
**Pickerington Community School
Fairfield County, Ohio**

Basic Financial Statements

June 30, 2012

(with Independent Auditors' Report)



Dave Yost • Auditor of State

Board of Directors
Pickerington Community School
7800 Refugee Road
Pickerington, Ohio 43147

We have reviewed the *Independent Auditors' Report* of the Pickerington Community School, Fairfield County, prepared by Clark, Schaefer, Hackett & Co., for the audit period July 1, 2011 through June 30, 2012. 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 Pickerington Community School is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

September 24, 2013

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INDEPENDENT AUDITORS' REPORT

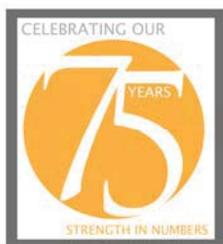
Board of Directors
Pickerington Community School
Pickerington, Ohio 43147

We have audited the accompanying basic financial statements of the Pickerington Community School, Fairfield County (the School), as of and for the year ended June 30, 2012, as listed in the table of contents. 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 the Comptroller General of the United States' *Government Auditing Standards*. 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 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 Pickerington Community School as of June 30, 2012, and the changes in its financial position 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 July 23, 2013, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. 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.



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Accounting principles generally accepted in the United States of America require this presentation to include management's discussion and analysis, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 23, 2013

PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
Unaudited

The discussion and analysis of the Pickerington Community School's (the "School") financial performance provides an overall review of the School's financial activities for the fiscal year ended June 30, 2012. The intent of this discussion and analysis is to look at the School's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the School's financial performance.

Financial Highlights

Key financial highlights for the fiscal year ended June 30, 2012 are as follows:

- Total net assets were \$19,338, which is the difference of assets totaling \$52,163 and total liabilities of \$32,825.
- Operating revenues equaled \$436,176 and non-operating revenues were \$10,623. Total operating expenses amounted to \$427,461 resulting in a change in net asset of \$19,338 for the current year.
- Fiscal year 2012 was the first year the School was in operation.

Using this Annual Report

This financial report contains the basic financial statements of the School, as well as the Management's Discussion and Analysis and notes to the basic financial statements. The basic financial statements include a statement of net assets, statement of revenues, expenses and changes in net assets, and a statement of cash flows. As the School reports its operations using enterprise fund accounting, all financial transactions and accounts are reported as one activity, therefore the entity wide and the fund presentations information is the same.

Statement of Net Assets

The statement of net assets answers the question, "How did we do financially during the fiscal year?" This statement includes all assets and liabilities, both financial and capital, and short-term and long-term, using the accrual basis of accounting and the economic resources focus, which is similar to the accounting used by most private-sector companies. This basis of accounting takes into account all revenues and expenses during the year, regardless of when the cash is received or paid.

This statement reports the School's net assets at the end of the fiscal year; however, in evaluating the overall position and financial viability of the School, non-financial information such as the potential changes in the laws governing community schools in the State of Ohio will also need to be evaluated.

**PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO**
*Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
Unaudited*

Table 1 provides a summary of the School's net assets for fiscal year 2012 only as this is the first year the School was in operation; comparative schedules will be presented in subsequent years.

**TABLE 1
NET ASSETS, JUNE 30,**

	2012
ASSETS:	
Other Assets	\$ <u>52,163</u>
Total Assets	<u>52,163</u>
LIABILITIES:	
Current Liabilities	<u>32,825</u>
Total Liabilities	<u>32,825</u>
NET ASSETS:	
Restricted	10,623
Unrestricted	<u>8,715</u>
Total Net Assets	\$ <u><u>19,338</u></u>

Total assets were \$52,163 at June 30, 2012, the School's first year in operation. Total liabilities were \$32,825, which consisted of miscellaneous accounts payable items. Total unrestricted net assets were \$8,715 at June 30, 2012.

Table 2 shows how net assets changed during fiscal year 2012 only as this is the first year the School was in operation; comparative schedules will be presented in subsequent years.

**TABLE 2
CHANGE IN NET ASSETS, JUNE 30,**

	2012
OPERATING REVENUES:	
Foundation Payments	\$ 436,176
NON-OPERATING REVENUES:	
Grants	<u>10,623</u>
Total Revenues	<u>446,799</u>
OPERATING EXPENSES:	
Purchased Services	425,418
Materials and Supplies	<u>2,043</u>
Total Expenses	<u>427,461</u>
Change in Net Assets	\$ <u><u>19,338</u></u>

**PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO**

*Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
Unaudited*

The School's activities are funded primarily from the state foundation program which provides funding based on a per pupil formula. Unlike traditional schools within the State of Ohio, community schools receive no support from the local community in the form of property taxes. Therefore, intergovernmental revenues from the state foundation program and specific educational federal and state grants are the only consistent revenue sources for the School. Revenue from the foundation program totaled \$436,176 in fiscal year 2012 and is based on the number of students served by the School using the State of Ohio's per pupil funding amount. Revenue from the foundation program is 97.6% of total revenues received by the School. Intergovernmental revenue (foundation program plus federal and state educational specific grants) are 100% of the total revenues reported by the School. It is clear the School is financially dependent on the State of Ohio continuing to fund community schools in a consistent manner from one year to the next.

Operating expenses totaled \$427,461 in fiscal year 2012. The overwhelming majority of the expenditures were for purchased services related to the purchase of data processing, fiscal services and payments for professional instruction and counseling services. Materials and supplies expenses were \$2,043 for the year as instructional supplies needed for the new educational curriculum were purchased as well as general computer and office supplies.

Capital Assets

At June 30, 2012, the School had no capital assets.

Economic Factors

The School will strive to continue its success in future years and will continuously look for ways to enhance the student learning process.

The School will continue to use space provided by the Sponsor in the Pickerington North High School building.

The School's management must plan carefully and prudently to provide the resources to meet student needs over the next several fiscal years. Financially, the future is not without challenges.

Contacting the School's Management

This financial report is designed to provide our citizens, investors and creditors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact T. Ryan Jenkins, Treasurer, at Pickerington Community School, 7800 Refugee Road, Pickerington, Ohio 43147 or email at ryan_jenkins@plsd.us.

Pickerington Community School
Fairfield County, Ohio
Statement of Net Assets
June 30, 2012

ASSETS:	
Cash	\$ <u>52,163</u>
Total Assets	<u>52,163</u>
LIABILITIES:	
Accounts Payable	<u>32,825</u>
Total Liabilities	<u>32,825</u>
NET ASSETS:	
Restricted for Specific Grant Programs	10,623
Unrestricted	<u>8,715</u>
Total Net Assets	\$ <u>19,338</u>

See accompanying notes to the basic financial statements.

Pickerington Community School
Fairfield County, Ohio
Statement of Revenues, Expenses and
Changes in Net Assets
For the Year Ended June 30, 2012

OPERATING REVENUES:

Foundation Payments \$ 436,176

Total Operating Revenues 436,176

OPERATING EXPENSES:

Purchased Services 425,418

Materials and Supplies 2,043

Total Operating Expenses 427,461

Operating Income 8,715

NON-OPERATING REVENUES:

Grants 10,623

Total Non-Operating Revenues 10,623

Change in Net Assets 19,338

Net Assets, Beginning of Year -

Net Assets, End of Year \$ 19,338

See accompanying notes to the basic financial statements.

Pickerington Community School
Fairfield County, Ohio
Statement of Cash Flows
For the Year Ended June 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received from Foundation Payments	\$ 436,176
Cash Payments for Goods and Services	<u>(394,636)</u>

Net Cash Provided by Operating Activities	<u>41,540</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Grants Received	<u>10,623</u>
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Net Cash Provided by Noncapital Financing Activities	<u>10,623</u>
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Net Increase in Cash	52,163
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Cash, Beginning of Year	<u>-</u>
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Cash, End of Year	<u>\$ 52,163</u>
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**Reconciliation of Operating Income to Net Cash
Provided by Operating Activities**

Operating Income	\$ <u>8,715</u>
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**Adjustments to Reconcile Operating Income to Net
Cash Provided by Operating Activities**

Changes in Assets and Liabilities:	
Increase in Accounts Payable	<u>32,825</u>

Total Adjustments	<u>32,825</u>
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Net Cash Provided by Operating Activities	<u>\$ 41,540</u>
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See accompanying notes to the basic financial statements.

**PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO**

*Notes to the Basic Financial Statements
For the Fiscal Year Ended June, 30 2012*

NOTE 1 – DESCRIPTION OF THE SCHOOL AND REPORTING ENTITY

The Pickerington Community School (the "School") is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 1702 and 3314 to address the needs of students between 16 and 21 years of age who have dropped out of high school or are at risk of dropping out due to poor attendance, disciplinary problems, or suspensions. The School is nonsectarian in its programs, admission policies, employment practices, and all other operations. The School may sue and be sued, acquire facilities as needed, and contract for any services necessary for the operation of the School.

The School is a newly formed dropout prevention/credit recovery high school that provides instruction through a vigorous, creative community-school program that prepares students for the 21st century.

The School was approved for operation under contract with the Pickerington Local School District (the "Sponsor") until superseded by a mutually agreed upon service agreement commencing August 8, 2011. The Sponsor reserves the right to terminate this agreement with notice to the School by May 1st of any year, in which event the contract would expire on June 30th of that year. The Sponsor provided and maintained space at Pickerington North High School during fiscal year 2012.

The School operates under the direction of a five-member Board of Directors appointed by the Sponsor. The Board of Directors is responsible for carrying out 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.

In fiscal year 2012, a service contract was approved between the School and the Sponsor for a two year period ending July 31, 2013. In agreement with this contract, the School purchased all services necessary for the operation of the School from the Sponsor. According to the contract, the total amount of these services is reimbursed for actual expenses incurred by the Sponsor. The School paid the Sponsor \$425,418 during fiscal year 2012 for these services. All personnel providing services to the School on behalf of the Sponsor under the service contract are considered employees of the Sponsor, and the Sponsor shall be solely responsible for all payroll functions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the School have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental nonprofit organizations. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities, provided they do not conflict with or contradict GASB pronouncements. The School has the option to also apply FASB Statements and Interpretations issued after November 30, 1989 to its proprietary activities, subject to the same limitation. The School has elected not to apply these FASB Statements and Interpretations. The more significant of the School's accounting policies are described below.

A. Basis of Presentation

The School's basic financial statements consist of a statement of net assets, a statement of revenues, expenses and changes in net assets, and a statement of cash flows.

Enterprise reporting focuses on the determination of the change in net assets, financial position and cash flows.

**PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO**

*Notes to the Basic Financial Statements
For the Fiscal Year Ended June, 30 2012*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus

Enterprise accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included on the statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the School finances and meets the cash flow needs of its enterprise activities.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. The School's basic financial statements are prepared using the full accrual basis of accounting.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Non-exchange transactions, in which the School receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first 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.

Expenses are recognized at the time they are incurred.

D. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow budgetary provisions set forth in the Ohio Revised Code Chapter 5705, unless specifically provided in the contract between the School and its Sponsor. The contract between the School and its Sponsor requires the School to prepare a five-year annual budget detailing revenues and expenses.

E. Cash and Cash Equivalents

All monies received by the School are maintained in a demand deposit account. For internal accounting purposes, the School segregates its cash.

F. Capital Assets and Depreciation

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market value as of the date received. The School maintains a capitalization threshold to include all assets over \$5,000 with a useful life of more than one year. The School does not have any infrastructure. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed.

**PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO**

*Notes to the Basic Financial Statements
For the Fiscal Year Ended June, 30 2012*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation of office equipment and computers are computed using the straight-line method over estimated useful lives of five years.

The School had no capital assets as of June 30, 2012.

G. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists, of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

The School applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

H. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activities. For the School, these revenues are primarily payments from the State Foundation Program. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the School.

All revenues and expenses not meeting these definitions are reported as non-operating.

I. Intergovernmental Revenues

The School currently participates in the State Foundation Program. Revenues received from this program are recognized as operating revenues in the accounting period in which all eligibility requirements have been met.

J. Grants

Entitlements are recognized as non-operating revenues in the accounting period in which all eligibility requirements of the grants have been met.

K. Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 – DEPOSITS AND INVESTMENTS

The School does not have a policy addressing custodial credit risk for its deposits. As of June 30, 2012, the School's bank balance of \$52,206 was covered by federal depository insurance of the Federal Deposit Insurance Corporation (FDIC). All statutory requirements for the deposit of money have been followed.

**PICKERINGTON COMMUNITY SCHOOL
FAIRFIELD COUNTY, OHIO**

*Notes to the Basic Financial Statements
For the Fiscal Year Ended June, 30 2012*

NOTE 4 – RISK MANAGEMENT

The School 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 year 2012, the School was covered under the Sponsor's insurance policy for property and fleet insurance, liability insurance, crime, terrorism and automobile coverage.

NOTE 5 – CONTINGENCIES

A. Grants

The School received financial assistance from Federal and State agencies in the form of grants. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the School. However, in the opinion of management, any disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2012.

B. State Foundation Funding

The Ohio Department of Education conducts reviews of enrollment data and full-time equivalency (FTE) calculations made by the school. 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 conclusions of this review could result in state funding being adjusted. This information was not available as of the date of this report. The School does not anticipate any material adjustments to state funding for fiscal year 2012, as a result of such review.

NOTE 6 – FEDERAL TAX-EXEMPT STATUS

In accordance with the options granted under existing Ohio law and the School's relationship with the Sponsor, the School is considered a governmental entity not subject to tax and is not required to file for not-for-profit tax-exempt status under Section 501 (c)(3) of the Internal Revenue Code.

NOTE 7 – FISCAL AGENT

The School utilizes the services of the Sponsor's Treasurer as its fiscal officer. The School does not directly pay the Treasurer; however, it does reimburse the Sponsor for the services.

NOTE 8 – PURCHASED SERVICES

During the year ended June 30, 2012, purchased service expenses totaling \$425,418 were provided for services rendered by various vendors for fiscal services, data processing and professional and technical services in the amount of \$6,809, \$9,600 and \$409,009, respectively.

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

Board of Directors
Pickerington Community School
Pickerington, Ohio 43147

We have audited the financial statements of the Pickerington Community School, Fairfield County (the School) as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements and have issued our report thereon dated July 23, 2013. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.



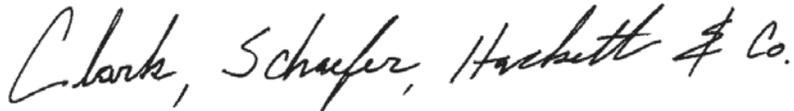
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Compliance and Other Matters

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

We intend this report solely for the information and use of management, Board of Directors, the Community School's sponsor, and others within the School. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Clark, Schaefer, Hachett & Co." The signature is written in black ink and is positioned above the typed name and date.

Springfield, Ohio
July 23, 2013

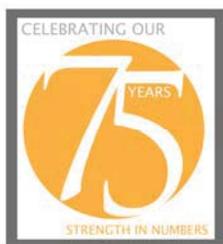
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Pickerington Community School:

Ohio Revised Code Section 117.53 states “the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school.”

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board, solely to assist the Board in evaluating whether Pickerington Community School (the School) has adopted an anti-harassment policy in accordance with Ohio Revised Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We noted the Board adopted an anti-harassment policy at its meeting in July11, 2011.
2. We read the policy, noting it included the following requirements from Ohio Rev. Code Section 3313.666(B):
 - (1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;
 - (2) A definition of harassment, intimidation, or bullying that includes the definition in Division (A) of Ohio Rev. Code Section 3313.666;
 - (3) A procedure for reporting prohibited incidents;
 - (4) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
 - (5) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the “Family Educational Rights and Privacy Act of 1974,” Stat. 571, 20 O.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident.
 - (6) A procedure for documenting any prohibited incident that is reported;
 - (7) A procedure for responding to and investigating any reported incident;



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- (8) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;
- (9) A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student's rights under the first amendment to the Constitution of the United States.
- (10) A requirement that the district administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its web site, if the district has a web site, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended.
- (11) Includes violence within a dating relationship within its definition of harassment, intimidation or bullying.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 23, 2013



At Clark Schaefer Hackett, we are the sum of our individuals. Each team member's training, experience and drive is well-suited to each client's needs and goals. We are committed to providing insightful and flexible service – from efficient compliance to sophisticated consulting – to help each client prosper today and plan for future success



Dave Yost • Auditor of State

PICKERINGTON COMMUNITY SCHOOL

ASHLAND 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
OCTOBER 8, 2013**