

Norman
Jones
Enlow
& Co.

Certified Public Accountants
& Management Consultants

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
ANNUAL REPORT
June 30, 1999

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
ANNUAL REPORT
June 30, 1999**

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
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PERRY COUNTY
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**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
ELECTED OFFICIALS
JUNE 30, 1999**

<u>Title/Name</u>	<u>Term of Office</u>	<u>Surety</u>	<u>Amount</u>	<u>Period</u>
<u>Board of Education:</u>				
<u>President</u>				
Stephen Withers	1/1/98-12/31/01	(A)	\$20,000	1/15/99-1/15/00
<u>Vice President</u>				
Kevin Weaver	1/1/98-12/31/01	N/A	N/A	N/A
<u>Members</u>				
LuAnn Holcomb	1/1/96-12/31/99	N/A	N/A	N/A
Paul Montgomery	1/1/96-12/31/99	N/A	N/A	N/A
Douglas Cannon	1/1/98-12/31/01	N/A	N/A	N/A

Legal Counsel

Joseph Flautt, Prosecuting Attorney
110 N. Main Street
New Lexington, Ohio 43764

Official Address

Crooksville Exempted Village School District
91 South Buckeye Street
Crooksville, Ohio 43731

(A) State Automobile Mutual Insurance Company

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
ADMINISTRATIVE PERSONNEL
JUNE 30, 1999

<u>Name/Title</u>	<u>Contract period</u>	<u>Surety</u>	<u>Amount</u>	<u>Period</u>
<u>Treasurer</u>				
Michael Hankinson	1/15/98-1/15/02	(A)	\$50,000	1/15/98-1/15/02
<u>Superintendent</u>				
Lawrence Jeffrey Childers	7/1/99-7/31/02	(A)	\$20,000	8/01/98-7/31/03

(A) State Automobile Mutual Insurance Company

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
INDEX OF FUNDS**

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General Fund**

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Disadvantaged Pupil Program Fund
Professional Development Block Grant Fund
Model Project/Gifted Students Fund
Public School Preschool Grant Fund
Technology Equity Grant Fund
Education Management Information System Fund
Disadvantaged Pupil Impact Aid Fund
Eisenhower Math and Science Fund
Handicapped - State Grants (Part B, Education of the Handicapped Act) Fund
Educationally Deprived Children - Local Educational Agencies (Chapter 1 of ESEA) Fund
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**Expendable Trust Fund Type
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**Agency Fund Types
Student Managed Activities Fund**



STATE OF OHIO
OFFICE OF THE AUDITOR
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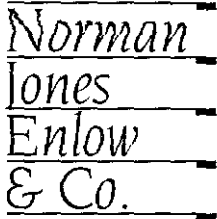
Board of Education
Crooksville Exempted Village School District
Crooksville, Ohio

We have reviewed the Independent Auditor's Report of the Crooksville Exempted Village School District, Perry County, prepared by Norman, Jones, Enlow & Co., for the audit period July 1, 1998 to June 30, 1999. 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 Crooksville Exempted Village School District is responsible for compliance with these laws and regulations.


JIM PETRO
Auditor of State

March 2, 2000



Certified Public Accountants
& Management Consultants

INDEPENDENT AUDITORS' REPORT

Board of Education
Crooksville Exempted Village School District
Crooksville, Ohio

We have audited the accompanying financial statements of the Crooksville Exempted Village School District as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates, if any, made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Ohio Administrative Code Section 117-2-01 requires the school district to prepare its annual financial report in accordance with generally accepted accounting principles. However, as discussed in Note 1, the School District prepares its financial statements on the cash basis of accounting formerly prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles. The accompanying financial statements omit assets, liabilities, fund equity, and disclosures that, while material, cannot be determined at this time.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash and cash equivalents and combined fund cash balances of the school district, as of June 30, 1999, and its combined cash receipts and disbursements and its combined budgeted and actual receipts and its combined budgeted and actual disbursements and encumbrances for the year then ended on the basis of accounting described in Note 1.

The year 2000 supplementary information is not a required part of the basis financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain procedures, which consist primarily of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Crooksville Exempted Village School District is or will become year 2000 compliant, that the Crooksville Exempted Village School District's year 2000 remediation efforts will be successful in whole or in part, or that the parties with which the Crooksville Exempted Village School District does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 19, 1999, on our consideration of Crooksville Exempted Village School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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Our audit was performed for the purpose of forming an opinion on the financial statements of the Crooksville Exempted Village School District, Ohio, taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Norman James Enlow Co.

Zanesville, Ohio
November 19, 1999

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF CASH, INVESTMENTS
AND FUND CASH BALANCES - ALL FUND TYPES
 June 30, 1999

ASSETS	
Cash	\$ 260,061
Investments: Star Ohio	2,576,884
Restricted assets - Budget stabilization	<u>77,631</u>
TOTAL	<u>\$ 2,914,576</u>

CASH BALANCES BY FUND TYPE

GOVERNMENTAL FUNDS	
General	\$ 1,655,795
Special revenue	209,629
Debt service	217,914
Capital projects	123,344
 PROPRIETARY FUNDS	
Enterprise	1,458
Internal service	674,731
 FIDUCIARY FUNDS	
Expendable trust	9,237
Agency	<u>22,468</u>
TOTAL	<u>\$ 2,914,576</u>

See notes to financial statements.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES - ALL
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
Year Ended June 30, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
RECEIPTS			
Receipts from local sources			
Taxes	\$ 758,862	\$ 17,167	\$ 61,283
Tuition	-	12,053	-
Transportation fees	503	-	-
Earnings on investments	134,082	-	-
Extracurricular activities	-	153,301	-
Classroom materials and fees	3,200	-	-
Miscellaneous receipts	38,136	37,804	-
Receipts from state sources			
Unrestricted grants-in-aid	4,462,352	219,522	7,395
Restricted grants-in-aid	37,656	158,660	-
Receipts from federal sources			
Unrestricted grants-in-aid	9,222	-	-
Restricted grants-in-aid	-	388,214	-
TOTAL RECEIPTS	<u>5,444,013</u>	<u>986,721</u>	<u>68,678</u>

<u>Capital Projects</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 837,312
-	-	12,053
-	-	503
-	-	134,082
-	-	153,301
-	-	3,200
-	750	76,690
-	-	4,689,269
575,107	-	771,423
-	-	9,222
-	-	388,214
<u>575,107</u>	<u>750</u>	<u>7,075,269</u>

See notes to financial statements.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES - ALL
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (CONTINUED)
Year Ended June 30, 1999**

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
DISBURSEMENTS			
Instruction			
Regular	2,223,638	353,934	-
Special	387,771	279,206	-
Adult continuing	-	2,762	-
Other	112,503	-	-
Supporting Services			
Pupils	217,649	79,653	-
Instructional staff	113,872	49,441	-
Board of Education	39,808	-	-
Administration	455,085	6,519	-
Fiscal services	146,315	8,133	1,419
Operation and maintenance-plant	573,074	9,423	-
Pupil transportation	427,981	-	-
Extracurricular Activities			
Academic and subject oriented activities	13,454	7,341	-
Sports oriented	167,874	117,696	-
Facilities Acquisition and Construction			
Architecture and Engineering	-	-	-
Building Improvements	-	-	-
Other	5,000	-	-
Debt Service			
Repayment of debt	-	-	184,163
TOTAL DISBURSEMENTS	<u>4,884,024</u>	<u>914,108</u>	<u>185,582</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	559,989	72,613	(116,904)

<u>Capital Projects</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
98,559	-	2,676,131
-	-	666,977
-	-	2,762
-	-	112,503
-	-	297,302
-	-	163,313
-	-	39,808
-	-	461,604
-	-	155,867
-	-	582,497
-	-	427,981
-	-	20,795
-	-	285,570
44,212	-	44,212
403,642	-	403,642
-	-	5,000
-	-	184,163
<u>546,413</u>	<u>-</u>	<u>6,530,127</u>
28,694	750	545,142

See notes to financial statements.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES - ALL
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (CONTINUED)
Year Ended June 30, 1999

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Other Financing Sources			
Sale of assets	2,500	-	-
Transfers-in	-	19,697	-
Advances-in	38,435	1,265	-
Refund of prior year expenditure	467	546	-
Other Financing Uses			
Transfers-out	(1,267)	(19,697)	-
Advances-out	(57,117)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(16,982)</u>	<u>1,811</u>	<u>-</u>
EXCESS OF RECEIPTS AND OTHER SOURCES OVER/(UNDER) DISBURSEMENTS AND OTHER USES	543,007	74,424	(116,904)
BEGINNING FUND CASH BALANCE	<u>1,112,788</u>	<u>135,205</u>	<u>334,818</u>
ENDING FUND CASH BALANCE	<u>\$ 1,655,795</u>	<u>\$ 209,629</u>	<u>\$ 217,914</u>

<u>Capital Projects</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
-	-	2,500
1,267	-	20,964
22,927	-	62,627
-	-	1,013
-	-	(20,964)
-	-	(57,117)
<u>24,194</u>	<u>-</u>	<u>9,023</u>
52,888	750	554,165
<u>70,456</u>	<u>8,487</u>	<u>1,661,754</u>
<u>\$ 123,344</u>	<u>\$ 9,237</u>	<u>\$ 2,215,919</u>

See notes to financial statements.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY
FUND TYPES AND FIDUCIARY FUND TYPES
Year Ended June 30, 1999

	Proprietary Fund Types	
	Enterprise	Internal Service
Operating Receipts		
Food services	\$ 151,049	\$ -
Extracurricular activities	-	-
Classroom materials and fees	2,569	-
TOTAL OPERATING RECEIPTS	153,618	-
Operating Disbursements		
Personal services - salaries	105,922	-
Employees' retirement and insurance	53,814	-
Purchased services	677	603,210
Supplies and materials	139,734	-
Other objects	-	-
TOTAL OPERATING DISBURSEMENTS	300,147	603,210
OPERATING RECEIPTS	153,618	-
OVER/(UNDER) OPERATING DISBURSEMENTS	(146,529)	(603,210)
Non-operating receipts		
Miscellaneous	-	599,912
State Sources		
Restricted grants-in-aid	9,293	-
Federal Sources		
Unrestricted grants-in-aid	132,164	-
TOTAL NON-OPERATING RECEIPTS	141,457	599,912

Fiduciary Fund Type	Total (Memorandum Only)
Agency	
\$ -	\$ 151,049
41,932	41,932
-	2,569
<u>41,932</u>	<u>195,550</u>
-	105,922
-	53,814
-	603,887
-	139,734
41,911	41,911
<u>41,911</u>	<u>945,268</u>
<u>21</u>	<u>(749,718)</u>
206	600,118
-	9,293
-	132,164
<u>206</u>	<u>741,575</u>

See notes to financial statements.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY
FUND TYPES AND FIDUCIARY FUND TYPES (CONTINUED)
Year Ended June 30, 1999

	<u>Proprietary Fund Types</u>	
	<u>Enterprise</u>	<u>Internal Service</u>
NET EXCESS OF RECEIPTS OVER/(UNDER) DISBURSEMENTS BEFORE TRANSFERS AND ADVANCES	(5,072)	(3,298)
Advances-in	31,138	-
Advances-out	(38,382)	-
Transfers-in	-	-
Transfers-out	-	-
	<hr/>	<hr/>
NET EXCESS OF RECEIPTS OVER/(UNDER) DISBURSEMENTS	(12,316)	(3,298)
BEGINNING FUND CASH BALANCE	<hr/> 13,774	<hr/> 678,029
ENDING FUND CASH BALANCE	<hr/> \$ 1,458	<hr/> \$ 674,731

<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
<u>Agency</u>	
227	(8,143)
1,788	32,926
(53)	(38,435)
2,892	2,892
<u>(2,892)</u>	<u>(2,892)</u>
1,962	(13,652)
<u>20,506</u>	<u>712,309</u>
<u>\$ 22,468</u>	<u>\$ 698,657</u>

See notes to financial statements.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF RECEIPTS - BUDGET & ACTUAL - ALL
BUDGETED FUND TYPES
Year Ended June 30, 1999

<u>Fund Types/Funds</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Government Funds			
General	\$ 5,485,415	\$ 5,485,415	\$ -
Special revenue	1,008,229	1,008,229	-
Debt service	68,678	68,678	-
Capital projects	599,301	599,301	-
Proprietary Funds			
Enterprise	326,213	326,213	-
Internal service	599,912	599,912	-
Fiduciary Funds			
Trust and agency	47,568	47,568	-
TOTAL (MEMORANDUM ONLY)	<u>\$ 8,135,316</u>	<u>\$ 8,135,316</u>	<u>\$ -</u>

See notes to financial statements.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
COMBINED STATEMENT OF DISBURSEMENTS & ENCUMBRANCES COMPARED WITH EXPENDITURE
AUTHORITY - ALL BUDGETED FUND TYPES
Year Ended June 30, 1999

<u>Fund Types/Funds</u>	<u>Encumbrances Outstanding At 6/30/98</u>	<u>Fiscal Year Appropriations</u>	<u>Total</u>
Government Funds			
General	\$ 83,364	\$ 5,292,256	\$ 5,375,620
Special revenue	25,893	1,068,284	1,094,177
Debt service	-	189,828	189,828
Capital projects	7,820	658,776	666,596
Proprietary Funds			
Enterprise	13,174	291,581	304,755
Internal service	24,035	600,204	624,239
Fiduciary Funds			
Trust and agency	3,183	51,922	55,105
TOTAL (MEMORANDUM ONLY)	<u>\$ 157,469</u>	<u>\$ 8,152,851</u>	<u>\$ 8,310,320</u>

<u>Actual Fiscal Year Disbursements</u>	<u>Encumbrances Outstanding At 6/30/99</u>	<u>Total</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 4,942,408	\$ 74,883	\$ 5,017,291	\$ 358,329
933,805	48,663	982,468	111,709
185,582	-	185,582	4,246
546,413	56,824	603,237	63,359
338,529	1,403	339,932	(35,177)
603,210	-	603,210	21,029
<u>44,856</u>	<u>5,484</u>	<u>50,340</u>	<u>4,765</u>
<u>\$ 7,594,803</u>	<u>\$ 187,257</u>	<u>\$ 7,782,060</u>	<u>\$ 528,260</u>

See notes to financial statements.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Crooksville Exempted Village School District is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District is an exempted village school district as defined by Section 3311.04 of the Ohio Revised Code. The School District operates under an elected Board of Education (5 members) and is responsible for the provision of public education to residents of the School District.

Average daily membership (ADM) as of June 30, 1999, was 1,181. The School District employed 88 certificated employees and 49 non-certificated employees.

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

B. BASIS OF ACCOUNTING

Although required by Ohio Administrative Code Section 117-2-01 to prepare its annual financial report in accordance with generally accepted accounting principles, the school district chooses to prepare its financial statements on the basis of accounting formerly prescribed or permitted by the Auditor of State. This basis of accounting is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when the liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made.

These statements include adequate disclosure of material matters, as formerly prescribed or permitted by the Auditor of State.

C. FUND ACCOUNTING

The School District maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each type of fund are as follows:

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund. The general fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

C. FUND ACCOUNTING (CONTINUED)

Special Revenue Funds

These funds are used to account for proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to disbursements for specified purposes.

Debt Service Fund

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. According to governmental accounting principles, the debt service fund accounts for the payment of long-term debt for governmental funds only. Under Ohio law, the debt service fund might also be used to account for the payment of the short-term debt of both governmental and proprietary funds. For purposes of this report, these funds have been classified into the proper groups, if practicable.

Capital Projects Fund

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

PROPRIETARY FUNDS

Enterprise Funds

These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds

These funds are used to account for assets held by a governmental unit in a trustee capacity for individuals, private organizations, other funds and/or governmental units. These include Expendable Trust Funds and Agency Funds.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

D. BUDGETARY PROCESS

Budget

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by January 20 of each year, for the subsequent July 1 to June 30 fiscal year.

Estimated Resources

The County Budget Commission certifies its actions to the School District by March 1. As part of this certification, the School District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about July 1, this certificate is amended to include any encumbered balances from the preceding year. Prior to June 30, the School District must revise its budget so that the total contemplated disbursements from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts as shown in the accompanying financial statements do not include July 1 unencumbered fund balances. However, those fund balances are available for appropriations.

Appropriations

A temporary appropriation measure to control cash disbursements may be passed on or about July 1 of each year for the period July 1 to September 30. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

Encumbrances

The School District is required to use the encumbrance methods of accounting by virtue of Ohio law. Under this system, purchase orders, contracts, and other commitments for the disbursement of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

E. RESTRICTED ASSETS

Restricted assets represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts required by statute to be set - aside by the School District to create a reserve for budget stabilization. See Note 8 for the calculation of the year end restricted asset balance.

F. PROPERTY, PLANT AND EQUIPMENT

Fixed assets acquired or constructed for the School District are recorded as disbursements. Depreciation is not recorded for these fixed assets.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

G. ACCUMULATED UNPAID VACATION AND SICK LEAVE

Accumulated unpaid vacation and sick leave are not accrued under the cash basis of accounting described in Note 1. All leave will either be absorbed by time off from work or within certain limitations, be paid to the employees. It is not practicable to determine the actuarial value of these benefits as of June 30, 1999.

H. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

The School District maintains a cash and cash equivalents pool which is used by all funds. Each fund type's portion of this pool is displayed on the "Combined Statement of Cash and Cash Equivalents and Fund Cash Balances" as "Cash Balances by Fund Type."

State law requires the classification of moneys held by the School District into three categories:

Category 1 consists of "active" moneys, those moneys required to be kept in a "cash" or "near-cash" status for immediate use by the School District. Such moneys must be maintained either as cash in the School District's treasury or in depository accounts payable or withdrawable on demand, negotiable order of withdrawal (NOW) accounts, or money market deposit accounts.

Category 2 consists of "inactive" moneys, those moneys not required for use within the current two year period of designation of depositories. Inactive moneys may be held in deposits or investments maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" moneys, those moneys which are redeemable within two years form the date of purchase, not to exceed the end of the current period of depositories. Interim moneys may be invested or deposited, pursuant to Section 135.14, Revised Code, in the following securities:

- A. Bonds, notes, or other obligations of or guaranteed by the United States, those for which the faith of the United States is pledged for the payment of principal and interest thereon;
- B. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality;

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS (CONTINUED)

- C. Written repurchase agreements for a period not to exceed thirty days in securities listed above that mature within five years from the date of purchase;
- D. Bonds or other obligations of the State of Ohio;
- E. No-load money market mutual funds consisting exclusively of obligations described in division (A) or (B) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions mentioned in section 135.03 of the Revised Code.
- F. The State Treasurer's investment pool. (STAR Ohio)
- G. Certain bankers' acceptances and commercial paper notes for a period not to exceed 180 days in an amount not to exceed twenty-five percent of the interim moneys available for investment at any one time.

The Governmental Accounting Standards Board (GASB) Statement No. 3 has established risk categories for deposits as follows:

Category 1 - Deposits that are insured or collateralized with securities held by the School District or by its agency in the School District's name.

Category 2 - Deposits collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.

Category 3 - Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or its trust department or agent but not in the School District's name.

Deposits

At fiscal year-end, the carrying amount of the School District's deposits was \$337,692 and the bank balance was \$458,334. Of the bank balance:

- 1. \$100,000 was covered by federal depository insurance, by collateral held by School District, or by collateral held by a qualified third party trustee in the name of the School District; and
- 2. \$358,334 was considered uninsured and uncollateralized even though securities for collateral were held in pooled collateral and all state statutory requirements for the deposit of money had been followed. Non-compliance with federal requirements would potentially subject the School District to a successful claim by the FDIC.

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS (CONTINUED)

Investments

GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements," requires the School District to categorize investments to give an indication of the level or risk assumed by the School District at year-end.

Category 1 includes investments that are insured or registered or for which the securities are held by the School District or its agents in the School District's name.

Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the School District's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent but not in the School District's name. The School District invests in STAR Ohio, which is not classified by degree of credit risk since it is not evidenced by securities that exist in physical or book entry form. The carrying amount of the School District's investment in STAR Ohio as June 30, 1999, was \$2,576,884.

3. PROPERTY TAX

Real property taxes are levied on assessed values which equal 35% of appraised values. The county auditor reappraises all real property every six years with a triennial update. The last appraisal was completed for tax year 1993.

Real property taxes becomes a lien on all non-exempt real property located in the County on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later dates to be established.

The full tax rate applied to real property for tax year 1999 was \$31.40 per \$1,000 of assessed valuation. After adjustment of the rate for inflationary increases in property values, the effective tax rate was \$24.50 per \$1,000 of assessed valuation for real property classified as residential/agricultural and \$24.85 per \$1,000 of assessed valuation for all other real property. Real property owners' tax bills are further reduced by homestead and rollback deductions, when applicable. The amount of these homestead and rollback deductions is reimbursed to the School District by the State of Ohio.

Owners of tangible personal property are required to file a list of such property, including costs, by April 30 of each year. The property is assessed for tax purposes at varying statutory percentages of cost. The tax rate applied to tangible personal property for tax year 1999 was \$31.40 per \$1,000 of assessed valuation.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS**

3. PROPERTY TAX (CONTINUED)

Real Property	
Residential/agricultural	\$ 21,560,130
Commercial/industrial	3,675,330
Minerals	505,920
Tangible Personal Property	
General	3,383,607
Public utilities	<u>8,507,670</u>
Total Valuation	<u>\$ 37,632,657</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected.

4. DEBT OBLIGATIONS

Debt outstanding at June 30, 1999, consisted of the following:

School Facilities Construction Bond	
Principal outstanding	\$ 910,000
Interest rates	6.625 to 7.75%

The annual requirements to amortize all bonded debt outstanding as of June 30, 1999, including interest payments of \$364,620, are as follows:

Year Ending <u>June 30</u>	<u>School Facilities Construction Bonds</u>
2000	180,313
2001	172,281
2002	164,250
2003	156,219
2004	88,188
2005-2008	312,188
2009-2011	201,181
Total	<u>\$ 1,274,620</u>

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS

5. AMORTIZATION OF CLASSROOM FACILITIES

On May 13, 1985, and February 26, 1986, the Crooksville Exempted Village Schools District Board of Education entered into a contract with the State Department of Education, which provided for the Ohio purchase of classroom facilities permitted under the provisions of Sections 3318.01 to 3318.20, inclusive, of the Ohio Revised Code. The County Auditor was unable to provide an amortization schedule of classroom facilities due to changes in valuations caused by the statutorily required triennial updates and sextennial appraisals and the possibility of additional voted millage. However, the contract amount of the indebtedness so assumed by the School District shall be equal to one-half of one mill multiplied by the total value of all property as listed and assessed for taxation in the School District for each of the years remaining in the agreement for a maximum period of twenty-three calendar years. Any unpaid balance at the end of that period would be forgiven.

Then, on October 28, 1997, the District entered into an agreement with the Ohio School Facilities Commission. Under this agreement, the District can retain the one-half of one mill to be used for maintenance of newly constructed classrooms as long as the District's adjusted valuation per pupil is less than the state-wide median adjusted valuation per pupil. The District has established a new fund to account for these maintenance funds. For the fiscal year ended June 30, 1999, the District's *adjusted valuation per pupil was less than the state-wide median adjusted valuation per pupil and thus* the District was able to retain the one-half of one mill to use for classroom maintenance.

6. RISK MANAGEMENT

The School District 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 the fiscal year ended June 30, 1999, the School District contracted with various insurance companies for property and general liability insurance, including criminal, mechanical, electrical and pressure equipment, inland marine, and fleet coverage.

Settled claims have not exceeded any aforementioned commercial coverage in any of the past three years.

The School District pays the State Workers' Compensation System a premium based on a rate per \$100 salaries. This rate is calculated based on accident history and administrative costs.

The School District has chosen to establish a risk financing fund for risks associated with the employee's health insurance plan. The risk financing fund is accounted for as an Internal Service Fund where assets are set aside for claim settlements. Mutual Health Services, Inc., acts as a third party to administer the activity. A premium is charged to each fund that accounts for part-time or full-time employees. The total charge allocated to each of the funds (the allocation is based upon percentages of each fund's current year payroll as it relates to total payroll of the School District) is calculated using trends in actual claims experience.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS**

7. RETIREMENT SYSTEMS

State Teachers Retirement System Of Ohio (STRS)

The full-time certified teachers of the Crooksville Exempted Village School District belong to the State Teachers' Retirement System (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Employees contribute 9.30% of gross pay. The employer's matching share is 14.0% of gross pay. The pension contribution for the District for the fiscal year ended June 30, 1999, was \$663,627, which consisted of \$264,881 from employees and \$398,746 from the employer. The required percentages for employer and employee contributions for the next fiscal year will be unchanged.

School Employees Retirement System of Ohio (SERS)

The full-time permanent, non-certified employees of the Crooksville Exempted Village School District belong to the School Employees Retirement System (SERS), a cost-sharing multiple employer public employee retirement system administered by the School Employees Retirement Board. SERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available financial report that includes financial statements and required supplementary information for SERS. The report may be obtained by writing to the School Employees Retirement System, 45 North Fourth Street, Columbus, Ohio 43215.

Employees contribute 9.0% of gross pay. The employer's matching share is 14.0% of gross pay. The pension contribution for the District for the fiscal year ended June 30, 1999, was \$184,023, which consisted of \$72,009 from employees and \$112,014 from the employer. The required percentages for employer and employee contributions for the next fiscal year will be unchanged.

8 RESTRICTED ASSETS

Restricted assets in the general fund represent cash and cash equivalents set aside to establish a budget stabilization reserve. This reserve is required by State statute (House Bill 412 and 770) and can be used only after receiving approval from the State Superintendent of Public Instruction. The balance of restricted assets on June 30, 1999 was \$77,631. This is made up of \$32,285 from a refund from the Bureau of Workers' Compensation during fiscal year 1998 plus a current contribution of \$45,346.

9. SUBSEQUENT EVENTS

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school-funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the perceived defects in that system. The State's "school foundation program," which provides significant amounts of monetary support to this district, was declared unconstitutional. During the fiscal year ended June 30, 1999, the District received \$4,318,098 of school foundation support for all funds.

In addition, the Court declared the classroom facilities program unconstitutional. The classroom facilities program provided money to build schools and furnish classrooms. As of June 30, 1999 the School District has received over seven million six-hundred thousand dollars under this program.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
NOTES TO FINANCIAL STATEMENTS**

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the State legislature in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued February 26, 1999, determined they are not sufficiently responsive to the constitutional issues raised under the "thorough and efficient" clause of the Ohio Constitution. The State has appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. As of the date of this report, the Ohio Supreme Court has not rendered an opinion on this issue. The decision of the Court of Common Pleas in Perry County has been stayed by the Ohio Supreme Court, and, as such, school districts are still operating under the laws that the Common Pleas Court declared unconstitutional.

As of the date of these financial statements, the School District is unable to determine what effect, if any, this ongoing litigation will have on its future State funding under this program and on its financial operations.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT, OHIO
PERRY COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION**

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the District's operations as early as fiscal 1999.

Crooksville Exempted Village School District is completing an inventory of computer systems and other equipment necessary to conducting District operations and has identified such systems as being financial reporting, payroll and employee benefits, and educational statistics reporting (through the State's Education Management and Information System (EMIS)). The District has two school buildings with power, heating and some air conditioning systems, which have extensive efficiency utilization measures within the systems.

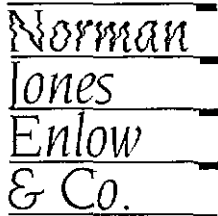
The District uses the State of Ohio Uniform Accounting System software for its financial reporting, and payroll and employee benefits. The State is responsible for remediating this system.

The State of Ohio distributes a substantial sum of money to the District in the form of "Foundation" payments. Further, the State processes a significant amount of financial and non-financial information about the District through EMIS. The State is responsible for remediating these systems.

The School District currently is assessing the changes needed in the power, heating, and air-conditioning systems. Systems may have to be remediated, and tested and validated.

In the continuing effort to assess all computer equipment, other areas may be found (clock systems, fire alarm systems, vocational equipment, etc.) and, if so, changes will be made in those systems. We anticipate that all costs will be handled through department and or building appropriations.

Because of the unprecedented nature of the Year 2000 issue, it's effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be Year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.



Certified Public Accountants
& Management Consultants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of Education
Crooksville Exempted Village School District
Crooksville, Ohio**

We have audited the financial statements of Crooksville Exempted Village School District as of and for the year ended June 30, 1999, and have issued our report thereon dated November 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Crooksville Exempted Village School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement accounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and question costs as items 99-1 and 99-2.

We also noted other matters involving compliance that we have reported to the management of the District in a separate letter dated November 19, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Crooksville Exempted Village School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned function. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted one matter involving internal control that we have reported to the management of the District in a separate letter dated November 19, 1999.

This report is intended for the information of the Board of Education, the Auditor of State and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Norman Jones Enlow & Co.
Zanesville, Ohio
November 19, 1999

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**Norman
Jones
Enlow
& Co.**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Certified Public Accountants
& Management Consultants

Board of Education
Crooksville Exempted Village School District
Crooksville, Ohio

Compliance

We have audited the compliance of Crooksville Exempted Village School District with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Crooksville Exempted Village School District's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Crooksville Exempted Village School District's management. Our responsibility is to express an opinion on Crooksville Exempted Village School District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Crooksville Exempted Village School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Crooksville Exempted Village School District's compliance with those requirements.

In our opinion, Crooksville Exempted Village School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of Crooksville Exempted Village School District is responsible for establishing and maintaining effective internal control over compliance with requirements of the laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Crooksville Exempted Village School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned function. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Education, the Auditor of State and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Norman Jones Enlow Co.
Zanesville, Ohio

November 19, 1999

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CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133.505
JUNE 30, 1999

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under .510?	No
(d)(1)(vii)	Major Programs (list):	Nutrition Cluster: Food Distribution CFDA #10.550; School Breakfast CFDA #10.553; National School Lunch CFDA #10.555; Special Milk Program CFDA #10.556.
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000, Type B: All others.
(d)(1)(ix)	Low Risk Auditee?	Yes

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133.505
JUNE 30, 1999

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

Finding 99-1

Ohio Administrative Code 117-2-01 requires the school district's financial statements to be prepared in accordance with generally accepted accounting principles unless a proper waiver has been obtained. The school district did not obtain such a waiver.

We recommend the school district to file their financial statements in the future in accordance with generally accepted accounting principles.

Finding 99-2

Crooksville Exempted Village School District is a member school district of the Southeast Ohio Voluntary Educational Consortium (SEOVEC), a computer consortium 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. We obtained a copy of the SAS-70 report performed on this organization and noted that they did not have a formal disaster recovery plan in place. This could affect the organization's ability to recover data following a disruption in data processing services over an extended time period. We recommend that the district discuss this problem with SEOVEC in order to learn more about the possible problems that the lack of a disaster recovery plan could cause. We also recommend that the district bring this problem to the attention of the governing board in order to try and come up with possible solutions to the problem.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

Finding Number	N/A
CFDA Title and Number	N/A
Federal Award Number / Year	N/A
Federal Agency	N/A
Pass-Through Agency	N/A

CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
Year Ended June 30, 1999

Federal Grantor/ Pass-Through Agency/ Programs Title	CFDA Number	Pass-through Number	Receipts
United States Department of Agriculture Ohio Department of Education			
Nutrition Cluster			
Food Distribution Program	10.550		\$ -
National School Breakfast Program	10.553		21,147
National School Lunch Program	10.555		109,588
Special Milk Program	10.556		1,429
Total United States Department of Agriculture - Nutrition Cluster			132,164
United States Department of Education/ Ohio Department of Education			
Special Education Cluster			
Special Education Grants to States (IDEA Part B)	84.027	045351-6B-SF	63,999
Special Education - Preschool Grant	84.173	045351-PG-SC	5,070
Total Special Education Cluster			69,069
Title I Grants to Local Educational Agencies (Title I of ESEA)	84.010	045351-C1-S1	291,207
Consolidation of Federal Programs for Elementary and Secondary Block Grant - Chapter II	84.151	045351-C2-S1	4,062
Goals 2000 Proficiency Grant	84.276	045351-G2-S1	36,900
Math and Science Technology Investment	84.164	045351-MS-S1	6,673
Total United States Department of Education			338,842
Total Federal Assistance			\$ 540,075

<u>In-Kind Receipts</u>	<u>Disbursements</u>
\$ 17,836	\$ 17,578
-	21,147
-	109,588
-	1,429
<u>17,836</u>	<u>149,742</u>
-	54,899
-	5,537
<u>-</u>	<u>60,436</u>
-	290,342
-	4,062
-	27,365
<u>-</u>	<u>6,673</u>
<u>-</u>	<u>328,442</u>
<u>\$ 17,836</u>	<u>\$ 538,620</u>

See notes to Schedule of Federal Awards Expenditures.

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - Significant Accounting Policies

The accompanying schedule of federal awards expenditures is a summary of the activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - Food Distribution

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. Monies are commingled with state grants. It is assumed federal monies are expended first. At June 30, 1999, the District had no significant food commodities in inventory.

**CROOKSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
PERRY COUNTY**

CONCLUSION STATEMENT

The audit report, including citations and recommendations, was reviewed with Mike Hankinson, Treasurer, on February 2, 2000.

He was informed that he had 5 working days from the date of the post audit conference to respond to, or contest, the report contents. Mike indicated that he did not intend to provide such a response.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CROOKSVILLE EXEMPTED VILLAGE CITY SCHOOL DISTRICT

PERRY 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.

By: Susan Babbitt

Date: MARCH 16, 2000