



Mary Taylor, CPA  
Auditor of State



**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

TechCon Institute Community School  
Montgomery County  
400 Shoup Mill Rd  
Dayton, Ohio 45415

To the Board of Directors:

We have audited the accompanying financial statements of the TechCon Institute Community School, Montgomery County, (the School), as of and for the year ended June 30, 2009, which collectively comprise the School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School's management. Our responsibility is to express opinions 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 TechCon Institute Community School, Montgomery County, as of June 30, 2009, and the respective changes in financial position and cash flows, thereof 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 December 28, 2009, 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

December 28, 2009

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
UNAUDITED**

The discussion and analysis of TechCon Institute Community School's (the School) financial performance provides an overall review of the School's financial activities for the period ended June 30, 2009. The intent of this discussion and analysis is to look at the School's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School's financial performance.

**Financial Highlights**

Key financial highlights for the fiscal year ended June 30, 2009 are as follows:

- In total, net assets were \$302,425 at June 30, 2009.
- The School had operating revenues of \$555,925 and operating expenses of \$569,131. The School also received \$32,750 in federal and state grants and \$2,255 in interest income. The total change in net assets for the fiscal year was \$21,799.

**Using the Basic Financial Statements**

This annual report consists of the management's discussion and analysis, the basic financial statements and the notes to those statements. The basic financial statements include a Statement of Net Assets, a Statement of Revenues, Expenses, and Changes in Net Assets and a Statement of Cash Flows. These statements are organized so the reader can understand the School's financial activities.

**Reporting the School's Financial Activities**

The Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets provide information about the activities of the School, including all short-term and long-term financial resources and obligations. These documents look at all financial transactions and ask the question, "How did we do financially during fiscal year 2009?" These statements include all assets, liabilities, revenues and expenses using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting records revenue when earned and expenses when incurred regardless of when cash is received or paid.

These two statements report the School's net assets and changes in those assets. This change in net assets is important because it tells the reader whether, for the School as a whole, the financial position of the School has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. These statements can be found on pages 7 and 8 of this report.

The statement of cash flows provides information about how the School finances and meets the cash flow needs of its operations. The statement of cash flows can be found on page 9 of this report.

Table 1 provides a summary of the School's net assets for June 30, 2009 compared to June 30, 2008.

**Table 1  
Net Assets**

	<b>June 30, 2009</b>	<b>June 30, 2008</b>
<b>Assets:</b>		
Current and Other Assets	\$337,649	\$278,617
Capital Assets, Net	31,644	34,172
Total Assets	<u>369,293</u>	<u>312,789</u>

(Continued)

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
UNAUDITED  
(Continued)**

**Table 1  
Net Assets  
(Continued)**

	<b>June 30, 2009</b>	<b>June 30, 2008</b>
<b>Liabilities:</b>		
Current Liabilities	66,868	32,163
Total Liabilities	<u>66,868</u>	<u>32,163</u>
<b>Net Assets:</b>		
Invested in Capital Assets	31,644	34,172
Restricted for Special Purposes	17,309	29,146
Unrestricted	253,472	217,308
Total Net Assets	<u>\$302,425</u>	<u>\$280,626</u>

Over time, net assets can serve as a useful indicator of a government's financial position. Net assets increased by \$21,799 during fiscal year 2009. Cash and cash equivalents and unrestricted net assets increased due mostly to the increase in state foundation revenue due to an increase in students for fiscal year 2009.

Table 2 shows the changes in net assets for the fiscal year ended June 30, 2009, compared to the period ended June 30, 2008.

**Table 2  
Changes in Net Assets**

	<b>Fiscal Year Ended June 30, 2009</b>	<b>Fiscal Year Ended June 30, 2008</b>
<b>Operating Revenues</b>		
State Foundation	\$542,394	\$479,058
Other Operating Revenues	13,531	12,232
Total Operating Revenues	<u>555,925</u>	<u>491,290</u>
<b>Non- Operating Revenues</b>		
Federal and State Grants	32,750	51,524
Interest	2,255	363
Total Non-Operating Revenues	<u>35,005</u>	<u>51,887</u>
Total Revenues	<u>590,930</u>	<u>543,177</u>
<b>Operating Expenses</b>		
Salaries	250,018	160,404
Fringe Benefits	66,398	35,889
Purchased Services	144,416	153,002
Materials and Supplies	77,258	54,812
Depreciation	6,278	6,131
Other	24,763	27,235
Total Operating Expenses	<u>569,131</u>	<u>437,473</u>
Increase in Net Assets	21,799	105,704
Net Assets Beginning of Year	280,626	174,922
Net Assets End of Year	<u>\$302,425</u>	<u>\$280,626</u>



**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
UNAUDITED  
(Continued)**

Community schools receive no support from local taxes. The State Foundation Program and Federal and State Grants are, by far, the primary support for the School's students. State Foundation payments accounted for 92 percent of revenues during fiscal year 2009, and federal and state grants accounted for approximately 5 percent of all revenues. State Foundation revenue increased during fiscal year 2009 due to the increased number of students. Salaries and benefits increased because of an increase in staff due to the increase in the number of students. Salaries and benefits also increased and purchased services decreased because the Treasurer is now an employee of the School whereas in the past, this service was contracted out.

**Capital Assets**

At June 30, 2009, the School had \$31,644 invested in machinery and equipment compared to \$34,172 at June 30, 2008. The decrease in capital assets was due to the depreciation on assets being more than the acquisitions for fiscal year 2009.

For more information on capital assets, see Note 5 of the Basic Financial Statements.

**Current Financial Issues and Concerns**

The School is sponsored by the Lucas County Educational Service Center. The School relies on the State Foundation funds as well as state and federal grants to provide the monies necessary to carry on the activities of the School. The administration considered many factors when setting TechCon's 2010 fiscal year budget. One of the most important factors affecting the budget is our student count. The state foundation revenue is determined based on the student count and the foundation allowance per pupil. Staffing contracts are adjusted per student enrollment and expenditures are budgeted conservatively. The school strives to provide a quality education with the current budget.

**Contacting the School's Financial Management**

This financial report is designed to provide our clients 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 questions about this report or need additional financial information contact Jacqueline Bolton, Treasurer, TechCon Institute Community School, 400 Shoup Mill Rd Dayton, Ohio 45415.

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**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2009**

**Assets:**

**Current Assets:**

Cash and Cash Equivalents	\$329,737
Intergovernmental Receivable	7,912
Total Current Assets	<u>337,649</u>

**Non-Current Assets:**

Capital Assets, Net	31,644
Total Assets	<u><u>369,293</u></u>

**Liabilities:**

**Current Liabilities:**

Accounts Payable	1,792
Accrued Wages and Benefits Payable	18,032
Compensated Absences Payable	1,279
Intergovernmental Payable	45,765
Total Current Liabilities	<u>66,868</u>

**Net Assets:**

Invested in Capital Assets	31,644
Restricted for Special Purposes	17,309
Unrestricted	253,472
Total Net Assets	<u><u>\$302,425</u></u>

*See accompanying notes to the basic financial statements.*

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN NET ASSETS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<b>Operating Revenues:</b>	
State Foundation	\$542,394
Other Operating Revenues	13,531
Total Operating Revenues	<u>555,925</u>
<b>Operating Expenses:</b>	
Salaries	250,018
Fringe Benefits	66,398
Purchased Services	144,416
Materials and Supplies	77,258
Depreciation	6,278
Other	24,763
Total Operating Expenses	<u>569,131</u>
Operating Loss	<u>(13,206)</u>
<b>Non-Operating Revenues:</b>	
Federal Grants	29,750
State Grants	3,000
Interest	2,255
Total Non-Operating Revenues	<u>35,005</u>
Change in Net Assets	21,799
Net Assets Beginning of Year	<u>280,626</u>
Net Assets End of Year	<u><u>\$302,425</u></u>

*See accompanying notes to the basic financial statements.*

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**Increase (Decrease) in Cash and Cash Equivalents:**

**Cash Flows from Operating Activities:**

Cash Received from State Foundation	\$569,850
Cash Received from Other Operating Revenues	13,967
Cash Payments for Employee Services and Benefits	(299,130)
Cash Payments for Goods and Services	(226,032)
Cash Payments for Other Operating Expenses	(27,214)
Net Cash Provided by Operating Activities	31,441

**Cash Flows from Noncapital Financing Activities:**

Federal Grants	54,591
State Grants	3,000
Net Cash Provided by Noncapital Financing Activities	57,591

**Cash Flows from Capital and Related Financing Activities**

Acquisition of Capital Asset	(3,750)
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**Cash Flows from Investing Activities**

Interest	2,255
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Net Increase in Cash and Cash Equivalents	87,537
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Cash and Cash Equivalents Beginning of Year	242,200
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Cash and Cash Equivalents End of Year	329,737
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**Reconciliation of Operating Income to Net Cash  
Used In Operating Activities:**

Operating Loss	(13,206)
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**Adjustments to Reconcile Operating Loss to  
Net Cash Used In Operating Activities:**

Depreciation	6,278
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**Changes in Assets and Liabilities:**

Decrease in Intergovernmental Receivable	3,664
Decrease in Accounts Payable	(3,241)
Increase in Accrued Wages and Benefits	4,478
Decrease in Compensated Absences Payable	(29)
Increase in Intergovernmental Payable	33,497
Net Cash Provided By Operating Activities	\$31,441

*See accompanying notes to the basic financial statements.*

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**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**1 DESCRIPTION OF THE SCHOOL AND REPORTING ENTITY**

TechCon Institute Community School (the "School") is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 1702 and 3314 to serve as an Information Technology Community School serving at-risk high school students. 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 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's mission is to help students succeed by educating and graduating students, along with providing training in the field of Information Technology in such areas as Networking, EDI Communications, Application Development, Database Management and Computer Maintenance and Repair. Both the academics and technical areas use innovative methods of teaching, catering to students who are looking for different methods of teaching than are used in traditional schools. The School offers flexible schedules, computer-based academic curriculum, individualized proficiency preparation and vocational training from certified teachers.

The School was approved under contract with the Sponsor for a period of five years ending June 30, 2009. The School began operations on September 1, 2004. The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration. The Governing Authority is responsible for the operations of the School.

The School operates under the direction of a Board of Directors, consisting of not less than five members chosen from leaders from the broad range of disciplines representing professionals, community leaders and parents. The Directors serve a two-year term and may not serve more than three terms consecutively. Vacancies on the Board are filled by a vote of the Board from a slate of candidates prepared by the Nominating Committee. The Board of Directors are responsible for carrying out the provisions of the contract with the Sponsor, which include but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards and qualification of teachers. The Board appoints an Executive Director by majority vote who is the Chief Executive Officer of TechCon Institute Community School and responsible for operating the day-to-day business affairs of the School, subject to the supervision of the Board.

The Board of Directors controls the School's one instructional/support facility which was staffed by three certified teachers, four classified employees and three administrators who provided instructional services to 80 students during fiscal year 2009.

The School is associated with the Metropolitan Dayton Educational Cooperative Association (MDECA), which is defined as a jointly governed organization. It is a computer consortium of area schools sharing computer resources. (See Note 12) The School is also associated with the Ohio School Boards Association (OSBA) Worker's Compensation Group Rating Plan, an insurance purchasing pool. (See Note 13).

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of TechCon Institute Community School have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also applies 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. The School has elected not to apply FASB Statements and Interpretations issued after November 30, 1989. The most 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 fund reporting focuses on the determination of the change in net assets, financial position and cash flows.

**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 total net 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 financial statements. The School's basic financial statements are prepared using the 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.

Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue.

Expenses are recognized at the time they are incurred.



**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 Ohio Revised Code Section 5705, unless specifically provided in the School's contract with its Sponsor. The contract between the School and its Sponsor requires a detailed school budget for each year of the contract; however, the budget does not have to follow the provisions of Ohio Revised Code Section 5705. The School must prepare a five year projection in accordance with Ohio Revised Code Section 5705.391.

**E. Cash and Cash Equivalents**

All monies received by the School are maintained in a demand deposit account or invested. For presentation on the financial statements and in the notes to the basic financial statements, investments with an original maturity of three months or less when purchased are deemed cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

During the year, the School invested in STAR Ohio, an investment pool managed by the State Treasurer's Office. STAR Ohio 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 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, 2009.

**F. Capital Assets and Depreciation**

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The School maintains a capitalization threshold of \$1,000. The School does not have any infrastructure. Improvements are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Machinery and Equipment	4-8 years

**G. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, consists of capital assets, net of accumulated depreciation. Net assets are reported as restricted when there are limitations imposed on their use through enabling legislation adopted by the School or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The School applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Of the School's \$17,309 in restricted net assets, \$0 was restricted by enabling legislation.

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**H. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the School will compensate the employees for the benefits through paid time off or some other means. The School records a liability for accumulated unused vacation time at year end for all employees.

**I. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the statement of net assets.

**J. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activities. For the School, these revenues are payments from the State Foundation Program and miscellaneous operating revenues. 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.

**K. 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.

The amount of these grants is directly related to the number of students enrolled in the School. 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 enrollment data to the State, upon which state foundation funding is calculated.

The School also participates in the State EMIS program, and was awarded and received \$3,000 from this program during fiscal year 2009. The School also participated in several federal grant programs during fiscal year 2009. Under these programs, the School was awarded \$61,714 and received \$54,591 of this amount during the fiscal year ended June 30, 2009.

**L. Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles 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.

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**3. DEPOSITS AND INVESTMENTS**

**A. Deposits**

Custodial credit risk is the risk that in the event of bank failure, the school's deposits may not be returned to it. Protection of the school's cash and deposits is provided by the Federal Deposit Insurance Corporation. The school has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the school or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all uninsured public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured. At June 30, 2009, the book balance of the School's deposits was \$103,119 and the bank balance was \$110,479. Of the bank balance, \$110,479 was covered by federal deposit insurance. Cash on hand at June 30, 2009 was \$500.

**B. Investments**

At June 30, 2009, the School had \$226,618 invested in STAR Ohio. STAR Ohio is an investment pool and has various interest rates.

**Interest Rate Risk:** The School does not have a formal investment policy that addresses interest rate risk.

**Concentration of Credit Risk:** The School places no limit on the amount it may invest in any one issuer. 100% of the School's investments at June 30, 2009, were in STAR Ohio. The School does not have a formal investment policy that addresses Concentration of Credit Risk.

**Credit Risk:** The School's investment in STAR Ohio was rated AAAM by Standard & Poor's at June 30, 2009. The School does not have a formal investment policy that addresses Credit Risk.

**4. RECEIVABLES**

Receivables at June 30, 2009, consisted of intergovernmental receivables. All receivables are considered collectible in full and are expected to be received within one year. A summary of intergovernmental receivables follows:

Description	Amount
Reimbursements	\$ 789
Title IV-B Grant	548
Title I	6,575
	\$7,912

**5 CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2009, was as follows:

	Balance 7/01/08	Additions	Deductions	Balance 6/30/09
Machinery and Equipment	\$44,016	\$3,750		\$47,766
Less Accumulated Depreciation: Machinery and Equipment	(9,844)	(6,278)		(16,122)
Capital Assets, Net	\$34,172	(\$2,528)	\$0	\$31,644

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**6. RISK MANAGEMENT**

**A. Property and Liability**

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 contracted personnel; and natural disasters. During fiscal year 2009, the School contracted with Ohio Casualty for property insurance and general liability insurance.

Settled claims have not exceeded this commercial coverage in any of the past three years. There have been no significant reductions in insurance coverage from the prior year.

**B. Workers' Compensation**

For fiscal year 2009, the School participated in the Ohio School Boards Association Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool (Note 13). The intent of the GRP is to achieve the benefit of a reduced premium for the School by virtue of its grouping and representation with other participants in the GRP. The workers' compensation experience of the participants is calculated as one experience and a common premium rate is applied to all participants in the GRP. Each participant pays its workers' compensation premium to the State based on the rate for the GRP rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of the GRP. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the GRP. Participation in the GRP is limited to entities that can meet the GRP's selection criteria. The firm of Gates McDonald and Company provides administrative, cost control, and actuarial services to the GRP.

**7. PURCHASED SERVICES**

For the fiscal year ended June 30, 2009, purchased services were as follows:

Professional and Technical Services	\$ 31,094
Property Services	64,111
Travel and Meetings	998
Communications	22,238
Craft and Trade Services	760
Utilities	5,316
Tuition	5,931
Other Purchased Services	13,968
Total Purchased Services	<u><u>\$144,416</u></u>

**8. OPERATING LEASES**

The School entered into a month to month rental agreement, after the lease expired on May 31, 2008 with the Greater Dayton Regional Transit Authority for use of office space. The agreement states that the rent will be \$2,500 per month.

The School entered into two leases commencing on July 14, 2008 and ending on July 14, 2009 with Abdullah Johnson for the use of office space. The agreement states that the rent will be \$900 per month.

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**9. DEFINED BENEFIT PENSION PLANS**

**A. School Employees Retirement System**

The School contributes to the School Employees Retirement System (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 Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling toll free (800) 222-5853 or by visiting SERS' website, [www.ohsers.org](http://www.ohsers.org), under *Employers/Audit Resources*.

For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salary and the School was required to contribute at an actuarially determined rate of 14 percent of annual covered payroll. A portion of the School's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2009, 9.09 percent of annual covered salary was the portion used to fund pension obligations. For fiscal year 2008, 9.16 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount of 10% for plan members and 14% for employers, by the SERS' Retirement Board. The School's required contribution for pension obligations to SERS for the fiscal years ended June 30, 2009, 2008 and 2007 were \$11,940, \$2,034 and \$686, respectively. 56 percent has been contributed for fiscal year 2009, and 100 percent has been contributed for 2008 and 2007.

**B. State Teachers Retirement System of Ohio**

The School participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371 or by calling (888) 227-7877 or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one-time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2009 plan members were required to contribute 10 percent of their annual covered salaries. The School was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations, the same portion that was used to fund pension obligations for fiscal year 2008. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The School's required contribution for pension obligations to the DB Plan for the fiscal years ended June 30, 2009, 2008 and 2007, were \$22,159, \$17,687 and \$18,334, respectively; 87 percent has been contributed for fiscal year 2009 and 100 percent has been contributed for fiscal years 2008 and 2007. The School did not have any employees who participated in the DC or Combined Plans for the fiscal year ended June 30, 2009.

**10. POSTEMPLOYMENT BENEFITS**

The School provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio), and to retired non-certified employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the Systems based on authority granted by State statute. Both systems are on a pay-as-you-go basis.

All STRS Ohio benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2009, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund, the same percentage that was used for fiscal year 2008. For the School, this amount equaled \$1,705 and \$1,361 for the fiscal years ended June 30, 2009 and 2008.

SERS administers two postemployment benefit plans – the Medicare Part B Plan and the Health Care Plan. The Medicare Part B Plan reimburses Medicare Part B premiums paid by eligible retirees and beneficiaries as set forth in Ohio Revised Code 3309.69. Qualified benefit recipients who pay Medicare Part B premiums may apply for and receive a monthly reimbursement from SERS. The reimbursement amount is limited by statute to the lesser of the January 1, 1999 Medicare part B premium or the current premium. The Medicare Part B premium for calendar year 2008 was \$93.50; SERS' reimbursement to retirees was \$45.50. The Retirement Board, acting with the advice of the actuary, allocates a portion of the current employer contribution rate to the Medicare B Fund. For fiscal year 2009, the actuarially required allocation was .75%. The School's contributions for the fiscal years ended June 30, 2009 and 2008 were \$985 and \$147 which equaled the required contributions for the fiscal year.

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**10. POSTEMPLOYMENT BENEFITS (Continued)**

ORC 3309.375 and 3309.69 permit SERS to offer health care benefits to eligible retirees and beneficiaries. SERS' Retirement Board reserves the right to change or discontinue any health plan or program. SERS offers several types of health plans from various vendors including HMO's, PPO's, and traditional indemnity plans. A prescription drug program is also available to those who elect health coverage. SERS employs two third-party administrators and a pharmacy benefit manager to manage the self-insurance and prescription drug plans, respectively. The ORC provides statutory authority to SERS' postemployment benefits through employer contributions. Active members do not make contributions to the postemployment benefit plans.

In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2009, the minimum pay was established at \$35,800. However, the surcharge is capped at two percent of each employer's SERS salaries. For the School, the amount contributed to fund health care benefits, including the surcharge, during the 2009 and 2008 fiscal years equaled \$6,911 and \$1,622.

The SERS Retirement Board establishes rules for the premiums paid by the retirees for health care coverage for themselves and their dependents or for their surviving beneficiaries. Premiums vary depending on the plan selected, qualified years of service, Medicare eligibility, and retirement status.

The financial reports of SERS' Health care and Medicare B Plans are included in its stand-alone report. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling toll free (800) 878-5853, or by visiting the SERS website at [ohsers.org](http://ohsers.org) under forms and publications.

**11. OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

The criteria for determining vacation, personal leave and sick leave benefits are derived from employee contracts. The Administrator, teachers and aides earn five sick days and three personal days during a contract year. The Administrator also earns two weeks of vacation during a contract year. Sick, personal and vacation leave may not be carried over into a succeeding contract year.

**B. Insurance Benefits**

The School provides health and life insurance to all employees through Anthem.

**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**12. JOINTLY GOVERNED ORGANIZATION**

The School is a participant in the Metropolitan Dayton Educational Cooperative Association (MDECA) which is a computer consortium. MDECA is an association of public school districts within the boundaries of Montgomery, Miami and Darke Counties and the Cities of Dayton, Troy and Greenville. The organization was formed for the purpose of applying modern technology with the aid of computers and other electronic equipment to administrative and instructional functions among member school districts. The governing board of MDECA consists of seven Superintendents of member school districts, with six of the Superintendents elected by majority vote of all member school districts except the Montgomery County Educational Service Center. The seventh Superintendent is from the Montgomery County Educational Service Center. The School made payments of \$3,759 to MDECA during fiscal year 2009. Financial information can be obtained from Jerry Woodyard, who serves as director, at 225 Linwood Street, Dayton, Ohio 45405.

**13. INSURANCE PURCHASING POOL**

The School participates in the Ohio School Boards Association Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool. The GRP's business and affairs are conducted by a three member Board of Directors consisting of the President, the President-Elect and the Immediate Past President of the OSBA. The Executive Director of the OSBA, or his designee, serves as coordinator of the program. Each fiscal year, the participants pay an enrollment fee to the GRP to cover the costs of administering the program.

**14. CONTINGENCIES**

**A. Grants**

The School received financial assistance from 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 is 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 such disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2009.

**B. State Funding**

The Ohio Department of Education conducts reviews of enrollment data and full time equivalency (FTE) calculations made by the schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State, upon which State Foundation funding is calculated.

**15. CHANGE IN ACCOUNTING PRINCIPLE**

For the fiscal year ended June 30, 2009, the School has implemented GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". The implementation of this statement had no affect on the financial statements as previously reported.



**TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Continued)**

**16. RELATED PARTY TRANSACTIONS**

During the fiscal year, the School paid \$46,668 to Business Manager Linda Davis, sister of the Director Demetrius Maddox, for wages.

During the fiscal year, the School paid \$42,731 to Victor Maddox (ATTA Construction), brother of the Director Demetrius Maddox, for renovations at the new School site.

**17. SUBSEQUENT EVENTS**

On August 1, 2009, the Board approved a lease for classroom space at 400 Shoup Mill Rd at a monthly expense of \$4,500.

On August 1, 2009, the Board approved a five year contract with Midwest Management Company for management services at a rate of 15% of annual school revenue.

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# Mary Taylor, CPA

Auditor of State

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

TechCon Institute Community School  
Montgomery County  
400 Shoup Mill Rd  
Dayton, Ohio 45415

To the Board of Directors:

We have audited the financial statements of TechCon Institute Community School, Montgomery County, (the School) as of and for the year ended June 30, 2009, which collectively comprise the School's basic financial statements and have issued our report thereon dated December 28, 2009. 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 expressing our opinion on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the School's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the School's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

### **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 that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-001 and 2009-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the School's management in a separate letter dated December 28, 2009.

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 management, the Board of Directors, and Lucas County Educational Service Center (Sponsor). We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

December 28, 2009

TECHCON INSTITUTE COMMUNITY SCHOOL  
MONTGOMERY COUNTY

SCHEDULE OF FINDINGS  
JUNE 30, 2009

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

FINDING NUMBER 2009-001

**Noncompliance Finding**

**Ohio Rev. Code Section 3314.03(A)(11)(e)** requires the School to comply with Chapter 102 (Public Officer's Ethics) and section 2921.42 (having an unlawful interest in a public contract) of the Revised Code. Additionally, The **Ohio Ethics Commission Advisory Memo No. 2003-001** requires all members of the governing board, officers and certain employees of a community school to be bound by the provisions of Ohio Rev. Code Chapter 102 and Sections 2921.42 and 2921.43 pursuant to the terms of the contract between the Community School and the Sponsor District. Ohio Ethics Law and related statutes prohibit public officials and employees from using their official positions for their own personal benefit, for the benefit of their family member or business associates, or where there is otherwise a conflict of interest.

Contrary to the aforementioned requirements, the Business Manager, Linda Davis authorized payment for several invoices from ATTA construction (Victor Maddox) in the amount of \$42,731 who is the brother of the Business Manager. Additionally, Linda Davis approved the bi-weekly timesheets for her daughter, Amanda Davis for the entire fiscal year.

Policies and procedures should be developed and implemented to verify that the Board Members and Management disclose all their conflicts of interest. Failure to do so could result in Board Members and Management approving contracts that are in the best interest of the related party and not the School.

This matter will be referred to the Ohio Ethics Commission.

**Officials' Response:** The School will adopt policies and procedures to verify that Board Members and Management disclose all conflicts of interest and to assure no infractions.

FINDING NUMBER 2009-002

**Noncompliance Finding**

**Ohio Rev. Code Section 3314.03(A)(6)(b)** states, in part, that the contract entered into between a sponsor and the governing authority of a community school require that the governing authority will adopt an attendance policy that includes a procedure for automatically withdrawing a student from school if the student, without a legitimate excuse, fails to participate in one hundred five consecutive hours of learning opportunities offered to the student.

**Article II Section R of the School's Contract for Start-up Ohio Community School** between the School and the Lucas County Educational Service Center (the Sponsor) requires that Attachment 6 (admission procedures) to the contract must also include the School's Attendance Policy and procedures for automatic withdrawal if a student misses 105 consecutive hours of learning opportunity.

The School's admission and enrollment policy requires withdrawal for any student who fails to participate without legitimate excuse, in 105 consecutive hours of learning opportunities during a school year will be automatically withdrawn from school no later than the thirtieth day after the student reaches the stated limit. Tests of student withdrawals for fiscal year 2009, noted that 5 of 25 (20%) students were not withdrawn after missing 105 hours of learning opportunity in a reasonable time period. Additionally it was noted that the School did not record a week of absences for one student that would have resulted in an earlier withdrawal date.

**FINDING NUMBER 2009-002  
(Continued)**

Procedures should be established to determine the withdrawal of students who missed 105 consecutive hours of learning opportunity are performed in a timely manner in order to comply with the Revised Code and the School's contract with the sponsor and the School's admission and enrollment policy.

**Officials' Response:** The Board will approve procedures to establish the withdrawal of students who missed 105 consecutive hours of learning opportunity to determine that withdrawal is performed in a timely manner in order to comply with the Revised Code and the School's sponsor contract and the School's admission and enrollment policy.



# Mary Taylor, CPA

## Auditor of State

### Independent Accountants' Report on Applying Agreed-Upon Procedures

TechCon Institute Community School  
Montgomery County  
400 Shoup Mill Rd  
Dayton, Ohio 45415

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.

Ohio Rev. Code Section 3314.03(A)(11)(d) states that each contract entered into between a sponsor and the governing authority of a community school shall require that the school will comply with Ohio Rev. Code Section 3313.666. Accordingly, we have performed the procedures enumerated below, which were agreed to by to by the Board, solely to assist the Board in evaluating whether TechCon Institute Community School (the School) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. School 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 on August 9, 2009.
2. We read the policy, noting it did not include the following requirements from Ohio Rev. Code Section 3313.666(B):
  - 1) A statement prohibiting intimidation or bullying of any student on school property or at school-sponsored events;
  - 2) A definition of intimidation or bullying that shall include 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," 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;

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6. A procedure for documenting any prohibited incident that is reported;
7. A procedure for responding to and investigating any reported incident;
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.

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 the Lucas County Educational Service Center (Sponsor) and is not intended to be and should not be used by anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

December 28, 2009





Mary Taylor, CPA  
Auditor of State

**TECHCON INSTITUTE 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  
FEBRUARY 4, 2010**