year 2005. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does not operate in a manner consistent with Rule 2a7 of the investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2005.

Investments are included in fund cash balances.

**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Pike County, Ohio**  
**July 1, 2003 through June 30, 2005**  
**Notes to the Financial Statements**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting**

The Association maintains its accounting records in accordance with the principles of “fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. A description of the Association’s funds follows:

**Governmental Fund**

**General Fund**

The General Fund is the general operating fund of the Association. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes. The Association had the following significant special revenue fund:

Telecom E-Rate Fund – This fund accounts for refunds from utility companies which are used to provide library automation to South Central Ohio Computer Association member districts.

**D. Budgetary Process**

The Association is not subject to budgetary laws prescribed by the Ohio Revised Code.

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. Accumulated Unpaid Vacation, Personal and Sick Leave**

Accumulated unpaid vacation, personal leave, and sick leave are not accrued under the cash basis of accounting described in Note 2. At June 30, 2005, management estimates that \$442,709 in sick leave, \$136,587 in vacation leave, and \$12,333 in personal leave has been accumulated by the employees of the Association. At June 30, 2004, management estimates that \$415,947 in sick leave, \$111,304 in vacation leave, and \$10,704 in personal leave has been accumulated by the employees of the Association. All leave will either be absorbed by time off from work, or within certain limitations, be paid to the employees. It is not practical to determine the actuarial value of these benefits as of June 30, 2005 and 2004.

**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Pike County, Ohio**  
**July 1, 2003 through June 30, 2005**  
**Notes to the Financial Statements**

**NOTE 3-CASH AND INVESTMENTS**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments are as follows:

	<u>June 30, 2005</u>	<u>June 30, 2004</u>
Demand Deposits	<u>\$ 197,315</u>	<u>\$ 12,711</u>
Total Deposits	197,315	12,711
STAR Ohio	<u>652,454</u>	<u>336,352</u>
Total Investments	652,454	336,352
Total Deposits and Investments	<u><u>\$ 849,769</u></u>	<u><u>\$ 349,063</u></u>

Deposits:

Deposits are insured by FDIC and pledged collateral held by the bank on behalf of the district.

Investments:

Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form.

**NOTE 4 - RISK MANAGEMENT**

The Association maintains commercial insurance for the following risks:

- General Liability & Casualty
- Public Officials Liability
- Vehicle
- Property

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Association also provides health insurance to full time employees through private carriers.

Workers' compensation benefits are provided through the State Bureau of Workers' Compensation.

**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Pike County, Ohio**  
**July 1, 2003 through June 30, 2005**  
**Notes to the Financial Statements**

**NOTE 5 - PENSION PLAN**

The Association contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 3309 of the Ohio Revised Code. The School Employees Retirement System issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to SERS, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

Plan members are required to contribute 10% of their annual covered salary and the Association is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS Retirement Board. The Association's contributions for pension obligations to SERS for the fiscal years ending June 30, 2005, 2004, and 2003 were \$265,566, \$229,756, and \$204,601 respectively, equal to the required contributions for each year.

**NOTE 6 - POSTEMPLOYMENT BENEFITS**

The Association provides comprehensive health care benefits to retired employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physician's fees, prescription drugs and reimbursement of monthly medicare premiums. Benefit provisions and the obligation to contribute are established by the System based on authority by State statute. Both systems are funded on a pay-as-you-go basis.

Coverage is made available to service retirees with ten or more years of qualifying service credit, disability and survivor benefit recipients. Members retiring on or after August 1, 1989 with less than twenty five years of service credit must pay a portion of their premium for health care. The portion is based on years of service up to a maximum of 75% of the premium.

After allocation for basic benefits, the remainder of the employer's 14% contribution is allocated to providing health care benefits. In addition, SERS levies a surcharge to fund health care benefits equal to 14% of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal 2004, the minimum pay has been established as \$25,400. The surcharge, added to the unallocated portion of the 14% employer contribution rate, provides for maintenance of the asset target level for the health care fund.

The target level for the health care reserve is 150% of annual health care expenses. Expenses for health care at June 30, 2004 were \$223,443,805 and the target level was \$335.6 million. At June 30, 2004, SERS had net assets available for payment of health care benefits was \$300.8 million. SERS has approximately 62,000 participants currently receiving health care benefits.

**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**  
**Pike County, Ohio**  
**July 1, 2003 through June 30, 2005**  
**Notes to the Financial Statements**

**NOTE 7 - DEBT**

Debt outstanding at June 30, 2005, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Note	\$ 8,458	4.00%
General Obligation Note	\$ 4,383	5.19%
General Obligation Note	\$ 67,365	4.01%
General Obligation Note	\$ 95,584	2.60%

Amortization of the above debt is scheduled as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	<u>\$175,790</u>	<u>\$5,753</u>	<u>\$181,543</u>
Total	<u>\$175,790</u>	<u>\$5,753</u>	<u>\$181,543</u>

The first G.O. Note was issued for the purchase of a van. The original note was for \$20,400, with an annual principal payment of \$4,080 plus interest. The G.O. Note is a direct obligation of the Association for its full faith, credit and resources are pledged and are payable from the Association's general fund.

The second G.O. Note was issued for the purchase of a vehicle. The original note was for \$19,954, with an annual principal payment of \$4,634. The G.O. Note is a direct obligation of the Association for its full faith, credit and resources are pledged and are payable from the Association's general fund.

The third G.O. Note was issued for the purchase of a network equipment. The original note was for \$67,380, with one payment of \$67,380 plus interest. The G.O. Note is a direct obligation of the Association for its full faith, credit and resources are pledged and are payable from the Association's general fund.

The fourth G.O. Note was issued for the purchase of SIRSI equipment. The original note was for \$125,609, with an one payment of \$125,609 plus interest. The G.O. Note is a direct obligation of the Association for its full faith, credit and resources are pledged and are payable from the Association's general fund.

**NOTE 8 – CONTINGENCIES**

Grants

The Association 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 of the Association. Management is unable to estimate possible claims from such audits until the audits have been completed. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Association at June 30, 2005

Litigation

The Association is not party to any legal proceedings.

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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Members of the Board  
South Central Ohio Computer Association  
P.O. Box 577  
Piketon, Ohio 45661

We have audited the financial statements of the South Central Ohio Computer Association (the Association) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated January 16, 2006, wherein we noted the Association followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the South Central Ohio Computer Association'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be a material weakness. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the South Central Ohio Computer Association's financial statements are free of 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

South Central Ohio Computer Association  
Pike County, Ohio  
Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with *Governmental Auditing Standards*  
Page 2

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

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored, slightly textured background.

Balestra, Harr & Scherer, CPAs, Inc.

January 16, 2006





**Auditor of State  
Betty Montgomery**

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**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION**

**PIKE 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 28, 2006**