



Dave Yost • Auditor of State

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

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Dave Yost • Auditor of State

ACCOUNTANTS' REPORT

New Choices Community School
Montgomery County
601 South Keowee Street
Dayton, Ohio 45410

To the Board of Directors:

We were engaged to audit the financial statements of the New Choices Community School, Montgomery County, (the School), as of and for the year ended June 30, 2011. The financial statements are the responsibility of the School's management.

The School failed to prepare financial statements for the period of time covered by this engagement. Government Accounting Standards Board (GASB) Statements provides the minimum requirements for external financial reporting, which include the Management Discussion and Analysis (MD&A), the financial statements including the Statement of Net Assets, the Statement of Revenues, Expenditures, and Changes in Net Assets, and if required the Statement of Cash Flows, and the Notes to the Financial Statements.

Management has not provided the Auditor of State certain written representations, including but not limited to, management's responsibility for preparing the financial statements in conformity with the School's accounting basis; the availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings; management's responsibility for the School's compliance with laws and regulations, the identification and disclosure to the Auditor of State of all laws, regulations, and provisions of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and; the presence or absence of fraud involving management or employees with significant roles in internal control; compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws, compliance with any debt covenants; the identification of all federal assistance programs, and compliance with federal grant requirements.

We prepared the School's financial statement and notes to the financial statement. *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the School.

Due to our lack of independence the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial activity of the School for the year ended June 30, 2011.

As described in Note 4, The Sponsor did not renew the contract for sponsorship and the New Choices Community School subsequently closed effective June 30, 2011.

As described in Note 7, Fifth Third Bank filed a complaint for foreclosure on the School Building on February 21, 2012 and a receiver was appointed on March 13, 2012.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2012, 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 engagement performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our engagement.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, to supplement the basic financial statements. The School has not presented Management Discussion and 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.

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Dave Yost
Auditor of State

April 10, 2012

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Operating Cash Receipts:	
State Foundation	\$843,952
Miscellaneous Receipts	19,033
Total Operating Cash Receipts	<u>862,985</u>
 Operating Cash Disbursements:	
Salaries	683,924
Employee Fringe Benefits	238,856
Purchased Services	305,245
Supplies and Materials	40,548
Capital Outlay	8,424
Other	20,832
Total Operating Cash Disbursements	<u>1,297,829</u>
 Operating Loss	 <u>(434,844)</u>
 Non-Operating Cash Receipts:	
Intergovernmental	503,790
Other Debt Proceeds	38,000
Other Non-Operating Cash Receipts	17,957
Total Non-Operating Cash Receipts	<u>559,747</u>
 Non-Operating Cash Disbursements:	
Redemption of Principal	70,970
Interest and Other Fiscal Charges	12,873
Total Non-Operating Cash Disbursements	<u>83,843</u>
 Net Receipts Over Disbursements	 41,060
 Cash Balance, January 1	 <u>5,315</u>
 Cash Balance, December 31	 <u><u>\$46,375</u></u>
 Reserve for Encumbrances, December 31	 <u><u>\$0</u></u>

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

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**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

1. DESCRIPTION OF THE SCHOOL

New Choices Community School (the School) is a nonprofit corporation established pursuant to Ohio Rev. Code Chapters 3314 and 1702 to maintain and provide a school that promotes excellence in education, character development and mental health wellness for at-risk youth in Montgomery County, Ohio. The School, which is part of the State's education program, is independent of any school district and is nonsectarian in its programs, admission policies, employment practices, and 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 qualifies as an exempt organization under Section 501(c)(3) of the Internal Revenue Code.

The School was initially approved for operation under contract with the Ohio State Board of Education (Sponsor) for a period of five years commencing with fiscal year July 1, 2001. On June 10, 2005 the Sponsor contract was assigned to St. Aloysius Orphanage (SAO). A new Sponsor contract was entered into between the School and SAO on June 30, 2005 for an original term of July 1, 2005 through June 30, 2007. This contract is extended thereafter for additional one-year terms from July 1 to June 30 unless either party notifies the other in writing at least ninety days prior to June 30 that it does not wish to renew the contract. Neither party cancelled the contract; therefore, the Sponsor contract with SAO was extended again to cover fiscal year 2011. The Sponsor did not renew the contract for sponsorship and the New Choices Community School subsequently closed effective June 30, 2011.

The School operates under the direction of a five-member Board of Directors. The Board is responsible for carrying out the provisions of the contract that include, but are not limited to, state mandated provisions regarding student population, curriculum, academic goals, performance standards, admissions standards, and qualifications of teachers. The Board of Directors controls the School's one instructional/support facility.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In prior years the financial statements of the School were prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental nonprofit organizations. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also previously applied Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

However, the school did not prepare financial statements for the period July 1, 2010 through June 30, 2011. The more significant of the School's accounting policies are described below.

A. Basis of Presentation

Cash basis financial statements were prepared by the Auditor of State.

B. Cash

All monies received by the School are maintained in demand deposit accounts. For internal accounting purposes, the School segregates its cash. Total bank balance at June 30, 2011 was \$49,616.

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Intergovernmental Revenues

The School participated in state and federal programs through the Ohio Department of Education. Amounts awarded for the 2011 school year are noted in the following table:

<u>Program</u>	<u>Amount</u>
State Foundation	\$ 843,952
Federal Nutrition Cluster	106,562
EMIS Subsidy Fund	8,680
Data Communications for School Buildings	1,275
EDJobs	30,251
Race to the Top	4,240
Special Education Cluster	55,054
State Fiscal Stabilization Fund	72,161
Title I Cluster	224,311
Title II-D	45
Drug Free Schools	659
Improving Teacher Quality	552
Total	<u>\$1,347,742</u>

D. Accrued Liabilities

Obligations incurred but unbilled prior to June 30, 2011 are not reported as accrued liabilities in the accompanying Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance.

E. Budgetary Process

Community Schools must adopt a spending plan as set forth in the Ohio Revised Code 5705.391, which requires annual appropriations and annual revenue estimates. The contract between the School and its Sponsor does prescribe an annual budget requirement in addition to preparing a five-year forecast, which is to be updated on an annual basis.

3. CONTINGENCIES

A. Grants

The School received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires 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.

B. State Contract

The School received approximately 98% of its operating income from the State of Ohio. Accordingly, the risk exists that the ability to continue the contract with the State of Ohio could affect the financial status of the School.

The Ohio Department of Education conducts reviews of enrollment data and 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 results of this review could result in state funding being adjusted.

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(Continued)**

4. SCHOOL CLOSURE

Effective June 30, 2011, the Sponsor did not renew the contract with New Choices Community School and the School was subsequently closed due to the inability to obtain a Sponsor.

5. ACCOUNTABILITY

The School failed to comply with various requirements regarding filing of an annual report, and close-out procedures.

6. DEBT

On July 1, 2002, the School entered into a contract with Eastway Corporation for management services. Under this contract, Eastway was required to provide core management services to include accounting and reporting, financial, payroll, budgeting, quality assurance, program recruitment and hiring, personnel management, employee relations and employee benefits management. Terms of this contract provided for the receipt of a management fee equal to 10% of the School's total expenses.

In December 2004, the School terminated the contract with Eastway and reverted to the management of its own operation. By agreement dated January 12, 2005, between Eastway Corporation and New Choices Community School (School) a settlement was reached for the liquidation of amounts still payable to Eastway by the School through a down payment and a promissory note. Terms of the agreement provided for a down payment of \$50,000 and a promissory note of \$384,365 repaid through eighteen monthly installments of \$21,353.61 commencing on January 31, 2005 and continuing until June 30, 2006 when the last monthly installment payment shall be due and payable, for a total payment of \$434,365. This note is unsecured and interest-free.

During prior fiscal years, the School made payments to Eastway totaling \$345,051 which the School thought settled the amount owed in full at that time. However, in the prior fiscal year the School was notified that Eastway did not consider the matter settled and it is seeking the remaining \$89,314 due on the note payable. The School has been attempting to work with Eastway to settle this matter.

During fiscal year 2011, no payments were made to Eastway Corporation on the loan. The remaining loan amount of \$89,314 is considered past due, as the entire loan amount was to be repaid by June 30, 2006.

On December 22, 2006 the School signed a mortgage term note to Fifth Third Bank for \$343,000 payable in equal 84 month installments which commenced on February 6, 2007. This note carried a 7.63 percent fixed interest rate. This note is secured with a first mortgage lien against the school building property at 601 South Keowee Street, Dayton, Ohio 45410.

On November 30, 2010, the School approved a loan with the Life Skills Center of Middletown for \$38,000 payable in equal 12 month installments which commenced on December 20, 2010. The note is unsecured.

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(Continued)**

6. DEBT (Continued)

<u>Types / Issues</u>	<u>Balance 6/30/10</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 6/30/11</u>
Eastway Corporation	\$89,314			\$ 89,314
5/3 Mortgage Note	175,583		\$49,000	126,583
Life Skills Center of Middletown		\$38,000	21,971	16,029
Total	<u>\$264,897</u>	<u>\$38,000</u>	<u>\$70,971</u>	<u>\$231,926</u>

7. SUBSEQUENT EVENTS

The School's bank accounts were frozen by Fifth Third Bank due to a delinquent balance on the building's mortgage. On October 4, 2011, the fiscal agent Charter School Specialists opened a bank account in the name of the School for the purpose of paying creditors of the School.

Fifth Third Bank filed a complaint for foreclosure on the School Building on February 21, 2012 and a receiver was appointed on March 13, 2012.



Dave Yost • Auditor of State

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

New Choices Community School
Montgomery County
601 South Keowee Street
Dayton, Ohio 45410

To the Board of Directors:

We were engaged to audit the financial statements of the New Choices Community School, Montgomery County, (the School), as of and for the year ended June 30, 2011, and have issued our report thereon dated April 10, 2012, wherein we did not express an opinion because the School did not prepare financial statements including the required Statement of Net Assets, Statement of Revenues, Expenditures and Change in Net Assets, and Statement of Cash Flows and note disclosures required by Generally Accepted Accounting Principles. We also noted management failed to provide the Auditor of State certain representations as required by auditing standards generally accepted in the United States of America. Additionally, on June 30, 2011, the School was closed due to the cancellation of the sponsorship agreement and Fifth Third Bank foreclosed on the School Building on February 21, 2012.

Internal Control Over Financial Reporting

In planning and performing our engagement, 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2011-01 described in the accompanying schedule of findings to be a material weakness.

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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2011-01 through 2011-03.

The School's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the School's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the Board of Directors and The St. Aloysius Orphanage (The Sponsor). We intend it for no one other than these specified parties.

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Dave Yost
Auditor of State

April 10, 2012

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2011**

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

FINDING NUMBER 2011-01

NONCOMPLIANCE AND MATERIAL WEAKNESS

Ohio Rev. Code Section 117.38, states, in part, that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not described a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Ohio Administrative Code Section 117-2-03 further clarifies the requirements of Ohio Rev. Code Section 117.38.

Ohio Admin. Code Section 117-2-03(B) states in part all counties, cities, and school districts, including educational service centers and community schools, shall file annual financial report which are prepared using generally accepted accounting principles (GAAP).

The School failed to prepare financial statements for fiscal year 2011. Pursuant to Ohio Rev. Code Section 117.38 the School may be fined and subject to various other administrative remedies for its failure to file the required financial report.

The School should implement procedures to verify that all required financial reports are properly prepared and filed in accordance with the Ohio Revised Code and Ohio Administrative Code.

Official's Response:

At the end of FY 11, the school closed and the board failed to authorize the preparation and payment of annual reports. Further the board completely vacated all of their responsibilities including dissemination and storage of records, financial management of accounts and all activities related to the disposition of the schools facility.

AOS Conclusion:

The Ohio Department of Education Closing Assurances and Procedures states in part to the extent that the school is unable or unwilling to perform their responsibilities in effecting an orderly closure of the school, the sponsor shall assume part or all of such tasks as are hereinafter described, including preparing the year-end financial statements and notes to the financial statements.

FINDING NUMBER 2011-02

NONCOMPLIANCE

Ohio Administrative Code 117-2-02 (A) states that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code.

Section 6c(ii) for the Fifth Third Bank Mortgage Note states, in part, that the borrower shall maintain a standard and modern system for accounting and shall furnish to the lender within 270 days after the end of each fiscal year, a copy of borrower's financial statements audited by a firm of independent certified public accountants acceptable to lender (which acceptance shall not be unreasonably held) and accompanied by an audit opinion of such accountants without qualification.

The School failed to prepare the required financial statements for fiscal year 2011.

The School should implement procedures to verify that the financial statements are properly prepared and audited within the guidelines outlined in the approved note agreement.

Official's Response:

To our knowledge, the bank has never required the school to file any financial statements.

FINDING NUMBER 2011-03

NONCOMPLIANCE

Ohio Rev. Code Section 3314.015(E) states that the department shall adopt procedures for use by a community school governing authority and sponsor when the school permanently closes and ceases operation, which shall include at least procedures for data reporting to the department, handling of student records, distribution of assets in accordance with section 3314.074 of the Revised Code, and other matters related to ceasing operation of the school.

The Ohio Department of Education has developed Community School Closing Procedures Assurances, the purpose of this document is to assure ODE that a sponsor has followed legally required community school closing procedures in a timely manner. Sponsors must provide and execute a plan for the closure of community schools they sponsor prior to the school closing its doors. Sponsors are required to complete and sign this assurance to ODE that proper notifications occur, records are properly distributed and assets are properly disposed with dates recorded in the cells including a final FTE review and scheduling of the final state audit within 30 days of closure of the school.

The School and Sponsor began to perform the close-out procedures required upon closure of the school, however, the process was not completed as of the date of the audit report to include:

Disposition of assets

- The sponsor should consult with its legal counsel prior to implementing this section to determine if there are any outstanding federal or state claims that may need to be paid first include but not limited to federal and state taxes, medicare, worker's compensation, and city wage taxes. If applicable, provide documentation of any workers compensation claims.

**FINDING NUMBER 2011-03
(Continued)**

- Private creditors or those entities that have secured a judgment against the school, including audit preparation and audit costs (prepared financials)
- Any remaining funds shall be forwarded to ODE for redistribution to resident school districts in accordance with ORC 3314.074(A)

Preparation of itemized financials:

- Year-end financial statements, notes to the financial statements, and if applicable schedule of federal awards expenditures

Final Payment and Adjustments

- Receive any funds or adjustments credited to the account of the closed school
- Determine if any portion of any funds or adjustments can be applied to satisfy any remaining debts
- send all or the remaining portion to the Ohio Department of Education, Office of Policy and Payments, for final disposition

The School's Sponsor should contact the Ohio Department of Education to rectify any outstanding items associated with the closing of the school.

Official's Response:

The Sponsor non-renewed the school due to financial issues. The Board was unable to find a new Sponsor to remain open, but did apply a legal delay which prevented a timely and efficient closure of the school per the Ohio Department of Education Closing Assurances and Procedures. Upon exhausting all legal remedies the Board vacated their responsibilities. The Sponsor immediately began performing the required Closing Procedures. The Sponsor affected the payment of all staff, payments to STRS/SERS, dissemination of all school records, notifications according to the ODE Closing Procedures, and management of the remaining school facility until foreclosure. The Sponsor also set up a separate bank account in order to pay outstanding debts owed by the school once the facility sold, unfortunately the facility was foreclosed on before the building could be sold. There are few financial assets to dispose of and the remaining funds will be used for payments to agencies of the State of Ohio.

**NEW CHOICES COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Office of Management and Budget (OMB) Circular A-133 Subpart C, §__.310(b) Schedule of Expenditures of Federal Awards – Errors on Federal Schedule	Yes	



Dave Yost • Auditor of State

Accountants' Report on Applying Agreed-Upon Procedures

New Choices Community School
Montgomery County
601 South Keowee Street
Dayton, Ohio 45410

To the Board of Directors:

Ohio Rev. 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 New Choices Community School (the School) has adopted an anti-harassment policy in accordance with Ohio Rev. 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. In our report dated February 7, 2011, we noted the Board adopted an anti-harassment policy on February 18, 2009. However, this policy did not include all matters required by Ohio Rev. Code 3313.666.
2. We inquired with the Board's management regarding the aforementioned policy. They stated they have not amended the February 18, 2009 policy. Therefore, the policy still lacks the following required by Ohio Rev. Code Section 3313.666.
 - (1) 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," 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
 - (2) 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.

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 School's sponsor, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 10, 2012



Dave Yost • Auditor of State

NEW CHOICES COMMUNITY SCHOOL

MONTGOMERY 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
JUNE 12, 2012**