

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY

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**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	Pass-Through Entity Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
<i>Passed Through Ohio Department of Education:</i>						
Child Nutrition Cluster:						
Food Distribution Program	N/A	10.550	\$	\$10,744	\$	\$10,991
School Breakfast Program	045997-05-PU-99	10.553	387		387	
	045997-05-PU-00	10.553	4,611		4,611	
	045997-05-PU-01	10.553	<u>23,126</u>		<u>23,126</u>	
Total School Breakfast Program			28,124	0	28,124	0
National School Lunch Program	045997-LL-P1-00	10.555	8,660		8,660	
	045997-LL-P4-00	10.555	2,273		2,273	
	045997-LL-P1-01	10.555	52,213		52,213	
	045997-LL-P4-01	10.555	<u>11,799</u>		<u>11,799</u>	
Total National School Lunch Program			<u>74,945</u>	0	<u>74,945</u>	0
Total U.S. Department of Agriculture - Child Nutrition Cluster			103,069	10,744	103,069	10,991
<b>U.S. LIBRARY OF OFFICE SERVICES</b>						
<i>Passed Through State Library of Ohio:</i>						
State Library Program	N/A	45.310	<u>32,875</u>		<u>50,682</u>	
Total U.S. Office of Library Services			32,875		50,682	
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed Through Ohio Department of Education:</i>						
Title I, Grants to Local Educational Agencies						
	045997-C1-S1-00	84.010	60,669		77,577	
	045997-C1-S1-01	84.010	267,886		229,110	
	045997-C1-SD-99C	84.010	(3,368)		0	
	045997-C1-SD-00	84.010	9,455		21,891	
	045997-C1-SD-01	84.010	<u>16,436</u>		<u>14,174</u>	
Total Title I			351,078	0	342,752	0
Special Education Cluster:						
Special Education Grants to States (Title VI-B)	045997-6B-SF-00P	84.027	9,691		79,163	
	045997-6B-SF-01P	84.027	<u>95,589</u>		<u>19,506</u>	
Total Special Education Grants to States			105,280	0	98,669	0
Special Education - Preschool Grants	045997-PG-SC-01P	84.173	<u>261</u>		<u>3,687</u>	
Total Special Education Cluster			105,541	0	102,356	0

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001  
(Continued)**

FEDERAL GRANTOR/ <i>Pass-Through Grantor/ Program Title</i>	Pass-Through Entity Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>						
<i>Passed Through Ohio Department of Education (Continued):</i>						
Drug Free Schools	045997-DR-S1-01	84.186	8,381		8,381	
Eisenhower Professional Development State Grants	045997-MS-S1-01	84.281	8,845		7,965	
Innovative Education Program Strategies (Title VI)	045997-C2-S1-99C	84.298			323	
	045997-C2-S1-00	84.298	296		2,962	
	045997-C2-S1-01	84.298	<u>5,381</u>		<u>6,241</u>	
Total Innovative Education Program Strategies			<u>5,677</u>	<u>0</u>	<u>9,526</u>	<u>0</u>
Class Size Reduction (Title VI-R)	045997-CR-S1-00	84.340	4,536		14,471	
	045997-CR-S1-01	84.340	<u>29,400</u>		<u>45,195</u>	
Total Class Size Reduction			<u>33,936</u>	<u>0</u>	<u>59,666</u>	<u>0</u>
Total U.S. Department of Education			513,458	0	530,646	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Medical Assistance Program (Medicaid, Title XIX)	N/A	93.778	<u>28,518</u>		<u>28,518</u>	
Total U.S. Department of Health and Human Services			28,518		28,518	
<b>Total Federal Awards Receipts and Expenditures</b>			<b><u>\$677,920</u></b>	<b><u>\$10,744</u></b>	<b><u>\$712,915</u></b>	<b><u>\$10,991</u></b>

*The accompanying Notes to Schedule of Federal Awards Receipts and Expenditures are an integral part of this Schedule.*

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary 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, 2001, the 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*

St. Clairsville-Richland City School District  
Belmont County  
108 Woodrow Avenue  
St. Clairsville, Ohio 43950

To the Board of Education:

We have audited the basic financial statements of the St. Clairsville-Richland City School District, Belmont County, Ohio (the District), as of and for the year ended June 30, 2001, and have issued our report thereon dated January 18, 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District's basic 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-11007-001 and 2001-11007-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated January 18, 2002.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2001-11007-003 and 2001-11007-004.

St. Clairsville-Richland City School District  
Belmont County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated January 18, 2002.

This report is intended for the information and use of the audit committee, 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 18, 2002



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

St. Clairsville-Richland City School District  
Belmont County  
108 Woodrow Avenue  
St. Clairsville, Ohio 43950

To the Board of Education:

**Compliance**

We have audited the compliance of St. Clairsville-Richland City School District, Belmont County, Ohio (the 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, 2001. The District's major federal programs are 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 each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 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 District's compliance with those requirements.

In our opinion, the 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, 2001. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the District in a separate letter dated January 18, 2002.

**Internal Control over Compliance**

The management of the 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 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 consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the District in a separate letter January 18, 2002.

### **Schedule of Federal Awards Receipts and Expenditures**

We have audited the basic financial statements of the District as of and for the year ended June 30, 2001, and have issued our report thereon dated January 18, 2002. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Receipts and Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, 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 18, 2002

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	- Title I, Grants to Local Educational Agencies - Child Nutrition Cluster
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001  
(Continued)

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

FINDING NUMBER 2001-11007-001

Noncompliance Citation

Ohio Rev. Code Section 5705.10 states that money that is paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

During our scan of fund balances for the months of October 2000 and March 2001, we noted the following instances of negative cash fund balances:

		<u>Variance</u>
<i>October 2000:</i>		
009-9401	High School B.O.E. Fund	(\$ 1,022)
009-9410	High School Physical Education Fund	( 446)
009-9430	Elementary Supplies Fund	( 6,977)
024	Employee Benefit Self Insurance Fund	( 310,571)
590-9001	Title VI-R 2000/01 Fund	( 8,397)
<i>March 2001:</i>		
009-9401	High School B.O.E. Fund	(\$ 812)
009-9410	High School Physical Education Fund	( 297)
009-9425	Middle School Testing/Scoring Fees Fund	( 1,314)
009-9430	Elementary Supplies Fund	( 6,626)
024	Employee Benefit Self Insurance Fund	( 313,422)
300-9214	Ski Club Middle School 7/8 Fund	( 579)
300-9319	St. C. Singers Fund	( 13,416)
432-9901	EMIS FY 2000/01 Fund	( 1,930)
590-9001	Title VI-R 2000/01 Fund	( 1,627)

In addition, during our testing of the St. C. Singers Fund, we noted negative cash fund balances in this fund from January 2001 through June 2001 reaching as high as \$18,603.

These instances of negative cash fund balances occurred as a result of the District expending funds prior to the actual receipt of expected revenue. Since the expected revenue had not yet been received, the negative cash fund balances indicate that money from other funds was used to cover the expenses of the aforementioned funds.

We recommend the District follow AOS Bulletin 97-003 and advance money to these funds when deficits occur, rather than waiting until year end. This would prevent overstatements of available cash and appropriations in other funds.

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2001-11007-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) prohibits subdivisions or taxing authorities from expending money unless it has been appropriated.

The following funds had expenditures and commitments which exceeded appropriations during fiscal year 2001:

<u>Fund</u>	<u>Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Over Expenditure</u>
<b><i>October 31, 2000:</i></b>			
Permanent Improvement	\$88,906	\$224,921	(\$136,015)
Auxiliary Services	36,136	99,284	(63,148)
PAR Grant	14,262	40,854	(26,592)
SchoolNet	0	1,000	(1,000)
Alternative School	0	49,961	(49,961)
Early Childhood	496	3,687	(3,191)
Misc. Federal Grants	56,983	60,617	(3,634)
 <b><i>April 30, 2001:</i></b>			
Permanent Improvement	88,906	232,483	(143,577)
Other Grant	0	3,196	(3,196)
Self Insurance	700,000	903,200	(203,200)
District Managed	235,668	276,541	(40,873)
Network Connection	3,636	7,617	(3,981)
Alternative School	0	67,641	(67,641)
Early Childhood	496	3,687	(3,191)
Misc. Federal Grants	56,983	60,617	(3,634)

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001  
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2001-11007-002  
(Continued)**

**Noncompliance Citation - Ohio Rev. Code Section 5705.41(B) (Continued)**

The following General Fund appropriation accounts had expenditures and commitments which exceeded appropriations during fiscal year 2001:

<u>Function</u>	<u>Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Over- Expenditure</u>
<b>April 30, 2001:</b>			
Other Instruction	\$10,000	\$63,941	(\$53,941)
Support Services - Board of Education	20,472	25,361	(4,889)
Support Services - Central	93,340	118,647	(25,307)
<b>June 30, 2001:</b>			
Support Services - Instructional Staff	332,274	335,229	(2,955)
Support Services - Fiscal	311,449	311,611	(162)
Support Services - Operation & Maintenance of Plant	918,145	946,340	(28,195)
Support Services - Pupil Transportation	587,638	593,777	(6,139)

The Treasurer should deny payment requests exceeding appropriations. The Treasurer may request the Board to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**FINDING NUMBER 2001-11007-003**

**Reportable Condition - Food Services Cash Register Shortages/Overages**

The District should establish and implement procedures for documenting the cause for all significant overages or shortages of cash collected versus the food service cash register reports. Procedures should be in place which require documentation and supervisory approval of all significant overages or shortages of cash collected versus the food service cash register reports. The daily cash register reports should be reconciled to cash collected each day and approved by someone independent of the cash collection.



**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001  
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2001-11007-003  
(Continued)**

**Reportable Condition - Food Services Cash Register Shortages/Overages (Continued)**

For fiscal year 2001, there were frequent significant overages and shortages of cash collected and deposited versus the food service cash register reports for the middle school cafeteria. The middle school cafeteria staff stated these were likely caused by a number of factors including:

- Cashiers would put money in register but forget to key in sale.
- Head Cook would make deposits to students' debit card accounts directly on the computer for deposits received from parents or by mail. These receipts did not always show up on the daily reports.
- Teachers would occasionally purchase items at cost for their classrooms and these monies would be added to the deposit and posted as ala-carte sales on the pay-in, but not entered into the registers as a sale.
- Cashiers would forget to reset the registers at the end of the day which resulted in previous days receipts being included in the totals for the following day.
- Only a small portion of the sales at the middle school cafeteria were purchased through the debit card system, the majority of sales were cash sales.
- Cashiers were not counting out all of the money in their registers each day, change was sometimes counted only when there was enough in the drawer to roll and still leave enough change for the following day.
- Jukebox receipts were also added directly to deposit and posted as ala-carte sales without entering into system or documenting reason for overage.

Documentation explaining the reasons for these overages and shortages was not maintained by the cafeteria. This could lead to a misstatement of food service fund charges for services revenue going undetected.

We recommend the District implement procedures which require cash collected to be reconciled to cash register sales and debit card deposits. The District should also require any significant variances between amounts collected and the amount of sales per the cash registers to be documented and maintained with the daily computer cash register reports of sales and collections. We also recommend the District assign someone independent of the food service cash collections to periodically review the daily reports prepared by the cafeterias to help insure the accuracy of these reports and reasonableness of any overages or shortages. We considered the effects of this matter in forming our opinion on the District's basic financial statements.

**FINDING NUMBER 2001-11007-004**

**Reportable Condition - St. C. Singers Records**

The District's Student Activity Rules & Regulations handbook addresses various issues related to student activity fund raising. A few of these points are listed as follows:

- The duties and responsibilities of the advisor/sponsor consists of the preparation of the Request for Fund Raising Activity form and the Summary of Sale form.

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001  
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2001-11007-004  
(Continued)**

**Reportable Condition - St. C. Singers Records (Continued)**

- The duties also consist of keeping all paperwork (fund raising forms, pay-ins, purchase orders, invoices, cash ledgers, student records) for a period of five years. This paperwork is subject to the annual financial audit of the school district.

During our testing of the St. C. Singers fund raisers held during fiscal year 2001, we noted the following weaknesses:

- There were no original source records or ledgers presented for audit. This would include ledgers/records listing the students/businesses/schools, products/tickets given to them to sell, registration fee/amount due, money to be collected, money collected, date collected, selling prices for products to be sold, etc. In addition, duplicate receipts were not presented for audit which would be written to anyone turning money over to the advisor with a description of what the money is for (such as products sold, tickets sold, ads purchased, registration fee for concert, etc.). Per the advisor, some records were prepared when the fund raisers were occurring; however, they were not kept after the deposits were made with the Treasurer's office. The advisor also indicated that she sometimes wrote receipts to individuals turning in money, but copies were not kept.
- There were Request for Fund Raising Activity forms and Summary of Sale forms on file for seven fund raisers held during the fiscal year. However, these forms were not always filled out correctly and did not contain explanations for uncollected amounts.
- There were no Request for Fund Raising Activity forms or Summary of Sale forms on file for the remainder of the fund raisers held during the fiscal year. These fund raisers included the steak fry, dance-a-thon, bowl-a-thon, spaghetti dinner, registration fees from competition, dance, sale of ads, car wash/bake sale, and golf tournament. The advisor indicated that some of these fund raisers were held by the parents, and the money was then donated to the St. C. Singers.

Without proper records being kept, there was no accounting trail of funds received. In addition, the student activity group was not operating according to the District's student activity handbook.

We recommend the following procedures be implemented to ensure the proper records are being kept and maintained:

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2001  
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2001-11007-004  
(Continued)**

**Reportable Condition - St. C. Singers Records (Continued)**

- Ledgers/records for all fund raisers and donations should be kept to show an accounting trail of funds received. Any time money is received whether for student fund raisers, choir competitions held, tickets/ads sold, donations, etc., detailed records need to be kept such as ledgers listing the students/businesses/schools, products/tickets given to them to sell, registration fee/amount due, money to be collected, money collected, date collected, selling price of products sold, etc. In addition, pre-numbered duplicate receipts should be written to anyone turning money over to the group with a description of what the money is for (such as specific products sold, tickets sold for a specific event, ad purchased, registration fee for concert, etc.). Please refer to Auditor of State Management Advisory Services (MAS) Bulletin 93-13 under "Collection and Deposit of Cash" for guidance concerning an audit trail
- All fund raisers, including those in which no products are sold (i.e., ticket sales), should be approved through a Request for Fund Raising Activity form. A Summary of Sale form should also be completed upon completion of the fund raiser. The Summary of Sale form should also explain any amounts not collected.
- For those fund raisers in which an admission fee is charged, pre-numbered tickets should be used. The District may want to consider using the forms in the Auditor of State Management Advisory Services (MAS) Bulletin 93-13 for control of ticket sales. These forms are the Record of Ticket and Cash Accountability for Special Events and the Ticket Accountability Record.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
JUNE 30, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-11007-001	For fiscal year 2000, there were frequent significant overages and shortages of cash collected and deposited versus the cafeteria cash register reports for the middle school cafeteria.	No	Not Corrected; reportable condition for 2001 (Finding Number 2001-11007-003).

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT  
BELMONT COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A-133 § .315(c)  
JUNE 30, 2001**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-11007-001	The Treasurer will monitor fund balances to ensure adequate cash balances are on hand to cover expenses.	Ongoing	John Carlier, Treasurer
2001-11007-002	The Treasurer will monitor expenditures and commitments to ensure they are within appropriations. If necessary, the Treasurer will request the Board to approve increased expenditure levels by increasing appropriations and amending estimated resources.	Ongoing	John Carlier, Treasurer
2001-11007-003	The District will require head cooks to document and explain all significant overages or shortages on the daily cafeteria reports. The Treasurer will periodically monitor daily cafeteria reports to ensure all significant variances are documented.	Ongoing	John Carlier, Treasurer
2001-11007-004	The District will require the St. C. Singers advisor to keep accurate and complete records of fund raising activities. The District will also require the appropriate forms be filled out and submitted to the Treasurer's office for each fund raiser.	December 31, 2001	Jackie Laurine, St. C. Singers Advisor



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**OF THE**

***ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT***

**ST. CLAIRSVILLE, OHIO**

**FOR THE**

**FISCAL YEAR ENDED JUNE 30, 2001**

Prepared By:

*Treasurer's Office*

***John C. Carlier, Treasurer***

*Betty Milhoan, Assistant Treasurer*

*Valerie Sempirek, Assistant Treasurer*

108 Woodrow Avenue, St. Clairsville, Ohio 43950





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January 18, 2002

Board of Education Members and Residents  
of St. Clairsville-Richland City School District

We are pleased to submit to you St. Clairsville-Richland City School District's fourth Comprehensive Annual Financial Report (CAFR). This report provides full disclosure of the financial operation of the School District for the fiscal year ended June 30, 2001. This CAFR, which includes an opinion from the State Auditor's Office that performed the School District's audit, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the School District. This report will provide the taxpayers of the School District with comprehensive financial data in a format which will enable them to gain an understanding of the School District's financial condition. Copies will be made available to the Chamber of Commerce, major taxpayers, the St. Clairsville Public Library, financial rating services, and other interested parties.

The Comprehensive Annual Financial Report is composed of three distinct sections. The introductory section includes the table of contents, letter of transmittal, awards, list of principal officials and organizational chart. The financial section begins with the Report of Independent Accountants, and includes Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the School District's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section includes various tables reflecting social and economic information, financial trends, and the fiscal capacity of the School District.

#### SCHOOL DISTRICT ORGANIZATION

The St. Clairsville-Richland City School District is primarily a rural School District that is comprised of the City of St. Clairsville and surrounding areas. The City of St. Clairsville is a residential rural community located approximately 80 miles southeast of Pittsburgh, Pennsylvania and approximately 120 miles due east of Columbus, Ohio in Belmont County, Ohio. Although the School District is considered rural, the City of St. Clairsville and its surrounding areas are experiencing significant residential and commercial growth with the addition of several new shopping plazas and several new housing subdivisions.

The first school house was erected in St. Clairsville in 1802. As needs changed, various buildings were used until 1868 when a red brick school house was built on the northeast corner of North Market and East Main Street at a cost of \$36,000. It was a 74' x 77' three-story building with a

Market and East Main Street at a cost of \$36,000. It was a 74' x 77' three-story building with a cupola on the top and a sandstone wall around it. It was used until 1916 when it was replaced by the 5/6 building formerly located at 106 Woodrow Avenue. In 1871 St. Clairsville High School held its first graduation.

Statutorily, the School District operates under standards prescribed by the Ohio State Board of Education as provided in division (D) of Section 3301.07 of the Ohio Revised Code for the purpose of providing educational services authorized by charter and further mandated by State and/or Federal agencies.

The School District operates under a locally-elected five-member Board form of government and provides educational services as authorized by state and federal agencies. The Board of Education serves as the taxing authority, contracting body and policy maker for the School District. The Board adopts the annual operating budget and approves all expenditures of School District monies.

The Board controls the School District's seven instructional/support facilities staffed by 67 noncertificated, and 113 certificated teaching personnel, and 5 certificated administrators who provide services to 1,705 students and other community members.

The superintendent is the chief executive officer of the School District, responsible for both education and support operations. The treasurer is the chief financial officer of the School District, responsible for maintaining records of all financial matters, issuing warrants in payment of liabilities incurred by the School District, acting as custodian of all School District funds, and investing funds as specified by Ohio Law. Other Board appointed officials include directors of various educational and support services and building principals.

## **THE REPORTING ENTITY**

The School District has reviewed its reporting entity definition in order to insure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In evaluating how to define the School District for financial reporting purposes, management has considered all agencies, departments, and organizations making up the School District (the primary government) and its potential component units.

The Ohio Mid Eastern Regional Educational Service Agency (OME-RESA) and the Belmont-Harrison Career Center are reported as jointly governed organizations. The School District also participates in the Ohio School Boards Association Workers' Compensation Group Rating Program, an insurance purchasing pool.

## **MAJOR INITIATIVES**

*Current Year Projects.* The primary focus at this point in time is to address the School District's immediate need for facilities. A \$7,945,000 Bond Issue was approved by the District's voters in May of 2001, that will provide a connector building between the High School and the Middle School



facility. On June 21, 2001, the District issued a \$ 7,945,000 bond anticipation note for the project. The District also has other facility needs that range from the need for new roofs to the need for all buildings to be brought into compliance with the Americans with Disabilities Act (ADA). The Board of Education has completed a full architectural study with the architectural firm of Marr Knapp Crawfis Associates, Inc.

Teacher professional development continues to be a strong focus and during the current year, the School District was awarded a \$135,000 Peer Assistance Review Grant. This is the fourth consecutive year the grant has been awarded to the School District. Through the grant, a PLAN Team has been established that provides ongoing guidance and direction to teachers in the area of professional development growth and mentoring. The program has been extremely well received by the staff. The area of professional development has also been addressed by the addition of a half-time technology curriculum coordinator who has been instrumental in helping classroom teachers implement technology for educational student use.

The School District completed a strategic plan during the 1997-98 year. Community members, teachers, support staff employees, administration, and the Board of Education offered substantial volunteer hours to produce the document that has acted as the primary guide for District activities since its completion. The Board of Education is committed to continue with the plan. This document has been serving and will continue to serve as a blueprint for educational success in St. Clairsville with the aim of meeting the academic fulfillment of each student who receives an education at the School District.

*Future Projects.* The main focus will be the construction of the connector facility between the two existing buildings.

In addition to the construction of the connector facility, the School District continues to focus on the importance of increasing student achievement through the areas of curriculum and student program enhancement. With the completion of the Continuous Improvement and Safety Plans, student achievement and safety will be priorities during the upcoming school year. The School District is implementing many exciting student intervention programs that will enable additional focus to be placed on students that need a little extra attention. These programs are being provided through additional staff and contracted services.

The School District will also be focusing additional efforts in the area of technology that included the installation of a new computer lab and wireless lab in the high school. In addition, a new smartboard was installed in the junior high school to improve overall computer performance.

The School District's financial condition continues to be an area of focus for the Board of Education and administration. The DeRolph statewide funding litigation (Note 20 to the financial statements) continues to await a solution as dictated by the Ohio Supreme Court.

*Service Efforts.* The School District is always looking to expand educational opportunities to members of the community. The School District continues to work on plans to offer inter-generational programs that will enhance learning and understanding between elementary students and senior citizens. The School District continues to partner with the Business Advisory Council

to provide innovative ideas to enhance learning opportunities for all students.

The School District has always been extremely reliant on the public for their support and financial contributions to keep many District programs running. The District currently has many businesses and individuals that are involved in partnerships with the District to provide not only financial, but much needed volunteer support to upgrade the programs that the School District offers its students.

## **ECONOMIC OUTLOOK**

The area that the School District encompasses has experienced significant residential and commercial growth over the past several years. There has been much development in the area of housing subdivisions as well as large commercial shopping plazas being built within School District boundaries.

The School District will benefit from additional local property tax revenue generated by this new growth. The largest of these projects continues to be expansion in and around the Ohio Valley Plaza that has been developed by THF, Inc. and the Ohio Valley Mall that has been developed by the Cafaro Corporation. Although additional local dollars will be received, there is a possibility that State Foundation dollars will be reduced due to the large increase in valuation from these projects unless the State Legislature continues to provide a “guarantee” that these dollars will not be lost.

The economic outlook is very promising for the School District due to additional plans for commercial expansion and residential growth.

## **FINANCIAL INFORMATION**

*Internal Accounting and Budgetary Control.* In developing the School District’s accounting system much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from the implementation.

The School District utilizes a fully automated accounting system as well as automated system of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensures that the financial information generated is both accurate and reliable.

At the beginning of each fiscal year, the Board of Education adopts either a temporary appropriation measure or a permanent appropriation measure for that fiscal year. If a temporary appropriation is first adopted, the permanent appropriation measure must be adopted upon receipt from the county

Auditor of an amended certificate of estimated resources based on final assessed values and tax rates.

Annual appropriations may not exceed the County Budget Commission's official estimate of resources. The County Auditor must certify that the Board of Education's appropriation measures, including any supplements or amendments, do not exceed the amount set forth in the latest of those official estimates.

All disbursements and transfers of cash between funds require appropriation authority from the Board. Budgets are controlled at the object account level within a function and fund. All purchase order requests must be approved by the Superintendent and certified by the Treasurer; necessary funds are then encumbered and purchase orders released to vendors. Those requests which exceed the available appropriation are rejected until additional appropriations are secured.

The accounting system used by the School District provides interim financial reports which detail year-to-date expenditures and encumbrances versus the original appropriation plus any additional appropriations made to date. In addition to interim financial statements, each administrator and school principal is furnished monthly reports showing the status of the budget accounts for which they are responsible.

As an additional safeguard, all employees are covered by a blanket bond, and certain individuals in policy-making roles are covered by a separate, higher limit bond.

The basis of accounting and the various funds and account groups utilized by St. Clairsville-Richland City Schools are fully described in Note 2 of the financial statements. Additional information on the School District's budgetary accounting can also be found in Note 2.

Financial Condition. This is the second year the School District has prepared financial statements following GASB 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". GASB 34 create new basic financial statements for reporting on the School District's financial activities as follows:

*Government-wide financial statements.* These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by many businesses. The government-wide statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

*Fund financial statements.* These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparisons. These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based

upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new model, management is responsible for preparing a Management Discussion and Analysis of the School District. This discussion is located in the basic financial statements, providing an assessment of the School District finances for fiscal year 2001. Because that discussion focuses on major funds, nonmajor funds are discussed briefly in this letter.

*Financial Highlights - Internal Service Fund.* The internal service fund carried on the financial records relates to self-insurance. This fund accounts for the revenues and expenses related to the provision of medical, prescription drug, and dental benefits to School District employees. The internal service fund had deficit net assets of \$343,597 at June 30, 2001, compared with deficit net assets of \$175,051 at June 30, 2000, reflecting a net decrease of \$168,546. The deficit is due primarily to the School District having extremely high claim activity and the recognition of the claims liability within the fund. The School District is currently working with the plan actuary to determine the best course of action to reduce the fund deficit. The premium rates for medical and prescription insurance coverage have been based on the actuarial estimates provided by the self-insurance consortium.

*Financial Highlights - Fiduciary Funds.* The trust fund carried on the financial records of the School District is a private purpose trust fund for scholarships that has net assets totaling \$11,566 at June 30, 2001.

*Cash Management.* The Board has an aggressive cash management program which consists of expediting the receipt of revenues and the timely depositing of cash which is insured by the Federal Deposit Insurance Corporation as well as investing available cash in STAR Ohio, the State Treasurer's investment pool. This cash management program is beneficial because of access to daily balances which enables the Board to maintain minimum balance accounts and invest to the maximum extent. The total amount of interest earned by the governmental funds was \$129,478 for the year ended June 30, 2001, \$113,961 being credited directly to the general fund.

For full disclosure of Cash Management and Investments, see Note 6 to the Basic Financial Statements.

*Risk management.* The School District operates and manages the hospital/medical health benefits, dental benefits and prescription drug benefits for employees on a self-insured basis. A third party administrator processes and pays the claims. The health benefits liability is limited by reinsurance that caps the individual liability at \$30,000 per employee. The advantages of the self-insurance arrangement include the School District's holding of the reserves and earning interest on them, as well as savings on administrative costs. The control of the plan is with the District.

The School District participates in the Ohio School Boards Association Workers' Compensation Group Rating Program and pays the group premium based on a rate per \$100 of salaries. The School District contracts with the Nationwide Insurance Company for property, boiler and machinery, and general liability insurance. The School District's total maximum coverage for property insurance

is \$25,805,500. Boiler and machinery is covered with a \$2,000,000 single occurrence limit and \$500 deductible, professional liability is covered with a \$2,000,000 single occurrence limit and no deductible, and automobile liability has a \$1,000,000 combined single limit of liability. See Note 11 to the Basic Financial Statements for a full disclosure of Risk Management.

*Pension Plan.* All School District employees are covered by the state-wide School Employees Retirement System of Ohio (SERS) or the State Teachers Retirement System (STRS). The District's employer contributions to both systems are based on a percentage of employees' salaries. State law requires the School District to pay the employer share as determined by each retirement system. The School District's 2001 pension contributions were \$48,201 to SERS and \$300,376 to STRS. See Note 13 to the general purpose financial statements for complete details.

## **INDEPENDENT AUDIT**

Provisions of State statute require the School District's financial statements to be subjected to an annual examination by an independent auditor. Those provisions have been satisfied and the opinion of the District's independent auditors is included herein.

Pursuant to statute, the State prescribes a uniform accounting system to standardize accounting classification and financial reporting for all units of local education agencies in Ohio. The School District adopted and has been in conformance with that system effective with its annual financial report for the 1979 fiscal year.

## **AWARDS**

*Certificate of Achievement.* The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Clairsville-Richland City School District for the fiscal year ended June 30, 2000. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose content conforms to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. Management believes that this report conforms to the Certificate of Achievement Program requirements. The report will be submitted to GFOA to determine eligibility for the certificate.

*ASBO Certificate.* The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2000 to St. Clairsville-Richland City School District. This award certifies that the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2000 substantially conformed to the principles and standards of financial reporting as recommended and adopted by ASBO. The award is granted only after an intensive review of the financial report by an expert panel of certified public accountants and practicing school business officials. Management believes that this report conforms

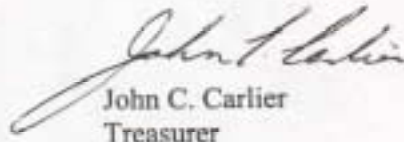
to ASBO's principles and standards. The report will be submitted to ASBO to determine eligibility for the certificate.

## ACKNOWLEDGMENTS

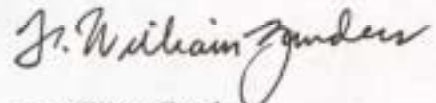
The publication of this report significantly increases the accountability of the School District to the taxpayers. This accomplishment would not have been possible without the support and efforts of the staff of the Treasurer's office and various administrators and employees of the School District. Assistance of the County Auditor's office staff, especially Mr. Andrew Sutak, Deputy County Auditor, and the City Mayor's office, and other outside agencies made possible the fair presentation of statistical data. The completion of this CAFR would not have been possible without the help of the Local Government Services Division of the Auditor of State's Office.

Finally, sincere appreciation is extended to the Board of Education for its interest in and support of this project.

Respectfully,



John C. Carlier  
Treasurer



F. William Zanders  
Superintendent

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. Clairsville-Richland City  
School District, Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Joseph A. Drew*  
President

*Jeffrey L. Esser*  
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to

**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT**

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2000

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

*Linda White*  
President

*Don A. King*  
Executive Director



**St. Clairsville-Richland City School District**  
**St. Clairsville, Ohio**

*List of Principal Officials*  
*June 30, 2001*

**Board of Education**

Rev. Leland Eilert.....President  
Mr. David Humphreys.....Vice-President  
Mr. Michael Fador..... Member  
Dr. Michael Derosa..... Member  
Mr. Clifford Schroeder..... Member

**Treasurer**

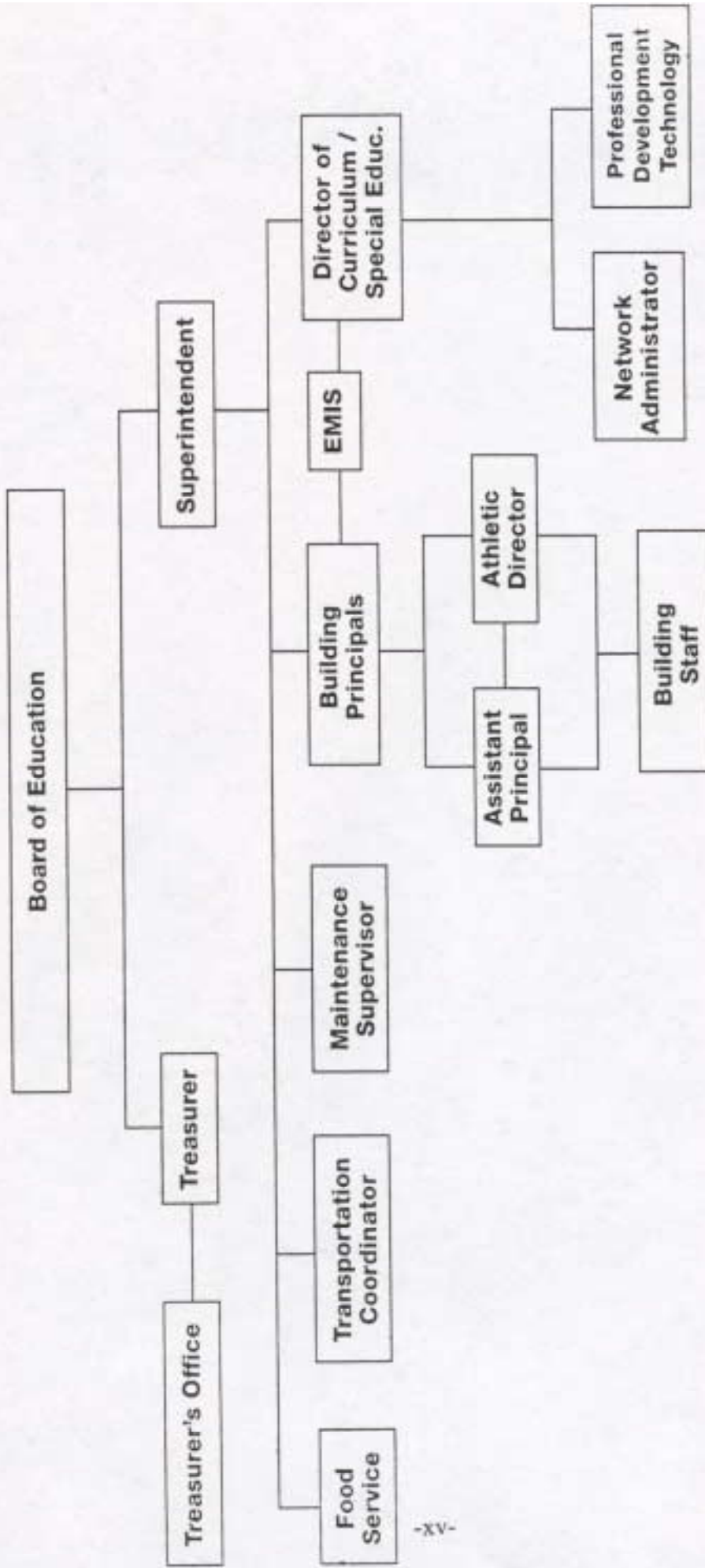
Mr. John C. Carlier

**Administration**

F. William Zanders..... Superintendent  
Ms. Linda Martin..... Director of Curriculum and Special Education

# St. Clairsville-Richland City School District

## ORGANIZATIONAL CHART



# **FINANCIAL SECTION**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
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## REPORT OF INDEPENDENT ACCOUNTANTS

St. Clairsville-Richland City School District  
Belmont County  
108 Woodrow Avenue  
St. Clairsville, Ohio 43950

To the Board of Education:

We have audited the accompanying basic financial statements of the St. Clairsville-Richland City School District, Belmont County, Ohio (the District), as of and for the year ended June 30, 2001, 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 auditing standards generally accepted in the United States of America 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.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the St. Clairsville-Richland City School District, Belmont County, as of June 30, 2001, and the results of its operations and the cash flows of its proprietary funds 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 18, 2002, on our consideration of the 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.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form an opinion on the basic financial statements of the District, taken as a whole. The combining and individual fund statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

**Jim Petro**  
Auditor of State

January 18, 2002

**St. Clairsville-Richland City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2001*

*Unaudited*

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The discussion and analysis of St. Clairsville-Richland City School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2001. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

**Financial Highlights**

Key financial highlights for fiscal year 2001 are as follows:

- In total, net assets increased \$701,404. Net assets of governmental activities increased \$736,593 which represents a 72 percent increase from fiscal year 2000. Net assets of business-type activities declined \$35,189 or 60 percent from fiscal year 2000.
- General revenues accounted for \$10,016,013 in revenue or 83 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$2,052,170 or 17 percent of total revenues of \$12,068,183.
- Total assets of governmental activities increased by \$9,315,059 as cash, taxes receivable, and other miscellaneous receivables doubled due primarily to the issuance of the bond anticipation notes.
- The School District had \$10,979,115 in expenses related to governmental activities; only \$1,700,954 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$10,014,754 million were adequate to provide for these programs.
- The School District had two major funds, the general fund and the new facility capital projects fund. The general fund, had \$10,071,911 in revenues and \$9,887,544 million in expenditures and transfers-out. The general fund's fund balance increased \$174,255. The New Facility Fund had \$7,945,000 in bond anticipation note proceeds and earned interest earnings of \$8,781.
- Net assets for the food service enterprise fund declined. This decline resulted from operating expenses of \$387,664 exceeding operating revenues of \$229,492. Grants of \$111,033 reduced the loss.

**St. Clairsville-Richland City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2001*

*Unaudited*

---

**Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand St. Clairsville-Richland City School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's most significant fund with all other nonmajor funds presented in total in one column. In the case of St. Clairsville-Richland City School District, the general fund and the new facility capital projects fund are the only major or significant funds.

***Reporting the School District as a Whole***

*Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District as a whole looks at all financial transactions and asks the question, "How did we do financially during 2001?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School District's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the School District as a whole, the *financial position* of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the School District's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Assets and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- Governmental Activities – Most of the School District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil



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- transportation and extracurricular activities.
- Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The School District's food service program is reported as a business-type activity.

***Reporting the School District's Most Significant Funds***

*Fund Financial Statements*

The analysis of the School District's major funds begins on page 10. Fund financial reports provide detailed information about the School District's major funds. The School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School District's most significant funds. The School District's major governmental funds are the general fund and the new facility capital projects fund.

***Governmental Funds*** Most of the School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* is reconciled in the financial statements.

***Proprietary Funds*** Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in statements for the School District as a whole.

**The School District as a Whole**

Recall that the Statement of Net Assets provides the perspective of the School District as a whole.

Table 1 provides a summary of the School District's net assets for 2001 compared to 2000:

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(Table 1)  
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2001	2000	2001	2000	2001	2000
<b>Assets</b>						
Current and Other Assets	\$15,755,919	\$6,642,745	\$19,376	\$49,178	\$15,775,295	\$6,691,923
Capital Assets	1,753,800	1,551,915	51,969	59,238	1,805,769	1,611,153
Total Assets	17,509,719	8,194,660	71,345	108,416	17,581,064	8,303,076
<b>Liabilities</b>						
Long-Term Liabilities	(8,951,728)	(1,010,973)	(10,445)	(9,679)	(8,962,173)	(1,020,652)
Other Liabilities	(6,800,852)	(6,163,141)	(37,837)	(40,485)	(6,838,689)	(6,203,626)
Total Liabilities	(15,752,580)	(7,174,114)	(48,282)	(50,164)	(15,800,862)	(7,224,278)
<b>Net Assets</b>						
Invested in Capital Assets Net of Debt	1,633,442	1,395,048	51,969	59,238	1,685,411	1,454,286
Restricted	773,068	606,652	0	0	773,068	606,652
Unrestricted (Deficit)	(649,371)	(981,154)	(28,906)	(986)	(678,277)	(982,140)
Total Net Assets	\$1,757,139	\$1,020,546	\$23,063	\$58,252	\$1,780,202	\$1,078,798

Total assets increased \$9,277,988. Equity in pooled cash and cash equivalents increased \$8,811,689, while restricted assets - equity in pooled cash and cash equivalents decreased \$212,246. Capital assets increased by \$194,616. Taxes receivable increased \$959,634; the total is offset by an increase in deferred revenue. The additional increase in taxes receivable resulted from increased tax monies being available from the county auditor at June 30, 2001. The overall increase in assets and the increase in equity in pooled cash and cash equivalents was primarily due to the issuance of the \$7,945,000 new building bond anticipation note in June 2001.

Net assets of the School District's governmental activities increased by \$736,593. Based on this analysis, the School District is in relatively stable operating position, but will not allow for significant increases in spending. Over the long-term, the School District needs to hold down expenses as revenues gradually increase with tax growth.

The net assets of the School District business-type activities decreased by \$35,189. Management is carefully analyzing the food service activity to insure that it remains self-supporting.

Table 2 shows the changes in net assets for fiscal year 2001 compared to fiscal year 2000.

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Table 2  
**Changes in Net Assets**

	Governmental Activities		Business-Type		Total	
	2001	2000	2001	2000	2001	2000
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$347,540	\$410,256	\$229,192	\$215,088	\$576,732	\$625,344
Operating Grants	1,301,208	1,053,389	122,024	135,270	1,423,232	1,188,659
Capital Grants	52,206	27,799	0	0	52,206	27,799
General Revenue:						
Property Taxes	5,874,691	5,329,128	0	0	5,874,691	5,329,128
Grants and Entitlements	3,932,847	3,897,604	0	0	3,932,847	3,897,604
Other	207,216	175,411	1,259	2,047	208,475	177,458
<b>Total Revenues</b>	<b>\$11,715,708</b>	<b>\$10,893,587</b>	<b>\$352,475</b>	<b>\$352,405</b>	<b>\$12,068,183</b>	<b>\$11,245,992</b>
<b>Program Expenses</b>						
Instruction	\$6,449,170	\$6,036,916	\$0	\$0	\$6,449,170	\$6,036,916
Support Services:						
Pupil and Instructional Staff	908,600	872,638	0	0	908,600	872,638
Board of Education, Administration, Fiscal and Business	1,135,769	1,116,818	0	0	1,135,769	1,116,818
Operation and Maintenance of Plant	1,016,463	879,578	0	0	1,016,463	879,578
Pupil Transportation	629,260	657,826	0	0	629,260	657,826
Central	170,825	98,560	0	0	170,825	98,560
Operation of Non-Instructional Services	176,680	220,160	0	0	176,680	220,160
Extracurricular Activities	473,525	457,832	0	0	473,525	457,832
Interest and Fiscal Charges	18,823	9,112	0	0	18,823	9,112
Food Service	0	0	387,664	357,549	387,664	357,549
<b>Total Expenses</b>	<b>10,979,115</b>	<b>10,349,440</b>	<b>387,664</b>	<b>357,549</b>	<b>11,366,779</b>	<b>10,706,989</b>
Increase (Decrease) in Net Assets	<u>\$736,593</u>	<u>\$544,147</u>	<u>(\$35,189)</u>	<u>(\$5,144)</u>	<u>\$701,404</u>	<u>\$539,003</u>

***Governmental Activities***

Over the past several years, the School District has remained in stable financial position, but has been unable to increase revenues significantly through tax levies due to levy defeats. Although there have been no significant cuts in programs, the School District has been able, through attrition, to reduce the number of staff as well as to reduce the total administrative positions by one, in an

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attempt to keep the financial position stable.

During fiscal year 2001, there was a need to address facilities issues based on the decision to close and demolish the middle school facility. The School District has secured funding to replace this facility through a 2.94 mill bond levy, which will generate a total of approximately \$7,945,000 over twelve years. The School District is not currently eligible for any funding assistance through the Ohio School Facilities Commission due to the high level of property tax values within the District. Consequently, the voters of the District have passed the levy which will enable the District to construct the much needed facilities.

The unique nature of property taxes in Ohio creates the need to routinely seek voter approval for operating funds. The overall revenue generated by the levy will not increase solely as a result of inflation. As an example, a homeowner with a home valued at \$100,000 and taxed at 1.0 mill would pay \$35.00 annually in taxes. If three years later the home were reappraised and increased to \$200,000 (and this inflationary increase in value is comparable to other property owners) the effective tax rate would become .5 mills and the owner would still pay \$35.00.

Thus school districts dependent upon property taxes are hampered by a lack of revenue growth and must regularly return to the voters to maintain a constant level of service. Property taxes made up 49 percent of revenues for governmental activities for St. Clairsville-Richland City Schools in fiscal year 2001.

Instruction comprises 56 percent of governmental program expenses. Interest expense was 0.1 percent. Interest expense was attributable to the outstanding energy conservation note.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for government activities, the total cost of services and the net cost of services for fiscal year 2001 compared to fiscal year 2000. That is, it identifies the cost of these services supported by tax revenue and unrestricted State entitlements.

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Table 3  
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2001	2000	2001	2000
Instruction	\$6,449,170	\$6,036,916	\$5,583,873	\$5,290,644
Support Services:				
Pupil and Instructional Staff	908,600	872,638	741,844	752,777
Board of Education, Administration, Fiscal and Business	1,135,769	1,116,818	1,125,854	1,107,994
Operation and Maintenance of Plant	1,016,463	879,578	936,778	879,578
Pupil Transportation	629,260	657,826	567,808	602,636
Central	170,825	98,560	157,259	85,791
Operation of Non-Instructional Services	176,680	220,160	(52,778)	(46,841)
Extracurricular Activities	473,525	457,832	198,700	176,305
Interest and Fiscal Charges	18,823	9,112	18,823	9,112
Total Expenses	<u>\$10,979,115</u>	<u>\$10,349,440</u>	<u>\$9,278,161</u>	<u>\$8,857,996</u>

The dependence upon tax revenues and state subsidies for governmental activities is apparent. Over 88 percent of instruction activities are supported through taxes and other general revenues. For all governmental activities general revenue support is 86 percent.

***Business-Type Activities***

The only business-type activity is the food service operation. This program had revenues of \$351,216 and expenses of \$387,664 for fiscal year 2001. Management has reviewed this program, and barring any unforeseen problems, the food service program should remain stable and require no support from tax revenues.

The revenues and expenses for the program are compared for the past two years in Table 4.

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(Table 4)  
 Change in Net Assets for Business-Type Activity Programs

	2001	2000
Food Service Operations:		
Program Revenues:		
Charges for Services	\$229,192	\$215,088
Operating Grants	122,024	135,270
Total Program Revenue	351,216	350,358
Program Expenses	387,664	357,549
Increase (Decrease) in Net Assets	(\$36,448)	(\$7,191)

**The School District's Funds**

Information about the School District's major funds starts on page 18. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$11,387,936 and expenditures of \$10,989,268. The net change in fund balance for the year was most significant in the New Facility Capital Projects Fund, an increase of \$7,953,781. As previously discussed, the School District remains stable, but will be unable to significantly increase program offerings.

**General Fund Budgeting Highlights**

The School District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal 2001 the School District amended its general fund budget numerous times, none significant. The School District uses a modified site-based budgeting technique which are designed to tightly control total site budgets but provide flexibility for site management.

For the general fund, budget basis revenue was \$10 million, above original budget estimates of \$9.1 million. Of this \$0.9 million difference, most was due to conservative tax estimates, based on the County Auditor's certification, and conservative intergovernmental estimates.

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Much of this conservative estimate was offset as the original appropriations of \$9.1 million were increased to \$10.1 million. The School District's ending unobligated general fund balance was \$104,115 below the final budget.

***Capital Assets and Debt Administration***

***Capital Assets***

At the end of fiscal 2001 the School District had \$1,805,769 invested in land, buildings, furniture and equipment, of which \$1,753,800 was in governmental activities. Table 5 shows fiscal 2001 balances compared to 2000:

(Table 5)  
**Capital Assets**  
**Net of Depreciation**

	Governmental Activities		Business-Type Activities		Total	
	2001	2000	2001	2000	2001	2000
Land	\$200,285	\$50,785	\$0	\$0	\$200,285	\$50,785
Buildings and Improvements	240,927	184,175	0	0	240,927	184,175
Furniture and Equipment	809,654	764,878	51,969	59,238	861,623	824,116
Vehicles	502,934	552,077	0	0	502,934	552,077
Totals	<u>\$1,753,800</u>	<u>\$1,551,915</u>	<u>\$51,969</u>	<u>\$59,238</u>	<u>\$1,805,769</u>	<u>\$1,611,153</u>

There was very little change in capital assets during fiscal year 2001. Fixed assets of land, furniture and equipment, building and improvements, and vehicle additions of \$387,180 exceeded depreciation of \$179,344. The 5<sup>th</sup> - 6<sup>th</sup> Grade building was demolished during fiscal year 2001. The building was deemed structurally unsound by engineers hired to evaluate the structure. The estimated historical value of the building was \$200,158 and was fully depreciated.

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**Debt**

At June 30, 2001 the School District had \$8,065,358 in notes outstanding, \$38,264 due within one year.

Table 6 summarizes bonds and notes outstanding:

(Table 6)  
 Outstanding Debt, at Year End

	Governmental Activities 2001	Governmental Activities 2000
1994 Energy Conservation Notes	\$120,358	\$156,867
New Building Construction Note	7,945,000	0
Total	\$8,065,358	\$156,867

The 1994 energy conservation note was issued for energy conservation measures district-wide. It is to be fully repaid by 2004, from the General Fund. The 2001 new building construction notes were issued in anticipation of the issuance of bonds. The proceeds will be used to fund the construction of a new connecting building between the high school and the middle school and renovations to both the high school and the middle school. The levy proceeds will ultimately be used to retire the bonds once issued.

**Current Financial Issues**

St. Clairsville-Richland City School District is financially stable. As the preceding information shows, the School District heavily depends on its property taxpayers. Based on the current financial situation, and the ability to maintain current program and staffing levels, the School District will be able to maintain financial stability, but will not be able to significantly expand services.

Based on the current facility concerns, and the fact that the School District is not currently eligible for financial assistance through the Ohio School Facilities Commission, the only solution was to pass a bond issue to address the large amount of facilities needs, or to implement substantial cuts in programs and services currently provided to the School District's students. The Board of Education chose to take an aggressive approach with the voters of the District, coupled with a reduction in the original proposed millage, and were successful in passing a bond issue for construction of a connector building between the current High School and the Middle School.



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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. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to the School District.

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 on 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. 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 efforts by the Ohio General Assembly taken in response to the Court's March 24, 1997, decision, however, it found seven "...major areas warrant 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 at least until June 15, 2001.

On September 6, 2001, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision identified aspects of the current plan that require modification if the plan is to be considered constitutional, including:

A change in the school districts that are used as the basis for determining the base cost support amount. Any change in the amount of funds distributed to school districts as a result of this change must be retroactive to July 1, 2001, although a time line for distribution is not specified.

Fully funding parity aid no later than the beginning of fiscal year 2004 rather than fiscal year 2006.

The Supreme Court relinquished jurisdiction over the case based on anticipated compliance with its order.

In general, it is expected that the decision would result in an increase in State funding for most Ohio school districts. However, as of January 18, 2002, the Ohio General Assembly is still analyzing the

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impact the Supreme Court decision will have on funding for individual school districts. Further, the State of Ohio, in a motion filed September 17, 2001, asked the court to reconsider and clarify the parts of the decision changing the school districts that are used as the basis for determining the base cost support amount and the requirement that changes be made retroactive to July 1, 2001.

On November 2, 2001, the Court granted this motion for reconsideration. The Court may re-examine and redetermine any issue upon such reconsideration.

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

St. Clairsville-Richland City School District does not anticipate any meaningful growth in State revenue. There is also concern that any remedy to the current funding situation may be harmful to the School District based on the fact that the District is currently on the "guarantee" that has been declared unconstitutional.

Based on these factors, the Board of Education and administration of the School District must maintain careful financial planning and prudent fiscal management in order to preserve the financial stability of the School District.

St. Clairsville-Richland City School District has committed itself to the highest standards of financial excellence for many years. The School District has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting since 1998.

**Contacting the School District's Financial Management**

This financial report is designed to provide our citizen's, taxpayers, and investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information contact the St. Clairsville-Richland City School District, 108 Woodrow Avenue, St. Clairsville, Ohio 43950.

**St. Clairsville-Richland City School District***Statement of Net Assets**June 30, 2001*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$9,344,438	\$17,079	\$9,361,517
Cash and Cash Equivalents			
With Fiscal Agents	61,564	0	61,564
Inventory Held for Resale	0	1,847	1,847
Materials and Supplies			
Inventory	42,090	450	42,540
Accounts Receivable	876	0	876
Intergovernmental Receivable	125,371	0	125,371
Prepaid Items	13,986	0	13,986
Property Taxes Receivable	6,167,594	0	6,167,594
Depreciating Capital Assets, Net	1,553,515	51,969	1,605,484
Non-Depreciating Capital Assets	200,285	0	200,285
<i>Total Assets</i>	<u>17,509,719</u>	<u>71,345</u>	<u>17,581,064</u>
<b>Liabilities</b>			
Accounts Payable	69,500	756	70,256
Accrued Wages and Benefits Payable	917,407	24,268	941,675
Matured Compensated Absences Payable	20,364	0	20,364
Intergovernmental Payable	244,605	10,799	255,404
Accrued Interest Payable	11,351	0	11,351
Claims Payable	63,676	0	63,676
Deferred Revenue	5,473,949	2,014	5,475,963
Long-Term Liabilities:			
Due Within One Year	99,650		99,650
Due In More Than One Year	8,852,078	10,445	8,862,523
<i>Total Liabilities</i>	<u>15,752,580</u>	<u>48,282</u>	<u>15,800,862</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	1,633,442	51,969	1,685,411
Restricted for:			
Capital Projects	459,674	0	459,674
Debt Service	4,913	0	4,913
Set Asides	84,968	0	84,968
Other Purposes	223,513	0	223,513
Unrestricted (Deficit)	(649,371)	(28,906)	(678,277)
<i>Total Net Assets</i>	<u>\$1,757,139</u>	<u>\$23,063</u>	<u>\$1,780,202</u>

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2001

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
Instruction:				
Regular	\$5,295,728	\$66,925	\$308,295	\$25,500
Special	1,022,407	0	443,149	0
Vocational	58,601	0	1,080	0
Other	72,434	0	20,348	0
Support Services:				
Pupil	438,545	0	13,799	0
Instructional Staff	470,055	0	152,957	0
Board of Education	18,960	0	0	0
Administration	787,198	757	0	0
Fiscal	328,432	0	8,513	0
Business	1,179	0	645	0
Operation and Maintenance of Plant	1,016,463	5,033	74,652	0
Pupil Transportation	629,260	0	34,746	26,706
Central	170,825	0	13,566	0
Operation of Non-Instructional				
Services	176,680	0	229,458	0
Extracurricular Activities	473,525	274,825	0	0
Interest and Fiscal Charges	18,823	0	0	0
<i>Total Governmental Activities</i>	10,979,115	347,540	1,301,208	52,206
<b>Business-Type Activity</b>				
Food Service	387,664	229,192	122,024	0
<i>Totals</i>	<u>\$11,366,779</u>	<u>\$576,732</u>	<u>\$1,423,232</u>	<u>\$52,206</u>

**General Revenues**

Property Taxes Levied for General Purposes  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Miscellaneous

*Total General Revenues*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activity	Total
(\$4,895,008)	\$0	(\$4,895,008)
(579,258)	0	(579,258)
(57,521)	0	(57,521)
(52,086)	0	(52,086)
(424,746)	0	(424,746)
(317,098)	0	(317,098)
(18,960)	0	(18,960)
(786,441)	0	(786,441)
(319,919)	0	(319,919)
(534)	0	(534)
(936,778)	0	(936,778)
(567,808)	0	(567,808)
(157,259)	0	(157,259)
52,778	0	52,778
(198,700)	0	(198,700)
(18,823)	0	(18,823)
(9,278,161)	0	(9,278,161)
0	(36,448)	(36,448)
(9,278,161)	(36,448)	(9,314,609)
5,874,691	0	5,874,691
3,932,847	0	3,932,847
122,742	959	123,701
84,474	300	84,774
10,014,754	1,259	10,016,013
736,593	(35,189)	701,404
1,020,546	58,252	1,078,798
<u>\$1,757,139</u>	<u>\$23,063</u>	<u>\$1,780,202</u>

**St. Clairsville-Richland City School District**

*Balance Sheet*

*Governmental Funds*

*June 30, 2001*

	General	New Facility Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$544,345	\$7,953,781	\$736,228	\$9,234,354
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	110,084	0	0	110,084
Receivables:				
Taxes	5,799,194	0	368,400	6,167,594
Accounts	0	0	876	876
Intergovernmental	0	0	125,371	125,371
Interfund Receivable	366,469	0	0	366,469
Prepaid Items	13,986	0	0	13,986
Materials and Supplies Inventory	42,090	0	0	42,090
<i>Total Assets</i>	<u>\$6,876,168</u>	<u>\$7,953,781</u>	<u>\$1,230,875</u>	<u>\$16,060,824</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$37,255	\$0	\$32,245	\$69,500
Accrued Wages	863,155	0	54,252	917,407
Matured Compensated Absences Payable	20,364	0	0	20,364
Interfund Payable	0	0	24,984	24,984
Intergovernmental Payable	160,759	0	8,907	169,666
Deferred Revenue	5,353,743	0	492,771	5,846,514
<i>Total Liabilities</i>	<u>6,435,276</u>	<u>0</u>	<u>613,159</u>	<u>7,048,435</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	263,231	0	107,231	370,462
Reserved for Inventory	42,090	0	0	42,090
Reserved for Property Taxes	445,451	0	0	445,451
Reserved for Budget Stabilization	84,968	0	0	84,968
Reserved for Bus Purchases	25,116	0	0	25,116
Unreserved, Undesignated, Reported in:				
General Fund (Deficit)	(419,964)	0		(419,964)
Special Revenue Funds	0	0	68,860	68,860
Debt Service Fund	0	0	4,913	4,913
Capital Projects Funds	0	7,953,781	436,712	8,390,493
<i>Total Fund Balances</i>	<u>440,892</u>	<u>7,953,781</u>	<u>617,716</u>	<u>9,012,389</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,876,168</u>	<u>\$7,953,781</u>	<u>\$1,230,875</u>	<u>\$16,060,824</u>

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities*  
 June 30, 2001

<b>Total Governmental Fund Balances</b>		\$9,012,389
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,753,800
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	124,371	
Grants	<u>248,194</u>	
Total		372,565
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		(343,597)
Long-term liabilities, including bond anticipation notes and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
New Facility Construction Bond Anticipation Notes	(7,945,000)	
Compensated Absences	(886,370)	
Energy Conservation Notes	(120,358)	
Intergovernmental Payables	(74,939)	
Accrued Interest Payable	<u>(11,351)</u>	
Total		<u>(9,038,018)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$1,757,139</u></u>

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**

*Statement of Revenues, Expenditures and Changes in Fund Balances*

*Governmental Funds*

*For the Fiscal Year Ended June 30, 2001*

	General Fund	New Facility Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$5,626,497	\$0	\$0	\$5,626,497
Intergovernmental	4,129,522	0	1,013,087	5,142,609
Interest	113,961	8,781	2,397	125,139
Tuition and Fees	152,250	0	0	152,250
Extracurricular Activities	0	0	250,189	250,189
Miscellaneous	49,681	0	41,571	91,252
<i>Total Revenues</i>	<u>10,071,911</u>	<u>8,781</u>	<u>1,307,244</u>	<u>11,387,936</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	4,789,834	0	340,035	5,129,869
Special	788,369	0	276,074	1,064,443
Vocational	59,239	0	0	59,239
Other	54,793	0	17,641	72,434
Support Services:				
Pupil	417,960	0	19,805	437,765
Instructional Staff	332,265	0	129,871	462,136
Board of Education	18,960	0	0	18,960
Administration	754,672	0	26,540	781,212
Fiscal	317,294	0	3,971	321,265
Business	929	0	250	1,179
Operation and Maintenance of Plant	864,481	0	65,969	930,450
Pupil Transportation	566,778	0	178	566,956
Central	146,096	0	12,186	158,282
Operation of Non-Instructional Services	2,000	0	213,576	215,576
Extracurricular Activities	201,407	0	276,931	478,338
Capital Outlay	16,486	0	230,697	247,183
Debt Service:				
Principal Retirement	0	0	36,509	36,509
Interest and Fiscal Charges	0	0	7,472	7,472
<i>Total Expenditures</i>	<u>9,331,563</u>	<u>0</u>	<u>1,657,705</u>	<u>10,989,268</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>740,348</u>	<u>8,781</u>	<u>(350,461)</u>	<u>398,668</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Notes	0	7,945,000	0	7,945,000
Transfers In	0	0	555,981	555,981
Transfers Out	(555,981)	0	0	(555,981)
<i>Total Other Financing Sources (Uses)</i>	<u>(555,981)</u>	<u>7,945,000</u>	<u>555,981</u>	<u>7,945,000</u>
<i>Net Change in Fund Balance</i>	184,367	7,953,781	205,520	8,343,668
<i>Fund Balances Beginning of Year</i>	266,637	0	412,196	678,833
Decrease in Reserve for Inventory	(10,112)	0	0	(10,112)
<i>Fund Balances End of Year</i>	<u>\$440,892</u>	<u>\$7,953,781</u>	<u>\$617,716</u>	<u>\$9,012,389</u>

See accompanying notes to the basic financial statements



**St. Clairsville-Richland City School District**  
*Reconciliation of the Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Fiscal Year Ended June 30, 2001*

**Net Change in Fund Balances - Total Governmental Funds** \$8,343,668

*Amounts reported for governmental activities in the  
statement of activities are different because*

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Outlay	387,180	
Depreciation	(179,344)	
Excess of Capital Outlay over Depreciation Expense		207,836

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. Since there were no proceeds, this is the amount of the net loss on the disposal of fixed assets.

(5,951)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Grants	73,376	
Property Taxes	248,194	
Total		321,570

Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

36,509

In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, interest is expended when due.

(11,351)

Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payables, which represent contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Intergovernmental Payable	234	
Compensated Absences	(32,264)	
Total		(32,030)

Consumable inventory is reported using the purchase method on a modified accrual basis, but is reported using the consumption method for full accrual. This amount represents the decrease in inventory that took place during the fiscal year.

(10,112)

Bond anticipation note proceeds is an other financing source in the governmental funds, but the liability reduces revenue in the statement of net assets.

(7,945,000)

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide internal service fund revenues are eliminated. The net revenue (expense) internal service fund revenues are eliminated.

(168,546)

*Changes in Net Assets of Governmental Activities*

\$736,593

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**

*Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual General Fund  
For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$5,162,871	\$5,167,447	\$5,581,345	\$413,898
Intergovernmental	3,805,474	4,631,701	4,159,833	(471,868)
Interest	55,000	55,000	113,904	58,904
Tuition and Fees	85,900	152,900	152,250	(650)
Miscellaneous	41,481	42,281	49,681	7,400
<i>Total Revenues</i>	<u>9,150,726</u>	<u>10,049,329</u>	<u>10,057,013</u>	<u>7,684</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	4,782,497	5,311,515	4,814,710	496,805
Special	770,650	830,652	814,517	16,135
Vocational	48,068	61,770	58,920	2,850
Other	10,000	71,000	68,793	2,207
Support Services:				
Pupil	429,044	438,762	427,063	11,699
Instructional Staff	332,063	332,274	335,229	(2,955)
Board of Education	20,472	29,072	25,347	3,725
Administration	782,146	827,102	794,437	32,665
Fiscal	309,224	311,449	311,611	(162)
Business	0	1,685	1,679	6
Operation and Maintenance of Plant	853,506	918,145	946,340	(28,195)
Pupil Transportation	531,275	587,638	593,777	(6,139)
Central	81,790	152,340	148,815	3,525
Extracurricular Activities	213,537	230,037	210,133	19,904
Capital Outlay	0	26,455	18,486	7,969
<i>Total Expenditures</i>	<u>9,164,272</u>	<u>10,129,896</u>	<u>9,569,857</u>	<u>560,039</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,546)</u>	<u>(80,567)</u>	<u>487,156</u>	<u>567,723</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	3,500	3,500	0	(3,500)
Advances In	5,035	5,035	2,000	(3,035)
Advances Out	(5,000)	0	(366,469)	(366,469)
Operating Transfers Out	(325,862)	(555,981)	(555,981)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(322,327)</u>	<u>(547,446)</u>	<u>(920,450)</u>	<u>(373,004)</u>
<i>Net Change in Fund Balance</i>	<u>(335,873)</u>	<u>(628,013)</u>	<u>(433,294)</u>	<u>194,719</u>
<i>Fund Balance at Beginning of Year</i>	435,764	435,764	435,764	0
Prior Year Encumbrances Appropriated	345,041	345,041	345,041	0
<i>Fund Balance at End of Year</i>	<u>\$444,932</u>	<u>\$152,792</u>	<u>\$347,511</u>	<u>\$194,719</u>

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**

*Statement of Fund Net Assets*

*Proprietary Funds*

*June 30, 2001*

	Business-Type Activity	Governmental Activity -
	Food Service Enterprise Fund	Internal Service Fund
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$17,079	\$0
Cash and Cash Equivalents		
With Fiscal Agents	0	61,564
Inventory Held for Resale	1,847	0
Materials and Supplies Inventory	450	0
<i>Total Current Assets</i>	19,376	61,564
Capital Assets, Net	51,969	0
<i>Total Assets</i>	71,345	61,564
<b>Liabilities</b>		
Accounts Payable	756	0
Accrued Wages and Benefits Payable	24,268	0
Interfund Payable	0	341,485
Intergovernmental Payable	10,799	0
Deferred Revenue	2,014	0
Claims Payable	0	63,676
<i>Total Current Liabilities</i>	37,837	405,161
Long-Term Liabilities:		
Compensated Absences Payable	10,445	0
<i>Total Liabilities</i>	48,282	405,161
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	51,969	0
Unrestricted (Deficit)	(28,906)	(343,597)
<i>Total Net Assets</i>	\$23,063	(\$343,597)

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**

*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2001*

	Business-Type Activity	Governmental Activity -
	Food Service Enterprise Fund	Internal Service Fund
<b>Operating Revenues</b>		
Sales	\$229,192	\$0
Charges for Services	0	657,531
Miscellaneous	300	0
<i>Total Operating Revenues</i>	<u>229,492</u>	<u>657,531</u>
<b>Operating Expenses</b>		
Salaries	132,132	0
Fringe Benefits	53,734	0
Purchased Services	3,221	58,753
Materials and Supplies	30,293	0
Cost of Sales	161,015	0
Depreciation	7,269	0
Claims	0	767,324
<i>Total Operating Expenses</i>	<u>387,664</u>	<u>826,077</u>
<i>Operating Loss</i>	<u>(158,172)</u>	<u>(168,546)</u>
<b>Non-Operating Revenues</b>		
Donated Commodities	10,991	0
Interest	959	0
Operating Grants	111,033	0
<i>Total Non-Operating Revenues</i>	<u>122,983</u>	<u>0</u>
<i>Change in Net Assets</i>	(35,189)	(168,546)
<i>Net Assets Beginning of Year</i>	<u>58,252</u>	<u>(175,051)</u>
<i>Net Assets End of Year</i>	<u><u>\$23,063</u></u>	<u><u>(\$343,597)</u></u>

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Fiscal Year Ended June 30, 2001*

	<u>Business-Type Activity</u>	<u>Governmental Activity - Internal Service Fund</u>
	<u>Food Service Enterprise Fund</u>	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$229,192	\$0
Cash Received from		
Interfund Services Provided	0	657,531
Other Cash Receipts	300	0
Cash Payments to Employees for Services	(121,640)	0
Cash Payments for Employee Benefits	(59,029)	0
Cash Payments for Goods and Services	(189,638)	(58,753)
Cash Payments for Claims	0	(869,602)
	<u>(140,815)</u>	<u>(270,824)</u>
<i>Net Cash Used in Operating Activities</i>		
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating Grants Received	111,033	0
Short-Term Interfund Loan	0	341,485
Repayment of Advance	0	(9,097)
	<u>111,033</u>	<u>332,388</u>
<i>Net Cash Provided by Noncapital Financing Activities</i>		
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	959	0
	<u>959</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>		
	(28,823)	61,564
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>45,902</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u><u>\$17,079</u></u>	<u><u>\$61,564</u></u>

(continued)

**St. Clairsville-Richland City School District**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Fiscal Year Ended June 30, 2001*

	<u>Business-Type Activity</u>	<u>Governmental Activity - Internal Service Fund</u>
	<u>Food Service Enterprise Fund</u>	
<b>Reconciliation of Operating Loss to Net Cash Used in Operating Activities</b>		
Operating Loss	(\$158,172)	(\$168,546)
Adjustments:		
Depreciation	7,269	0
Donated Commodities Used During Year	10,991	0
(Increase) Decrease in Assets:		
Inventory Held for Resale	1,033	0
Materials and Supplies Inventory	(239)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(5,634)	0
Accrued Wages and Benefits Payable	3,676	0
Compensated Absences Payable	766	0
Intergovernmental Payable	(505)	0
Claims Payable	<u>0</u>	<u>(102,278)</u>
<i>Net Cash Used in Operating Activities</i>	<u><u>(\$140,815)</u></u>	<u><u>(\$270,824)</u></u>

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*June 30, 2001*

	<u>Private Purpose Trust</u>	
	<u>Kara Fador Scholarship</u>	<u>Agency</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	<u>\$11,566</u>	<u>\$24,606</u>
<b>Liabilities</b>		
Undistributed Monies	0	1,227
Due to Students	<u>0</u>	<u>23,379</u>
<i>Total Liabilities</i>	<u>0</u>	<u><u>\$24,606</u></u>
<b>Net Assets</b>		
Held in Trust for Scholarships	<u>11,566</u>	
<i>Total Net Assets</i>	<u><u>\$11,566</u></u>	

See accompanying notes to the basic financial statements

**St. Clairsville-Richland City School District**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*For the Fiscal Year Ended June 30, 2001*

	Private Purpose Trust
	<u>                    </u>
	Kara Fador Scholarship
	<u>                    </u>
<b>Additions</b>	
Interest	<u>          \$669</u>
<i>Net Changes in Fund Balance</i>	669
<i>Net Assets Beginning of Year</i>	<u>          10,897</u>
<i>Net Assets End of Year</i>	<u><u>          \$11,566</u></u>

See accompanying notes to the basic financial statements



**St. Clairsville-Richland City School District**  
**St. Clairsville, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 1 - DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY**

The first school house was erected in St. Clairsville in 1802. Various buildings were used throughout St. Clairsville until 1868 when a red brick school house was built on the northeast corner of North Market and East Main Street at a cost of \$36,000. It was a 74' x 77' three-story building with a cupola on the top and a sandstone wall around it. It was used until 1916 when it was replaced by the current 5/6 building located at 106 Woodrow Avenue. In 1871 St. Clairsville High School held its first graduation.

The St. Clairsville-Richland City School District is a body politic and corporate established for the purpose of exercising rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District operates under a locally-elected five-member Board form of government and provides educational services as authorized by state and federal agencies. The Board controls the School District's seven instructional/support facilities staffed by 67 noncertificated, and 113 certificated teaching personnel, and 5 certificated administrators who provide services to 1,705 students and other community members.

**Reporting Entity**

A reporting entity is comprised of the primary government, component units and other organizations that are included to insure that the financial statements of the School District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the School District. For the St. Clairsville-Richland City School District, this includes general operations, food service and student related activities of the School District.

**Nonpublic Schools** Within the School District boundaries, St. Mary's School is operated through the Catholic Diocese, New Covenant Academy is operated through the Friends Church, and Fox Run High School is a privately run non-public high school for troubled children. Current State legislation provides funding to this non-public school. These monies are received and disbursed by the School District on behalf of the non-public school by the Treasurer of the School District, as directed by the non-public school. These transactions are reported as a governmental activity of the School District.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board and (1) the School District is able to significantly influence the programs or services performed or provided by the organization; or (2) the School District is legally entitled to or can otherwise access the organization's resources; the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves the budget, the issuance of debt or the levying of taxes. The School District has no component units.

**St. Clairsville-Richland City School District**  
**St. Clairsville, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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The School District participates in the Ohio Mid Eastern Regional Educational Service Agency (OME-RESA) and the Belmont-Harrison Career Center, jointly governed organizations, the Ohio School Boards Association Workers' Compensation Group Rating Plan, a purchasing pool, and the Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA) Self-Insurance Plan, a claims servicing pool. These organizations are presented in Notes 16 and 17 to the basic financial statements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School District also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the School District's accounting policies are described below.

**A. Basis of Presentation**

The School District's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

***Government-wide Financial Statements*** The statement of net assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental activities of the School District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities and for the single business-type activity of the School District. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the School District.

**St. Clairsville-Richland City School District**  
**St. Clairsville, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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***Fund Financial Statements*** During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

## **B. Fund Accounting**

The School District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

***Governmental Funds*** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School District's major governmental funds:

***General Fund*** The general fund is the operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund.

***New Facility Capital Projects Fund*** The new facilities capital projects fund receives note and bond proceeds which will be used for the construction of a new connecting building between the high school and middle school and for renovations to existing buildings.

The other governmental funds of the School District account for grants and other resources whose use is restricted to a particular purpose.

***Proprietary Fund Type*** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprise or internal service.

***Enterprise Fund*** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the School District accounts for the financial transactions related to the food service operation.

***Internal Service Fund*** The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the School District on a cost reimbursement basis. The School District's only internal service fund accounts for the operation of the School District's self-insurance program for employee medical, surgical,

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prescription drug, and dental claims.

***Fiduciary Fund Type*** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the School District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School District's own programs. The School District's only trust fund is a private purpose trust which accounts for a scholarship program for students. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School District's agency funds account for student activities and assets held by the School District as an agent for outside activities.

### **C. Measurement Focus**

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School District are included on the statement of net assets.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the School District finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using the economic resources measurement focus.

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**D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues - Exchange and Non-Exchange Transactions** 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. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within 60 days of fiscal year-end.

Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the School District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes available as an advance, interest, tuition, grants, fees and rentals.

**Deferred Revenue** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of June 30, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**E. Cash and Cash Equivalents**

To improve cash management, cash received by the School District is pooled. Monies for all funds, including the proprietary fund, are maintained in this pool. Individual fund integrity is maintained through the School District's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet.

The School District has cash with a fiscal agent held separate from the School District's central bank account. This account is maintained by the District's self-insurance third party administrator and is presented in the statement of net assets and the statement of fund net assets as "cash and cash equivalents with fiscal agents" since it is not required to be deposited into the School District treasury.

During fiscal year 2001, the School District's investments were limited to STAROhio. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2001.

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 2001 amounted to \$113,961, which includes \$51,675 assigned from other School District funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the School District are presented on the financial statements as cash equivalents.

**F. Restricted Assets**

Assets are reported as restricted assets when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other government or imposed by enabling legislation. Restricted assets in the general fund include unexpended revenues restricted for the purchase of buses and amounts required by State statute to be set aside to create a reserve for budget stabilization. See Note 19 for additional information regarding set-asides.

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**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2001, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**H. Inventory**

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of the food service enterprise fund are reported at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased. Inventories of the enterprise fund consist of donated food, purchased food, and school supplies held for resale and are expensed when used.

**I. Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of five hundred dollars. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

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Description	Governmental Activities Estimated Lives	Business-Type Activity Estimated Lives
Land	N/A	N/A
Buildings and Improvements	30 years	30 years
Furniture and Equipment	5 - 20 years	5 - 20 years
Vehicles	5 - 10 years	5 - 10 years

**J. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated on the statement of net assets except for any net residual amounts due between governmental activities and business-type activities, which are presented as internal balances.

**K. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those that the School District has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at fiscal year end taking into consideration any limits specified in the School District's termination policy.

The entire compensated absence liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures as payments come due each period upon the occurrence of employee resignations and retirements. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**L. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, and contractually required pension contributions that will



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be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Long-term notes and loans are recognized as a liability on the governmental fund financial statements when due.

**M. Interfund Activity**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**N. Fund Balance Reserves**

The School District reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventories of supplies and materials, property taxes, bus purchases, and budget stabilization.

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for budget stabilization represents money required to be set-aside by statute to protect against cyclical changes in revenues and expenditures.

**O. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

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**P. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the School District, these revenues are sales for food service and charges for services for the self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund.

**Q. Contributions of Capital**

Contributions of capital in proprietary financial statements arise from outside contributions of fixed assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

**R. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Education and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during fiscal 2001.

**S. 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.

**T. Budgetary Data**

All funds, other than agency fund, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the Board of Education may appropriate. The appropriation resolution is the Board's authorization to spend resources and set annual limits on expenditures plus encumbrances at a level of control selected by the Board. The legal level of control has been established by the Board of Education at function level for the General Fund, and at the fund level for all other funds of the School District. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The treasurer is given the authority to further allocate appropriations among functions and objects within all funds. Advances in/out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported as the

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original budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during fiscal year 2001.

The appropriation resolution is subject to amendment by the Board throughout the year with the restriction that appropriations may not exceed estimated revenues. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Board during the year.

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES**

*Changes in Accounting Principles* For fiscal year 2001, the School District has implemented GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues," GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus" and GASB Statement No. 38, "Certain Financial Statement Note Disclosures." At June 30, 2000, there was no effect on net assets as a result of implementing GASB Statements 36, 37 and 38.

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

Fund balances at June 30, 2001 included the following individuals fund deficits:

<b>Special Revenue Funds</b>	
Peer Assistance Review	\$263
Title VI	861
Title VIR	23,049
<b>Internal Service Fund</b>	
Self-Insurance	343,597

The special revenue fund deficits are due to adjustments for accrued liabilities. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur. The deficit in the internal service fund is due primarily to the School District having extremely high claim activity and the recognition of the claims liability within the fund. The School District is currently working with the plan actuary to determine the best course of action to reduce the fund deficit.

**B. Compliance**

The General Fund had expenditures plus encumbrances in excess of appropriations contrary to Ohio

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Revised Code Section 5705.41 (B) as follows:

	<b>Excess</b>
<b>General Fund:</b>	
Support Services:	
Instructional Staff	\$2,955
Fiscal	162
Operation and Maintenance of Plant	28,195
Pupil Transportation	6,139

In order to eliminate the budgetary violations, the School District has initiated a written policy requiring that the amount of every purchase order be compared to available appropriations prior to its release to the vendor.

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

While the School District is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Unrecorded cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund.

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Net Change in Fund Balance

GAAP Basis	\$184,367
Net Adjustment for Revenue Accruals	(6,814)
Advance In	2,000
Unrecorded Cash	(8,084)
Net Adjustment for Expenditure	
Accruals	60,540
Advances Out	(366,469)
Adjustment for Encumbrances	(298,834)
	<u>(\$433,294)</u>
Budget Basis	<u>(\$433,294)</u>

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the School District Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Board of Education has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of School District's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Interim monies may be deposited or invested in the following securities:

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1. United States Treasury Notes, Bill, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) 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;
6. The State Treasurer's investment pool (STAROhio);
7. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, corporate debt interests rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the School District, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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At June 30, 2001, the School District's internal service fund had a balance of \$61,564 with OME-RESA, a jointly governed organization (See Note 16). The money is held by the claims service pool in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 3. The classification of cash and cash equivalents and investments for the OME-RESA Self-Insurance Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Ohio Mid-Eastern Regional Educational Service Agency, Self-Insurance Plan, Debra Angelo, who serves as Treasurer, Steubenville, Ohio 43952.

**Deposits** At fiscal year end, the carrying amount of the School District's deposits was (\$95,572) and the bank balance was \$685,517. Of the bank balance:

1. \$100,000 was covered by federal depository insurance; and
2. \$585,517 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the School District to a successful claim by the FDIC.

**Investments** The School District's investments are required to be categorized below to give an indication of the level of risk assumed by the School District at fiscal year end. Category 1 includes investments that are insured or registered or for which the securities are held by the School District or its agent 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 invested in STAROhio during fiscal year 2001, which is not classified by degree of credit risk since it is not evidenced by securities that exist in physical or book entry form.

	Fair
	<u>Value</u>
STAROhio	<u><u>\$9,493,261</u></u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$9,397,689	\$0
Investment which is part of the Cash Management Pool:		
STAROhio	(9,493,261)	9,493,261

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GASB Statement 3

(\$95,572)

\$9,493,261

**NOTE 7 - PROPERTY TAXES**

Property taxes are levied and assessed on a calendar year basis while the School District fiscal year runs from July through June. First half tax collections are received by the School District in the second half of the fiscal year. Second half tax distributions occur in the first half of the following fiscal year.

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the School District. Property tax revenue received during calendar 2001 for real and public utility property taxes represents collections of calendar 2000 taxes. Property tax payments received during calendar 2001 for tangible personal property (other than public utility property) are for calendar 2001 taxes.

2001 real property taxes are levied after April 1, 2001, on the assessed value listed as of January 1, 2001, the lien date. Assessed values are established by State law at thirty-five percent of appraised market value.

Public utility tangible personal property currently is assessed at varying percentages of true value: public utility real property is assessed at thirty-five percent of true value. 2001 public utility property taxes became a lien December 31, 2000, are levied after April 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after April 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are twenty-five percent of true value.

The assessed values upon which the fiscal year 2001 taxes were collected are:

	<u>2000 Second- Half Collections</u>		<u>2001 First- Half Collections</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Agricultural/Residential And Other Real Estate	\$200,047,690	80.8%	\$241,749,050	83.5%
Public Utility Personal	19,442,530	7.9	20,170,110	6.8
Tangible Personal Property	<u>28,098,490</u>	<u>11.3</u>	<u>27,495,010</u>	<u>9.7</u>
Total	<u><u>\$247,588,710</u></u>	<u><u>100.0%</u></u>	<u><u>\$289,414,170</u></u>	<u><u>100.0%</u></u>
Tax rate per \$1,000 of assessed valuation	\$32.25		\$33.70	

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.



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Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20. Tangible personal property taxes paid by April 30 are usually received by the School District prior to June 30. This year, the June 2001 tangible personal property tax settlement was not received until July of 2001.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including St. Clairsville-Richland City School District. The County Auditor periodically remits to the School District its portion of taxes. Second-half real property tax payments collected by the County by June 30, 2001, are available to finance fiscal year 2001 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represent delinquent taxes outstanding, the late settlement of personal property and real property, personal property and public utility taxes which are measurable as of June 30, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, only the delayed settlement of personal property tax and the amount of real property taxes available as an advance at June 30 were levied to finance current fiscal year operations. The receivable is therefore offset by a credit to deferred revenue for that portion not levied to finance current year operations. The amount available to the School District as an advance at June 30 is recognized as revenue. At June 30, 2001, \$445,451 was available as an advance to the general fund.

**NOTE 8 - RECEIVABLES**

Receivables at June 30, 2001, consisted of taxes, accounts (rent, student fees and tuition), intergovernmental grants, and interest. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, 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>
<b>Governmental Activities</b>	
Title VI	\$5,832
Title VI-R	19,601
School Conflict	1,000
Title VI-B	10,621
Title I	71,211

**St. Clairsville-Richland City School District**  
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Title I - Delinquent	17,106
Total	\$125,371

**NOTE 9 - INTERFUND BALANCES/INTERFUND TRANSFERS**

**A. Interfund Balances**

The fund financial statements at June 30, 2001 consist of the following interfund receivables/payables:

	Receivable	Payable
<b>Governmental Activities</b>		
General	\$366,469	\$0
Special Revenue Fund:		
Title VIR	0	15,795
Title VI	0	861
Athletic and Music	0	8,328
Total Special Revenue Funds	0	24,984
Self Insurance Internal Service Fund	0	341,485
Totals	\$366,469	\$366,469

The loans to the Title VI-R and Title VI Special Revenue Funds were made to support the programs of the respective funds until state and federal grant monies are received. The loan to the Athletic and Music Fund was made to support the programs and projects in this fund. The loan to the Self-Insurance Internal Service Fund was made to support the self insurance program.

**B. Interfund Transfers**

During fiscal year 2001, the General Fund transferred \$512,000 and \$43,981 to the Permanent Improvement Capital Projects Fund and to the Debt Service Fund, respectively. The transfer to the Permanent Improvement Capital Projects Fund was to be used for projects accounted for in this fund. The transfer to the Debt Service Fund was made for the debt service principal and interest amounts for the energy conservation loan.

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2001, was as follows:

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	Balance June 30, 2000	Additions	Deletions	Balance June 30, 2001
<u>Government Activities:</u>				
Land	\$50,785	\$149,500	\$0	\$200,285
Depreciable Assets				
Buildings and Improvements	4,101,227	63,198	(200,158)	3,964,267
Furniture, Fixtures, and Equipment	2,075,207	142,589	(9,819)	2,207,977
Vehicles	970,833	31,893	0	1,002,726
Total Depreciable Capital Assets	7,147,267	237,680	(209,977)	7,174,970
Total Capital Assets at Historical Cost	7,198,052	387,180	(209,977)	7,375,255
Less Accumulated Depreciation:				
Buildings and Improvements	(3,917,052)	(6,446)	200,158	(3,723,340)
Furniture, Fixtures, and Equipment	(1,310,329)	(91,862)	3,868	(1,398,323)
Vehicles	(418,756)	(81,036)	0	(499,792)
Total	(5,646,137)	(179,344)	204,026	(5,621,455)
Depreciable Capital Assets, Net	1,501,130	58,336	(5,951)	1,553,515
Governmental Activities Capital Assets, Net	\$1,551,915	\$207,836	(\$5,951)	\$1,753,800
<u>Business Type Activities:</u>				
Furniture, Fixtures, and Equipment	136,314	0	0	136,314
Accumulated Depreciation	(77,076)	(7,269)	0	(84,345)
Business-Type Activities Capital Assets, Net	\$59,238	(\$7,269)	\$0	\$51,969

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\* Depreciation Expense was charged to governmental functions as follows:

Instruction:	
Regular	\$49,678
Special	4,751
Vocational	172
Support Services:	
Pupils	1,651
Instructional Staff	888
Administration	4,564
Fiscal	779
Maintenance	23,943
Transportation	65,392
Central	15,048
Operation of Non-Instructional Services	11,138
Extracurricular	1,340
Total	<u><u>\$179,344</u></u>

**NOTE 11 - 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 fiscal year 2001, the School District contracted with Nationwide Insurance Company for general liability insurance. Nationwide Insurance Company also covers boiler and machinery with a \$2,000,000 single occurrence limit and a \$500 deductible. Property insurance is also contracted through Nationwide Insurance with a total maximum coverage of \$25,805,500.

Professional liability is protected by the Nationwide Insurance Company with a \$2,000,000 single occurrence limit and no deductible. Vehicles are covered by Nationwide Insurance Company and hold a \$500 deductible for comprehensive and a \$500 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. Settled claims have not exceeded this commercial coverage in any of the past twenty years. There have been no significant reductions in insurance coverage from the last fiscal year.

For fiscal year 2001, the School District participated in the Ohio School Boards Association Workers' Compensation Group Rating Program (G.R.P.), an insurance purchasing pool (Note 17). The intent of the G.R.P. is to achieve the benefit of a reduced premium for the School District by virtue of its

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grouping and representation with other participants in the G.R.P. The workers' compensation experience of the participating school districts is calculated as one experience and a common premium rate is applied to all school districts in the G.R.P. Each participant pays its workers' compensation premium to the State based on the rate for the G.R.P. rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of the G.R.P. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement insure that each participant shares equally in the overall performance of the G.R.P. Participation in the G.R.P. is limited to school districts that can meet the G.R.P.'s selection criteria. The firm of Gates McDonald and Co. provides administrative, cost control, and actuarial services to the G.R.P.

Medical/surgical insurance, prescription, vision and dental insurance is offered to employees through a self-insurance internal service fund. The School District is a member of the Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA) Self-Insurance Plan, a claims servicing pool, consisting of fifty members, in which monthly premiums are paid to the fiscal agent who in turn pays the claims on the School District's behalf.

The claims liability of \$63,676 reported in the internal service fund at June 30, 2001 is based on an estimate provided by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the funds' claims liability in fiscal years 2000 and 2001 were:

<u>Fiscal Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Year</u>
2000	\$29,968	\$739,091	\$603,105	\$165,954
2001	165,954	767,324	869,602	63,676

**NOTE 12 - EMPLOYEE BENEFITS**

**A. Compensated Absences**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Classified employees and certain administrators earn ten to twenty days of vacation per year, depending upon length of service. Accumulated unused vacation time is paid to classified employees upon termination of employment. Teachers and certain administrators do not earn vacation time. Teachers, administrators and classified employees earn sick leave at the rate of one and

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one-fourth days per month. Sick leave may be accumulated up to a maximum of 225 days per contract. Upon retirement, payment is made for one-third of the first 120 days of sick leave accumulation plus 12% of excess of 120 days up to 225 days.

**B. Other Insurance**

In addition to the self-insurance plan offered to employees for medical/surgical coverage, the School District also offers a choice a Health Maintenance Organization, The Health Plan. The Health Plan is offered to employees at a premium rate of \$430 for a family plan and \$172 for a single plan. The Board of Education pays approximately 98 percent of the premiums for either of these health insurance options. The School District also provides life insurance and accidental death and dismemberment insurance to all employees from Sun Life Insurance Company in an amount of \$20,000 per employee. The Board pays 100 percent of the premiums for this life insurance coverage.

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. School Employees Retirement System**

The School District contributes to the School Employees System of Ohio (SERS), a cost-sharing multiple employer defined pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 45 N. Fourth Street, Columbus, Ohio 43215-3634.

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 School District rate is 14 percent of annual covered payroll. A portion of the School District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2001, 4.2 percent of annual covered salary was the portion used to fund pension obligations. For fiscal year 2000, 5.5 percent was used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2001, 2000, and 1999 were \$48,201, \$55,026, and \$62,919, respectively; 40.51 percent has been contributed for fiscal year 2001 and 100 percent for the fiscal years 2000 and 1999. \$28,674 represents the unpaid contribution for fiscal year 2001. The balance outstanding is reflected as an intergovernmental payable.

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**B. State Teachers Retirement System**

The School District participates in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death and survivor benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available, stand alone financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371.

For the fiscal year ended June 30, 2001, plan members were required to contribute 9.3 percent of their annual covered salaries. The School District was required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations. For fiscal year 2000, the portion used to fund pension obligations was 6.0 percent. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The School District's required contributions for pension obligations to STRS for the fiscal years ended June 30, 2001, 2000, and 1999 were \$300,376, \$306,267, and \$291,034, respectively; 83.18 percent has been contributed for fiscal year 2001 and 100 percent for the fiscal years 2000 and 1999. \$50,530 represents the unpaid contribution for fiscal year 2001. The balance outstanding is reflected as an intergovernmental payable.

**NOTE 14 - POSTEMPLOYMENT 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-certificated employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. Both systems are funded on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS 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 health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2001, the STRS Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the School District this amount equaled \$400,501 for fiscal year 2001.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2000, (the latest information available) the balance in the Fund was \$3,419 million. For the year ended June 30, 2000,

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net health care costs paid by STRS were \$283,137,000 and STRS had 99,011 eligible benefit recipients.

For SERS, coverage is made available to service retirees with ten or more fiscal years of qualifying service credit, and to 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 the fiscal year ended June 30, 2001, employer contributions to fund health care benefits were 9.80 percent of covered payroll, an increase of 1.3 percent for fiscal year 2001. 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 2001, the minimum pay has been established as \$12,400. For the School District, the amount to fund health care benefits, including surcharge, during the 2001 fiscal year equaled \$131,170.

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 150 percent of annual health care expenses. Expenses for health care for the fiscal year ended June 30, 2000, (the latest information available), were \$140,696,340 and the target level was \$211 million. At June 30, 2000, SERS had net assets available for payment of health care benefits of \$252.3 million. SERS has approximately 50,000 participants currently receiving health care benefits.

**NOTE 15 - LONG TERM OBLIGATIONS**

The changes in the School District's long-term obligations during the year consist of the following:

	Principal Outstanding 6/30/00	Additions	Reductions	Principal Outstanding 6/30/01	Amounts Due in One Year
<b><u>Governmental Activities</u></b>					
Energy Conservation Notes - 4.75% New Facility Construction Note - 3.63%	\$156,867	\$0	\$36,509	\$120,358	\$38,264
Compensated Absences Payable	0	7,945,000	0	7,945,000	0
	854,106	457,226	424,962	886,370	61,386
Total Governmental Activities					
Long-Term Liabilities	<u>\$1,010,973</u>	<u>\$8,402,226</u>	<u>\$461,471</u>	<u>\$8,951,728</u>	<u>\$99,650</u>
<b><u>Business Type Activity</u></b>					
Compensated Absences Payable	<u>\$9,679</u>	<u>\$6,221</u>	<u>\$5,455</u>	<u>\$10,445</u>	<u>\$0</u>

The School District has two long-term notes outstanding at June 30, 2001. The energy conservation



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note was issued for energy conservation capital improvements during fiscal year 1994 and was issued as a ten year note at a 4.75 percent interest rate, with the payments to be made from utility savings transferred from the General Fund to the Debt Service Fund. This note is intended to be fully retired by fiscal year 2004. The note is backed by the full faith and credit of the St. Clairsville-Richland City School District. The new facility construction note was issued in anticipation of the issuance of bonds and is also backed by the full faith and credit of the School District. The note was retired October 20, 2001 and a new note was issued in the same amount which will mature July 2002. Ultimately, the note will be retired with general obligation bond proceeds which will be repaid from new tax levy proceeds. The debt proceeds will be used to fund the construction of a new connecting building between the high school and middle school and renovations to both the high school and middle school buildings.

The overall debt margin of the School District as of June 30, 2001, was \$26,047,275 with an unvoted debt margin of \$289,414. Principal and interest requirements to retire energy conservation note outstanding at June 30, 2001, are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2002	\$38,264	\$5,717	\$43,981
2003	40,081	3,900	43,981
2004	42,013	1,995	44,008
Total	<u>\$120,358</u>	<u>\$11,612</u>	<u>\$131,970</u>

Compensated absences will be paid from the General Fund and the Title VI, Title VI-R, and Title VI-B Special Revenue Funds.

**NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Ohio Mid Eastern Regional Educational Service Agency (OME-RESA)**

OME-RESA is a jointly governed organization created as a regional council of governments pursuant to State Statutes. OME-RESA participants consist of school districts and county educational service centers. OME-RESA provides financial accounting services, educational management information, and cooperative purchase services to member districts. Each member district pays an annual fee for services provided by OME-RESA. OME-RESA is governed by a governing board which is selected by the member districts. Each district has one vote in all matters, and each member district's control over budgeting and financing of OME-RESA is limited to its voting authority and any representation it may have on the governing board. OME-RESA has no outstanding debt. During fiscal year 2001, the St. Clairsville-Richland City School District paid \$26,095 to OME-RESA.

**B. Belmont-Harrison Career Center**

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**St. Clairsville, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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The Belmont Harrison Career Center, a joint vocational school, is a jointly governed organization providing vocational services to its member school districts. The Career Center is governed by a board of education comprised of members appointed from each of the participating schools' boards of education. The board controls the financial activity of the Career Center and reports to the Ohio Department of Education and the Auditor of State of Ohio.

**NOTE 17 - PUBLIC ENTITY POOLS**

**A. Insurance Purchasing Pool**

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

**B. Claims Servicing Pool**

The School District participates in the Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA) Self-Insurance Plan, a claims servicing pool comprised of fifty members. Each participant is a member of the assembly. The Plan's business and affairs are conducted by a nine member Board of Directors elected from the OME-RESA's assembly. Each member pays a monthly premium based on their claims history and a monthly administration fee. All participating members retain their risk and the Plan acts as the claims servicing agent. During fiscal year 2001, the St. Clairsville-Richland City School District paid \$58,753 to the OME-RESA Self-Insurance Plan.

**NOTE 18 - 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, 2001.

**St. Clairsville-Richland City School District**  
**St. Clairsville, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**B. Litigation**

The School District is party to legal proceedings. The School District is of the opinion that ultimate disposition of claims will not have a material effect, if any, on the financial condition of the School District.

**NOTE 19 - SET ASIDES**

The School District is required by State statute to annually set aside, in the General Fund, an amount based on a statutory formula for the purchase of textbooks and other instructional materials and an equal amount for the acquisition and construction of capital improvements. Amounts not spent by year end or offset by similarly restricted resources received during the year must be held in cash at year end and carried forward to be used for the same purposes in future years. Effective April 10, 2001, Amended Substitute Senate Bill 345, the requirement for school districts to establish and appropriate money for the budget stabilization was deleted from law. A school district may still establish reserve balance accounts consistent with Section 5705.13, Revised Code, if it so chooses; however, the requirement is no longer mandatory. In addition, any money on hand in a school district's budget reserve set-aside as of April 10, 2001, may at the discretion of the board be returned to the district's general fund or may be left in the account and used by the board to offset any budget deficit the district may experience in future years. The bill placed special conditions on any Bureau of Workers Compensation monies remaining in the budget reserve set-aside. The Board enacted a resolution to transfer all monies but the workers compensation refunds to the general fund. The following cash basis information describes the change in the year-end set-aside amounts for textbooks, capital improvements, and budget stabilization. Disclosure of this information is required by State statute.

	Budget Stabilization Reserve	Capital Improvements Reserve	Textbooks Instructional Materials Reserve
Set-aside Reserve Balance as of June 30, 2000	\$214,246	\$0	(\$10,894)
Current Year Set-aside Requirement	0	210,097	210,097
Offsets		(512,000)	0
Qualifying Disbursements	0	(46,454)	(266,059)
Reduction in Requirement based on revised legislation	(129,278)	0	0
Total	<u>\$84,968</u>	<u>(\$348,357)</u>	<u>(\$66,856)</u>
Set-aside Balance Carried Forward to Future Fiscal Years	<u>\$84,968</u>	<u>\$0</u>	<u>(\$66,856)</u>

The School District has qualifying disbursements during the fiscal year that reduced the textbook set-aside amount below zero. This extra amount may be used to reduce the set-aside requirement of future years. Although the School District had qualifying disbursements during the fiscal year that reduced the set-aside amount to below zero for the capital acquisition set-aside, this amount may not be used to reduce the set-aside requirement of future years. This negative balance is therefore not presented as being carried forward to future years. The total reserve balance for the three set-asides at the end of the fiscal year was \$84,968.

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**St. Clairsville, Ohio**  
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**NOTE 20 - SUBSEQUENT EVENTS**

**A. School Funding Decision**

On September 6, 2001, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision identified aspects of the current plan that require modification if the plan is to be considered constitutional, including:

- ▶ A change in the school districts that are used as the basis for determining the base cost support amount. Any change in the amount of funds distributed to school districts as a result of this change must be retroactive to July 1, 2001, although a time line for distribution is not specified.
- ▶ Fully funding parity aid no later than the beginning of fiscal year 2004 rather than fiscal year 2006.

The Supreme Court relinquished jurisdiction over the case based on anticipated compliance with its order.

In general, it is expected that the decision would result in an increase in State funding for most Ohio school districts. However, as of January 18, 2002, the Ohio General Assembly is still analyzing the impact this Supreme Court decision will have on funding for individual school districts. Further, the State of Ohio, in a motion filed September 17, 2001, asked the Court to reconsider and clarify the parts of the decision changing the school districts that are used as the basis for determining the base cost support amount and the requirement that changes be made retroactive to July 1, 2001.

On November 2, 2001, the Court granted this motion for reconsideration. The Court may re-examine and redetermine any issue upon such reconsideration.

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

**B. Note Issuance**

On October 20, 2001 the School District issued a New School Facilities Bond Anticipation Note in the amount of \$7,945,000 which will mature July 2002. The bond anticipation note was issued to retire the outstanding \$7,945,000 New Facility Bond Anticipation note issued during fiscal year 2001. Ultimately, the note will be retired with general obligation bond proceeds which will be repaid from proceeds of a new building tax levy. The debt proceeds will be used to fund the construction of a new connecting building between the high school and middle school and renovations to both the high school and middle school buildings.

**St. Clairsville-Richland City School District**

*Combining Statements and Individual Fund Schedules*

**St. Clairsville-Richland City School District**  
***Combining Statements - Nonmajor Funds***  
***Nonmajor Special Revenue Funds***

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Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Following is a description of the School District's nonmajor special revenue funds:

Public School Support Fund - A fund provided to account for specific local revenue sources, other than taxes or expendable trusts (i.e. profits from vending machines) that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures may include curricular and extracurricular related purchases.

Athletic and Music Fund - A fund provided to account for those student activity programs which have student participation in the activity, but do not have student management of the programs.

Auxiliary Services Fund - A fund used to account for state monies which provide services and materials to pupil attending non-public schools within the boundaries of the School District.

Professional Development Fund - A fund used to account for grant monies that are specified to be used for the development of certified staff.

Peer Assistance Review Fund - A fund to account for grant monies that are specified to be used to develop a peer assistance review plan for certified staff.

Electronic Management Information System (EMIS) Fund - A fund provided to account for research and demonstration projects and other projects as established by the State of Ohio, Department of Education.

Disadvantaged Pupil Impact Aid (DPIA) Fund - A fund used to account for revenues and expenditures related to state monies provided by the Ohio Department of Education for providing services to disadvantaged pupils.

Reading Improvement Incentive Fund - A fund to account for state monies received for improved reading proficiency test scores to provide additional literacy opportunities to elementary students.

Title VIB Fund - A fund that accounts for Federal monies which assists states in the identification of handicapped children, and provision of full educational opportunities to handicapped children at the preschool, elementary and secondary levels.

Title I Fund - A fund which accounts for Federal monies that are used to meet the special needs of educationally deprived children.

Title VI Fund - A fund to account for Federal monies which support the implementation of a variety of programs such as computer education, gifted and talented programs, and inservice staff and development.

Title VIR Fund - A fund to account for Federal monies for additional teachers to reduce class size.

(Continued)

**St. Clairsville-Richland City School District**  
***Combining Statements-Nonmajor Funds***  
***Nonmajor Special Revenue Funds (Continued)***

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Alternative School Fund - A fund to account for State monies which will help in the County Juvenile Court system which will establish alternative education methods for problem juveniles.

Other Smaller Special Revenue Funds operated by the School District and subsidized in part by local state, and federal monies as well as miscellaneous sources. These funds are as follows:

Network Connectivity Fund  
SchoolNet Professional Development Fund  
Ohio Reads Program Fund  
Safe School Helpline Fund  
Early Childhood Preschool Fund  
LSTA Grant Fund  
Summer School Subsidy Fund  
School Conflict Fund  
Student Improvement Reading Incentive Fund  
Eisenhower Fund  
Drug Free School Fund  
Kozsuch Memorial Fund  
Cecil Memorial Fund  
Martha Holden Jennings Fund

**Nonmajor Debt Service Fund**

The Debt Service Fund is a fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Nonmajor Capital Projects Funds**

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

Permanent Improvement Fund - A fund used to account for the accumulation of monies to be used for capital projects.

SchoolNet Plus Fund - A fund used to account for the revenues and expenditures related to the SchoolNet Plus program, which provides additional funding targeted for the acquisition of computers for grades Kindergarten through Fourth.

**St. Clairsville-Richland City School District**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*June 30, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$267,323	\$4,913	\$463,992	\$736,228
Receivables:				
Property Taxes	0	368,400	0	368,400
Accounts	876	0	0	876
Intergovernmental	125,371	0	0	125,371
<i>Total Assets</i>	<u>\$393,570</u>	<u>\$373,313</u>	<u>\$463,992</u>	<u>\$1,230,875</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$19,146	\$0	\$13,099	\$32,245
Accrued Wages	54,252	0	0	54,252
Interfund Payable	24,984	0	0	24,984
Intergovernmental Payable	8,907	0	0	8,907
Deferred Revenue	124,371	368,400	0	492,771
<i>Total Liabilities</i>	<u>231,660</u>	<u>368,400</u>	<u>13,099</u>	<u>613,159</u>
 <b>Fund Balances</b>				
Reserved for Encumbrances	93,050	0	14,181	107,231
Undesignated, Reported in:				
Special Revenue Funds	68,860	0	0	68,860
Debt Service Funds	0	4,913	0	4,913
Capital Projects Funds	0	0	436,712	436,712
<i>Total Fund Balances</i>	<u>161,910</u>	<u>4,913</u>	<u>450,893</u>	<u>617,716</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$393,570</u>	<u>\$373,313</u>	<u>\$463,992</u>	<u>\$1,230,875</u>



**St. Clairsville-Richland City School District**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Governmental Funds*

*June 30, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Intergovernmental	\$987,587	\$0	\$25,500	\$1,013,087
Interest	2,397	0	0	2,397
Extracurricular Activities	245,850	0	4,339	250,189
Miscellaneous	40,471	0	1,100	41,571
<i>Total Revenues</i>	<u>1,276,305</u>	<u>0</u>	<u>30,939</u>	<u>1,307,244</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	299,539	0	40,496	340,035
Special	276,074	0	0	276,074
Other	17,641	0	0	17,641
Support Services:				
Pupil	19,805	0	0	19,805
Instructional Staff	129,871	0	0	129,871
Administration	26,540	0	0	26,540
Fiscal	3,971	0	0	3,971
Business	250	0	0	250
Operation and Maintenance of Plant	65,969	0	0	65,969
Pupil Transportation	178	0	0	178
Central	12,186	0	0	12,186
Operation of Non-Instructional Services				
Services	213,576	0	0	213,576
Extracurricular Activities	276,931	0	0	276,931
Capital Outlay	0	0	230,697	230,697
Debt Service:				
Principal Retirement	0	36,509	0	36,509
Interest and Fiscal Charges	0	7,472	0	7,472
<i>Total Expenditures</i>	<u>1,342,531</u>	<u>43,981</u>	<u>271,193</u>	<u>1,657,705</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,226)	(43,981)	(240,254)	(350,461)
<b>Other Financing Sources</b>				
Transfers In	0	43,981	512,000	555,981
<i>Net Change in Fund Balance</i>	(66,226)	0	271,746	205,520
<i>Fund Balance at Beginning of Year</i>	<u>228,136</u>	<u>4,913</u>	<u>179,147</u>	<u>412,196</u>
<i>Fund Balances End of Year</i>	<u>\$161,910</u>	<u>\$4,913</u>	<u>\$450,893</u>	<u>\$617,716</u>

**St. Clairsville-Richland City School District**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*June 30, 2001*

	Public School Support	Athletic and Music	Auxiliary Services	Peer Assistance Review	Electronic Management Information System
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$10,722	\$58,639	\$76,552	\$0	\$3,179
Receivables:					
Accounts	390	486	0	0	0
Intergovernmental	0	0	0	0	0
<i>Total Assets</i>	<u>\$11,112</u>	<u>\$59,125</u>	<u>\$76,552</u>	<u>\$0</u>	<u>\$3,179</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$8,240	\$4,654	\$0	\$0
Accrued Wages	0	0	0	0	0
Interfund Payable	0	8,328	0	0	0
Intergovernmental Payable	0	0	350	263	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>16,568</u>	<u>5,004</u>	<u>263</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	1,112	5,568	71,904	0	3,179
Unreserved	10,000	36,989	(356)	(263)	0
<i>Total Fund Balances</i>	<u>11,112</u>	<u>42,557</u>	<u>71,548</u>	<u>(263)</u>	<u>3,179</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$11,112</u>	<u>\$59,125</u>	<u>\$76,552</u>	<u>\$0</u>	<u>\$3,179</u>

Disadvantaged Pupil Impact Aid	Reading Improvement Incentive	Title VIB	Title I	Title VI	Title VIR
\$23,210	\$7,440	\$16,426	\$49,236	\$0	\$0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>10,621</u>	<u>88,317</u>	<u>5,832</u>	<u>19,601</u>
<u>\$23,210</u>	<u>\$7,440</u>	<u>\$27,047</u>	<u>\$137,553</u>	<u>\$5,832</u>	<u>\$19,601</u>
\$0	\$4,882	\$0	\$1,370	\$0	\$0
0	0	8,426	39,660	0	6,166
0	0	0	0	861	15,795
0	0	498	6,708	0	1,088
<u>0</u>	<u>0</u>	<u>10,621</u>	<u>88,317</u>	<u>5,832</u>	<u>19,601</u>
<u>0</u>	<u>4,882</u>	<u>19,545</u>	<u>136,055</u>	<u>6,693</u>	<u>42,650</u>
0	0	2,245	1,348	0	0
<u>23,210</u>	<u>2,558</u>	<u>5,257</u>	<u>150</u>	<u>(861)</u>	<u>(23,049)</u>
<u>23,210</u>	<u>2,558</u>	<u>7,502</u>	<u>1,498</u>	<u>(861)</u>	<u>(23,049)</u>
<u>\$23,210</u>	<u>\$7,440</u>	<u>\$27,047</u>	<u>\$137,553</u>	<u>\$5,832</u>	<u>\$19,601</u>

(Continued)

**St. Clairsville-Richland City School District**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*June 30, 2001*

	Alternative School Fund	Network Connectivity	SchoolNet Professional Development	Summer School Subsidy	School Conflict
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$12,640	\$5,020	\$50	\$2,585	\$334
Receivables:					
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	0	1,000
<i>Total Assets</i>	<u>\$12,640</u>	<u>\$5,020</u>	<u>\$50</u>	<u>\$2,585</u>	<u>\$1,334</u>
 <b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>Fund Balances</b>					
Reserved for Encumbrances	39	5,020	50	2,585	0
Unreserved	12,601	0	0	0	1,334
<i>Total Fund Balances</i>	<u>12,640</u>	<u>5,020</u>	<u>50</u>	<u>2,585</u>	<u>1,334</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,640</u>	<u>\$5,020</u>	<u>\$50</u>	<u>\$2,585</u>	<u>\$1,334</u>

Student Improvement Reading Incentive	Eisenhower	Kozsuch Memorial	Total Nonmajor Special Revenue Funds
\$15	\$880	\$395	\$267,323
0	0	0	876
0	0	0	125,371
<u>\$15</u>	<u>\$880</u>	<u>\$395</u>	<u>\$393,570</u>
\$0	\$0	\$0	\$19,146
0	0	0	54,252
0	0	0	24,984
0	0	0	8,907
0	0	0	124,371
<u>0</u>	<u>0</u>	<u>0</u>	<u>231,660</u>
0	0	0	93,050
15	880	395	68,860
<u>15</u>	<u>880</u>	<u>395</u>	<u>161,910</u>
<u>\$15</u>	<u>\$880</u>	<u>\$395</u>	<u>\$393,570</u>

**St. Clairsville-Richland City School District**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Special Revenue Funds*

*June 30, 2001*

	Public School Support	Athletic and Music	Auxiliary Services	Professional Development	Peer Assistance Review	Electronic Management Information System
<b>Revenues</b>						
Intergovernmental	\$0	\$0	\$215,588	\$10,672	\$135,000	\$7,150
Interest	0	0	2,397	0	0	0
Extracurricular Activities	0	245,850	0	0	0	0
Miscellaneous	23,314	16,512	0	0	0	0
<i>Total Revenues</i>	<u>23,314</u>	<u>262,362</u>	<u>217,985</u>	<u>10,672</u>	<u>135,000</u>	<u>7,150</u>
<b>Expenditures</b>						
Current:						
Instruction:						
Regular	0	0	0	0	98,025	0
Special	0	0	0	0	0	0
Other	0	0	0	0	0	0
Support Services:						
Pupil	0	0	0	0	0	0
Instructional Staff	0	0	0	6,148	51,272	0
Administration	25,685	855	0	0	0	0
Fiscal	0	0	0	0	0	3,971
Business	0	0	0	0	0	0
Operation and Maintenance of Plant	0	0	0	0	0	0
Pupil Transportation	0	0	0	0	0	0
Central	0	0	0	4,524	46	0
Operation of Non-Instructional Services	0	0	163,418	0	161	0
Extracurricular Activities	0	276,931	0	0	0	0
<i>Total Expenditures</i>	<u>25,685</u>	<u>277,786</u>	<u>163,418</u>	<u>10,672</u>	<u>149,504</u>	<u>3,971</u>
<i>Net Change in Fund Balance</i>	(2,371)	(15,424)	54,567	0	(14,504)	3,179
Fund Balance (Deficit) at Beginning of Year	13,483	57,981	16,981	0	14,241	0
Fund Balance (Deficit) at End of Year	<u>\$11,112</u>	<u>\$42,557</u>	<u>\$71,548</u>	<u>\$0</u>	<u>(\$263)</u>	<u>\$3,179</u>

Disadvantaged Pupil Impact Aid	Reading Improvement Incentive	Title VIB	Title I	Title VI	Title VIR	Alternative School Fund	Network Connectivity
\$27,259	\$0	\$95,589	\$284,322	\$5,381	\$33,936	\$95,000	\$9,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>27,259</u>	<u>0</u>	<u>95,589</u>	<u>284,322</u>	<u>5,381</u>	<u>33,936</u>	<u>95,000</u>	<u>9,000</u>
0	22,442	0	109,554	0	59,828	0	0
0	0	71,846	192,296	8,459	0	0	0
0	0	0	0	0	0	17,641	0
0	0	0	0	0	0	0	0
0	0	21,326	37,941	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	1,250	0	0	64,719	0
0	0	178	0	0	0	0	0
0	0	0	0	0	0	0	7,616
0	0	5,408	3,984	913	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>22,442</u>	<u>98,758</u>	<u>345,025</u>	<u>9,372</u>	<u>59,828</u>	<u>82,360</u>	<u>7,616</u>
27,259	(22,442)	(3,169)	(60,703)	(3,991)	(25,892)	12,640	1,384
(4,049)	25,000	10,671	62,201	3,130	2,843	0	3,636
<u>\$23,210</u>	<u>\$2,558</u>	<u>\$7,502</u>	<u>\$1,498</u>	<u>(\$861)</u>	<u>(\$23,049)</u>	<u>\$12,640</u>	<u>\$5,020</u>

(Continued)

**St. Clairsville-Richland City School District**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (Continued)*  
*June 30, 2001*

	SchoolNet Professional Development	Ohio Reads Program	Safe School Helpline	Early Childhood Preschool	LSTA Grant	Summer School Subsidy
<b>Revenues</b>						
Intergovernmental	\$4,000	\$2,000	\$1,988	\$261	\$32,875	\$3,098
Interest	0	0	0	0	0	0
Extracurricular Activities	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Revenues</i>	<u>4,000</u>	<u>2,000</u>	<u>1,988</u>	<u>261</u>	<u>32,875</u>	<u>3,098</u>
<b>Expenditures</b>						
Current:						
Instruction:						
Regular	4,950	0	0	0	0	513
Special	0	0	0	3,473	0	0
Other	0	0	0	0	0	0
Support Services:						
Pupil	0	0	1,988	0	0	0
Instructional Staff	0	2,000	0	0	11,184	0
Administration	0	0	0	0	0	0
Fiscal	0	0	0	0	0	0
Business	0	0	0	0	0	0
Operation and Maintenance of Plant	0	0	0	0	0	0
Pupil Transportation	0	0	0	0	0	0
Central	0	0	0	0	0	0
Operation of Non-Instructional						
Services	0	0	0	0	39,497	0
Extracurricular Activities	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>4,950</u>	<u>2,000</u>	<u>1,988</u>	<u>3,473</u>	<u>50,681</u>	<u>513</u>
<i>Net Change in Fund Balance</i>	(950)	0	0	(3,212)	(17,806)	2,585
Fund Balance (Deficit) at Beginning of Year	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>3,212</u>	<u>17,806</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,585</u>



School Conflict	Student Improvement Reading Incentive	Eisenhower	Drug Free Schools	Kozsuch Memorial	Cecil Memorial
\$3,000	\$1,000	\$8,845	\$8,381	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	395	250
<u>3,000</u>	<u>1,000</u>	<u>8,845</u>	<u>8,381</u>	<u>395</u>	<u>250</u>
0	985	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,666	0	7,934	8,217	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	250
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	31	164	0	0
0	0	0	0	0	0
<u>1,666</u>	<u>985</u>	<u>7,965</u>	<u>8,381</u>	<u>0</u>	<u>250</u>
1,334	15	880	0	395	0
0	0	0	0	0	0
<u>\$1,334</u>	<u>\$15</u>	<u>\$880</u>	<u>\$0</u>	<u>\$395</u>	<u>\$0</u>

(Continued)

**St. Clairsville-Richland City School District**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (Continued)*

*June 30, 2001*

	Martha Holden Jennings	Total Nonmajor Special Revenue Funds
<b>Revenues</b>		
Intergovernmental	\$3,242	\$987,587
Interest	0	2,397
Extracurricular Activities	0	245,850
Miscellaneous	0	40,471
<i>Total Revenues</i>	<u>3,242</u>	<u>1,276,305</u>
<b>Expenditures</b>		
Current:		
Instruction:		
Regular	3,242	299,539
Special	0	276,074
Other	0	17,641
Support Services:		
Pupil	0	19,805
Instructional Staff	0	129,871
Administration	0	26,540
Fiscal	0	3,971
Business	0	250
Operation and Maintenance of Plant	0	65,969
Pupil Transportation	0	178
Central	0	12,186
Operation of Non-Instructional Services	0	213,576
Extracurricular Activities	0	276,931
<i>Total Expenditures</i>	<u>3,242</u>	<u>1,342,531</u>
<i>Net Change in Fund Balance</i>	0	(66,226)
Fund Balance (Deficit) at Beginning of Year	<u>0</u>	<u>228,136</u>
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$161,910</u>

**St. Clairsville-Richland City School District**

*Combining Balance Sheet*

*Nonmajor Capital Projects Funds*

*June 30, 2001*

	<u>Permanent Improvement</u>	<u>School Net Plus</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	<u>\$438,492</u>	<u>\$25,500</u>	<u>\$463,992</u>
<i>Total Assets</i>	<u><u>\$438,492</u></u>	<u><u>\$25,500</u></u>	<u><u>\$463,992</u></u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	<u>0</u>	<u>13,099</u>	<u>13,099</u>
<i>Total Liabilities</i>	<u>0</u>	<u>13,099</u>	<u>13,099</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	1,780	12,401	14,181
Unreserved	<u>436,712</u>	<u>0</u>	<u>436,712</u>
<i>Total Fund Balances</i>	<u>438,492</u>	<u>12,401</u>	<u>450,893</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$438,492</u></u>	<u><u>\$25,500</u></u>	<u><u>\$463,992</u></u>

**St. Clairsville-Richland City School District**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Capital Projects Funds*

*June 30, 2001*

	<u>Permanent Improvement</u>	<u>School Net Plus</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>			
Intergovernmental	\$0	\$25,500	\$25,500
Extracurricular Activities	4,339	0	4,339
Miscellaneous	1,100	0	1,100
<i>Total Revenues</i>	<u>5,439</u>	<u>25,500</u>	<u>30,939</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular	6	40,490	40,496
Capital Outlay	230,697	0	230,697
<i>Total Expenditures</i>	<u>230,703</u>	<u>40,490</u>	<u>271,193</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(225,264)	(14,990)	(240,254)
<b>Other Financing Sources</b>			
Operating Transfers In	512,000	0	512,000
<i>Net Change in Fund Balance</i>	286,736	(14,990)	271,746
Fund Balance at Beginning of Year	<u>151,756</u>	<u>27,391</u>	<u>179,147</u>
Fund Balance at End of Year	<u><u>\$438,492</u></u>	<u><u>\$12,401</u></u>	<u><u>\$450,893</u></u>

**St. Clairsville-Richland City School District**  
*Agency Funds Descriptions*

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Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

District Agency Fund - A fund used to account for assets held by the School District as an agent for outside activities.

Student Activities Fund - A fund used to account for monies generated by student activity programs which have students involved in the management of the programs.

**St. Clairsville-Richland City School District**  
Combining Statement of Changes  
in Assets and Liabilities  
All Agency Funds  
For the Fiscal Year Ended June 30, 2001

	District Agency Fund			Balance June 30, 2001
	Balance June 30, 2000	Additions	Reductions	
<b>Assets</b>				
Equity in Pooled Cash and Cash and Cash Equivalents	\$99,003	\$23,825	\$121,601	\$1,227
Total Assets	<u>\$99,003</u>	<u>\$23,825</u>	<u>\$121,601</u>	<u>\$1,227</u>

<b>Liabilities</b>				
Undistributed Monies	\$99,003	\$23,825	\$121,601	\$1,227
Total Liabilities	<u>\$99,003</u>	<u>\$23,825</u>	<u>\$121,601</u>	<u>\$1,227</u>

	Student Activities Fund			Balance June 30, 2001
	Balance June 30, 2000	Additions	Reductions	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,613	\$107,080	\$100,314	\$23,379
Total Assets	<u>\$16,613</u>	<u>\$107,080</u>	<u>\$100,314</u>	<u>\$23,379</u>

<b>Liabilities</b>				
Due to Students	\$16,613	\$107,080	\$100,314	\$23,379
Total Liabilities	<u>\$16,613</u>	<u>\$107,080</u>	<u>\$100,314</u>	<u>\$23,379</u>

	All Agency Funds			Balance June 30, 2001
	Balance June 30, 2000	Additions	Reductions	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$115,616	\$130,905	\$221,915	\$24,606
Total Assets	<u>\$115,616</u>	<u>\$130,905</u>	<u>\$221,915</u>	<u>\$24,606</u>

<b>Liabilities</b>				
Undistributed Monies	\$99,003	\$23,825	\$121,601	\$1,227
Due to Students	16,613	107,080	100,314	23,379
Total Liabilities	<u>\$115,616</u>	<u>\$130,905</u>	<u>\$221,915</u>	<u>\$24,606</u>

**St. Clairsville-Richland City School District**

*Individual Fund Schedules of Revenues, Expenditures/Expenses  
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*General Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$5,162,871	\$5,167,447	\$5,581,345	\$413,898
Intergovernmental	3,805,474	4,631,701	4,159,833	(471,868)
Interest	55,000	55,000	113,904	58,904
Tuition and Fees	85,900	152,900	152,250	(650)
Miscellaneous	41,481	42,281	49,681	7,400
<b>Total Revenues</b>	<b>9,150,726</b>	<b>10,049,329</b>	<b>10,057,013</b>	<b>7,684</b>
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Salaries	3,388,565	3,846,249	3,438,256	407,993
Fringe Benefits	1,130,132	1,124,002	1,034,538	89,464
Purchased Services	8,000	8,000	4,439	3,561
Materials and Supplies	236,300	307,364	265,359	42,005
Capital Outlay	19,500	25,900	72,118	(46,218)
<b>Total Regular Instruction</b>	<b>4,782,497</b>	<b>5,311,515</b>	<b>4,814,710</b>	<b>496,805</b>
Special Instruction:				
Salaries	520,346	540,346	527,024	13,322
Fringe Benefits	179,154	179,155	180,139	(984)
Purchased Services	51,900	83,130	83,056	74
Materials and Supplies	14,400	23,171	22,699	472
Capital Outlay	4,850	4,850	1,599	3,251
<b>Total Special Instruction</b>	<b>770,650</b>	<b>830,652</b>	<b>814,517</b>	<b>16,135</b>
Vocational Instruction:				
Salaries	35,358	45,358	42,489	2,869
Fringe Benefits	8,710	8,710	9,468	(758)
Purchased Services	500	657	502	155
Materials and Supplies	3,500	7,045	6,461	584
<b>Total Vocational Instruction</b>	<b>48,068</b>	<b>61,770</b>	<b>58,920</b>	<b>2,850</b>
Other Instruction:				
Purchased Services	10,000	71,000	68,793	2,207
<b>Total Other Instruction</b>	<b>10,000</b>	<b>71,000</b>	<b>68,793</b>	<b>2,207</b>
Support Services - Pupils:				
Salaries	278,564	278,564	278,980	(416)
Fringe Benefits	97,330	97,330	85,980	11,350
Purchased Services	40,150	40,430	34,992	5,438
Materials and Supplies	13,000	16,438	21,182	(4,744)
Capital Outlay	0	6,000	5,929	71
<b>Total Support Services - Pupils</b>	<b>429,044</b>	<b>438,762</b>	<b>427,063</b>	<b>11,699</b>
Support Services - Instructional Staff:				
Salaries	199,829	199,829	203,791	(3,962)
Fringe Benefits	89,384	89,384	98,699	(9,315)
Purchased Services	28,000	28,000	20,066	7,934
Materials and Supplies	12,000	12,211	9,770	2,441
Capital Outlay	2,850	2,850	2,903	(53)
<b>Total Support Services - Instructional Staff</b>	<b>332,063</b>	<b>332,274</b>	<b>335,229</b>	<b>(2,955)</b>

(Continued)



**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*General Fund (Continued)*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
Support Services - Board of Education:				
Salaries	\$4,800	\$4,800	\$4,640	\$160
Fringe Benefits	672	672	320	352
Purchased Services	8,000	9,200	8,244	956
Materials and Supplies	2,000	9,400	7,786	1,614
Miscellaneous	5,000	5,000	4,357	643
<b>Total Support Services - Board of Education</b>	<b>20,472</b>	<b>29,072</b>	<b>25,347</b>	<b>3,725</b>
Support Services - Administration:				
Salaries	449,720	461,090	433,790	27,300
Fringe Benefits	175,626	175,627	181,060	(5,433)
Purchased Services	52,300	84,660	99,209	(14,549)
Materials and Supplies	56,000	57,225	54,638	2,587
Capital Outlay	8,500	8,500	4,082	4,418
Miscellaneous	40,000	40,000	21,658	18,342
<b>Total Support Services - Administration</b>	<b>782,146</b>	<b>827,102</b>	<b>794,437</b>	<b>32,665</b>
Support Services - Fiscal:				
Salaries	106,172	106,172	107,003	(831)
Fringe Benefits	38,552	38,552	37,996	556
Purchased Services	9,500	9,700	7,151	2,549
Materials and Supplies	9,000	11,025	12,415	(1,390)
Capital Outlay	2,000	2,000	1,600	400
Miscellaneous	144,000	144,000	145,446	(1,446)
<b>Total Support Services - Fiscal</b>	<b>309,224</b>	<b>311,449</b>	<b>311,611</b>	<b>(162)</b>
Support Services - Business:				
Miscellaneous	0	1,685	1,679	6
<b>Total Support Services - Business</b>	<b>0</b>	<b>1,685</b>	<b>1,679</b>	<b>6</b>
Support Services - Operation and Maintenance of Plant				
Salaries	362,481	372,481	361,891	10,590
Fringe Benefits	150,525	152,026	152,607	(581)
Purchased Services	264,200	292,593	325,010	(32,417)
Materials and Supplies	64,800	70,130	77,628	(7,498)
Capital Outlay	11,500	30,915	29,204	1,711
<b>Total Support Services - Operation and Maintenance of Plant</b>	<b>853,506</b>	<b>918,145</b>	<b>946,340</b>	<b>(28,195)</b>
Support Services - Pupil Transportation:				
Salaries	290,168	310,168	302,028	8,140
Fringe Benefits	141,657	141,656	137,728	3,928
Purchased Services	16,650	20,857	16,838	4,019
Materials and Supplies	82,800	95,822	118,248	(22,426)
Capital Outlay	0	19,135	18,935	200
<b>Total Support Services - Pupil Transportation</b>	<b>531,275</b>	<b>587,638</b>	<b>593,777</b>	<b>(6,139)</b>

(Continued)

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*General Fund (Continued)*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Support Services - Central:				
Salaries	\$32,195	\$89,395	\$79,235	\$10,160
Fringe Benefits	8,595	10,395	16,113	(5,718)
Purchased Services	16,000	17,150	21,556	(4,406)
Materials and Supplies	0	2,000	1,698	302
Capital Outlay	25,000	33,400	30,213	3,187
Total Support Services - Central	81,790	152,340	148,815	3,525
Extracurricular Activities:				
Salaries	187,313	181,813	168,532	13,281
Fringe Benefits	26,224	38,224	37,101	1,123
Purchased Services	0	10,000	4,500	5,500
Total Extracurricular Activities	213,537	230,037	210,133	19,904
Capital Outlay:				
Purchased Services	0	9,969	2,000	7,969
Capital Outlay	0	16,486	16,486	0
Total Capital Outlay	0	26,455	18,486	7,969
Total Expenditures	9,164,272	10,129,896	9,569,857	560,039
Excess of Revenues Over (Under) Expenditures	(13,546)	(80,567)	487,156	567,723
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	3,500	3,500	0	(3,500)
Advances In	5,035	5,035	2,000	(3,035)
Advances Out	(5,000)	0	(366,469)	(366,469)
Operating Transfers Out	(325,862)	(555,981)	(555,981)	0
Total Other Financing Sources (Uses)	(322,327)	(547,446)	(920,450)	(373,004)
Net Change in Fund Balance	(335,873)	(628,013)	(433,294)	194,719
Fund Balance at Beginning of Year	435,764	435,764	435,764	0
Prior Year Encumbrances Appropriated	345,041	345,041	345,041	0
Fund Balance at End of Year	\$444,932	\$152,792	\$347,511	\$194,719

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*New Facility Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$8,781	\$8,781
Total Revenues	0	0	8,781	8,781
Excess of Revenues Over Expenditures	0	0	8,781	8,781
<b>Other Financing Sources</b>				
Proceed from Sale of Long-Term Notes	7,945,000	7,945,000	7,945,000	0
Net Change in Fund Balance	7,945,000	7,945,000	7,953,781	8,781
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	<u>\$7,945,000</u>	<u>\$7,945,000</u>	<u>\$7,953,781</u>	<u>\$8,781</u>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Public School Support Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Miscellaneous	\$22,750	\$22,750	\$23,510	\$760
Total Revenues	22,750	22,750	23,510	760
<b>Expenditures</b>				
Current:				
Support Services - Administration:				
Salaries	0	0	0	0
Fringe Benefits	0	0	0	0
Purchased Services	5,300	5,300	266	5,034
Materials and Supplies	15,750	23,895	24,386	(491)
Other	0	0	450	(450)
Capital Outlay	0	0	2,054	(2,054)
Total Support Services - Administration	21,050	29,195	27,156	2,039
Total Expenditures	21,050	29,195	27,156	2,039
Net Change in Fund Balance	1,700	(6,445)	(3,646)	2,799
Fund Balance at Beginning of Year	12,075	12,075	12,075	0
Prior Year Encumbrances Appropriated	1,180	1,180	1,180	0
Fund Balance at End of Year	\$14,955	\$6,810	\$9,609	\$2,799

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Athletic and Music Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Extracurricular Activities	\$196,893	\$94,258	\$245,364	\$151,106
Gifts and Donations	0	128,000	5,382	(122,618)
Miscellaneous	0	52,635	12,267	(40,368)
<b>Total Revenues</b>	<b>196,893</b>	<b>274,893</b>	<b>263,013</b>	<b>(11,880)</b>
<b>Expenditures</b>				
Current:				
Support Services - Administration:		0	38	(38)
Materials and Supplies	0	900	817	83
<b>Total Support Services - Administration</b>	<b>0</b>	<b>900</b>	<b>855</b>	<b>45</b>
Extracurricular Activities:				
Salaries	0	21,100	3,935	17,165
Fringe Benefits	0	0	249	(249)
Purchased Services	41,800	76,170	77,775	(1,605)
Materials and Supplies	164,860	200,040	126,727	73,313
Capital Outlay	3,000	3,000	1,712	1,288
Miscellaneous	300	8,660	74,841	(66,181)
<b>Total Extracurricular Activities</b>	<b>209,960</b>	<b>308,970</b>	<b>285,239</b>	<b>23,731</b>
<b>Total Expenditures</b>	<b>209,960</b>	<b>309,870</b>	<b>286,094</b>	<b>23,776</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(13,067)</b>	<b>(34,977)</b>	<b>(23,081)</b>	<b>11,896</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	8,328	8,328
Advances Out	0	0	(2,000)	(2,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>6,328</b>	<b>6,328</b>
<b>Net Change in Fund Balance</b>	<b>(13,067)</b>	<b>(34,977)</b>	<b>(16,753)</b>	<b>18,224</b>
Fund Balance at Beginning of Year	35,877	35,877	35,877	0
Prior Year Encumbrances Appropriated	25,708	25,708	25,708	0
<b>Fund Balance at End of Year</b>	<b>\$48,518</b>	<b>\$26,608</b>	<b>\$44,832</b>	<b>\$18,224</b>

**St. Clairsville-Richland City School District***Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**Auxiliary Services Fund**For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$212,669	\$240,369	\$215,588	(\$24,781)
Interest	0	0	2,397	2,397
Total Revenues	212,669	240,369	217,985	(22,384)
<b>Expenditures</b>				
Current:				
Operation of Non-Instructional Services:				
Salaries	0	35,380	29,522	5,858
Fringe Benefits	0	9,940	2,381	7,559
Purchased Services	0	67,600	47,638	19,962
Materials and Supplies	6,140	120,815	125,495	(4,680)
Capital Outlay	0	20,387	49,086	(28,699)
Total Operation of Non-Instructional Services	6,140	254,122	254,122	0
Total Expenditures	6,140	254,122	254,122	0
Net Change in Fund Balance	206,529	(13,753)	(36,137)	(22,384)
Fund Balance at Beginning of Year	6,141	6,141	6,141	0
Prior Year Encumbrances Appropriated	29,996	29,996	29,996	0
Fund Balance at End of Year	\$242,666	\$22,384	\$0	(\$22,384)

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Professional Development Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,672	\$10,672	\$10,672	\$0
Total Revenues	10,672	10,672	10,672	0
<b>Expenditures</b>				
Current:				
Support Services - Instructional Staff:				
Purchased Services	5,112	5,112	6,148	(1,036)
Total Support Services - Instructional Staff	5,112	5,112	6,148	(1,036)
Support Services - Central:				
Salaries	4,500	4,500	4,500	0
Materials and Supplies	0	0	24	(24)
Total Support Services - Central	4,500	4,500	4,524	(24)
Operation of Non-Instructional Services:				
Purchased Services	1,060	1,060	0	1,060
Total Operation of Non-Instructional Services	1,060	1,060	0	1,060
Total Expenditures	10,672	10,672	10,672	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Peer Assistance Review Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$135,000	\$137,151	\$135,000	(\$2,151)
Total Revenues	135,000	137,151	135,000	(2,151)
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Salaries	2,517	27,500	18,704	8,796
Purchased Services	3,570	74,448	79,428	(4,980)
Total Regular Instruction	6,087	101,948	98,132	3,816
Support Services - Instructional Staff:				
Salaries	4,999	41,400	37,000	4,400
Fringe Benefits	0	0	209	(209)
Purchased Services	0	1,000	6,593	(5,593)
Materials and Supplies	0	2,000	7,207	(5,207)
Total Support Services - Instructional Staff	4,999	44,400	51,009	(6,609)
Support Services - Central:				
Materials and Supplies	1,025	0	46	(46)
Total Support Services - Central	1,025	0	46	(46)
Operation of Non-Instructional Services:				
Materials and Supplies	0	3,000	161	2,839
Total Operation of Non-Instructional Services	0	3,000	161	2,839
Total Expenditures	12,111	149,348	149,348	0
Net Change in Fund Balance	122,889	(12,197)	(14,348)	(2,151)
Fund Balance at Beginning of Year	12,197	12,197	12,197	0
Prior Year Encumbrances Appropriated	2,151	2,151	2,151	0
Fund Balance at End of Year	\$137,237	\$2,151	\$0	(\$2,151)



**St. Clairsville-Richland City School District***Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**Electronic Management Information Systems Fund**For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$7,150	\$7,151	\$7,150	(\$1)
Total Revenues	7,150	7,151	7,150	(1)
<b>Expenditures</b>				
Current:				
Support Services - Fiscal:				
Fringe Benefits	0	0	7	(7)
Purchased Services	7,150	7,150	7,143	7
Total Support Services - Fiscal	7,150	7,150	7,150	0
Total Expenditures	7,150	7,150	7,150	0
Net Change in Fund Balance	0	1	0	(1)
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$1	\$0	(\$1)

**St. Clairsville-Richland City School District***Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**Disadvantaged Pupil Impact Aid Fund**For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$23,351	\$23,351	\$23,351	\$0
Total Revenues	23,351	23,351	23,351	0
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Fringe Benefits	200	200	0	200
Materials and Supplies	0	0	141	(141)
Total Regular Instruction	200	200	141	59
Total Expenditures	200	200	141	59
Net Change in Fund Balance	23,151	23,151	23,210	59
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$23,151	\$23,151	\$23,210	\$59

**St. Clairsville-Richland City School District***Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**Reading Improvement Incentive Fund**For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$600	\$0	(\$600)
Total Revenues	0	600	0	(600)
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Materials & Supplies	18,730	18,730	17,258	1,472
Capital Outlay	6,270	6,270	4,074	2,196
Total Regular Instruction	25,000	25,000	21,332	3,668
Total Expenditures	25,000	25,000	21,332	3,668
Net Change in Fund Balance	(25,000)	(24,400)	(21,332)	3,068
Fund Balance at Beginning of Year	25,000	25,000	25,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$600	\$3,668	\$3,068

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Title VIB Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$115,901	\$115,901	\$105,280	(\$10,621)
Total Revenues	115,901	115,901	105,280	(10,621)
<b>Expenditures</b>				
Current:				
Special Instruction:				
Salaries	51,570	51,570	45,310	6,260
Fringe Benefits	0	0	300	(300)
Purchased Services	40,161	40,384	26,580	13,804
Materials & Supplies	500	500	797	(297)
Capital Outlay	1,000	1,000	400	600
Total Special Instruction	93,231	93,454	73,387	20,067
Support Services - Instructional Staff:				
Salaries	14,936	14,331	12,633	1,698
Fringe Benefits	9,869	10,281	9,309	972
Total Support Services - Instructional Staff	24,805	24,612	21,942	2,670
Pupil Transportation:				
Purchased Services	500	500	178	322
Total Pupil Transportation	500	500	178	322
Operation of Non-Instructional Services:				
Purchased Services	7,150	7,150	5,408	1,742
Total Operation of Non-Instructional Services	7,150	7,150	5,408	1,742
Total Expenditures	125,686	125,716	100,915	24,801
Net Change in Fund Balance	(9,785)	(9,815)	4,365	14,180
Fund Balance at Beginning of Year	9,815	9,815	9,815	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$30	\$0	\$14,180	\$14,180

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Title I Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$442,763	\$477,820	\$354,446	(\$123,374)
Total Revenues	442,763	477,820	354,446	(123,374)
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Salaries	15,205	21,090	41,498	(20,408)
Fringe Benefits	0	20,226	26,044	(5,818)
Total Regular Instruction	15,205	41,316	67,542	(26,226)
Special Instruction:				
Salaries	261,898	256,442	167,091	89,351
Fringe Benefits	103,980	81,584	41,019	40,565
Purchased Services	34,242	29,384	15,424	13,960
Materials and Supplies	13,662	18,256	14,349	3,907
Capital Outlay	2,051	1,887	0	1,887
Total Special Instruction	415,833	387,553	237,883	149,670
Support Services - Instructional Staff:				
Salaries	21,741	24,682	28,279	(3,597)
Fringe Benefits	10,005	10,881	9,844	1,037
Purchased Services	2,000	1,000	0	1,000
Materials and Supplies	152	100	49	51
Total Support Services - Instructional Staff	33,898	36,663	38,172	(1,509)
Support Services - Fiscal:				
Salaries	2,000	2,000	1,250	\$750
Total Support Services - Fiscal	2,000	2,000	1,250	750
Operation of Non-Instructional Services:				
Salaries	4,748	4,092	1,131	2,961
Fringe Benefits	1,456	1,167	169	998
Purchased Services	305	1,961	2,112	(151)
Materials and Supplies	1,070	1,000	577	423
Total Operation of Non-Instructional Services	7,579	8,220	3,989	4,231
Total Expenditures	474,515	475,752	348,836	126,916
Excess of Revenues Over (Under) Expenditures	(31,752)	2,068	5,610	3,542
<b>Other Financing Uses</b>				
Operating Transfers Out	0	(33,841)	0	33,841
Net Change in Fund Balance	(31,752)	(31,773)	5,610	37,383
Fund Balance at Beginning of Year	31,774	31,774	31,774	0
Prior Year Encumbrances Appropriated	9,134	9,134	9,134	0
Fund Balance (Deficit) at End of Year	\$9,156	\$9,135	\$46,518	\$37,383

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Title VI Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$11,509	\$11,664	\$5,677	(\$5,987)
Total Revenues	11,509	11,664	5,677	(5,987)
<b>Expenditures</b>				
Current:				
Special Instruction:				
Purchased Services	7,405	8,754	6,494	2,260
Materials and Supplies	2,637	2,644	1,965	679
Capital Outlay	0	155	155	0
Total Special Instruction	10,042	11,553	8,614	2,939
Operation of Non-Instructional Services:				
Purchased Services		168	168	0
Materials and Supplies	2,777	2,777	745	2,032
Total Operation of Non-Instructional Services	2,777	2,945	913	2,032
Total Expenditures	12,819	14,498	9,527	4,971
Excess of Revenues Under Expenditures	(1,310)	(2,834)	(3,850)	(1,016)
<b>Other Financing Sources</b>				
Advances In	0	0	861	861
Net Change in Fund Balance	(1,310)	(2,834)	(2,989)	(155)
Fund Balance at Beginning of Year	2,834	2,834	2,834	0
Prior Year Encumbrances Appropriated	155	155	155	0
Fund Balance at End of Year	\$1,679	\$155	\$0	(\$155)

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Title VIR Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$49,001	\$53,516	\$33,936	(\$19,580)
Total Revenues	49,001	53,516	33,936	(19,580)
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Salaries	49,037	53,567	47,401	6,166
Fringe Benefits	9,897	6,100	12,267	(6,167)
Purchased Services	0	0	(2)	2
Total Regular Instruction	58,934	59,667	59,666	1
Total Expenditures	58,934	59,667	59,666	1
Excess of Revenues Under Expenditures	(9,933)	(6,151)	(25,730)	(19,579)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	15,795	15,795
Advance Out	0	(9,913)	0	9,913
Total Other Financing Sources (Uses)	0	(9,913)	15,795	25,708
Net Change in Fund Balance	(9,933)	(16,064)	(9,935)	6,129
Fund Balance at Beginning of Year	9,935	9,935	9,935	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$2	(\$6,129)	\$0	\$6,129

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Alternative School Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$68,039	\$84,039	\$95,000	\$10,961
Total Revenues	68,039	84,039	95,000	10,961
<b>Expenditures</b>				
Current:				
Support Services- Pupil:				
Purchased Services	10,288	12,800	7,800	5,000
Materials and Supplies	0	39	39	0
Capital Outlay	8,083	10,200	9,841	359
Total Support Services- Pupil	18,371	23,039	17,680	5,359
Support Services- Business:				
Other	2,041	2,500	0	2,500
Total Support Services- Business	2,041	2,500	0	2,500
Support Services-Operation and Maintenance:				
Materials and Supplies	31,910	39,000	49,961	(10,961)
Other	3,810	4,500	0	4,500
Capital Outlay	11,907	15,000	14,758	242
Total Support Services- Operations and Maintenance	47,627	58,500	64,719	(6,219)
Total Expenditures	68,039	84,039	82,399	1,640
Net Change in Fund Balance	0	0	12,601	12,601
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$12,601	\$12,601



**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Network Connectivity Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$9,000	\$9,000	\$9,000	\$0
Total Revenues	9,000	9,000	9,000	0
<b>Expenditures</b>				
Current:				
Support Services - Central:				
Purchased Services	3,636	8,136	9,473	(1,337)
Capital Outlay	0	4,500	3,163	1,337
Total Support Services - Central	3,636	12,636	12,636	0
Total Expenditures	3,636	12,636	12,636	0
Net Change in Fund Balance	5,364	(3,636)	(3,636)	0
Fund Balance at Beginning of Year	3,636	3,636	3,636	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$9,000	\$0	\$0	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*School Net Professional Development Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,000	\$4,000	\$4,000	\$0
Total Revenues	4,000	4,000	4,000	0
<b>Expenditures</b>				
Current:				
Support Services - Regular Instruction				
Salaries and Wages	4,000	4,000	3,950	50
Purchased Services	1,000	1,000	1,050	(50)
Total Expenditures	5,000	5,000	5,000	0
Net Change in Fund Balance	(1,000)	(1,000)	(1,000)	0
Fund Balance at Beginning of Year	1,000	1,000	1,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Ohio Reads Program Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,000	\$2,000	\$2,000	\$0
Total Revenues	2,000	2,000	2,000	0
<b>Expenditures</b>				
Current:				
Support Services - Instructional Staff:				
Salaries	2,000	2,000	2,000	0
Total Support Services - Instructional Staff	2,000	2,000	2,000	0
Total Expenditures	2,000	2,000	2,000	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Safe School Helpline Fund*

*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,988	\$1,988	\$1,988	\$0
Total Revenues	1,988	1,988	1,988	0
<b>Expenditures</b>				
Current:				
Support Services - Pupils:				
Purchased Services	1,988	1,988	1,988	0
Total Support Services - Pupils	1,988	1,988	1,988	0
Total Expenditures	1,988	1,988	1,988	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Early Childhood Preschool Grant Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$281	\$777	\$261	(\$516)
Total Revenues	281	777	261	(516)
<b>Expenditures</b>				
Current:				
Special Instruction:				
Salaries	2,950	2,950	2,949	1
Materials and Supplies	261	476	476	0
Capital Outlay	0	282	262	20
Total Special Instruction	3,211	3,708	3,687	21
Total Expenditures	3,211	3,708	3,687	21
Net Change in Fund Balance	(2,930)	(2,931)	(3,426)	(495)
Fund Balance at Beginning of Year	2,929	2,929	2,929	0
Prior Year Encumbrances Appropriated	497	497	497	0
Fund Balance at End of Year	\$496	\$495	\$0	(\$495)

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*LSTA Grant Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$39,177	\$59,999	\$32,875	(\$27,124)
Total Revenues	39,177	59,999	32,875	(27,124)
<b>Expenditures</b>				
Current:				
Support Services - Instructional Staff:				
Purchased Services	9,813	5,884	5,884	0
Materials and Supplies	193	2,288	2,288	0
Capital Outlay	903	2,805	2,805	0
Miscellaneous	713	208	208	0
Total Support Services - Instructional Staff	11,622	11,185	11,185	0
Operation of Non-Instructional Services:				
Purchased Services	23,093	22,015	22,015	0
Materials and Supplies	866	2,708	2,708	0
Capital Outlay	2,986	14,456	14,456	0
Miscellaneous	1,228	318	318	0
Total Operation of Non-Instructional Services	28,173	39,497	39,497	0
Total Expenditures	39,795	50,682	50,682	0
Net Change in Fund Balance	(618)	9,317	(17,807)	(27,124)
Fund Balance at Beginning of Year	619	619	619	0
Prior Year Encumbrances Appropriated	17,188	17,188	17,188	0
Fund Balance at End of Year	\$17,189	\$27,124	\$0	(\$27,124)

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Summer School Subsidy Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,100	\$3,100	\$3,098	(\$2)
Total Revenues	3,100	3,100	3,098	(2)
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Materials and Supplies	3,098	3,098	3,098	0
Total Regular Instruction	3,098	3,098	3,098	0
Total Expenditures	3,098	3,098	3,098	0
Net Change in Fund Balance	2	2	0	(2)
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$2	\$2	\$0	(\$2)

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*School Conflict Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,612	\$2,000	\$2,000	\$0
Total Revenues	3,612	2,000	2,000	0
<b>Expenditures</b>				
Support Services-Instructional Staff				
Salaries	600	600	600	0
Material and Supplies	1,400	1,066	1,066	0
Total Support Services-Instructional Staff:	2,000	1,666	1,666	0
Total Expenditures	2,000	1,666	1,666	0
Net Change in Fund Balance	1,612	334	334	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$1,612	\$334	\$334	\$0



**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Student Improvement Reading Incentive Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,000	\$1,000	\$1,000	\$0
Total Revenues	1,000	1,000	1,000	0
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Salaries	900	900	900	0
Materials and Supplies	100	100	100	0
Total Regular Instruction	1,000	1,000	1,000	0
Total Expenditures	1,000	1,000	1,000	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Eisenhower Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,845	\$8,845	\$8,845	\$0
Total Revenues	8,845	8,845	8,845	0
<b>Expenditures</b>				
Current:				
Support Services-Pupils:				
Purchased Services	7,934	7,934	7,934	0
Total Support Services-Pupils	7,934	7,934	7,934	0
Operation of				
Non-Instructional Services:				
Purchased Services	911	911	31	880
Total Non-Instructional Services	911	911	31	880
Total Expenditures	8,845	8,845	7,965	880
Net Change in Fund Balance	0	0	880	880
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$880	\$880

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Drug Free Schools Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,381	\$8,381	\$8,381	\$0
Total Revenues	8,381	8,381	8,381	0
<b>Expenditures</b>				
Current:				
Support Services-Pupils				
Purchased Services	8,217	8,217	8,217	0
Total Support Services-Pupils	8,217	8,217	8,217	0
Operation of Non-Instructional Services:				
Purchased Services	164	164	164	0
Total Operation of Non-Instructional Services	164	164	164	0
Total Expenditures	8,381	8,381	8,381	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Kozsuch Memorial Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	<u>\$0</u>	<u>\$0</u>	<u>\$395</u>	<u>\$395</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>395</u>	<u>395</u>
Net Change in Fund Balance	0	0	395	395
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$395</u></u>	<u><u>\$395</u></u>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Cecil Memorial Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$0	\$0	\$250	\$250
Total Revenues	0	0	250	250
<b>Expenditures</b>				
Current:				
Support Services-Business:				0
Other	0	250	250	0
Total Support Services- Business	0	250	250	0
Total Expenditures	0	250	250	0
Net Change in Fund Balance	0	(250)	0	250
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	(\$250)	\$0	\$250

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Martha Holden Jennings Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$3,242	\$3,242	\$3,242	\$0
Total Revenues	3,242	3,242	3,242	0
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Material and Supplies	3,242	3,242	3,242	0
Total Regular Instruction	3,242	3,242	3,242	0
Total Expenditures	3,242	3,242	3,242	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Debt Service Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	36,509	36,509	36,509	0
Interest and Fiscal Charges	7,472	7,472	7,472	0
Total Debt Service	43,981	43,981	43,981	0
Total Expenditures	43,981	43,981	43,981	0
Excess of Revenues Under Expenditures	(43,981)	(43,981)	(43,981)	0
<b>Other Financing Sources</b>				
Operating Transfers In	43,981	43,981	43,981	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	54	4,914	4,914	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$54	\$4,914	\$4,914	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Permanent Improvement Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Rent	\$0	\$1,200	\$1,100	(\$100)
Extracurricular	6,200	5,000	4,339	(661)
Total Revenues	6,200	6,200	5,439	(761)
<b>Expenditures</b>				
Current:				
Support Services-Administration:				
Purchased Services	40	40	6	34
Total Support Services Administration	40	40	6	34
Support Services- Operation and Maintenance of Plant:				
Capital Outlay	80,000	5,000	0	5,000
Total Support Services- Operation and Maintenance of Plant	80,000	5,000	0	5,000
Extracurricular Activities:				
Material and Supplies	800	800	1,073	(273)
Capital Outlay	800	800	0	800
Total Extracurricular Activities	1,600	1,600	1,073	527
Capital Outlay:				
Purchased Services	0	230,445	8,000	222,445
Capital Outlay	0	6,821	224,476	(217,655)
Total Capital Outlay	0	237,266	232,476	4,790
Total Expenditures	81,640	243,906	233,555	10,351
Excess of Revenues Under Expenditures	(75,440)	(237,706)	(228,116)	9,590
<b>Other Financing Sources</b>				
Operating Transfers In	0	106,000	512,000	406,000
Net Change in Fund Balance	(75,440)	(131,706)	283,884	415,590
Fund Balance at Beginning of Year	144,493	144,493	144,493	0
Prior Year Encumbrances Appropriated	7,266	7,266	7,266	0
Fund Balance at End of Year	\$76,319	\$20,053	\$435,643	\$415,590



**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*School Net Plus Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$18,000	\$25,500	\$25,500	\$0
Total Revenues	18,000	25,500	25,500	0
<b>Expenditures</b>				
Current:				
Regular Instruction:				
Materials and Supplies	356	658	658	0
Capital Outlay	27,035	52,233	52,233	0
Total Regular Instruction	27,391	52,891	52,891	0
Total Expenditures	27,391	52,891	52,891	0
Net Change in Fund Balance	(9,391)	(27,391)	(27,391)	0
Fund Balance at Beginning of Year	27,391	27,391	27,391	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$18,000	\$0	\$0	\$0

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Food Service Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Sales	\$218,625	\$218,625	\$229,192	\$10,567
Interest	1,000	1,000	959	(41)
Miscellaneous	0	0	300	300
Operating Grants	117,500	117,500	111,033	(6,467)
<b>Total Revenues</b>	<b>337,125</b>	<b>337,125</b>	<b>341,484</b>	<b>4,359</b>
<b>Expenses</b>				
Current:				
Salaries:				
Food Service Operations	125,800	158,800	121,640	37,160
<b>Total Salaries</b>	<b>125,800</b>	<b>158,800</b>	<b>121,640</b>	<b>37,160</b>
Fringe Benefits:				
Food Service Operations	48,500	48,500	59,029	(10,529)
<b>Total Fringe Benefits</b>	<b>48,500</b>	<b>48,500</b>	<b>59,029</b>	<b>(10,529)</b>
Purchased Services:				
Food Service Operations	10,200	10,200	3,821	6,379
<b>Total Purchased Services</b>	<b>10,200</b>	<b>10,200</b>	<b>3,821</b>	<b>6,379</b>
Materials and Supplies:				
Food Service Operations	135,500	136,814	179,567	(42,753)
<b>Total Materials and Supplies</b>	<b>135,500</b>	<b>136,814</b>	<b>179,567</b>	<b>(42,753)</b>
Capital Outlay:				
Food Service Operations	13,000	21,385	11,150	10,235
<b>Total Capital Outlay</b>	<b>13,000</b>	<b>21,385</b>	<b>11,150</b>	<b>10,235</b>
<b>Total Expenses</b>	<b>333,000</b>	<b>375,699</b>	<b>375,207</b>	<b>492</b>
Excess of Revenues Over (Under) Expenses:	4,125	(38,574)	(33,723)	4,851
Operating Transfers In	0	2,500	0	(2,500)
<b>Net Change in Fund Balance</b>	<b>4,125</b>	<b>(36,074)</b>	<b>(33,723)</b>	<b>2,351</b>
Fund Balance at Beginning of Year	36,203	36,203	36,203	0
Prior Year Encumbrances Appropriated	9,699	9,699	9,699	0
<b>Fund Balance at End of Year</b>	<b>\$50,027</b>	<b>\$9,828</b>	<b>\$12,179</b>	<b>\$2,351</b>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Self Insurance Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$600,000	\$1,016,000	\$657,531	(\$358,469)
Interest	4,500	4,500	0	(4,500)
Total Revenues	604,500	1,020,500	657,531	(362,969)
<b>Expenses</b>				
Current:				
Fringe Benefits:				
Central Support Services	18,000	991,530	869,602	121,928
Total Fringe Benefits	18,000	991,530	869,602	121,928
Purchases Services:				
Central Support Services	682,000	48,470	58,753	(10,283)
Total Purchased Services	682,000	48,470	58,753	(10,283)
Total Expenses	700,000	1,040,000	928,355	111,645
Excess Revenue (Under) Expenses	(95,500)	(19,500)	(270,824)	(251,324)
Advances In	0	0	341,485	341,485
Net Change in Fund Balance	(95,500)	(19,500)	70,661	90,161
Fund Balance at Beginning of Year	(9,099)	(9,099)	(9,099)	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>(\$104,599)</u>	<u>(\$28,599)</u>	<u>\$61,562</u>	<u>\$90,161</u>

**St. Clairsville-Richland City School District**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*

*Kara Fador Scholarship Fund*

*For the Fiscal Year Ended June 30, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Interest	<u>\$500</u>	<u>\$500</u>	<u>\$669</u>	<u>\$169</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>669</u>	<u>169</u>
<b>Expenses</b>				
Current:				
Support Services-Business				
Other	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Total Support Services-Business	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Total Expenses	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
Net Change in Fund Balance	0	0	669	669
Fund Balance at Beginning of Year	10,898	10,898	10,898	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,898</u></u>	<u><u>\$10,898</u></u>	<u><u>\$11,567</u></u>	<u><u>\$669</u></u>

# STATISTICAL SECTION

**Note:** The School District has not presented statistical tables for the ratio of net general obligation bonded debt to assessed value and net general obligation bonded debt per capita and for the ratio of annual debt service expenditures for general obligation bonded debt to total general governmental expenditures because the School District has not had general obligation bonds outstanding in any of the past ten years.



**St. Clairsville-Richland City School District**

General Governmental Expenses/Expenditures by Function (1)  
Last Ten Fiscal Years (2)

	2001 Full Accrual	2001 Modified Accrual	2000 Full Accrual	2000 Modified Accrual	1999	1998	1997	1996	1995	1994	1993	1992
Current:												
Instruction:												
Regular	\$5,295,728	\$5,129,869	\$4,836,608	\$4,722,444	\$4,499,320	\$4,301,187	\$4,191,501	\$3,940,265	\$3,882,810	\$3,536,581	\$3,454,934	\$3,454,181
Special	1,022,407	1,064,443	1,136,152	1,116,052	1,011,083	1,276,076	1,040,770	976,938	939,818	854,117	730,755	649,912
Vocational	58,601	59,239	54,739	54,015	43,977	44,325	3,721	3,307	2,446	3,420	3,640	3,179
Other	72,434	72,434	9,417	9,417	5,260	16,015	20,877	27,123	15,726	25,310	17,266	0
Support Services:												
Pupils	438,545	437,765	412,959	402,270	431,098	336,063	351,167	339,841	296,890	299,704	291,947	306,528
Instructional Staff	470,055	462,136	459,679	450,069	371,003	201,005	195,249	167,482	180,473	141,344	94,996	114,688
Board of Education	18,960	18,960	12,666	12,666	15,394	17,427	15,538	11,680	19,661	16,980	11,693	15,500
Administration	787,198	781,212	825,646	795,906	883,975	751,766	725,285	612,554	567,422	582,410	552,322	484,118
Fiscal	328,432	321,265	277,833	281,521	342,817	285,569	265,395	265,689	256,058	248,281	227,697	245,914
Business	1,179	1,179	673	673	1,375	3,490	3,591	3,723	1,238	5,109	4,037	0
Operation and												
Maintenance of Plant	1,016,463	930,450	879,578	831,469	964,062	1,013,791	937,645	898,376	717,810	904,036	858,349	678,177
Pupil Transportation	629,260	566,956	657,826	665,777	470,115	548,514	519,391	481,290	515,312	469,487	486,875	512,046
Central	170,825	158,282	98,560	77,340	195,729	281,332	63,565	4,088	4,713	798	2,148	0
Operation of												
Non-Instructional Services	176,680	215,576	220,160	255,507	175,523	154,404	169,157	167,379	222	78,790	0	69,762
Extracurricular Activities	473,525	478,338	457,832	460,407	400,751	339,465	329,575	327,097	312,828	283,915	284,680	249,466
Capital Outlay	0	247,183	0	69,951	101,689	0	0	0	255,428	311,053	0	0
Debt Service:												
Principal	0	36,509	0	34,869	33,292	31,782	30,302	36,682	36,682	0	300,000	41,175
Interest and Fiscal Charges	18,823	7,472	9,112	9,112	10,689	12,199	13,679	7,299	7,299	0	3,945	0
<b>Total</b>	<b>\$10,979,115</b>	<b>\$10,989,268</b>	<b>\$10,349,440</b>	<b>\$10,249,465</b>	<b>\$9,957,152</b>	<b>\$9,614,410</b>	<b>\$8,876,408</b>	<b>\$8,270,813</b>	<b>\$8,012,836</b>	<b>\$7,761,335</b>	<b>\$7,325,284</b>	<b>\$6,824,646</b>

(1) Includes General, Special Revenue, Capital Projects and Debt Service Funds for modified accrual and all governmental activities for full accrual.

(2) The Fiscal Years ended 1993 through 2001 are presented on a GAAP Basis, while the Fiscal Year ended 1992 is presented on a Cash Basis of reporting.

**St. Clairsville-Richland City School District**  
*General Governmental Revenues by Source (1)*  
*Last Ten Fiscal Years (2)*

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	2001 Full Accrual	2001 Modified Accrual	2000 Full Accrual	2000 Modified Accrual	1999	1998	1997	1996	1995	1994	1993	1992
<b>Program Revenues:</b>												
Charges for Services	\$347,540	\$0	\$410,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Grants and Contributions	1,301,208	0	1,053,389	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	52,206	0	27,799	0	0	0	0	0	0	0	0	0
<b>General Revenues:</b>												
Taxes	5,874,691	5,626,497	5,329,128	5,329,128	4,855,921	4,597,384	4,246,931	4,488,675	4,243,931	4,053,961	3,624,241	3,200,932
Intergovernmental	3,932,847	5,142,609	3,897,604	4,949,652	4,385,308	4,302,123	4,181,803	3,846,244	3,523,990	3,413,960	3,138,615	3,109,252
Interest	123,701	125,139	89,271	86,880	64,266	66,231	54,858	41,651	35,904	20,310	14,028	27,941
Tuition and Fees	0	152,250	0	157,879	100,654	89,102	81,094	27,405	60,610	47,891	44,829	18,871
Rent	0	0	0	0	1,200	1,341	5,530	6,035	0	0	0	0
Extracurricular Activities	0	250,189	0	251,082	249,355	196,398	169,563	154,215	171,676	160,123	122,093	110,154
Miscellaneous	84,774	91,252	86,140	87,440	241,745	102,384	86,414	119,881	40,339	25,306	131,543	94,747
<b>Total</b>	<b>\$11,716,967</b>	<b>\$11,387,936</b>	<b>\$10,893,587</b>	<b>\$10,862,061</b>	<b>\$9,898,449</b>	<b>\$9,354,963</b>	<b>\$8,826,193</b>	<b>\$8,684,106</b>	<b>\$8,076,450</b>	<b>\$7,721,551</b>	<b>\$7,075,349</b>	<b>\$6,561,897</b>

(1) Includes General, Special Revenue, Capital Projects and Debt Service Funds for modified accrual and all governmental activities for full accrual.

(2) The Fiscal Years Ended 1993 through 2001 are presented on a GAAP Basis, while the Fiscal Year ended 1992 is presented on a Cash Basis of reporting.

**Source: School District Financial Records**



**St. Clairsville-Richland City School District**

*Property Tax Levies and Collections - Real and Public Utility Real Property Taxes  
Last Ten Calendar Years*

Collection Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1991	\$2,635,213	\$2,561,262	97.19%	\$101,297	\$2,662,559	101.04%	\$176,788	6.71%
1992	2,818,133	2,708,933	96.13%	158,907	2,867,840	101.76%	146,852	5.21%
1993	3,712,246	3,603,093	97.06%	112,869	3,715,962	100.10%	226,836	6.11%
1994	3,824,822	3,665,287	95.83%	94,716	3,760,003	98.31%	287,752	7.52%
1995	4,060,538	3,903,244	96.13%	158,997	4,062,241	100.04%	228,044	5.62%
1996	3,984,964	3,856,329	96.77%	127,159	3,983,488	99.96%	233,225	5.85%
1997	4,042,844	3,911,113	96.74%	130,544	4,041,657	99.97%	277,840	6.87%
1998	4,411,045	4,264,841	96.69%	30,823	4,295,664	97.38%	230,627	5.23%
1999	4,743,966	4,585,639	96.66%	102,550	4,688,189	98.82%	183,810	3.87%
2000	5,742,851	4,667,431	81.27%	89,592	4,757,023	82.83%	172,237	3.00%

Note: Includes rollback and homestead and amounts collected from penalties, interest, and other additional delinquent collections  
The data is presented on a calendar year basis because the tax levy year and the tax collection year are on a calendar year basis.

**St. Clairsville-Richland City School District**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Calendar Years*

Collection Year	Real Property		Personal Property		Public Utility Property		Total		Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1992	\$117,908,750	\$336,882,143	\$22,514,130	\$90,056,520	\$20,116,480	\$22,859,636	\$160,539,360	\$449,798,299	35.69%
1993	120,534,520	344,384,343	20,479,616	81,918,464	21,414,900	24,335,114	162,429,036	450,637,920	36.04%
1994	120,534,520	344,384,343	20,479,616	81,918,464	21,324,310	24,232,170	162,338,446	450,534,977	36.03%
1995	145,144,770	414,699,343	20,176,557	80,706,228	22,660,440	25,750,500	187,981,767	521,156,071	36.07%
1996	146,495,530	418,558,657	19,278,080	77,112,320	19,278,080	21,906,909	185,051,690	517,577,886	35.75%
1997	150,682,510	430,521,457	20,219,060	80,876,240	18,497,630	21,020,034	189,399,200	532,417,731	35.57%
1998	186,578,810	533,082,314	22,158,390	88,633,560	17,767,860	20,190,750	226,505,060	641,906,624	35.29%
1999	193,570,410	553,058,314	26,951,200	107,804,800	19,446,620	22,098,432	239,968,230	682,961,546	35.14%
2000	200,047,690	571,564,829	28,098,490	112,393,960	19,442,530	22,093,784	247,588,710	706,052,573	35.07%
2001	241,749,050	690,711,571	27,495,010	109,980,040	20,170,110	22,920,580	289,414,170	823,612,191	35.14%

Note: The data is presented on a calendar year basis because the tax levy year and the tax collection year are on a calendar year basis.

**Source:** Belmont County Auditor's Office

**St. Clairsville-Richland City School District**

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*Property Tax Rates - Direct and Overlapping Governments*

*Last Ten Calendar Years*

*(Per \$1,000 of Assessed Valuation)*

Collection Year	Total Rate	School District	City of St. Clairsville	Belmont County	Belmont-Harrison Career Center	Richland Township
1992	\$54.45	\$26.20	\$9.85	\$9.80	\$1.95	\$6.65
1993	63.00	32.25	12.35	9.80	1.95	6.65
1994	63.00	32.25	12.35	9.80	1.95	6.65
1995	63.50	32.25	12.35	10.30	1.95	6.65
1996	63.50	32.25	12.35	10.30	1.95	6.65
1997	63.50	32.25	12.35	10.30	1.95	6.65
1998	66.50	32.25	12.35	11.30	1.95	8.65
1999	66.50	32.25	12.35	11.30	1.95	8.65
2000	67.55	32.25	12.35	13.80	1.95	7.20
2001	65.05	33.70	12.35	13.80	1.45	5.20

*Source: Belmont County Auditor's Office*

**St. Clairsville-Richland City School District**  
*Computation of Legal Debt Margin*  
*June 30, 2001*

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	<u>Total Debt Limit (1)</u>	<u>Unvoted Debt Limit (2)</u>
Total Assessed Property Value for 2001 Collections	\$289,414,170	\$289,414,170
Debt Limit Assessed Value	26,047,275	289,414
Outstanding Debt 6-31-01		
General Obligation Note Payable	7,945,000	0
Energy Notes	<u>120,358</u>	<u>0</u>
Total Outstanding Debt	<u>8,065,358</u>	<u>0</u>
LESS: (Debt with Specific Revenue Source)		
Energy Conservation Loan	<u>(120,358)</u>	
Total	<u>(120,358)</u>	<u>0</u>
Net Debt Applicable to Debt Limit	7,945,000	0
Debt Service Unreserved Fund Balance	<u>(4,913)</u>	<u>0</u>
Total Legal Debt Margin	<u><u>\$7,940,087</u></u>	<u><u>\$289,414</u></u>

(1) Debt Limit is a total of a sum equal to 9 %  
of the Assessed Valuation

(2) Debt Limit is .001 times Total Valuation

*Source: Belmont County Auditor's Office and School District Financial Records.*

**St. Clairsville-Richland City School District**  
*Computation of Overlapping General Obligation Bonded Debt*  
*December 31, 2000*

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	General Bonded Debt	Percent Overlapping	Applicable to St. Clairsville-Richland City School District
	-----	-----	-----
Belmont County	\$4,845,054	28.00%	\$1,356,615
			=====

*Source: Belmont County Auditor's Office*

**St. Clairsville-Richland City School District**  
*Demographic and Other Miscellaneous Statistics*

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Enrollment - October, 2000	1,705
Staff - October, 2000	
Certificated	113
Classified	67
	-----
Total Staff	180
	-----
Buildings:	
High School	1
Middle Schools	1
Elementary School	1
High School Gym	1
Frame Building	1
Administration Office	1
Transportation	1
Expenditure Per Pupil - Fiscal Year 2000-2001	\$5,688

Highlights-Class of 2001

Four Year College or University	75%
Two Year College or Tech School	18%
Military	2%
Employment	1%
Undecided	4%
Total of 1 Year Scholarships	\$458,262
Local Scholarships Award Amounts	\$42,800
Total of 4 Year Scholarships	\$720,200

**Source: School District Records**

**St. Clairsville-Richland City School District**  
*Principal Property Taxpayers*  
*December 31, 2000*

	Assessed Valuation	Percent of Total Assessed Valuation
	-----	-----
<b><u>Public Utilities:</u></b>		
1 East Ohio	\$5,456,050	1.89%
2 Ohio Power	4,167,130	1.44%
3 Telespectrum	2,656,130	0.92%
4 Columbia Gas of Ohio	2,273,180	0.79%
5 Ohio Bell Telephone	2,193,940	0.76%
<b><u>Real Estate:</u></b>		
1 Ohio Valley Mall Co.	24,902,250	8.60%
2 THF St. Clairsville Development, LP	16,560,100	5.72%
3 Zandex, Inc.	2,200,820	0.76%
4 Hillandale Home Builders, Inc.	1,715,430	0.59%
5 Hospitality Assoc. LTD.	1,435,530	0.50%
6 Goodman Group, Inc.	1,245,780	0.43%
7 Crestview Nursing & Rehabilitation	1,205,820	0.42%
8 RFM Development	1,157,080	0.40%
9 Jara Group	1,135,420	0.39%
10 L&B Associates	951,800	0.33%
<b><u>Tangible Personal Property:</u></b>		
1 Lowe's	1,743,220	0.60%
2 Whiteside, Inc.	1,656,410	0.57%
3 Wal-Mart Stores East Inc.	1,317,480	0.46%
4 Sam's East, Inc.	1,280,800	0.44%
5 K-Mart	951,380	0.33%
All Others	213,208,420	73.67%
	-----	-----
Total Assessed Valuation	\$289,414,170	100.00%
	=====	=====

*Source: Belmont County Auditor's Office*

**St. Clairsville-Richland City School District**  
*Property Value and Construction*  
*Last Ten Calendar Years*

Year	Residential		Commercial		Total Number of Permits	Total Value
	Number of Permits	Value	Number of Permits	Value		
1991	83	\$2,311,093	9	\$2,075,270	92	\$4,386,363
1992	94	2,438,191	8	57,020	102	2,495,211
1993	85	1,959,695	21	1,894,451	106	3,854,146
1994	83	2,747,048	5	65,000	88	2,812,048
1995	78	1,865,082	18	3,658,550	96	5,523,632
1996	105	1,498,935	6	7,830,000	111	9,328,935
1997	74	1,004,270	18	5,405,600	92	6,409,870
1998	82	2,426,105	9	178,600	91	2,604,705
1999	68	1,336,139	7	275,792	75	1,611,931
2000	93	2,498,448	12	306,560	105	2,556,008

*Source: City of St. Clairsville*



**St. Clairsville-Richland City School District**  
*Historical Enrollment by Grade*  
*Last Ten School Years*

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Grade	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
K	118	129	128	133	114	131	118	126	126	93
1	136	127	126	131	124	120	122	123	122	127
2	115	121	127	127	136	122	125	102	102	119
3	168	119	127	126	123	129	126	123	123	122
4	125	178	131	134	124	132	130	120	120	96
5	134	135	184	127	136	129	133	140	140	119
6	141	141	134	188	129	144	138	132	132	117
7	156	156	148	148	198	136	147	139	139	143
8	148	148	164	147	153	204	140	143	143	154
9	153	156	170	184	156	161	195	150	150	162
10	146	152	155	165	178	161	161	204	204	151
11	176	148	164	163	171	177	155	152	152	127
12	148	180	147	162	159	164	165	146	144	175
Totals	1,864	1,890	1,905	1,935	1,901	1,910	1,855	1,800	1,797	1,705

*Source: School District Records*



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT**

**BELMONT 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 28, 2002**