



**OBERLIN CITY SCHOOL DISTRICT
LORAIN COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED APRIL 30, 2003



**Auditor of State
Betty Montgomery**

OBERLIN CITY SCHOOL DISTRICT
LORAIN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants on Applying Agreed-Upon Procedures	1

This page intentionally left blank.



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Oberlin City School District
Lorain County
153 North Main Street
Oberlin, Ohio 44074

To the Board of Education:

We have performed the procedures enumerated below as of April 30, 2003, which were agreed to by the addressees, solely to assist you in the transition of the Treasurer. The transition is the responsibility of the present and former officeholder. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. 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. Our procedures were as follows:

Cash Reconciliation

1. We compared the sum of the cash balances recorded on Oberlin City School District's Financial Report By Fund April 1, 2003 through April 30, 2003 Detail Report Fund Totals report (Financial Report) with the cash balances reconciled by Michael Barnhart and Gail Geist for Oberlin City School District as of April 30, 2003. We noted an \$85 unexplained difference between the District's Financial Report and the reconciled financial bank balance and we noted a \$60 difference between the District's payroll records and the reconciled payroll bank balance.
2. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors. We did, however, note the two following minor errors that the District corrected: a \$22 change fund was omitted from the reconciliation and a \$129 interest income amount was incorrectly added to the financial reconciliation.
3. We agreed bank balances on the reconciliation with month end bank statements. We agreed investment balances on the reconciliation to investment month end statements. We noted no differences in the amounts or description of the assets on the reconciliation versus the statements.
4. We agreed reconciling items in excess of \$100 appearing on that reconciliation to supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at April 30, 2003.

We were not engaged to and did not audit cash and investments, the objective of which would be the expression of an opinion on cash and investments. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

Oberlin City School District
Lorain County
Report of Independent Accountants on Applying Agreed-Upon Procedures
Page 2

This report is intended solely for the information and use of the addressees listed above, and is not intended to be and should not be used by anyone else.

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

Betty Montgomery
Auditor of State

May 8, 2003



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

OBERLIN CITY SCHOOL DISTRICT

LORAIN 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
MAY 27, 2003**