



**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

SINGLE AUDIT

FOR THE FISCAL YEAR ENDED JUNE 30, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

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STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Oak Hill Union Local School District
Jackson County
265 West Cross Street
Oak Hill, Ohio 45656

To the Board of Education:

We have audited the accompanying financial statements of Oak Hill Union Local School District, Jackson County, Ohio (the School District), as of and for the year ended June 30, 2000. These financial statements are the responsibility of the School 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 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 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 equities, 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, investments, and combined fund cash balances of Oak Hill Union Local School District, Jackson County, as of June 30, 2000, and its combined cash receipts and cash disbursements and its combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances, for the fiscal year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2001, on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements of the School District, taken as a whole. The accompanying Schedule of Federal Awards Receipts and 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 presented, in all material respects, in relation to the financial statements taken as a whole.

Jim Petro
Auditor of State

January 17, 2001

OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY

COMBINED STATEMENT OF CASH AND CASH EQUIVALENTS
AND FUND CASH BALANCES - ALL FUND TYPES
JUNE 30, 2000

Cash and Cash Equivalents \$6,550,803

CASH BALANCES BY FUND TYPE

Governmental Funds:

General Fund	\$900,323
Special Revenue Funds	320,519
Debt Service Fund	147,089
Capital Projects Funds	4,720,509

Proprietary Fund:

Enterprise Fund	13,971
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Fiduciary Funds:

Expendable Trust Fund	409,144
Agency Fund	<u>39,248</u>

Total **\$6,550,803**

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

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:						
Receipts from Local Sources:						
Taxes	\$1,195,380	\$16,217	\$137,199	\$	\$	\$1,348,796
Tuition		16,564				16,564
Earnings on Investment	65,784			31,593	503	97,880
Extracurricular Activities		88,593				88,593
Miscellaneous Receipts	4,952	51			393,527	398,530
Receipts from Intermediate Sources:						
Unrestricted Grants-In-Aid	25,500	7,210				32,710
Restricted Grants-In-Aid		32,825				32,825
Receipts from State Sources:						
Unrestricted Grants-In-Aid	4,707,753	1,638	13,855			4,723,246
Restricted Grants-In-Aid	56,599	423,828		1,750,988		2,231,415
Receipts from Federal Sources:						
Unrestricted Grants-In-Aid		10,604				10,604
Restricted Grants-In-Aid		456,685				456,685
Total Cash Receipts	<u>6,055,968</u>	<u>1,054,215</u>	<u>151,054</u>	<u>1,782,581</u>	<u>394,030</u>	<u>9,437,848</u>
Cash Disbursements:						
Instruction:						
Regular Instruction	3,015,031	418,874		5,279	998	3,440,182
Special Instruction	422,650	358,241				780,891
Vocational Instruction	55,305					55,305
Other Instruction	208,171					208,171
Support Services:						
Pupils	253,888	30,649				284,537
Instructional Staff	268,244	231,863				500,107
Board of Education	24,342					24,342
Administration	626,619	82,941			1,564	711,124
Fiscal	191,827	11,588	3,965			207,380
Operation and Maintenance	599,459	546		39,634	8,000	647,639
Pupil Transportation	694,090					694,090
Central	31,235	20,731		118,425	1,000	171,391
Extracurricular Activities:						
Acedemic Orriented		12,240				12,240
Sports Oriented	8,116	77,422				85,538
Facility Acquisition and Construction:						
Site Acquisition	106,533			29,381		135,914
Site Improvement				15,461		15,461
Architecture and Engineering				336,511		336,511
Building Improvement	15,000			241,725		256,725
Total Cash Disbursements	<u>6,520,510</u>	<u>1,245,095</u>	<u>3,965</u>	<u>786,416</u>	<u>11,562</u>	<u>8,567,548</u>
Excess of Cash Receipts Over/(Under)						
Cash Disbursements	<u>(464,542)</u>	<u>(190,880)</u>	<u>147,089</u>	<u>996,165</u>	<u>382,468</u>	<u>870,300</u>

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

	Governmental Fund Types				Fiduciary Fund Type	Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
Other Financial Sources/(Uses):						
Sale and Loss of Assets	1,221					1,221
Proceeds from Sale of Notes				3,677,000		3,677,000
Operating Transfers-In	40,068	45,961				86,029
Advances In				15,001		15,001
Refund of Prior Year's Expenditure	318,515	48,195		73,467		440,177
Operating Transfers-Out	(40,068)	(45,961)				(86,029)
Advances Out	(15,001)					(15,001)
Refund of Prior Year's Receipts		(24,085)		(130,235)		(154,320)
Total Other Financing Sources (Uses)	<u>304,735</u>	<u>24,110</u>	<u>0</u>	<u>3,635,233</u>	<u>0</u>	<u>3,964,078</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	(159,807)	(166,770)	147,089	4,631,398	382,468	4,834,378
Fund Cash Balances, July 1	<u>1,060,130</u>	<u>487,289</u>		<u>89,111</u>	<u>26,676</u>	<u>1,663,206</u>
Fund Cash Balances, June 30	<u>\$900,323</u>	<u>\$320,519</u>	<u>\$147,089</u>	<u>\$4,720,509</u>	<u>\$409,144</u>	<u>\$6,497,584</u>

Note: At June 30, 2000, there is a restricted cash balance of \$40,068 in the General Fund for the Budget Stabilization Reserve.
See Note 1-I to the financial statements.

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

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE AND SIMILAR FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Receipts:			
Food Service	\$48,520	\$	\$48,520
Extracurricular Activities		95,007	95,007
Total Operating Receipts	<u>48,520</u>	<u>95,007</u>	<u>143,527</u>
Operating Disbursements:			
Personal Services - Salaries	67,422		67,422
Employees' Retirement and Insurance	34,391		34,391
Purchased Service	155	600	755
Supplies and Materials	80,544	97,441	177,985
Total Operating Disbursements	<u>182,512</u>	<u>98,041</u>	<u>280,553</u>
Excess of Operating Receipts Over/(Under) Operating Disbursements	<u>(133,992)</u>	<u>(3,034)</u>	<u>(137,026)</u>
Non-Operating Receipts:			
Miscellaneous	2,480		2,480
State Sources:			
Restricted Grants-in-Aid	13,374		13,374
Federal Sources:			
Unrestricted Grants-in-Aid	141,994		141,994
Refund of Prior Year Expenditures		2,888	2,888
Total Non-Operating Receipts	<u>157,848</u>	<u>2,888</u>	<u>160,736</u>
Non-Operating Disbursements:			
Refund of Prior Year Receipts		(1,998)	(1,998)
Total Non-Operating Disbursements	<u>0</u>	<u>(1,998)</u>	<u>(1,998)</u>
Excess of Cash Receipts Over/ (Under) Cash Disbursements	23,856	(2,144)	21,712
Fund Cash Balances, July 1	<u>(9,885)</u>	<u>41,392</u>	<u>31,507</u>
Fund Cash Balances, June 30	<u>\$13,971</u>	<u>\$39,248</u>	<u>\$53,219</u>

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS - BUDGET AND ACTUAL
ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

<u>Fund Types/Funds</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental			
General	\$6,415,772	\$6,415,772	\$0
Special Revenue	1,148,371	1,148,371	0
Debt Service	151,054	151,054	0
Capital Projects	5,545,749	5,548,049	2,300
Proprietary			
Enterprise	206,368	206,368	0
Fiduciary			
Expendable Trust	<u>379,315</u>	<u>394,030</u>	<u>14,715</u>
Totals (Memorandum Only)	<u>\$13,846,629</u>	<u>\$13,863,644</u>	<u>\$17,015</u>

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

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**COMBINED STATEMENT OF DISBURSEMENTS AND
ENCUMBRANCES COMPARED WITH EXPENDITURE AUTHORITY
ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

<u>Fund Types/Funds</u>	<u>Prior Year Carryover Appropriations</u>	<u>Appropriations</u>	<u>Total</u>
Governmental			
General	\$0	\$7,382,938	\$7,382,938
Special Revenue	0	1,409,510	1,409,510
Debt Service	0	3,965	3,965
Capital Projects	0	2,134,811	2,134,811
Proprietary			
Enterprise	0	195,913	195,913
Fiduciary			
Expendable Trust	<u>0</u>	<u>16,717</u>	<u>16,717</u>
Totals (Memorandum Only)	<u>\$0</u>	<u>\$11,143,854</u>	<u>\$11,143,854</u>

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

<u>Disbursements</u>	<u>Encumbrances Outstanding At 6/30/00</u>	<u>Total</u>	<u>Variance Favorable (Unfavorable)</u>
\$6,575,579	\$42,207	\$6,617,786	\$765,152
1,315,141	40,326	1,355,467	54,043
3,965	0	3,965	0
916,651	209,095	1,125,746	1,009,065
182,512	3,728	186,240	9,673
<u>11,562</u>	<u>1,700</u>	<u>13,262</u>	<u>3,455</u>
<u>\$9,005,410</u>	<u>\$297,056</u>	<u>\$9,302,466</u>	<u>\$ 1,841,388</u>

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**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Oak Hill Union Local School District, Jackson County (the School District), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District is a local school district as defined by Section 3311.03 of the Ohio Revised Code. The School District operates under an elected Board of Education (five members) and is responsible for the provision of public education to residents of the School District.

Average daily membership (ADM) as of October 1, 1999, was 1,312. The School District employed 75 certificated employees and 50 non-certificated employees.

The School District's management believes these financial statements represent all activities for which the School District is financially accountable.

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 a payment is made rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

To improve cash management, cash received by the School District is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the School District's records.

During fiscal year 2000, investments were limited to Certificates of Deposits.

Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during fiscal year 2000 amounted to \$65,784. The Capital Projects and Expendable Trust Funds also earned interest in the amount of \$31,593 and \$503, respectively.

D. Fund Accounting

The School District uses fund accounting to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain School District functions or activities.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special restrictions or limitations.

For financial statement presentation purposes, the various funds of the School District are grouped into the following generic fund types under the broad fund categories governmental, proprietary, and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District's expendable financial resources and the related expenditures (except those accounted for in proprietary funds and fiduciary funds) are accounted for through governmental funds. The following are the School District's governmental fund types:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required 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.

Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes.

Capital Projects Funds

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).

Debt Service Fund

The debt service fund is used to accumulate resources for the payment of note indebtedness.

Proprietary Fund Type

Enterprise Fund

This fund is 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.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Fiduciary Fund Types

Expendable Trust and Agency Funds

To account for trusts where both principal and earnings on principal may be spent for the trust's intended purpose or assets held by a governmental unit in a agency capacity for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Fund and Agency Fund.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations

Budgetary expenditures (i.e., disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The School District must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus beginning of the year fund cash balances. The County Budget Commission must also approve estimated resources.

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, 1999, unencumbered fund balances. However, those fund balances were available for appropriations.

Encumbrances

The Ohio Revised Code requires the School District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried forward to the succeeding fiscal year and are not reappropriated.

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.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accumulated Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the School District.

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.

I. Statutory Reserves

The School District is required by state law to set aside certain general fund revenue amounts, as defined, into various reserves. During the fiscal year ended June 30, 2000, the reserve activity (cash-basis) was as follows:

	<u>Textbook Reserve</u>	<u>Capital Maintenance Reserve</u>	<u>Budget Stabilization Reserve</u>	<u>Total</u>
Balance, July 1, 1999	\$ 0	\$ 0	\$ 40,068	\$ 40,068
Required Set-Aside	124,635	124,635	0	249,270
Offset Credits	0	0	0	0
Qualifying Expenditures	<u>(124,635)</u>	<u>(124,635)</u>	<u>0</u>	<u>(249,270)</u>
Balance, June 30, 2000	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40,068</u>	<u>\$ 40,068</u>

Expenditures for textbooks during the year were \$285,269 and expenditures for capital maintenance during the year were \$184,746, which exceeded the required set-asides and the reserve balances.

2. EQUITY IN POOLED CASH

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 - All Fund Types" as "Cash Balances by Fund Type".

State statutes classify monies held by the School District into three categories:

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

2. EQUITY IN POOLED CASH (Continued)

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 treasury or in depository accounts payable or withdrawable on demand, including 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 from 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, or those for which the faith of the United States is pledged for the payment of principal and interest thereon;
- B. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality;
- C. Interim deposits in the eligible institutions applying for interim moneys as provided in Section 135.08, Revised Code. The award of interim deposits shall be made in accordance with Section 135.09, Revised Code, and the treasurer or governing board shall determine that periods for which such interim deposits are to be made and shall award such interim deposits for such periods, provided that any eligible institution receiving an interim award may, upon notification that the award has been made, decline to accept the interim deposit in which event the award shall be made as though such institution had not applied for such interim deposit;
- D. Bonds and 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, Revised Code; and,
- F. The State Treasurer’s investment pool (STAR Ohio).

The Governmental Accounting Standards Board 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 agent in the School District’s name;
- Category 2 - Deposits that are 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 by its trust department or agent but not in the School District’s name.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

2. EQUITY IN POOLED CASH (Continued)

Deposits: At year-end, the carrying amount of the School District's deposits was \$6,550,803, and the bank balance was \$6,558,747. Of the bank balance:

1. \$200,000 was covered by federal deposit insurance and would belong in risk category 1; and
2. \$6,358,747 was covered by collateral held by third party trustees pursuant to Section 135.181, Revised Code, in collateral pools securing all public funds on deposit with specific depository institutions and would belong to risk category 3.

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 update was completed for tax year 1999.

Real Property taxes become 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 payment dates to be established.

The full tax rate applied to real property for tax year 2000 was \$27.33 per \$1,000 of assessed valuation. After adjustment of the rate for inflationary increases in property values, the effective tax rate was \$26.73 per \$1,000 of assessed valuation for real property classified as residential/agricultural and \$26.73 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 reductions 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 tax rate applied to tangible personal property for tax year 2000 was \$26.73 per \$1,000 of assessed valuation.

Real property - 1999 Valuation	
Residential/Agricultural	\$40,780,950
Commercial/Industrial	3,570,360
Public Utilities	16,921,850
Minerals	150,150
Tangible Personal Property	
General - 2000 Valuation	8,789,027
Public Utilities - 1999 Valuation	<u>1,575,870</u>
Total Valuation	<u>\$71,788,207</u>

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

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

4. 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 ending June 30, 2000, 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 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 of salary. This rate is calculated based upon accident history and administrative costs.

5. DEFINED BENEFIT PENSION PLANS

State Teachers Retirement System of Ohio

The School District participates in the State Teachers Retirement System of Ohio (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. The report may be obtained by writing to the State Teachers Retirement System, 275 E. Broad Street, Columbus, Ohio 43215-3771.

For fiscal year ended June 30, 2000, plan members are required to contribute 9.3 percent of their annual covered salaries. The School District is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent to members and 14 percent for employers. The School District's contribution for the fiscal years ended June 30, 2000, 1999 and 1998 were \$772,858, \$693,078 and \$628,555, respectively; 95 percent has been contributed for fiscal year 2000, and 100 percent for fiscal years 1999 and 1998.

School Employees Retirement System

The School District contributes to the School Employees Retirement System (SERS), a cost-sharing, multiple-employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. 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. The report may be obtained by writing to the State Teachers Retirement System, 45 N. Fourth Street, Columbus, Ohio 43215.

Plan members are required to contribute 9 percent of their annual covered salary and the School District is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. For fiscal year 2000, 5.5 percent was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS Retirement Board. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2000, 1999 and 1998 were \$189,883, \$182,580 and 167,179, respectively.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

6. POST-EMPLOYMENT BENEFITS

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year ended June 30,2000, the STRS Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the School District, this amount equaled \$264,648 during fiscal 2000.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 1999 (the latest information available) the balance in the Fund was \$2,783 million. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

For SERS, coverage is made available to service retirees with ten or more years of qualifying service credit, and disability and survivor benefit recipients. Members retiring on or after August 1, 1989, with less than twenty-five years of service credit must pay a portion of their premium for health care. The portion is based on years of service up to a maximum of 75 percent of the premium.

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For this fiscal year ended June 30, 2000, employer contributions to fund health care benefits were 8.5 percent of covered payroll, an increase from 6.3 percent for fiscal year 1999. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2000, the minimum pay has been established at \$12,400. The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for the maintenance of the asset target level for the health care fund. For the School District, the amount to the fund health care benefits, including the surcharge, equaled \$10,296 during the 2000 fiscal year.

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 125 percent of annual health care expenses. Expenses for health care at June 30, 1999 (the last information available), were \$126,380,984 and the target level was \$189.6 million. At June 30, 1999, SERS had net assets available for payment of health care benefits of \$188.0 million. SERS has approximately 51,000 participants currently receiving health care benefits.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

7. DEBT OBLIGATIONS

Debt outstanding at June 30, 2000, consists of the following:

Bond Anticipation Note	
Principal Outstanding	\$3,677,000
Interest Rate	4.65%

The bond anticipation note is for the future construction of new buildings. The electors of the School District passed a levy for new buildings in November, 1999.

In August 2000, the School District refinanced the note with 23 year bonds. The bonds are general obligations of the School District.

8. STATE SCHOOL FUNDING DECISION

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 the system. Declared unconstitutional was the State's "School Foundation Program", which provides significant amounts of monetary support to the School District. During the fiscal year ended June 30, 2000, the School District received \$4,014,210 of school foundation support for its general fund.

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 appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. On May 11, 2000, the Ohio Supreme Court rendered an opinion on this issue. The Court concluded, "...the mandate of the [Ohio] Constitution has not been fulfilled." The Court's majority recognized by the Ohio General Assembly taken in response to the Court's March 24, 1997, decision, however, it found seven "...major areas warrant[ing] further attention, study, and development by the General Assembly...", including the State's reliance on local property tax funding, the state's basic aid formula, the school foundation program, as discussed above, the mechanism for, and adequacy of, funding for school facilities, and the existence of the State's School Solvency Assistance Fund, which the Court found took the place of the unconstitutional emergency school loan assistance program.

The Court decided to maintain jurisdiction over these issues and continued the case until at least June 15, 2001.

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 these programs and on its financial operations.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

9. CONTRACTUAL COMMITMENTS

As of June 30, 2000, the School District had a site acquisition and architectural contract purchase commitment for the construction of a new 6-12 facility and the renovation of existing facilities as follows:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Amount Expended</u>	<u>Balance at 6/30/00</u>
Harrison, Adkins, Harrison	\$267,780	\$0	\$267,780
Romig Roofing	219,750	189,362	30,388
Fanning, Howey & Associates	<u>1,509,336</u>	<u>336,511</u>	<u>1,172,825</u>
Total	<u>\$1,996,866</u>	<u>\$525,873</u>	<u>\$1,470,993</u>

10. CONTINGENCIES

A. Grants

The School District 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 is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School District at June 30, 2000.

B. Litigation

There are currently no matters in litigation with the School District as defendant.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Agency/Program/Grant	Pass Through Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
U.S. Department of Agriculture						
<i>Passed Through State Department of Education:</i>						
Nutrition Cluster:						
Food Distribution Program		10.550	\$	\$10,045	\$	\$10,137
School Breakfast Program	05-PU-2000	10.553	46,641		46,641	
National School Lunch Program	04-PU-2000	10.555	<u>95,353</u>		<u>95,353</u>	
Total U.S. Department of Agriculture-Nutrition Cluster			141,994	10,045	141,994	10,137
U.S. Department of Labor						
<i>Passed Through Gallia-Jackson-Vinton County Joint Vocational School:</i>						
Employment Services and Job Training Pilot	WK-BE-2000	17.249	500		500	
<i>Passed Through Jackson City School District:</i>						
Employment Services and Job Training Pilot		17.249	<u>5,000</u>		<u>5,000</u>	
Total Employment Services and Job Training Pilot			<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>0</u>
Total U.S. Department of Labor			5,500	0	5,500	0
U.S. Department of Education						
<i>Passed Through State Department of Education:</i>						
Title I Grants to Local Educational Agencies	C1-S1-2000	84.010	248,409		500,350	
Special Education Cluster:						
Special Education - Grants to States	6B-SF-2000	84.027	69,666		124,276	
Special Education - Pre School Grant	PG-S1-2000	84.173	<u>1,334</u>		<u>2,711</u>	
Total Special Education Cluster			71,000		126,987	
Safe and Drug Free Schools and Communities	DR-S1-2000	84.186	5,472		9,345	
Goals 2000 - State and Local Education Systemic Improvement						
	G2-S1-2000	84.276	42,788		33,367	
	G2-S8-2000		<u>6,000</u>		<u>6,000</u>	
Total Goals 2000			48,788		39,367	
Eisenhower Professional Development State Grant	MS-S1-2000	84.281	8,259		18,882	
Innovative Education Program	C2-S1-1999	84.298	827		7,320	
	C2-S1-2000		<u>6,247</u>		<u>4,401</u>	
Total Innovative Education Program			7,074		11,721	
Class Size Reduction Subsidy	CR-S1-2000	84.340	<u>43,682</u>		<u>32,401</u>	
Total U.S. Department of Education			432,684	0	739,053	0
U.S. Department of Health and Human Services						
<i>Passed Through State Department of Education:</i>						
Dependent Care Plan	DC-S1-1999	93.673			636	
Total U.S. Department of Health and Human Services				0	636	0
Total Federal Awards Receipts and Expenditures			<u>\$580,178</u>	<u>\$10,045</u>	<u>\$887,183</u>	<u>\$10,137</u>

The notes to the Schedule of Federal Awards Receipts and Expenditures are an integral part of this statement.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) summarizes activity of the School District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At June 30, 2000 the School District had no significant food commodities in inventory.



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Oak Hill Union Local School District
Jackson County
265 West Cross Street
Oak Hill, Ohio 45656

To the Board of Education:

We have audited the financial statements of Oak Hill Union Local School District, Jackson County, Ohio (the School District), as of and for the year ended June 30, 2000, and have issued our report thereon dated January 17, 2001, wherein we noted that the School District followed a basis of accounting similar to the cash basis of accounting. The Ohio Administrative Code requires the School District to follow generally accepted accounting principles. 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 the 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 amounts. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-10740-001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the School District in a separate letter dated January 17, 2001.

Oak Hill Union Local School District
Jackson County
Report of Independent Accountants on Compliance and on
Internal Control as Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the management, the Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

January 17, 2001



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Oak Hill Union Local School District
Jackson County
265 West Cross Street
Oak Hill, Ohio 45656

To the Board of Education:

Compliance

We have audited the compliance of Oak Hill Union Local School District, Jackson County, Ohio (the 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 its major federal program for the year ended June 30, 2000. The School District's major federal program is identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the School District's management. Our responsibility is to express an opinion on the 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 occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the 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 the School District's compliance with those requirements.

In our opinion, the School District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

Internal Control Over Compliance

The management of the School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the 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 functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses.

This report is intended for the information and use of the management, the Board of Education, and federal awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

January 17, 2001

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505(b)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement 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 reportable 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 Section .510?	No
(d)(1)(vii)	Major Programs (list):	Title I CFDA # 84.010
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505(b)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)

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

FINDING NUMBER 2000-10740-001

Noncompliance Citation

Ohio Admin. Code §117-2-01 requires the School District to prepare its annual financial reports in accordance with generally accepted accounting principles.

The School District's Treasurer prepared the financial statements on the cash basis of accounting.

We recommend that the School District's Treasurer prepare its annual financial reports in accordance with generally accepted accounting principles.

3. FINDINGS FOR FEDERAL AWARDS

The audit of Oak Hill Union Local School District, Jackson County, for the year ending June 30, 2000 contained no findings for federal awards.

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 §.315(c)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2000-10740-001	Due to the passage of a bond issue to build a new school and renovate existing facilities, the Board of Education chose to report on the cash basis for the current year and follow generally accepted accounting principles in fiscal year 2001-2002	September 1, 2002	Deborah Ratliff, Treasurer

**OAK HILL UNION LOCAL SCHOOL DISTRICT
JACKSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 §.315(b)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Finding Number	Finding Summary	Fully Corrected?	Comments
1999-10740-001	Ohio Rev. Code Section 5705.10 requiring money paid into a fund be used for the purpose for which the fund was established	Fully Corrected	The Board of Education transferred General Fund money into the Food Service Fund.
1999-10740-002	Ohio Administrative Code Section 117-2-01	Not Corrected	Finding number 2000-10740-001
1999-10740-003	Ohio Rev. Code Section 5705.39 appropriations exceeded estimated resources.	Fully Corrected	
1999-10740-004	Ohio Rev. Code Section 5705.41(B) disbursements exceeded appropriations.	Fully Corrected	
1999-10740-005	Ohio Rev. Code Section 5705.38 requires that passage of an annual appropriation measurer.	Fully Corrected	
1999-10740-006	Ohio Rev. Code Section 5705.36 requires reduced amended certificate when estimated resources exceed actual resources.	Fully Corrected	
1999-10740-007	Ohio Rev. Code Section 5705.412 requires a "412" certificate be issued for appropriations, contract and expenditures.	Fully Corrected	
1999-10740-008	Ohio Rev. Code Section 5705.34 requires that each subdivision shall pass a resolution accepting and levying the necessary tax rates.	Fully Corrected	
1999-10740-009	The Treasurer did not use purchase orders to certify that fund were available.	Fully Corrected	



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OAK HILL UNION LOCAL SCHOOL DISTRICT

JACKSON 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 20, 2001**