



Mary Taylor, CPA
Auditor of State

**ZANESVILLE COMMUNITY HIGH SCHOOL
MUSKINGUM COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Zanesville Community High School
Muskingum County
160 North Fourth Street
Zanesville, Ohio 43701

To the Governing Authority:

We have audited the accompanying basic financial statements of the Zanesville Community High School, Muskingum County, Ohio (the Community School), a component unit of the Zanesville City School District, Muskingum County, Ohio, as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the Community School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Zanesville Community High School, Muskingum County, Ohio, as of June 30, 2009, and the changes in financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2010, on our consideration of the Community 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

January 28, 2010

Zanesville Community High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

The discussion and analysis of the Zanesville Community High School's (ZCHS) financial performance provides an overall review of the ZCHS's financial activities for the fiscal year ended June 30, 2009. Readers should also review the basic financial statements and notes to enhance their understanding of the ZCHS's financial performance.

Highlights

The ZCHS opened for its first year of operation in fiscal year 2008 for high school age students who have dropped out or are at risk of dropping out of school. During fiscal year 2009, the ZCHS provided services to 73 full-time students.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements.

The statement of net assets and the statement of revenues, expenses, and changes in net assets reflect how the ZCHS did financially during fiscal year 2009. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current fiscal years' revenues and expenses regardless of when cash is received or paid.

These statements report the ZCHS's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the ZCHS has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating.

All of the ZCHS's activities are reported in a single enterprise fund.

Table 1 provides a summary of the ZCHS's net assets for fiscal year 2009 compared to fiscal year 2008:

Table 1 Net Assets			
	2009	2008	Change
<u>Assets:</u>			
Current and Other Assets	\$301,182	\$221,598	\$79,584
<u>Liabilities:</u>			
Current and Other Liabilities	130,282	47,417	82,865
<u>Net Assets:</u>			
Unrestricted	170,900	174,181	(3,281)
Total Net Assets	\$170,900	\$174,181	(\$3,281)

Zanesville Community High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

Total assets increased \$79,584, which is primarily the result of an increase in cash and cash equivalents in the amount of \$68,482. The increase in cash and cash equivalents is due to an increase in foundation revenue in the amount of \$301,022 as a result of an increase in the number of full-time equivalency students. During fiscal year 2009, ZCHS provided services to 73 full-time equivalent students compared to 27 full-time equivalent students in fiscal year 2008.

Table 2 reflects the changes in net assets for fiscal year ended June 30, 2009 and comparisons to fiscal year 2008.

Table 2
Change in Net Assets

	2009	2008	Change
<u>Operating Revenues:</u>			
Foundation	\$470,386	\$169,364	\$301,022
<u>Non-Operating Revenues:</u>			
Operating Grants	286,723	143,132	143,591
Interest Revenue	200	130	70
Total Revenues	<u>757,309</u>	<u>312,626</u>	<u>444,683</u>
<u>Operating Expenses:</u>			
Purchased Services	625,038	91,106	533,932
Materials and Supplies	135,552	47,339	88,213
Total Operating Expenses	<u>760,590</u>	<u>138,445</u>	<u>622,145</u>
Change in Net Assets	(3,281)	174,181	(177,462)
Net Assets Beginning of Year	<u>174,181</u>	0	174,181
Net Assets End of Year	<u><u>\$170,900</u></u>	<u><u>\$174,181</u></u>	<u><u>(\$3,281)</u></u>

During fiscal year 2009, revenues increased \$444,683. These increases are primarily due to an increase in foundation and operating grant revenue in the amount of \$444,613. The increase in foundation revenue was a result of an increase in enrollment combined with an increase in the students that met the special education criteria. The increase in grant revenue is the result of an increase in funding from the Federal Charter School Grant in the amount of \$100,000, an increase in funding from EMIS in the amount of \$3,000, an increase in funding from Title I in the amount of \$23,862, an increase in funding from Title II-A in the amount of \$1,132, an increase in funding from Title II-D in the amount of \$223, and an increase in funding from Title VI-B in the amount of \$15,374.

During fiscal year 2009, operating expenses increased \$622,145. The increase in operating expenses is primarily the result of an increase in purchased services in the amount of \$533,932. The increase in purchased services is due in large part to an increase in student enrollment which required ZCHS to contract with the Sponsor for additional teaching services.

Zanesville Community High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

Budgeting

The ZCHS is not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705.

Capital Assets and Debt Administration

Capital Assets

During fiscal year 2009, the ZCHS did not have any capital assets.

Debt

The ZCHS did not incur any debt during fiscal year 2009.

Current Design

The ZCHS is different than a traditional high school in that the ZCHS is designed to be an open, non-discriminatory atmosphere where students can work at their own pace to earn a high school diploma. ZCHS operates by joining forces with the area social agencies in an effort to increase a student's developmental assets and eliminate the barriers to academic achievement.

Contacting the ZCHS's Financial Management

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the ZCHS's finances and to show the ZCHS's accountability for the money it receives. If you have any questions about this report or need additional financial information contact Cindy Nye, Treasurer, Zanesville Community High School, 160 North Fourth Street, Zanesville, Ohio 43701. You may also e-mail the treasurer at nye@zanesville.k12.oh.us.

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Zanesville Community High School

Statement of Net Assets

June 30, 2009

Assets:

Current Assets:

Cash and Cash Equivalents	\$213,675
Intergovernmental Receivable	87,507
Total Assets	<u>301,182</u>

Liabilities:

Current Liabilities:

Accounts Payable	17,803
Intergovernmental Payable	4,023
Due to Primary Government	58,233
Deferred Revenue	50,223
Total Liabilities	<u>130,282</u>

Net Assets:

Unrestricted	170,900
Total Net Assets	<u>\$170,900</u>

See accompanying notes to the basic financial statements

Zanesville Community High School
Statement of Revenues, Expenses, and Changes in Net Assets
For the Fiscal Year Ended June 30, 2009

<u>Operating Revenues:</u>	
Foundation	\$470,386
Total Operating Revenues	<u>470,386</u>
 <u>Operating Expenses:</u>	
Purchased Services	625,038
Materials and Supplies	135,552
Total Operating Expenses	<u>760,590</u>
 Operating Loss	 (290,204)
 <u>Non-Operating Revenues:</u>	
Operating Grants	286,723
Interest	200
Total Non-Operating Revenues	<u>286,923</u>
 Change in Net Assets	 (3,281)
 Net Assets Beginning of Year	 <u>174,181</u>
Net Assets End of Year	<u>\$170,900</u>

See accompanying notes to the basic financial statements

Zanesville Community High School
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2009

<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Foundation	\$515,146
Cash Payments to Suppliers for Goods and Services	(721,080)
Net Cash Used for Operating Activities	<u>(205,934)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>	
Operating Grants Received	274,216
<u>Cash Flows from Investing Activities:</u>	
Interest on Investments	<u>200</u>
Net Increase in Cash and Cash Equivalents	68,482
Cash and Cash Equivalents Beginning of Year	<u>145,193</u>
Cash and Cash Equivalents End of Year	<u><u>\$213,675</u></u>
Reconciliation of Operating Loss to	
<u>Net Cash Used for Operating Activities:</u>	
Operating Loss	(\$290,204)
Adjustments to Reconcile Operating Loss to Net Cash	
<u>Provided by (Used for) Operating Activities:</u>	
Changes in Assets and Liabilities:	
Decrease in Intergovernmental Receivable	1,405
Increase in Due to Primary Government	38,431
Increase in Accounts Payable	10,265
Increase in Deferred Revenue	50,223
Decrease in Intergovernmental Payable	<u>(16,054)</u>
Net Cash Used for Operating Activities	<u><u>(\$205,934)</u></u>

See accompanying notes to the basic financial statements

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Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1 - Description of the School

The Zanesville Community High School (ZCHS) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. The ZCHS is an approved tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Management is not aware of any course of action or series of events that have occurred that might adversely affect the ZCHS's tax exempt status. The ZCHS's mission is to help at-risk students meet Ohio's graduation requirements. The ZCHS focuses on ensuring that basic survival needs are met so that students can achieve success in school. The ZCHS serves high school age students who have dropped out or are at risk of dropping out of school. A particular emphasis is placed on assisting parents and/or pregnant students obtain a high school diploma.

The ZCHS was created on April 16, 2007 by entering a five year contract with the Zanesville City School District (the Sponsor). The Sponsor is responsible for evaluating the performance of the ZCHS and has the authority to deny renewal of the contract at its expiration. The Sponsor is also the fiscal agent of ZCHS with the Treasurer of the Sponsor completing the role of Treasurer for ZCHS.

The ZCHS operates under the direction of a seven-member Governing Authority made up of seven voting community members. Members shall be nominated by the Governing Authority and submitted to the Sponsor's non-voting six-member Board of Directors for final approval. All governing authority members should live and/or work in the Zanesville-Muskingum County community as well as to represent the interest of the Muskingum County community. The Governing Authority approves ZCHS's staff of two noncertified and five certificated full time teaching personnel who provide services to 73 students. ZCHS is a component unit of the Sponsor. The sponsor is able to impose its will on ZCHS and due to their relationship with the Sponsor it would be misleading to exclude them. The Sponsor can suspend the ZCHS's operations for any of the following reasons: 1) The ZCHS's failure to meet student performance requirements stated in its contract with the Sponsor; 2) The ZCHS's failure to meet generally accepted standards of fiscal management; 3) The ZCHS's violation of any provisions of the contract with the Sponsor or applicable state or federal law; or 4) Other good cause. The Governing Authority is responsible for carrying out the provisions of the contract which include, but are not limited to, helping create, approve, and monitor the annual budget, develop policies to guide operations, secure funding, and maintain a commitment to vision, mission, and belief statements of the ZCHS and the students it serves. The ZCHS uses the facilities of the Sponsor.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the ZCHS have been prepared in conformity with generally accepted accounting principals (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 ZCHS 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 entity has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The more significant of the ZCHS's accounting policies are described below.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

A. Basis of Presentation

The ZCHS'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.

The ZCHS uses a single enterprise fund to present its financial records for the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Enterprise fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods or services.

B. Measurement Focus

Fund Financial Statements

The enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and liabilities associated with the operation of the ZCHS are included on the statement of net assets. The statement of revenues, expenses, and changes in net assets presents increases (e.g. revenues) and decreases (e.g., expenses) in total net assets. The statement of cash flows reflects how the ZCHS finances meet its cash flow needs.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The ZCHS's 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. Revenue resulting from nonexchange transactions, in which the ZCHS receives value without directly giving equal value in return, such as grants and entitlements, are 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 ZCHS must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the ZCHS on a reimbursement basis. Expenses are recognized at the time they are incurred.

D. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided by ZCHS's contract with its Sponsor. The contract between ZCHS and its Sponsor prescribes an annual budget requirement as part of preparing a five year forecast, which is updated on an annual basis.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

E. Cash and Cash Equivalents

Cash received by ZCHS is reflected as “Cash and Cash Equivalents” on the statement of net assets. Investments with original maturities of three months or less at the time they are purchased are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments. During fiscal year 2009, the ZCHS had no investments.

F. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net assets reports no restricted net assets and has no monies restricted by enabling legislation.

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

G. Operating Revenues and Expenses

The ZCHS currently participates in the State Foundation Program. Revenues received from these programs are recognized as operating revenues in the accounting period in which they are earned and become measurable.

The ZCHS also participates in the Federal Charter School Grant Program through the Ohio Department of Education. Under this program, the ZCHS was awarded \$250,000 in fiscal year 2009 to offset a portion of start-up costs of the ZCHS. Revenue received from this program is recognized as non-operating revenue on the basic financial statements.

H. Estimates

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

Note 3 - Deposits

The following information classifies deposits by categories of risk as defined in GASB Statement No. 3, “Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements”.

At June 30, 2009, the carrying amount of ZCHS’s deposits was \$213,675 and the bank balance was \$215,696, all of which was covered by federal depository insurance. There are no significant statutory restrictions regarding the deposit and investment of funds by the nonprofit corporation.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 4 – Receivables

Receivables at June 30, 2009, consisted of intergovernmental grants. All receivables are considered collectible in full due to the stable condition of State programs, and the current year guarantee of federal funds. All receivables are expected to be collected within one year.

A summary of principal items of intergovernmental receivables follows:

	<u>Amounts</u>
Federal Charter Schools Program Grant	\$46,915
Title I	23,863
Title II-A	1,132
Title II-D	223
Title VI-B	<u>15,374</u>
Total	<u><u>\$87,507</u></u>

Note 5 – Risk Management

ZCHS is exposed to various risks of loss related to torts; errors and omissions; and natural disasters. During the fiscal year ended June 30, 2009, ZCHS had liability insurance through the Zanesville City School District's policy.

Note 6 – Purchased Services

For the period July 1, 2008 through June 30, 2009, purchased service expenses were for the following services:

<u>Type</u>	<u>Amount</u>
Professional and Technical Services	\$622,596
Legal Services	<u>2,442</u>
Total	<u><u>\$625,038</u></u>

Note 7 – Related Party Transactions

Zanesville City School District, the Sponsor, approves each of ZCHS's seven board members from the general public. ZCHS is presented as a component unit of the Sponsor. For fiscal year 2009, \$281,292 was provided by the Sponsor for administrative, fiscal, and student services provided to ZCHS. ZCHS paid all but \$58,233 of this amount as of June 30, 2009. This amount is reflected as "Due to Primary Government" in the financial statements.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 8 - Contingencies

A. Grants

The ZCHS received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the School. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the ZCHS at June 30, 2009.

B. Ohio Department of Education Enrollment Review

The Ohio Department of Education (ODE) conducts reviews of enrollment data and full time equivalency (FTE) calculations made by the ZCHS. These reviews are conducted to ensure the ZCHS is reporting accurate student enrollment data to the State, upon which state foundation funding is calculated. The fiscal year 2009, review resulted in the discovery of an overpayment to ZCHS in the amount of \$50,223. This amount has been reflected as deferred revenue and will be deducted from foundation funding in the fiscal year 2010.

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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*

Zanesville Community High School
Muskingum County
160 North Fourth Street
Zanesville, Ohio 43701

To the Governing Authority:

We have audited the financial statements of the Zanesville Community High School, Muskingum County, Ohio (the Community School), a component unit of the Zanesville City School District, Muskingum County, Ohio, as of and for the year ended June 30, 2009, and have issued our report thereon dated January 28, 2010. 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 Community 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 Community School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Community 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 Community 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 Community 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 Community 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 Community School's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, the Governing Authority, and the Community School's 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

January 28, 2010



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Zanesville Community High School
Muskingum County
160 North Fourth Street
Zanesville, Ohio 43701

To the Governing Authority:

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

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Governing Authority, solely to assist the Governing Authority in evaluating whether Zanesville Community High School (the Community School) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Governing Authority. 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 Zanesville City School District Board of Education (the Sponsor) adopted an anti-harassment policy at its meeting on March 17, 1994 and last revised the policy on April 26, 2006. The Community School has elected to follow the policies adopted by the Sponsor.
2. We read the policy, noting it included the following requirements from Ohio Rev. Code Section 3313.666(B):
 - (1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;
 - (2) A definition of harassment, intimidation, or bullying that 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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www.auditor.state.oh.us

- (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; and
- (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 Governing Authority and is not intended to be and should not be used by anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

January 28, 2010



Mary Taylor, CPA
Auditor of State

**ZANESVILLE COMMUNITY HIGH SCHOOL
MUSKINGUM 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 16, 2010**