

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

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2000



JIM PETRO
AUDITOR OF STATE

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, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
<u>U.S. Department of Agriculture</u>						
<i>Passed Through Ohio Department of Education:</i>						
Child Nutrition Cluster:						
Food Distribution Program	N/A	10.550	\$	\$12,585	\$	\$12,585
School Breakfast Program	045997-05-PU-99	10.553	3,976		3,976	
	045997-05-PU-00	10.553	<u>25,193</u>	_____	<u>25,193</u>	_____
Total School Breakfast Program			29,169	0	29,169	
National School Lunch Program	045997-03-PU-99	10.555	2,030		2,030	
	045997-03-PU-00	10.555	12,948		12,948	
	045997-04-PU-99	10.555	9,709		9,709	
	045997-04-PU-00	10.555	<u>61,942</u>	_____	<u>61,942</u>	_____
Total National School Lunch Program			<u>86,629</u>	0	<u>86,629</u>	0
Total U.S. Department of Agriculture - Child Nutrition Cluster			115,798	12,585	115,798	12,585
<u>U.S. Department of Labor</u>						
<i>Passed Through Ohio Department of Education:</i>						
Employment Services and Job Training Pilot Program	045997-WK-BE-99	17.249	<u>7,610</u>	_____	<u>9,050</u>	_____
Total U.S. Department of Labor			7,610		9,050	0
<u>U.S. Office of Library Services</u>						
<i>Passed Through State Library of Ohio:</i>						
State Library Program	N/A	45.310	<u>26,480</u>	_____	<u>8,674</u>	_____
Total U.S. Office of Library Services			26,480		8,674	
<u>U.S. Department of Education</u>						
<i>Passed Through Ohio Department of Education:</i>						
Title I, Grants to Local Educational Agencies	045997-C1-S1-99	84.010			55,646	
	045997-C1-S1-00	84.010	278,418		261,510	
	045997-C1-SD-99	84.010	14,332		34,254	
	045997-C1-SD-00	84.010	<u>35,580</u>	_____	<u>14,947</u>	_____
Total Title I			328,330	0	366,357	0

ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT
BELMONT COUNTY

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

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
<u>U.S. Department of Education (Continued)</u>						
<i>Passed Through Ohio Department of Education (Continued):</i>						
Special Education Cluster:						
Special Education Grants to States (Title VI-B)	045997-6B-SF-98P	84.027	\$	\$	7,476	\$
	045997-6B-SF-99P	84.027	<u>87,222</u>	<u> </u>	<u>77,407</u>	<u> </u>
Total Special Education Grants to States			87,222	0	84,883	0
Special Education - Preschool Grants	045997-PG-SC-99P	84.173	389	<u> </u>	389	<u> </u>
	045997-PG-SC-98P	84.173	<u>6,800</u>	<u> </u>	<u>3,373</u>	<u> </u>
Total Special Education - Preschool Grants			<u>7,189</u>	<u>0</u>	<u>3,762</u>	<u>0</u>
Total Special Education Cluster			94,411	0	88,645	0
Goals 2000 - State and Local Education Systematic Improvement Grants	045997-G2-S2-99	84.276	<u> </u>	<u> </u>	<u>4,651</u>	<u> </u>
Total Goals 2000			0	0	4,651	0
Innovative Education Program Strategies (Title VI)	045997-C2-S1-99C	84.298	1,400	<u> </u>	4,684	<u> </u>
	045997-C2-S1-00	84.298	<u>10,537</u>	<u> </u>	<u>7,871</u>	<u> </u>
Total Innovative Education Program Strategies			11,937	0	12,555	0
Class Size Reduction (Title VI-R)	045997-CR-S1-00	84.340	<u>40,821</u>	<u> </u>	<u>30,886</u>	<u> </u>
Total U.S. Department of Education			475,499	0	503,094	0
<u>U.S. Department of Health and Human Services</u>						
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Medical Assistance Program (Medicaid, Title XIX)	N/A	93.778	<u>20,628</u>	<u> </u>	<u>20,628</u>	<u> </u>
Total U.S. Department of Health and Human Services			<u>20,628</u>	<u>0</u>	<u>20,628</u>	<u>0</u>
Total Federal Awards Receipts and Expenditures			<u>\$646,015</u>	<u>\$12,585</u>	<u>\$657,244</u>	<u>\$12,585</u>

The accompanying notes to this schedule 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, 2000**

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, 2000, the District had no significant food commodities in inventory.

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OFFICE OF THE AUDITOR

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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, 2000, and have issued our report thereon dated December 12, 2000, wherein we noted the District implemented Governmental Accounting Standards Board Statement numbers 33 and 34 and Governmental Accounting Standards Board Interpretation number 6. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated December 12, 2000.

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 financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 item 2000-11007-001.

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 do not believe the reportable condition 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 December 12, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

December 12, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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

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 its major federal program for the year ended June 30, 2000. The District's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the 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 its major federal program for the year ended June 30, 2000. However, 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 December 12, 2000.

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.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the District as of and for the year ended June 30, 2000, and have issued our report thereon dated December 12, 2000, wherein we noted the District implemented Governmental Accounting Standards Board Statement numbers 33 and 34 and Governmental Accounting Standards Board Interpretation number 6. 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, the management, the Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

December 12, 2000

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

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

1. SUMMARY OF AUDITOR'S RESULTS

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

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

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

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

FINDING NUMBER 2000-11007-001

Reportable Condition

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 the documentation and supervisory approval of all significant overages or shortages of cash collected versus the cafeteria 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.

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. 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 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 financial statements.

3. FINDINGS FOR FEDERAL AWARDS

There were no findings related to federal awards that were required to be reported herein.

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

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

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2000-11007-001	The District will require head cooks to document and explain all significant overages or shortages on the daily cafeteria reports. The Director of School Services will periodically monitor daily cafeteria reports to ensure all significant variances are documented.	Ongoing	Cynthia Spillers, Director of School Service

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

ST. CLAIRSVILLE-RICHLAND CITY SCHOOL DISTRICT

ST. CLAIRSVILLE, OHIO

FOR THE

FISCAL YEAR ENDED JUNE 30, 2000

Prepared By:

Treasurer's Office

Denise R. Wiethe, Treasurer

Betty Milhoan, Assistant Treasurer

Valerie Sempirek, Assistant Treasurer

108 Woodrow Avenue, St. Clairsville, Ohio 43950

INTRODUCTORY SECTION



December 14, 2000

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 third 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, 2000. 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. The school was located at various sites 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.

Statutorily, the School District operates under standards prescribed by the Ohio State Board of Education as provided in division (D) of Section 3301.07 and Section 119.01 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 eight instructional/support facilities staffed by 67 noncertificated, and 116 certificated teaching personnel, and 5 certificated administrators who provide services to 1,797 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 City of St. Clairsville, St. Clairsville Public Library, Saints Club, St. Clairsville Band Parents, Richland Township, Belmont County Educational Service Center, Red Devil Moms, St. Clairsville Elementary Home and School, and the East Central Ohio Special Education Regional Resource Center (ECO/SERRC) have not been included in the accompanying financial statements. The boards are not appointed by the School District, nor are they fiscally dependent on the School District. 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 to house the 5th grade students who have been displaced by the demolition of the middle school building for safety reasons. These students are currently attending

classes in two area churches. The District also has many 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. Based on the finding of the study, the Board of Education placed two bond issues on the ballot for the August, 2000 and November, 2000 elections for 5.00 mills, not to exceed 28 years for the purposes of addressing the facilities needs. Both bond issues were soundly defeated.

Student achievement has always been the top priority of School District officials. This priority was recognized this year with recognition from Governor Taft for improvement in the fourth grade proficiency test scores which carried a \$25,000 incentive award to be used for future efforts in the area of reading literacy.

Teacher professional development continues to be a strong focus and during the current year, the School District was awarded a \$99,000 Peer Assistance Review Grant. This is the third 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 in the immediate future is a solution to the facilities crisis. The Board of Education will continue to work toward bringing all students back to the School District's campus and on how best to proceed to address the many facilities needs.

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 are the main focus 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 will include expanding technology into the junior high school area that will be funded through the SchoolNet Plus program.

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. While the School District

continues to wait for the Legislature to address this important issue, local efforts to pass tax levies have been unsuccessful. The last new millage passed by the School District was a 6.05 mill operating levy that passed in November 1992.

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. The School District’s effective millage collection rate is projected to drop below the “20 mill floor”, the lowest rate allowed to be collected by Ohio Law, which should provide for additional tax receipts if the School District can remain on the “guarantee” with the state foundation entitlement.

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, which is usually within three months of the fiscal year.

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 first 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 creates 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 follows this letter of transmittal, providing an assessment of the School District finances for fiscal year 2000 and the outlook for the future. Because that discussion focuses on major funds, other 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 \$175,051 at June 30, 2000, compared with net assets of \$49,599 at June 30, 1999, reflecting a net decrease of \$224,650. 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 were 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 that has net assets totaling \$10,897 at June 30, 2000.

Cash Management. The Board has an aggressive cash management program which consists of expediting the receipt of revenues and prudently depositing 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. The total amount of interest earned was \$93,332 for the year ended June 30, 2000, \$85,393 being credited directly to the general fund. 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.

Protection of the School District's deposits is provided by the Federal Deposit Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

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 premium based on a rate per \$100 of salaries. The School District contracts for general liability insurance, and in addition to the self-funded health benefits, also contracts for health insurance benefits through a Health Maintenance Organization and a Preferred Provider Organization, and for life insurance.

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 2000 pension contributions were \$191,364 to SERS and \$696,216 to STRS. See Note 11 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, 1999. 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, 1999 to St. Clairsville-Richland City School District. This award certifies that the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 1999 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

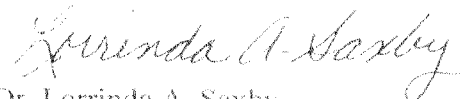
The publication of this report significantly increases the accountability of the School District to the taxpayers. This accomplishment would not have been possible without the support and efforts of the staff of the Treasurer's office and various administrators and employees of the School District. Assistance 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 early implementation of GASB 34 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,



Denise R. Wiethe
Treasurer



Dr. Lorrinda A. Saxby
Superintendent

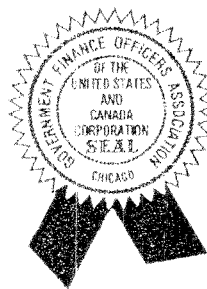
Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. Clairsville-Richland City
School District, Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1999

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.



Cary Brubaker
President

Jeffrey L. Esler
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, 1999

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

Dann Fleming
President

Ann K. Hagan
Executive Director

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

List of Principal Officials
June 30, 2000

Board of Education

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

Treasurer

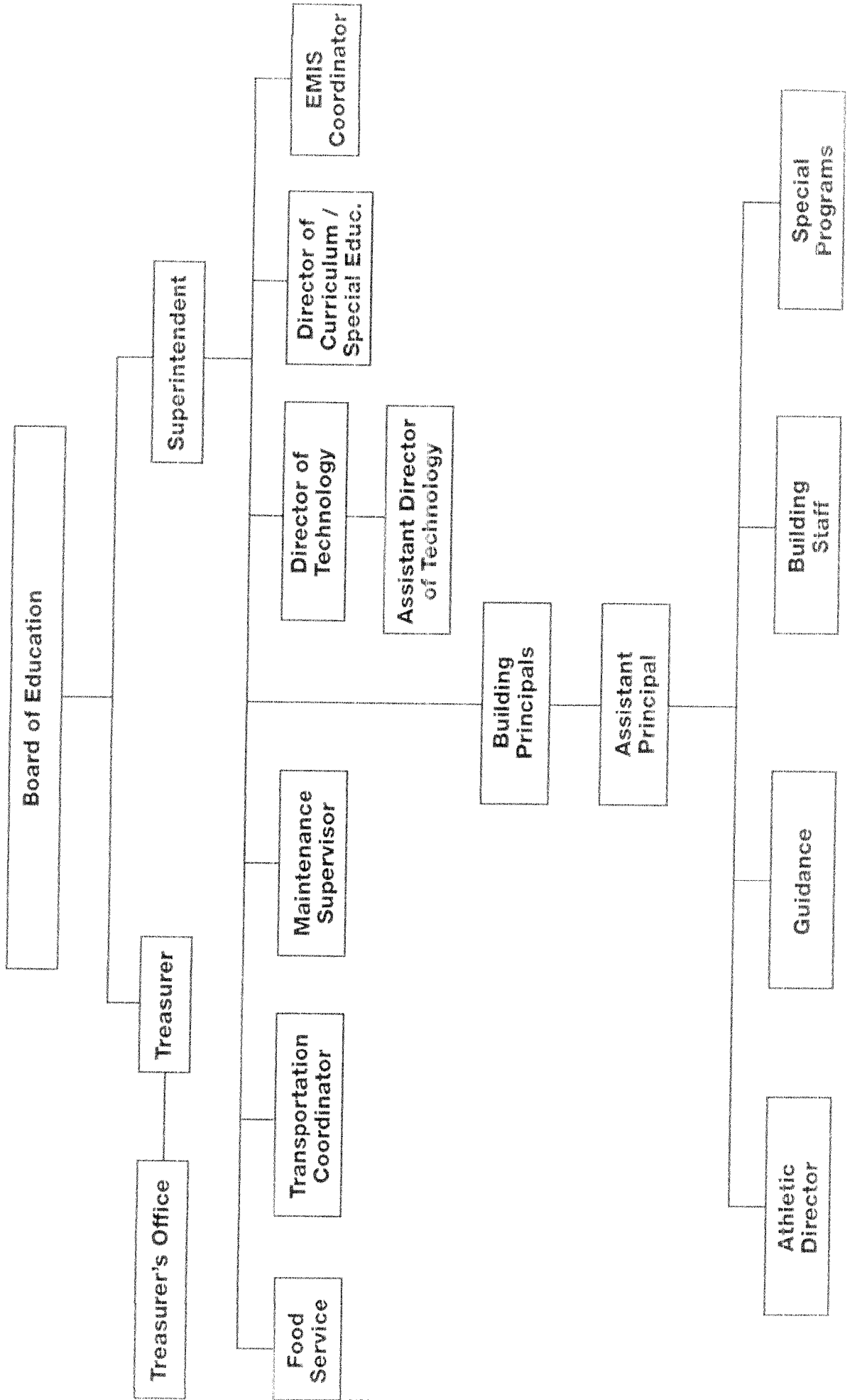
Ms. Denise R. Wieth

Administration

Dr. Lorrinda A. Saxby.....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
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

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, 2000, as listed in the table of contents. These basic financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

As described in Note 3 to the financial statements, the District adopted Governmental Accounting Standards Board Statement numbers 33 and 34 and Governmental Accounting Standards Board Interpretation number 6 as of and for the year ended June 30, 2000.

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, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2000 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.

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

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the District, taken as a whole. The combining statements and individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are 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 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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

December 12, 2000

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

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, 2000. 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 2000 are as follows:

- In total, net assets increased \$.49 million. Net assets of governmental activities increased \$.50 million which represents a 100 percent increase from fiscal year 1999. Net assets of business-type activities declined \$.01 million or 14.3 percent from fiscal year 1999.
- General revenues accounted for \$9.4 million in revenue or 84% of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for 1.8 million or 16 percent of total revenues of \$11.2 million.
- Total assets of governmental activities increased by \$.40 million as restricted cash, taxes receivable, and other miscellaneous receivables have slightly increased.
- The School District had \$10.4 million in expenses related to governmental activities; only \$1.5 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$9.4 million were adequate to provide for these programs.
- The general fund, the only major fund, had \$9.6 million in revenues and \$9.0 million in expenses. The general fund's fund balance increased \$.5 million.
- Net assets for the food service enterprise fund declined slightly. This decline resulted from operating expenses of \$.4 million exceeding operating revenues of \$.2 million. Grants of \$.1 million reduced the operating loss.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
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 is the only major or significant fund.

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 2000?" 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:

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

- Governmental Activities – Most of the School District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil 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 15. 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 fund is the general 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.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

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 2000 compared to 1999:

(Table 1)
Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2000	1999	2000	1999	2000	1999
Assets						
Current and Other Assets	\$6.60	\$6.30	\$0.05	\$0.05	\$6.65	\$6.35
Capital Assets	1.60	1.50	0.06	0.06	1.66	1.56
Total Assets	8.20	7.80	0.11	0.11	8.31	7.91
Liabilities						
Long-Term Liabilities	(1.00)	(1.10)	(0.01)	(0.03)	(1.01)	(1.13)
Other Liabilities	(6.20)	(6.20)	(0.04)	(0.01)	(6.24)	(6.21)
Total Liabilities	(7.20)	(7.30)	(0.05)	(0.04)	(7.25)	(7.34)
Net Assets						
Invested in Capital Assets Net of Debt	1.40	1.40	0.06	0.06	1.46	1.46
Restricted	0.60	0.20	0.00	0.00	0.60	0.20
Unrestricted (Deficit)	(1.00)	(1.10)	0.00	0.01	(1.00)	(1.09)
Total Net Assets	\$1.00	\$0.50	\$0.06	\$0.07	\$1.06	\$0.57

Total assets increased \$0.4 million. Equity in pooled cash and cash equivalents decreased \$0.4 million, while restricted assets - equity in pooled cash and cash equivalents increased \$0.04. Capital assets increased by \$0.1 million. Taxes receivable increased \$0.2 million; 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, 1999.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

Net assets of the School District's governmental activities increased by \$0.5 million. The deficit in unrestricted net assets decreased by \$0.1 million. 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 School District has placed three bond issues on the ballot over the past two years in an attempt to address serious facility needs, including the replacement of the middle school facility that was demolished. These issues have been defeated.

The net assets of the School District business-type activities decreased by \$0.01 million. Analysis of the food service activity indicates that it should remain self-supporting.

Table 2 shows the changes in net assets for fiscal year 2000. Since this is the first year the School District has prepared financial statements following GASB Statement 34, revenue and expense comparisons to fiscal year 1999 are not available.

Table 2
 Changes in Net Assets
 (In Millions)

	Governmental Activities 2000	Business-Type Activities 2000	Total 2000
Revenues			
Program Revenues:			
Charges for Services	\$0.40	\$0.21	\$0.61
Operating Grants	1.10	0.14	1.24
Capital Grants	0.00	0.00	0.00
General Revenue:			
Property Taxes	5.30	0.00	5.30
Grants and Entitlements	3.90	0.00	3.90
Other	0.20	0.00	0.20
Total Revenues	\$10.90	\$0.35	\$11.25

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

	Governmental Activities 2000	Business-Type Activities 2000	Total 2000
Program Expenses			
Instruction	\$6.00	\$0.00	\$6.00
Support Services:			
Pupil and Instructional Staff	0.90	0.00	0.90
Board of Education, Administration, Fiscal and Business	1.10	0.00	1.10
Operation and Maintenance of Plant	0.90	0.00	0.90
Pupil Transportation	0.70	0.00	0.70
Central	0.10	0.00	0.10
Operation of Non-Instructional Services	0.20	0.00	0.20
Extracurricular Activities	0.50	0.00	0.50
Interest and Fiscal Charges	0.00	0.00	0.00
Food Service	0.00	0.36	0.36
Total Expenses	<u>10.40</u>	<u>0.36</u>	<u>10.76</u>
Increase (Decrease) in Net Assets	<u>\$0.50</u>	<u>(\$0.01)</u>	<u>\$0.49</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 attempt to keep the financial position stable.

During fiscal year 2000, there was a need to address facilities issues based on the decision to close and demolish the middle school facility. The School District has attempted to secure funding to replace this facility through bond issues, none of which none have been successful, based on the fact that the School District is not currently eligible for any funding assistance through the Ohio School Facilities Commission.

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.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

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 2000.

Instruction comprises 58 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. That is, it identifies the cost of these services supported by tax revenue and unrestricted State entitlements. Comparisons to 1999 have not been made since they are not available.

Table 3
 Governmental Activities
 (In Millions)

	Total Cost of Services 2000	Net Cost of Services 2000
Instruction	\$6.00	\$5.30
Support Services:		
Pupil and Instructional Staff	0.90	0.80
Board of Education, Administration, Fiscal and Business	1.10	1.10
Operation and Maintenance of Plant	0.90	0.90
Pupil Transportation	0.70	0.60
Central	0.10	0.10
Operation of Non-Instructional Services	0.20	0.00
Extracurricular Activities	0.50	0.10
Interest and Fiscal Charges	0.00	0.00
Total Expenses	\$10.40	\$8.90

The dependence upon tax revenues and state subsidies for governmental activities is apparent. Over 89 percent of instruction activities are supported through taxes and other general revenues. For all governmental activities general revenue support is 86 percent.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

Business-Type Activities

The only business-type activity is the food service operation. This program had revenues of \$0.35 million and expenses of \$.36 million for fiscal year 2000. 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 School District's Funds

Information about the School District's major fund starts on page 18. This fund is accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$10.9 million and expenditures of \$10.4 million. The net change in fund balance for the year was most significant in the General Fund, an increase of \$0.5 million. As previously discussed, the School District will remain stable, but will be unable to significantly increase program offerings or address the capital facilities needs without some type of voter support through a tax levy.

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 2000 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 \$9.3 million, above original budget estimates of \$8.6 million. Of this \$0.7 million difference, most was due to conservative tax estimates, based on the County Auditor's certification, and conservative intergovernmental estimates.

Much of this conservative estimate was offset as the original appropriations of \$8.9 million were increased to \$9.7 million. Capital outlay and maintenance costs, which were originally not anticipated, became significant based on the facility situation and the need to demolish the middle school building and remodel the existing junior high school to accommodate the 6th grade. The School District's ending unobligated general fund balance was \$224,115 above the final budget.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal 2000 the School District had \$1.61 million invested in land, buildings, furniture and equipment of which, \$1.55 million was in governmental activities. Table 4 shows fiscal 2000 balances compared to 1999:

(Table 4)
 Capital Assets at June 30
 (Net of Depreciation, in Millions)

	Governmental Activities		Business-Type Activities		Total	
	2000	1999	2000	1999	2000	1999
Land	\$0.05	\$0.05	\$0.00	\$0.00	\$0.05	\$0.05
Buildings and Improvements	0.19	0.19	0.00	0.00	0.19	0.19
Furniture and Equipment	0.76	0.70	0.06	0.06	0.82	0.76
Vehicles	0.55	0.50	0.00	0.00	0.55	0.50
Totals	<u>\$1.55</u>	<u>\$1.44</u>	<u>\$0.06</u>	<u>\$0.06</u>	<u>\$1.61</u>	<u>\$1.50</u>

There was very little change in capital assets during fiscal year 2000. Fixed asset furniture and equipment and vehicle additions of \$0.2 million exceeded depreciation of \$0.1 million.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

Debt

At June 30, 2000 the School District had \$0.15 million in bonds and notes outstanding, \$0.04 million due within one year. Table 5 summarizes bonds and notes outstanding

(Table 5)
 Outstanding Debt, at Year End
 (In Millions)

	Governmental Activities 2000	Governmental Activities 1999
1994 Energy Conservation Notes	\$0.16	\$0.19

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.

For the Future

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 or make significant outlays for capital projects without voter approval of some type of tax levy.

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 is to pass a tax levy 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.

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

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

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.

St. Clairsville-Richland City School District has not anticipated 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 as well as careful planning to ensure that significant outlays may be made in the future to address the immediate facilities concerns.

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.

St. Clairsville-Richland City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2000
Unaudited

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 Denise R. Wiethe, Treasurer/CFO at St. Clairsville-Richland City School District, 108 Woodrow Avenue, St. Clairsville, Ohio 43950. Or E-Mail at STC_DENISE@OMERESA.NET.

St. Clairsville-Richland City School District

Statement of Net Assets

June 30, 2000

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$565,490	\$45,902	\$611,392
Receivables:			
Taxes	5,207,960	0	5,207,960
Intergovernmental	37,693	0	37,693
Prepaid Items	15,807	0	15,807
Inventory Held for Resale	0	3,065	3,065
Materials and Supplies Inventory	52,202	211	52,413
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	214,246	0	214,246
Miscellaneous Special Revenue and Capital Projects Assets	549,347	0	549,347
Depreciating Capital Assets, Net	1,501,130	59,238	1,560,368
Non-Depreciating Capital Assets	50,785	0	50,785
<i>Total Assets</i>	<u>8,194,660</u>	<u>108,416</u>	<u>8,303,076</u>
Liabilities			
Accounts Payable	45,255	6,390	51,645
Accrued Wages and Benefits Payable	899,313	20,592	919,905
Intergovernmental Payable	244,958	11,304	256,262
Deferred Revenue	4,807,661	2,199	4,809,860
Claims Payable	165,954	0	165,954
Long-Term Liabilities:			
Due Within One Year	76,724	0	76,724
Due In More Than One Year	934,249	9,679	943,928
<i>Total Liabilities</i>	<u>7,174,114</u>	<u>50,164</u>	<u>7,224,278</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	1,395,048	59,238	1,454,286
Restricted for:			
Capital Projects	179,147	0	179,147
Debt Service	4,913	0	4,913
Set Asides	214,246	0	214,246
Other Purposes	208,346	0	208,346
Unrestricted (Deficit)	(981,154)	(986)	(982,140)
<i>Total Net Assets</i>	<u>\$1,020,546</u>	<u>\$58,252</u>	<u>\$1,078,798</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, 2000

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
Current:				
Instruction:				
Regular	\$4,836,608	\$118,020	\$175,125	\$0
Special	1,136,152	10,918	442,209	0
Vocational	54,739	0	0	0
Other	9,417	0	0	0
Support Services:				
Pupil	412,959	0	2,071	0
Instructional Staff	459,679	0	117,790	0
Board of Education	12,666	0	0	0
Administration	825,646	441	552	0
Fiscal	277,833	0	7,831	0
Business	673	0	0	0
Operation and Maintenance of Plant	879,578	0	0	0
Pupil Transportation	657,826	0	27,391	27,799
Central	98,560	0	12,769	0
Operation of				
Non-Instructional Services	220,160	0	267,001	0
Extracurricular Activities	457,832	280,877	650	0
Interest and Fiscal Charges	9,112	0	0	0
<i>Total Governmental Activities</i>	<u>10,349,440</u>	<u>410,256</u>	<u>1,053,389</u>	<u>27,799</u>
Business-Type Activities				
Food Service	357,549	215,088	135,270	0
<i>Total Business-Type Activities</i>	<u>357,549</u>	<u>215,088</u>	<u>135,270</u>	<u>0</u>
Totals	<u><u>\$10,706,989</u></u>	<u><u>\$625,344</u></u>	<u><u>\$1,188,659</u></u>	<u><u>\$27,799</u></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 - (See Note 3)

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 Activities	Total
(\$4,543,463)	\$0	(\$4,543,463)
(683,025)	0	(683,025)
(54,739)	0	(54,739)
(9,417)	0	(9,417)
(410,888)	0	(410,888)
(341,889)	0	(341,889)
(12,666)	0	(12,666)
(824,653)	0	(824,653)
(270,002)	0	(270,002)
(673)	0	(673)
(879,578)	0	(879,578)
(602,636)	0	(602,636)
(85,791)	0	(85,791)
46,841	0	46,841
(176,305)	0	(176,305)
(9,112)	0	(9,112)
<u>(8,857,996)</u>	<u>0</u>	<u>(8,857,996)</u>
<u>0</u>	<u>(7,191)</u>	<u>(7,191)</u>
<u>0</u>	<u>(7,191)</u>	<u>(7,191)</u>
<u>(8,857,996)</u>	<u>(7,191)</u>	<u>(8,865,187)</u>
5,329,128	0	5,329,128
3,897,604	0	3,897,604
89,271	2,014	91,285
86,140	33	86,173
<u>9,402,143</u>	<u>2,047</u>	<u>9,404,190</u>
544,147	(5,144)	539,003
<u>476,399</u>	<u>63,396</u>	<u>539,795</u>
<u>\$1,020,546</u>	<u>\$58,252</u>	<u>\$1,078,798</u>

St. Clairsville-Richland City School District

Balance Sheet

Governmental Funds

June 30, 2000

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$565,490	\$423,900	\$989,390
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	214,246	0	214,246
Receivables:			
Taxes	5,207,960	0	5,207,960
Accounts	0	1,273	1,273
Intergovernmental	37,693	124,174	161,867
Interfund Receivable	11,097	0	11,097
Prepaid Items	15,807	0	15,807
Materials and Supplies Inventory	52,202	0	52,202
<i>Total Assets</i>	<u>\$6,104,495</u>	<u>\$549,347</u>	<u>\$6,653,842</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$15,777	\$29,478	\$45,255
Accrued Wages	844,987	54,326	899,313
Interfund Payable	0	2,000	2,000
Intergovernmental Payable	162,051	7,734	169,785
Deferred Revenue	4,815,043	43,613	4,858,656
<i>Total Liabilities</i>	<u>5,837,858</u>	<u>137,151</u>	<u>5,975,009</u>
Fund Balances			
Reserved for Encumbrances	332,841	63,456	396,297
Reserved for Inventory	52,202	0	52,202
Reserved for Property Taxes	400,299	0	400,299
Reserved for Budget Stabilization	214,246	0	214,246
Unreserved, Undesignated, Reported in:			
General Fund (Deficit)	(732,951)	0	(732,951)
Special Revenue Funds	0	171,946	171,946
Debt Service Fund	0	4,913	4,913
Capital Projects Funds	0	171,881	171,881
<i>Total Fund Balances</i>	<u>266,637</u>	<u>412,196</u>	<u>678,833</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,104,495</u>	<u>\$549,347</u>	<u>\$6,653,842</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, 2000*

Total Governmental Fund Balances \$678,833

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

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. 1,551,915

Other long-term assets are not available to pay for current-
period expenditures and therefore are deferred in the funds. 50,995

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. (175,051)

Long-term liabilities, including notes payable, are not due and
payable in the current period and therefore are not reported
in the funds. (1,086,146)

Net Assets of Governmental Activities \$1,020,546

St. Clairsville-Richland City School District

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2000

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$5,329,128	\$0	\$5,329,128
Intergovernmental	3,951,575	998,077	4,949,652
Interest	85,393	1,487	86,880
Tuition and Fees	157,879	0	157,879
Extracurricular Activities		251,082	251,082
Miscellaneous	34,279	53,161	87,440
<i>Total Revenues</i>	<u>9,558,254</u>	<u>1,303,807</u>	<u>10,862,061</u>
Expenditures			
Current:			
Instruction:			
Regular	4,554,362	168,082	4,722,444
Special	724,155	391,897	1,116,052
Vocational	54,015	0	54,015
Other	9,417	0	9,417
Support Services:			
Pupil	400,175	2,095	402,270
Instructional Staff	340,862	109,207	450,069
Board of Education	12,666	0	12,666
Administration	767,636	28,270	795,906
Fiscal	273,874	7,647	281,521
Business	673	0	673
Operation and Maintenance of Plant	831,469	0	831,469
Pupil Transportation	665,777	0	665,777
Central	68,172	9,168	77,340
Operation of Non-Instructional Services	0	255,507	255,507
Extracurricular Activities	206,435	253,972	460,407
Capital Outlay	61,840	8,111	69,951
Debt Service:			
Principal Retirement	0	34,869	34,869
Interest and Fiscal Charges	0	9,112	9,112
<i>Total Expenditures</i>	<u>8,971,528</u>	<u>1,277,937</u>	<u>10,249,465</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	586,726	25,870	612,596
Other Financing Sources (Uses)			
Proceeds from Sale of Fixed Assets	1,010	0	1,010
Operating Transfers In	105,719	183,981	289,700
Operating Transfers Out	(183,981)	(105,719)	(289,700)
<i>Total Other Financing Sources (Uses)</i>	<u>(77,252)</u>	<u>78,262</u>	<u>1,010</u>
<i>Net Change in Fund Balance</i>	509,474	104,132	613,606
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	(237,293)	308,064	70,771
Decrease in Reserve for Inventory	(5,544)	0	(5,544)
<i>Fund Balances End of Year</i>	<u>\$266,637</u>	<u>\$412,196</u>	<u>\$678,833</u>

See accompanying notes to the basic financial statements

St. Clairsville-Richland City School District

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2000*

Net Change in Fund Balances - Total Governmental Funds \$613,606

***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. This is the amount by which capital outlays exceeded depreciation in the current period. 161,409

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. This is the amount of the net loss on the disposal of fixed assets. There were \$1,010 of proceeds 4,503

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (27,653)

Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 34,869

Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payable which represents contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (17,937)

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the district-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. (224,650)

Change in Net Assets of Governmental Activities \$544,147

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, 2000

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Property and Other Local Taxes	\$4,926,344	\$5,152,628	\$5,133,888	(\$18,740)
Intergovernmental	3,422,069	3,835,159	3,930,786	95,627
Interest	50,000	65,000	81,419	16,419
Tuition and Fees	150,310	177,510	157,879	(19,631)
Miscellaneous	13,650	43,482	42,741	(741)
<i>Total Revenues</i>	<u>8,562,373</u>	<u>9,273,779</u>	<u>9,346,713</u>	<u>72,934</u>
Expenditures:				
Current:				
Instruction:				
Regular	4,699,066	4,718,529	4,638,964	79,565
Special	746,042	747,749	730,948	16,801
Vocational	45,405	53,059	54,338	(1,279)
Other	10,000	10,659	10,656	3
Support Services:				
Pupil	377,964	428,913	426,671	2,242
Instructional Staff	253,644	337,980	331,295	6,685
Board of Education	14,972	14,122	12,659	1,463
Administration	867,532	806,327	797,940	8,387
Fiscal	286,781	306,198	302,558	3,640
Business	1,170	1,815	1,123	692
Operation and Maintenance of Plant	805,118	940,315	910,713	29,602
Pupil Transportation	563,527	729,130	708,426	20,704
Central	17,000	68,058	65,704	2,354
Extracurricular Activities	187,308	220,913	196,660	24,253
Capital Outlay	0	301,120	280,924	20,196
<i>Total Expenditures</i>	<u>8,875,529</u>	<u>9,684,887</u>	<u>9,469,579</u>	<u>215,308</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(313,156)</u>	<u>(411,108)</u>	<u>(122,866)</u>	<u>288,242</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets	3,500	3,500	1,010	(2,490)
Advances In	5,035	3,485	3,485	0
Advances Out	(8,580)	(7,180)	(2,000)	5,180
Operating Transfers In	0	172,536	105,719	(66,817)
Operating Transfers Out	(110,420)	(183,981)	(183,981)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(110,465)</u>	<u>(11,640)</u>	<u>(75,767)</u>	<u>(64,127)</u>
<i>Net Change in Fund Balance</i>	<u>(423,621)</u>	<u>(422,748)</u>	<u>(198,633)</u>	<u>224,115</u>
<i>Fund Balance at Beginning of Year</i>	458,852	458,852	458,852	0
Prior Year Encumbrances Appropriated	175,547	175,547	175,547	0
<i>Fund Balance at End of Year</i>	<u>\$210,778</u>	<u>\$211,651</u>	<u>\$435,766</u>	<u>\$224,115</u>

See accompanying notes to the basic financial statements

St. Clairsville-Richland City School District

Statement of Net Assets

Proprietary Funds

June 30, 2000

	Business-Type Activities - <hr/> Food Service Enterprise Fund <hr/>	Governmental Activities - Internal Service Fund <hr/>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$45,902	\$0
Inventory Held for Resale	3,065	0
Materials and Supplies Inventory	211	0
	<hr/>	<hr/>
<i>Total Current Assets</i>	49,178	0
Capital Assets, Net	59,238	0
	<hr/>	<hr/>
<i>Total Assets</i>	108,416	0
Liabilities		
Accounts Payable	6,390	0
Accrued Wages	20,592	0
Interfund Payable	0	9,097
Intergovernmental Payable	11,304	0
Deferred Revenue	2,199	0
Claims Payable	0	165,954
	<hr/>	<hr/>
<i>Total Current Liabilities</i>	40,485	175,051
Long-Term Liabilities:		
Compensated Absences Payable	9,679	0
	<hr/>	<hr/>
<i>Total Liabilities</i>	50,164	175,051
Net Assets		
Invested in Capital Assets	59,238	0
Unrestricted	(986)	(175,051)
	<hr/>	<hr/>
<i>Total Net Assets</i>	<u>\$58,252</u>	<u>(\$175,051)</u>

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, 2000

	Business-Type Activities -	
	Food Service Enterprise Fund	Governmental Activities - Internal Service Fund
Operating Revenues		
Sales	\$215,088	\$0
Charges for Services	0	562,901
Miscellaneous	33	0
<i>Total Operating Revenues</i>	<u>215,121</u>	<u>562,901</u>
Operating Expenses		
Salaries	103,563	0
Fringe Benefits	55,724	0
Purchased Services	8,531	52,333
Materials and Supplies	21,614	0
Cost of Sales	161,231	0
Depreciation	6,886	0
Claims	0	739,091
<i>Total Operating Expenses</i>	<u>357,549</u>	<u>791,424</u>
<i>Operating Loss</i>	<u>(142,428)</u>	<u>(228,523)</u>
Non-Operating Revenues		
Donated Commodities	12,585	0
Operating Grants	122,685	0
Interest	2,014	3,873
<i>Total Non-Operating Revenues</i>	<u>137,284</u>	<u>3,873</u>
<i>Change in Net Assets</i>	<u>(5,144)</u>	<u>(224,650)</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>63,306</u>	<u>49,599</u>
<i>Net Assets End of Year</i>	<u><u>\$58,252</u></u>	<u><u>(\$175,051)</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, 2000

	Business-Type Activities - Food Service Enterprise Fund	Governmental Activities - Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$215,088	\$0
Cash Received from Quasi-External Transactions With Other Funds	0	562,901
Other Cash Receipts	33	0
Cash Payments to Employees for Services	(107,682)	0
Cash Payments for Employee Benefits	(50,745)	0
Cash Payments for Goods and Services	(171,684)	(52,333)
Cash Payments for Claims	0	(603,105)
<i>Net Cash Used in Operating Activities</i>	<u>(114,990)</u>	<u>(92,537)</u>
Cash Flows from Noncapital Financing Activities		
Operating Grants Received	122,685	0
Short-Term Interfund Loan	0	9,097
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>122,685</u>	<u>9,097</u>
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Acquisitions	(7,650)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(7,650)</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest on Investments	2,014	3,873
<i>Net Cash Provided by Investing Activities</i>	<u>2,014</u>	<u>3,873</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,059	(79,567)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>43,843</u>	<u>79,567</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$45,902</u></u>	<u><u>\$0</u></u>

(continued)

St. Clairsville-Richland City School District

Statement of Cash Flows

Proprietary Funds (continued)

For the Fiscal Year Ended June 30, 2000

	Business-Type Activities - Food Service Enterprise Fund	Governmental Activities - Internal Service Fund
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating Loss	(\$142,428)	(\$228,523)
Adjustments:		
Depreciation	6,886	0
Donated Commodities Used During Year	12,585	0
(Increase) Decrease in Assets:		
Inventory Held for Resale	(543)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	6,390	0
Accrued Wages	3,362	0
Compensated Absences	(1,431)	0
Intergovernmental Payable	189	0
Claims Payable	0	135,986
	<u>(\$114,990)</u>	<u>(\$92,537)</u>
<i>Net Cash Used in Operating Activities</i>	<u>(\$114,990)</u>	<u>(\$92,537)</u>

See accompanying notes to the basic financial statements

St. Clairsville-Richland City School District

Statement of Fiduciary Net Assets

Fiduciary Funds

June 30, 2000

	Private Purpose Trust	
	Kara Fador Scholarship	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$10,897	\$115,616
Liabilities		
Undistributed Monies	0	99,003
Due to Students	0	16,613
<i>Total Liabilities</i>	0	\$115,616
Net Assets		
Held in Trust for Scholarships	10,897	
<i>Total Net Assets</i>	\$10,897	

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, 2000

	<u>Private Purpose Trust</u>
	<u>Kara Fador Scholarship</u>
Additions	
Contributions and Donations	\$600
Interest	<u>565</u>
<i>Total Additions</i>	<u>1,165</u>
Deductions	
Scholarships	<u>500</u>
<i>Total Deductions</i>	<u>500</u>
<i>Net Change in Fund Balance</i>	665
<i>Net Assets Beginning of Year</i>	<u>10,232</u>
<i>Net Assets End of Year</i>	<u><u>\$10,897</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, 2000



NOTE 1 - DESCRIPTION OF THE SCHOOL DISTRICT

The first school house was erected in St. Clairsville in 1802. The school was located at various sites 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 capola 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 116 certificated teaching personnel, and 5 certificated administrators who provide services to 1,797 students and other community members.

Reporting Entity

The financial reporting entity consists of a) the primary government, b) component units which are legally separate organizations which are fiscally dependent on the School District or for which the School District is financially accountable, and c) governmental organizations for which the primary government is not financially accountable, but for which the nature and significance of their financial relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. No separate governmental units meet the criteria for inclusion as a component unit.

St. Clairsville City School District provides more than instruction to its students. These additional services include student guidance, extracurricular activities, educational media and care and upkeep of grounds and buildings. The operation of each of these activities is directly controlled by the Board of Education through the budgetary process. These School District operations form the primary government and are included as part of the reporting entity. The following have been excluded:

- | | |
|--|--|
| City of St. Clairsville | Richland Township |
| St. Clairsville Public Library | Belmont County Educational Service Center |
| Saints Club | Red Devil Moms |
| St. Clairsville Band Parents | St. Clairsville Elementary Home and School |
| East Central Ohio Special Education Regional Resource Center | |

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

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, student 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, 2000, but which were levied to finance fiscal year 2001 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.

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. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000



fund appropriation or alter total function appropriations within a fund, or alter object appropriations within functions, must be approved by the Board of Education. The Board may pass supplemental fund appropriations so long as the total appropriations by fund does not exceed the amounts set forth in the most recent Certificate of Estimated Resources. During the year, several supplemental appropriations were legally enacted; however, none of these amendments were significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all supplemental appropriations. Formal budgetary integration is employed as a management control device during the year for all funds, except agency funds, consistent with statutory provisions.

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances plus expenditures may not legally exceed appropriations at the legal level of control. On the GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balance for subsequent-year expenditures for governmental funds.

Lapsing of Appropriations At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated.

F. Cash and Cash Equivalents

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

During fiscal year 2000, investments were limited to STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR OHIO are valued at STAR OHIO's share price which is the price the investment could be sold for on June 30, 2000.

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT

Changes in Accounting Principles For fiscal year 2000, the School District has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements."

GASB 34 creates new basic financial statements for reporting on the School District's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the School District's programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at June 30, 1999, caused by the elimination of the internal service fund, the reclassification of the uniform school supplies fund from a proprietary fund to be combined with the general fund, and the conversion to the accrual basis of accounting.

The transition from governmental fund balance to net assets of the governmental activities is also presented.

GASB 34 Adjustments:

	<u>General</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances, June 30, 1999	(\$255,681)	\$308,064	\$52,383
GASB 34 Adjustments:			
Fund Reclassification	<u>18,388</u>	<u>0</u>	<u>18,388</u>
Restated Fund Balance	<u>\$237,293</u>	<u>\$308,064</u>	\$70,771
Capital Assets			1,439,886
Internal Service Funds			49,600
Deferred Revenue			23,342
Long-Term Liabilities			<u>(1,107,200)</u>
Governmental Activities Net Assets, June 30, 1999			<u>\$476,399</u>

**St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000**

Retained earnings of the enterprise funds as of June 30, 1999 declined from \$84,413 to \$63,396 to reflect the reclassification of the uniform school supplies fund.

Governmental capital assets were also restated at June 30, 2000 in the amount of \$662,655 to reflect a policy change eliminating the capitalization of library books and textbooks.

NOTE 4 - 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, 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 that:

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 (budget) rather than as a reservation of fund balance (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the major governmental fund.

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

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. Under certain circumstances, State statute permits alternate 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.

The assessed values upon which fiscal year 2000 taxes were collected are:

	1999 Second- Half Collections		2000 First- Half Collections	
	Amount	Percent	Amount	Percent
Agricultural/Residential and Other Real Estate	\$193,570,410	80.7%	\$200,047,690	80.8%
Public Utility	19,446,620	8.1%	19,442,530	7.9%
Tangible Personal Property	26,951,200	11.2%	28,098,490	11.3%
Total Assessed Value	<u>\$239,968,230</u>	<u>100.0%</u>	<u>\$247,588,710</u>	<u>100.0%</u>
Tax rate per \$1,000 of assessed valuation	\$32.25		\$32.25	

The School District receives property taxes from Belmont County. The County Auditor periodically advances to the School District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 2000 are available to finance fiscal year 2000 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represents delinquent taxes outstanding, real property, tangible personal property, and public utility taxes which became measurable as of June 30, 2000. Taxes receivable at June 30, 2000, is greater than actual tax revenue for fiscal year 2000 due to the District realizing an increase from the six year revaluation and an increase in delinquencies. Although total property tax collections for the next fiscal year are measurable, only the amount available as an advance at June 30 is intended to finance current fiscal year operations. The receivable is therefore offset by a credit to deferred revenue for that portion not intended to finance current year operations. The amount available as an advance, at June 30, 2000 was \$400,299 and is recognized as revenue. At June 30, 1999, \$205,059 was available to 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, 2000



NOTE 8 - RECEIVABLES

A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amounts</u>
Governmental Fund:	
Tuition Reimbursement	\$26,811
Drivers Education Reimbursement	850
Regional Professional Development Reimbursement	650
Vocational Education Reimbursement	500
Tech Prep Reimbursement	1,500
Arts Council Reimbursement	450
Title VIB	9,691
Title I	70,124
Title VI	296
Title VIR	4,536
LSTA Grant	39,077
CAFS Reimbursement	<u>7,382</u>
 Total Intergovernmental Receivables	 <u><u>\$161,867</u></u>

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

NOTE 9 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2000, was as follows:

	<u>Balance</u> <u>June 30, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2000</u>
<u>Governmental Activities:</u>				
Land	\$50,785	\$-0-	\$-0-	\$50,785
Buildings and Improvements	4,101,227	-0-	-0-	4,101,227
Furniture, Fixtures and Equipment	1,943,430	150,666	18,889	2,075,207
Vehicles	<u>886,672</u>	<u>114,652</u>	<u>30,491</u>	<u>970,833</u>
Total	<u>\$6,982,114</u>	<u>\$265,318</u>	<u>\$49,380</u>	<u>\$7,198,052</u>
<u>Accumulated Depreciation:</u>				
Buildings and Improvements	(3,910,605)	(6,447)	-0-	(3,917,052)
Furniture, Fixtures and Equipment	(1,245,225)	(81,529)	(16,425)	(1,310,329)
Vehicles	<u>(386,398)</u>	<u>(59,800)</u>	<u>(27,442)</u>	<u>(418,756)</u>
Total	<u>(\$5,542,228)</u>	<u>(\$147,776) *</u>	<u>(\$43,867)</u>	<u>(\$5,646,137)</u>
Governmental Activities, Capital Assets, Net	<u>\$1,439,886</u>	<u>\$117,542</u>	<u>\$5,513</u>	<u>\$1,551,915</u>
<u>Business-Type Activities:</u>				
Furniture, Fixtures and Equipment	128,664	7,650	-0-	136,314
Accumulated Depreciation	<u>(70,190)</u>	<u>(6,886)</u>	<u>-0-</u>	<u>(77,076)</u>
Business-Type Activities, Capital Assets, Net	<u>\$58,474</u>	<u>\$764</u>	<u>\$-0-</u>	<u>\$59,238</u>

There was no significant construction in progress at June 30, 2000.

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

* Depreciation Expense was charged to governmental functions as follows:

Instruction:	
Regular	\$45,155
Special	5,133
Support Services:	
Pupils	454
Instructional Staff	758
Administration	4,201
Fiscal	850
Maintenance	22,419
Transportation	42,895
Central	15,501
Operation of Non-Instructional Services	10,089
Extracurricular	321
Total	\$147,776

NOTE 10 - 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 2000, 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 2000, the School District participated in the Ohio School Boards Association Workers' Compensation Group Rating Program (G.R.P.), an insurance purchasing pool (Note 17).

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

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 14 - LONG-TERM OBLIGATIONS

Changes in long-term obligations of the School District during fiscal year 2000 were as follows:

	Principal Outstanding <u>6/30/99</u>	<u>Additions</u>	<u>Deductions</u>	Principal Outstanding <u>6/30/00</u>	Due Within <u>One Year</u>
<u>Governmental Activities:</u>					
Compensated					
Absences Payable	\$853,460	\$175,114	\$174,468	\$854,106	\$40,215
Energy Conservation					
Notes Payable	<u>191,736</u>	<u>-0-</u>	<u>34,869</u>	<u>156,867</u>	<u>36,509</u>
Total Governmental					
Activities Long					
Term Obligations	<u>\$1,045,196</u>	<u>\$175,114</u>	<u>\$209,337</u>	<u>\$1,010,973</u>	<u>\$76,724</u>
<u>Business-Type Activities:</u>					
Compensated					
Absences Payable	<u>\$9,335</u>	<u>\$344</u>	<u>\$-0-</u>	<u>\$9,679</u>	<u>\$-0-</u>

Compensated absences will be paid from the fund from which the person is paid. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the person is paid.

The School District had one long-term note payable outstanding at June 30, 2000. This 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 in the General 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.

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000

The School District's overall legal debt margin was \$22,282,984 with an unvoted debt margin of \$247,589 at June 30, 2000. Principal and interest requirements to retire the energy conservation note outstanding at June 30, 2000, are as follows:

<u>Fiscal Year</u> <u>Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$36,509	\$7,472	\$43,981
2002	38,264	5,717	43,981
2003	40,081	3,900	43,981
2004	42,013	1,995	44,008
Total	<u>\$156,867</u>	<u>\$19,084</u>	<u>\$175,951</u>

NOTE 15 - INTERFUND TRANSACTIONS

The fund financial statements at June 30, 2000 consist of the following individual fund receivables/payables:

Interfund Receivable/Payable:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$11,097	\$-0-
Athletic and Music Special Revenue Fund		2,000
Self Insurance Internal Service Fund	<u>- 0 -</u>	<u>9,097</u>
Totals	<u>\$11,097</u>	<u>\$11,097</u>

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 has participants consisting of school districts and county boards of education. 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

St. Clairsville-Richland City School District
St. Clairsville, Ohio
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2000



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, 2000.

B. Litigation

The St. Clairsville-Richland City School District is party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The School District management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material effect, if any, on the financial condition of the School District.

NOTE 19 - SET-ASIDE CALCULATIONS AND FUND RESERVES

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. The School District is also required to set aside money for budget stabilization.

The following cash basis information describes the change in the year-end set-aside amounts for textbooks, capital acquisition, and budget stabilization. Disclosure of this information is required by State statute.

**St. Clairsville-Richland City School District
 St. Clairsville, Ohio
 Notes to the Basic Financial Statements
 For the Fiscal Year Ended June 30, 2000**



	<u>Textbooks</u>	<u>Capital Acquisition</u>	<u>Budget Stabilization</u>
Set-aside Cash Balance as of June 30, 1999	\$0	\$0	\$142,836
Current Year Set-aside Requirement	200,451	200,451	71,410
Current Year Offsets	0	140,000	0
Qualifying Disbursements	211,345	130,824	0
Set-Aside Balance Carried Forward to Future Years	<u>(\$10,894)</u>	<u>(\$70,373)</u>	<u>\$214,246</u>
Set-Aside Reserve Balance as of June 30, 2000	\$0	\$0	\$214,246

The School District had qualifying disbursements and offsets during the fiscal year that reduced the textbook and capital improvements set-aside amounts to below zero. These extra amounts may be used to reduce the set-aside requirements in future years. The total reserve balance for the three set-asides at the end of the fiscal year was \$214,246.

NOTE 20 - STATE SCHOOL FUNDING DECISION

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State’s legislature to design a plan to remedy the perceived defects in that system. Declared unconstitutional was the State’s “school foundation program”, which provides significant amounts of monetary support to the School District. During the fiscal year ended June 30, 2000, the School District received \$3,313,560 of school foundation support for its General Fund.

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the State legislature in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued 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

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 (Continued)



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.

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 Buddy Program Fund
- SchoolNet Professional Development Fund
- Ohio Reads Program Fund
- Safe Schools Helpline Fund
- Early Childhood/Preschool Fund
- Continuous Improvement Plan Fund
- School-To-Work Grant Fund
- LSTA Grant 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, 2000

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$239,840	\$4,913	\$179,147	\$423,900
Receivables:				
Accounts	1,273	0	0	1,273
Intergovernmental	124,174	0	0	124,174
<i>Total Assets</i>	<u>\$365,287</u>	<u>\$4,913</u>	<u>\$179,147</u>	<u>\$549,347</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$29,478	\$0	\$0	\$29,478
Accrued Wages	54,326	0	0	54,326
Interfund Payable	2,000	0	0	2,000
Intergovernmental Payable	7,734	0	0	7,734
Deferred Revenue	43,613	0	0	43,613
<i>Total Liabilities</i>	<u>137,151</u>	<u>0</u>	<u>0</u>	<u>137,151</u>
Fund Balances				
Reserved for Encumbrances	56,190	0	7,266	63,456
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	171,946	0	0	171,946
Debt Service Fund	0	4,913	0	4,913
Capital Projects Funds (Deficit)	0	0	171,881	171,881
<i>Total Fund Balances</i>	<u>228,136</u>	<u>4,913</u>	<u>179,147</u>	<u>412,196</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$365,287</u>	<u>\$4,913</u>	<u>\$179,147</u>	<u>\$549,347</u>

St. Clairsville-Richland City School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2000

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental	\$970,686	\$0	\$27,391	\$998,077
Interest	1,487	0	0	1,487
Extracurricular Activities	246,334	0	4,748	251,082
Miscellaneous	51,861	0	1,300	53,161
<i>Total Revenues</i>	<u>1,270,368</u>	<u>0</u>	<u>33,439</u>	<u>1,303,807</u>
Expenditures				
Current:				
Instruction:				
Regular	168,082	0	0	168,082
Special	391,897	0	0	391,897
Support Services:				
Pupil	2,095	0	0	2,095
Instructional Staff	109,207	0	0	109,207
Administration	28,264	0	6	28,270
Fiscal	7,647	0	0	7,647
Central	9,168	0	0	9,168
Operation of Non-Instructional Services	255,507	0	0	255,507
Extracurricular Activities	253,677	0	295	253,972
Capital Outlay	877	0	7,234	8,111
Debt Service:				
Principal Retirement	0	34,869	0	34,869
Interest and Fiscal Charges	0	9,112	0	9,112
<i>Total Expenditures</i>	<u>1,226,421</u>	<u>43,981</u>	<u>7,535</u>	<u>1,277,937</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>43,947</u>	<u>(43,981)</u>	<u>25,904</u>	<u>25,870</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	43,981	140,000	183,981
Operating Transfers Out	0	0	(105,719)	(105,719)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>43,981</u>	<u>34,281</u>	<u>78,262</u>
<i>Net Change in Fund Balance</i>	43,947	0	60,185	104,132
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>184,189</u>	<u>4,913</u>	<u>118,962</u>	<u>308,064</u>
<i>Fund Balances End of Year</i>	<u><u>\$228,136</u></u>	<u><u>\$4,913</u></u>	<u><u>\$179,147</u></u>	<u><u>\$412,196</u></u>

See accompanying notes to the basic financial statements

St. Clairsville-Richland City School District
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2000

	Public School Support	Athletic and Music	Auxiliary Services
Assets			
Equity in Pooled Cash and Cash Equivalents	\$13,256	\$61,584	\$36,135
Receivables:			
Accounts	586	687	0
Intergovernmental	0	450	0
<i>Total Assets</i>	<u>\$13,842</u>	<u>\$62,721</u>	<u>\$36,135</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$359	\$2,740	\$18,810
Accrued Wages	0	0	0
Interfund Payable	0	2,000	0
Intergovernmental Payable	0	0	344
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>359</u>	<u>4,740</u>	<u>19,154</u>
 Fund Balances			
Reserved for Encumbrances	821	19,169	11,279
Undesignated, Reported in:			
Special Revenue Funds	12,662	38,812	5,702
Debt Service Funds	0	0	0
Capital Projects Funds	0	0	0
<i>Total Fund Balances</i>	<u>13,483</u>	<u>57,981</u>	<u>16,981</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,842</u>	<u>\$62,721</u>	<u>\$36,135</u>

Peer Assistance Review	Disadvantaged Pupil Impact Aid	Reading Improvement Incentive	Title VIB	Title I
\$14,348	\$0	\$25,000	\$9,816	\$40,908
0	0	0	0	0
0	0	0	9,691	70,124
<u>\$14,348</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$19,507</u>	<u>\$111,032</u>
\$0	\$0	\$0	\$0	\$7,199
0	4,049	0	8,369	35,914
0	0	0	0	0
107	0	0	467	5,718
0	0	0	0	0
<u>107</u>	<u>4,049</u>	<u>0</u>	<u>8,836</u>	<u>48,831</u>
2,151	0	0	0	5,301
12,090	(4,049)	25,000	10,671	56,900
0	0	0	0	0
0	0	0	0	0
<u>14,241</u>	<u>(4,049)</u>	<u>25,000</u>	<u>10,671</u>	<u>62,201</u>
<u>\$14,348</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$19,507</u>	<u>\$111,032</u>

(Continued)

St. Clairsville-Richland City School District
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
June 30, 2000

	<u>Title VI</u>	<u>Title VIR</u>	<u>Network Connectivity</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,989	\$9,935	\$3,636
Receivables:			
Accounts	0	0	0
Intergovernmental	296	4,536	0
<i>Total Assets</i>	<u>\$3,285</u>	<u>\$14,471</u>	<u>\$3,636</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$155	\$0	\$0
Accrued Wages	0	5,994	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	1,098	0
Deferred Revenue	0	4,536	0
<i>Total Liabilities</i>	<u>155</u>	<u>11,628</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Undesignated, Reported in:			
Special Revenue Funds	3,130	2,843	3,636
Debt Service Funds	0	0	0
Capital Projects Funds	0	0	0
<i>Total Fund Balances</i>	<u>3,130</u>	<u>2,843</u>	<u>3,636</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,285</u>	<u>\$14,471</u>	<u>\$3,636</u>

SchoolNet Professional Development	Early Childhood Preschool	LSTA Grant	Total Nonmajor Special Revenue Funds
\$1,000	\$3,427	\$17,806	\$239,840
0	0	0	1,273
0	0	39,077	124,174
<u>\$1,000</u>	<u>\$3,427</u>	<u>\$56,883</u>	<u>\$365,287</u>
\$0	\$215	\$0	\$29,478
0	0	0	54,326
0	0	0	2,000
0	0	0	7,734
0	0	39,077	43,613
<u>0</u>	<u>215</u>	<u>39,077</u>	<u>137,151</u>
0	281	17,188	56,190
1,000	2,931	618	171,946
0	0	0	0
0	0	0	0
<u>1,000</u>	<u>3,212</u>	<u>17,806</u>	<u>228,136</u>
<u>\$1,000</u>	<u>\$3,427</u>	<u>\$56,883</u>	<u>\$365,287</u>

St. Clairsville-Richland City School District

Combining Statement of Revenues, Expenditures and Changes in fund Balances

Nonmajor Special Revenue Funds

June 30, 2000

	Public School Support	Athletic and Music	Auxiliary Services	Professional Development
Revenues				
Intergovernmental	\$0	\$0	\$199,653	\$10,135
Interest	0	0	1,487	0
Extracurricular Activities	0	246,334	0	0
Miscellaneous	32,695	19,166	0	0
<i>Total Revenues</i>	<u>32,695</u>	<u>265,500</u>	<u>201,140</u>	<u>10,135</u>
Expenditures				
Current:				
Instruction:				
Regular	0	0	0	0
Special	0	0	0	0
Support Services:				
Pupil	0	0	0	0
Instructional Staff	0	0	0	4,577
Administration	27,293	457	0	0
Fiscal	0	0	0	0
Central	0	0	0	4,512
Operation of Non-Instructional Services	0	0	234,315	1,046
Extracurricular Activities	0	253,677	0	0
Capital Outlay	0	877	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>27,293</u>	<u>255,011</u>	<u>234,315</u>	<u>10,135</u>
<i>Net Change in Fund Balances</i>	5,402	10,489	(33,175)	0
Fund Balances (Deficit) at Beginning of Year	<u>8,081</u>	<u>47,492</u>	<u>50,156</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$13,483</u></u>	<u><u>\$57,981</u></u>	<u><u>\$16,981</u></u>	<u><u>\$0</u></u>

Peer Assistance Review	Electronic Management Information System	Disadvantaged Pupil Impact Aid	Reading Improvement Incentive	Title VIB	Title I
\$99,000	\$5,147	\$25,927	\$25,000	\$96,913	\$398,454
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>99,000</u>	<u>5,147</u>	<u>25,927</u>	<u>25,000</u>	<u>96,913</u>	<u>398,454</u>
79,729	0	25,265	0	0	1,212
0	0	0	0	64,749	313,756
107	0	0	0	0	0
43,889	0	0	0	13,454	42,676
0	0	0	0	0	514
0	5,147	0	0	0	2,500
156	0	0	0	0	0
3,576	0	0	0	3,934	3,625
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>127,457</u>	<u>5,147</u>	<u>25,265</u>	<u>0</u>	<u>82,137</u>	<u>364,283</u>
(28,457)	0	662	25,000	14,776	34,171
<u>42,698</u>	<u>0</u>	<u>(4,711)</u>	<u>0</u>	<u>(4,105)</u>	<u>28,030</u>
<u>\$14,241</u>	<u>\$0</u>	<u>(\$4,049)</u>	<u>\$25,000</u>	<u>\$10,671</u>	<u>\$62,201</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, 2000

	<u>Title VI</u>	<u>Title VIR</u>	<u>Network Connectivity</u>	<u>SchoolNet Buddy Program</u>
Revenues				
Intergovernmental	\$12,233	\$40,821	\$8,136	\$0
Interest	0	0	0	0
Extracurricular Activities	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Revenues</i>	<u>12,233</u>	<u>40,821</u>	<u>8,136</u>	<u>0</u>
Expenditures				
Current:				
Instruction:				
Regular	0	37,978	0	8,947
Special	9,676	0	0	0
Support Services:				
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
Administration	0	0	0	0
Fiscal	0	0	0	0
Central	0	0	4,500	0
Operation of Non-Instructional Services	2,187	0	0	0
Extracurricular Activities	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>11,863</u>	<u>37,978</u>	<u>4,500</u>	<u>8,947</u>
<i>Net Change in Fund Balances</i>	370	2,843	3,636	(8,947)
Fund Balances (Deficit) at Beginning of Year	<u>2,760</u>	<u>0</u>	<u>0</u>	<u>8,947</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,130</u></u>	<u><u>\$2,843</u></u>	<u><u>\$3,636</u></u>	<u><u>\$0</u></u>

SchoolNet Professional Development	Ohio Reads Program	Safe Schools Helpline	Early Childhood Preschool	Continuous Improvement Plan	School-To- Work Grant
\$4,000	\$2,000	\$1,988	\$7,189	\$0	\$7,610
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,000</u>	<u>2,000</u>	<u>1,988</u>	<u>7,189</u>	<u>0</u>	<u>7,610</u>
3,000	0	0	0	4,151	7,800
0	0	0	3,716	0	0
0	0	1,988	0	0	0
0	2,000	0	261	500	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
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,000</u>	<u>2,000</u>	<u>1,988</u>	<u>3,977</u>	<u>4,651</u>	<u>7,800</u>
1,000	0	0	3,212	(4,651)	(190)
0	0	0	0	4,651	190
<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,212</u>	<u>\$0</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, 2000

	LSTA Grant	Total Nonmajor Special Revenue Funds
Revenues		
Intergovernmental	\$26,480	\$970,686
Interest	0	1,487
Extracurricular Activities	0	246,334
Miscellaneous	0	51,861
<i>Total Revenues</i>	<u>26,480</u>	<u>1,270,368</u>
Expenditures		
Current:		
Instruction:		
Regular	0	168,082
Special	0	391,897
Support Services:		
Pupil	0	2,095
Instructional Staff	1,850	109,207
Administration	0	28,264
Fiscal	0	7,647
Central	0	9,168
Operation of Non-Instructional Services	6,824	255,507
Extracurricular Activities	0	253,677
Capital Outlay	0	877
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>8,674</u>	<u>1,226,421</u>
 <i>Net Change in Fund Balances</i>	 17,806	 43,947
Fund Balances (Deficit) at Beginning of Year	<u>0</u>	<u>184,189</u>
Fund Balances (Deficit) at End of Year	<u>\$17,806</u>	<u>\$228,136</u>

St. Clairsville-Richland City School District
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2000

	<u>Permanent Improvement</u>	<u>SchoolNet Plus</u>	<u>Total Nonmajor Capital Projects Total</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	<u>\$151,756</u>	<u>\$27,391</u>	<u>\$179,147</u>
<i>Total Assets</i>	<u><u>\$151,756</u></u>	<u><u>\$27,391</u></u>	<u><u>\$179,147</u></u>
 Liabilities and Fund Balances			
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances			
Reserved for Encumbrances	7,266	0	7,266
Undesignated, Reported in:			
Capital Projects Funds	<u>144,490</u>	<u>27,391</u>	<u>171,881</u>
<i>Total Fund Balances</i>	<u>151,756</u>	<u>27,391</u>	<u>179,147</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$151,756</u></u>	<u><u>\$27,391</u></u>	<u><u>\$179,147</u></u>

St. Clairsville-Richland City School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2000

	<u>Permanent Improvement</u>	<u>SchoolNet Plus</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$0	\$27,391	\$27,391
Extracurricular Activities	4,748	0	4,748
Miscellaneous	1,300	0	1,300
<i>Total Revenues</i>	<u>6,048</u>	<u>27,391</u>	<u>33,439</u>
Expenditures			
Current:			
Support Services:			
Administration	6	0	6
Extracurricular Activities	295	0	295
Capital Outlay	7,234	0	7,234
<i>Total Expenditures</i>	<u>7,535</u>	<u>0</u>	<u>7,535</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	(1,487)	27,391	25,904
Other Financing Sources (Uses)			
Operating Transfers In	140,000	0	140,000
Operating Transfers Out	(105,719)	0	(105,719)
<i>Total Other Financing Sources (Uses)</i>	34,281	0	34,281
<i>Net Change in Fund Balances</i>	32,794	27,391	60,185
Fund Balances at Beginning of Year	<u>118,962</u>	<u>0</u>	<u>118,962</u>
Fund Balances at End of Year	<u>\$151,756</u>	<u>\$27,391</u>	<u>\$179,147</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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property and Other Local Taxes	\$4,926,344	\$5,152,628	\$5,133,888	(\$18,740)
Intergovernmental	3,422,069	3,835,159	3,930,786	95,627
Interest	50,000	65,000	81,419	16,419
Tuition and Fees	150,310	177,510	157,879	(19,631)
Miscellaneous	13,650	43,482	42,741	(741)
Total Revenues	8,562,373	9,273,779	9,346,713	72,934
Expenditures:				
Current:				
Regular Instruction:				
Salaries	3,432,781	3,439,481	3,426,692	12,789
Fringe Benefits	1,057,422	1,019,160	973,676	45,484
Purchased Services	14,000	8,742	5,150	3,592
Materials and Supplies	186,063	217,221	198,586	18,635
Capital Outlay	8,800	33,925	30,639	3,286
Miscellaneous	0	0	4,221	(4,221)
Total Regular Instruction	4,699,066	4,718,529	4,638,964	79,565
Special Instruction:				
Salaries	533,973	512,315	510,709	1,606
Fringe Benefits	166,869	174,369	173,157	1,212
Purchased Services	39,000	51,373	39,421	11,952
Materials and Supplies	4,700	7,856	6,054	1,802
Capital Outlay	1,500	1,836	1,607	229
Total Special Instruction	746,042	747,749	730,948	16,801
Vocational Instruction:				
Salaries	36,029	36,529	38,003	(1,474)
Fringe Benefits	8,376	8,375	8,312	63
Purchased Services	500	1,249	1,234	15
Materials and Supplies	500	3,861	3,744	117
Capital Outlay	0	3,045	3,045	0
Total Vocational Instruction	45,405	53,059	54,338	(1,279)
Other Instruction:				
Purchased Services	10,000	10,659	10,656	3
Total Other Instruction	10,000	10,659	10,656	3
Support Services - Pupils:				
Salaries	288,493	295,493	295,079	414
Fringe Benefits	82,021	82,271	81,487	784
Purchased Services	2,250	34,932	34,528	404
Materials and Supplies	5,200	16,217	15,577	640
Total Support Services - Pupils	377,964	428,913	426,671	2,242

(Continued)

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Support Services - Instructional Staff:				
Salaries	\$157,676	\$215,961	\$210,581	\$5,380
Fringe Benefits	83,968	87,968	87,177	791
Purchased Services	0	15,550	15,527	23
Materials and Supplies	12,000	13,180	12,689	491
Capital Outlay	0	5,321	5,321	0
Total Support Services - Instructional Staff	253,644	337,980	331,295	6,685
Support Services - Board of Education:				
Salaries	4,800	4,800	4,720	80
Fringe Benefits	672	672	308	364
Purchased Services	3,500	2,600	2,194	406
Materials and Supplies	1,000	1,050	1,038	12
Miscellaneous	5,000	5,000	4,399	601
Total Support Services - Board of Education	14,972	14,122	12,659	1,463
Support Services - Administration:				
Salaries	479,697	442,155	442,739	(584)
Fringe Benefits	231,313	175,543	170,041	5,502
Purchased Services	70,322	93,154	93,142	12
Materials and Supplies	44,000	55,625	55,534	91
Capital Outlay	4,200	16,850	15,304	1,546
Miscellaneous	38,000	23,000	21,180	1,820
Total Support Services - Administration	867,532	806,327	797,940	8,387
Support Services - Fiscal:				
Salaries	102,987	104,387	102,904	1,483
Fringe Benefits	36,794	38,994	38,778	216
Purchased Services	3,500	7,050	5,704	1,346
Materials and Supplies	5,000	9,113	8,863	250
Capital Outlay	1,500	1,354	1,090	264
Miscellaneous	137,000	145,300	145,219	81
Total Support Services - Fiscal	286,781	306,198	302,558	3,640
Support Services - Business:				
Miscellaneous	1,170	1,815	1,123	692
Total Support Services - Business	1,170	1,815	1,123	692
Support Services - Operation and Maintenance of Plant				
Salaries	351,947	372,947	369,380	3,567
Fringe Benefits	129,076	156,216	154,509	1,707
Purchased Services	247,395	258,504	255,222	3,282
Materials and Supplies	40,450	73,937	69,438	4,499
Capital Outlay	36,250	78,711	62,164	16,547
Total Support Services - Operation and Maintenance of Plant	805,118	940,315	910,713	29,602

(Continued)

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Support Services - Pupil Transportation:				
Salaries	\$289,172	\$333,304	\$317,219	\$16,085
Fringe Benefits	143,405	146,717	143,797	2,920
Purchased Services	13,650	19,050	17,572	1,478
Materials and Supplies	57,300	98,260	98,052	208
Capital Outlay	60,000	131,799	131,786	13
Total Support Services - Pupil Transportation	563,527	729,130	708,426	20,704
Support Services - Central:				
Salaries	0	30,042	28,470	1,572
Fringe Benefits	0	8,736	8,548	188
Purchased Services	12,000	14,700	14,670	30
Materials and Supplies	0	500	318	182
Capital Outlay	5,000	14,080	13,698	382
Total Support Services - Central	17,000	68,058	65,704	2,354
Extracurricular Activities:				
Salaries	164,447	189,447	166,984	22,463
Fringe Benefits	22,861	31,466	29,676	1,790
Total Extracurricular Activities	187,308	220,913	196,660	24,253
Capital Outlay:				
Purchased Services	0	31,323	31,229	94
Materials and Supplies	0	145	145	0
Capital Outlay	0	269,652	249,550	20,102
Total Capital Outlay	0	301,120	280,924	20,196
Total Expenditures	8,875,529	9,684,887	9,469,579	215,308
Excess of Revenues Under Expenditures	(313,156)	(411,108)	(122,866)	288,242
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	3,500	3,500	1,010	(2,490)
Advances In	5,035	3,485	3,485	0
Advances Out	(8,580)	(7,180)	(2,000)	5,180
Operating Transfers In	0	172,536	105,719	(66,817)
Operating Transfers Out	(110,420)	(183,981)	(183,981)	0
Total Other Financing Sources (Uses)	(110,465)	(11,640)	(75,767)	(64,127)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(423,621)	(422,748)	(198,633)	224,115
Fund Balance at Beginning of Year	458,852	458,852	458,852	0
Prior Year Encumbrances Appropriated	175,547	175,547	175,547	0
Fund Balance at End of Year	\$210,778	\$211,651	\$435,766	\$224,115

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Miscellaneous	\$25,000	\$35,000	\$32,109	(\$2,891)
Total Revenues	25,000	35,000	32,109	(2,891)
Expenditures:				
Current:				
Support Services - Administration:				
Salaries	0	3,512	942	2,570
Purchased Services	500	0	0	0
Materials and Supplies	12,650	29,456	27,272	2,184
Total Support Services - Administration	13,150	32,968	28,214	4,754
Total Expenditures	13,150	32,968	28,214	4,754
Excess of Revenues Under Expenditures	11,850	2,032	3,895	1,863
Fund Balance at Beginning of Year	7,364	7,364	7,364	0
Prior Year Encumbrances Appropriated	818	818	818	0
Fund Balance at End of Year	\$20,032	\$10,214	\$12,077	\$1,863

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Extracurricular Activities	\$183,441	\$256,899	\$246,334	(\$10,565)
Miscellaneous	5,135	20,535	18,870	(1,665)
Total Revenues	188,576	277,434	265,204	(12,230)
Expenditures:				
Current:				
Support Services - Administration:				
Materials and Supplies	0	529	457	72
Total Support Services - Administration	0	529	457	72
Extracurricular Activities:				
Salaries	0	4,900	3,910	990
Fringe Benefits	0	100	115	(15)
Purchased Services	0	82,352	66,874	15,478
Materials and Supplies	187,352	181,098	161,358	19,740
Capital Outlay	0	3,000	1,854	1,146
Miscellaneous	0	53,263	53,955	(692)
Total Extracurricular Activities	187,352	324,713	288,066	36,647
Capital Outlay:				
Capital Outlay	3,000	877	877	0
Total Capital Outlay	3,000	877	877	0
Total Expenditures	190,352	326,119	289,400	36,719
Excess of Revenues Under Expenditures	(1,776)	(48,685)	(24,196)	24,489
Other Financing Sources (Uses):				
Advances In	0	0	2,000	2,000
Advances Out	0	0	(2,385)	(2,385)
Total Other Financing Sources (Uses)	0	0	(385)	(385)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(1,776)	(48,685)	(24,581)	24,104
Fund Balance at Beginning of Year	23,540	23,540	23,540	0
Prior Year Encumbrances Appropriated	36,918	36,918	36,918	0
Fund Balance at End of Year	\$58,682	\$11,773	\$35,877	\$24,104

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$181,080	\$192,520	\$199,653	\$7,133
Interest	0	679	1,487	808
Total Revenues	181,080	193,199	201,140	7,941
Expenditures:				
Current:				
Operation of Non-Instructional Services:				
Salaries	19,773	17,727	15,990	1,737
Fringe Benefits	3,304	4,227	4,975	(748)
Purchased Services	61,695	64,575	58,911	5,664
Materials and Supplies	108,397	135,282	141,834	(6,552)
Capital Outlay	5,245	22,144	29,978	(7,834)
Total Operation of Non-Instructional Services	198,414	243,955	251,688	(7,733)
Total Expenditures	198,414	243,955	251,688	(7,733)
Excess of Revenues Over (Under) Expenditures	(17,334)	(50,756)	(50,548)	208
Fund Balance at Beginning of Year	25,181	25,181	25,181	0
Prior Year Encumbrances Appropriated	31,508	31,508	31,508	0
Fund Balance at End of Year	\$39,355	\$5,933	\$6,141	\$208

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, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Intergovernmental	\$10,135	\$10,135	\$10,135	\$0
Total Revenues	10,135	10,135	10,135	0
<u>Expenditures:</u>				
Current:				
Support Services - Instructional Staff:				
Purchased Services	4,577	4,577	4,577	0
Total Support Services - Instructional Staff	4,577	4,577	4,577	0
Support Services - Central:				
Salaries	4,500	4,500	4,500	0
Materials and Supplies		0	13	(13)
Total Support Services - Central	4,500	4,500	4,513	(13)
Operation of Non-Instructional Services:				
Purchased Services	1,058	1,058	1,045	13
Total Operation of Non-Instructional Services	1,058	1,058	1,045	13
Total Expenditures	10,135	10,135	10,135	0
Excess of Revenues Over (Under) Expenditures	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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$99,000	\$99,000	\$99,000	\$0
Total Revenues	99,000	99,000	99,000	0
Expenditures:				
Current:				
Regular Instruction:				
Salaries	11,900	11,955	6,911	5,044
Purchased Services	63,353	64,905	74,913	(10,008)
Total Regular Instruction	75,253	76,860	81,824	(4,964)
Support Services - Instructional Staff:				
Salaries	37,200	43,700	28,033	15,667
Purchased Services	22,172	16,827	1,832	14,995
Materials and Supplies	2,697	2,697	12,039	(9,342)
Miscellaneous	0	0	2,000	(2,000)
Total Support Services - Instructional Staff	62,069	63,224	43,904	19,320
Support Services - Central:				
Materials and Supplies	2,199	1,500	560	940
Total Support Services - Central	2,199	1,500	560	940
Operation of Non-Instructional Services:				
Materials and Supplies	0	477	3,576	(3,099)
Total Operation of Non-Instructional Services	0	477	3,576	(3,099)
Total Expenditures	139,521	142,061	129,864	12,197
Excess of Revenues Over (Under) Expenditures	(40,521)	(43,061)	(30,864)	12,197
Fund Balance at Beginning of Year	40,521	40,521	40,521	0
Prior Year Encumbrances Appropriated	2,540	2,540	2,540	0
Fund Balance at End of Year	\$2,540	\$0	\$12,197	\$12,197

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$5,000	\$5,000	\$5,147	\$147
Total Revenues	5,000	5,000	5,147	147
<u>Expenditures:</u>				
Current:				
Support Services - Fiscal:				
Salaries	1,300	1,300	1,287	13
Purchased Services	3,700	3,700	3,860	(160)
Total Support Services - Fiscal	5,000	5,000	5,147	(147)
Total Expenditures	5,000	5,000	5,147	(147)
Excess of Revenues Over Expenditures	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

Disadvantaged Pupil Impact Aid Fund

For the Fiscal Year Ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$25,927	\$25,927	\$25,927	\$0
Total Revenues	25,927	25,927	25,927	0
<u>Expenditures:</u>				
<u>Current:</u>				
<u>Regular Instruction:</u>				
Salaries	24,177	23,590	23,590	0
Materials and Supplies	1,750	2,337	2,337	0
Total Regular Instruction	25,927	25,927	25,927	0
Total Expenditures	25,927	25,927	25,927	0
Excess of Revenues Over Expenditures	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

Reading Improvement Incentive Fund

For the Fiscal Year Ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Intergovernmental	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<u>Expenditures:</u>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	25,000	25,000	25,000	0
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>\$25,000</u></u>	<u><u>\$25,000</u></u>	<u><u>\$25,000</u></u>	<u><u>\$0</u></u>

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$96,913	\$96,913	\$87,222	(\$9,691)
Total Revenues	96,913	96,913	87,222	(9,691)
Expenditures:				
Current:				
Special Instruction:				
Salaries	42,395	42,395	35,912	6,483
Fringe Benefits	914	0	0	0
Purchased Services	32,744	39,244	31,228	8,016
Total Special Instruction	76,053	81,639	67,140	14,499
Support Services - Instructional Staff:				
Salaries	14,261	15,096	12,620	2,476
Fringe Benefits	8,718	2,297	1,187	1,110
Total Support Services - Instructional Staff	22,979	17,393	13,807	3,586
Operation of Non-Instructional Services:				
Purchased Services	5,357	5,357	3,934	1,423
Total Operation of Non-Instructional Services	5,357	5,357	3,934	1,423
Total Expenditures	104,389	104,389	84,881	19,508
Excess of Revenues Over (Under) Expenditures	(7,476)	(7,476)	2,341	9,817
Fund Balance at Beginning of Year	7,476	7,476	7,476	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$9,817	\$9,817

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$383,894	\$384,122	\$328,330	(\$55,792)
Total Revenues	383,894	384,122	328,330	(55,792)
Expenditures:				
Current:				
Special Instruction:				
Salaries	256,255	236,178	213,024	23,154
Fringe Benefits	81,957	81,957	46,747	35,210
Purchased Services	16,158	37,389	21,364	16,025
Materials and Supplies	27,793	37,175	33,368	3,807
Capital Outlay	15,637	11,222	8,058	3,164
Total Special Instruction	397,800	403,921	322,561	81,360
Support Services - Instructional Staff:				
Salaries	30,868	29,868	32,493	(2,625)
Fringe Benefits	10,831	10,831	10,733	98
Purchased Services	3,500	1,000	0	1,000
Materials and Supplies		100	48	52
Total Support Services - Instructional Staff	45,199	41,799	43,274	(1,475)
Support Services - Administration:				
Purchased Services	116	5,256	564	4,692
Total Support Services - Administration	116	5,256	564	4,692
Support Services - Fiscal:				
Salaries	2,500	2,500	2,500	\$0
Total Support Services - Fiscal	2,500	2,500	2,500	0
Operation of Non-Instructional Services:				
Salaries	2,242	5,242	2,650	2,592
Fringe Benefits	1,643	2,643	1,649	994
Purchased Services	1,136	687	1,363	(676)
Materials and Supplies	2,000	1,010	930	80
Total Operation of Non-Instructional Services	7,021	9,582	6,592	2,990
Total Expenditures	452,636	463,058	375,491	87,567
Excess of Revenues Over (Under) Expenditures	(68,742)	(78,936)	(47,161)	31,775
Fund Balance at Beginning of Year	68,742	68,742	68,742	0
Prior Year Encumbrances Appropriated	10,194	10,194	10,194	0
Fund Balance at End of Year	\$10,194	\$0	\$31,775	\$31,775

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$7,938	\$12,233	\$11,937	(\$296)
Total Revenues	7,938	12,233	11,937	(296)
Expenditures:				
Current:				
Special Instruction:				
Purchased Services	7,130	9,530	6,908	2,622
Materials and Supplies	553	1,913	2,613	(700)
Capital Outlay	122	1,002	1,002	0
Total Special Instruction	7,805	12,445	10,523	1,922
Operation of Non-Instructional Services:				
Purchased Services		0	900	(900)
Materials and Supplies	2,726	3,395	1,287	2,108
Total Operation of Non-Instructional Services	2,726	3,395	2,187	1,208
Total Expenditures	10,531	15,840	12,710	3,130
Excess of Revenues Over (Under) Expenditures	(2,593)	(3,607)	(773)	2,834
Fund Balance at Beginning of Year	2,593	2,593	2,593	0
Prior Year Encumbrances Appropriated	1,014	1,014	1,014	0
Fund Balance at End of Year	\$1,014	\$0	\$2,834	\$2,834

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, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Intergovernmental	\$45,357	\$45,357	\$40,821	(\$4,536)
Total Revenues	45,357	45,357	40,821	(4,536)
<u>Expenditures:</u>				
Current:				
Regular Instruction:				
Salaries	37,459	37,459	23,974	13,485
Fringe Benefits	7,898	7,898	6,912	986
Total Regular Instruction	45,357	45,357	30,886	14,471
Total Expenditures	45,357	45,357	30,886	14,471
Excess of Revenues Over Expenditures	0	0	9,935	9,935
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>\$9,935</u>	<u>\$9,935</u>

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$8,136	\$8,136	\$8,136	\$0
Total Revenues	8,136	8,136	8,136	0
Expenditures:				
Current:				
Support Services - Central:				
Purchased Services	8,000	8,000	4,500	3,500
Total Support Services - Central	8,000	8,000	4,500	3,500
Total Expenditures	8,000	8,000	4,500	3,500
Excess of Revenues Over Expenditures	136	136	3,636	3,500
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	\$136	\$136	\$3,636	\$3,500

St. Clairsville-Richland City School District

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

School Net Buddy Program Fund

For the Fiscal Year Ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>				
<u>Current:</u>				
<u>Regular Instruction:</u>				
Salaries	1,847	2,088	2,088	0
Fringe Benefits	0	13	13	0
Purchased Services	1,100	0	0	0
Materials and Supplies	6,000	81	81	0
Capital Outlay	<u>0</u>	<u>6,765</u>	<u>6,765</u>	<u>0</u>
Total Regular Instruction	<u>8,947</u>	<u>8,947</u>	<u>8,947</u>	<u>0</u>
Total Expenditures	<u>8,947</u>	<u>8,947</u>	<u>8,947</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(8,947)	(8,947)	(8,947)	0
Fund Balance at Beginning of Year	8,947	8,947	8,947	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>\$0</u></u>	<u><u>\$0</u></u>

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$3,000	\$3,000	\$4,000	\$1,000
Total Revenues	3,000	3,000	4,000	1,000
Expenditures:				
Current:				
Regular Instruction:				
Salaries	3,000	3,000	3,000	0
Total Regular Instruction	3,000	3,000	3,000	0
Total Expenditures	3,000	3,000	3,000	0
Excess of Revenues Over Expenditures	0	0	1,000	1,000
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	\$1,000	\$1,000

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, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Intergovernmental	\$2,000	\$2,000	\$2,000	\$0
Total Revenues	2,000	2,000	2,000	0
<u>Expenditures:</u>				
<u>Current:</u>				
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
Excess of Revenues Over Expenditures	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		
Revenues:				
Intergovernmental	\$1,988	\$1,988	\$1,988	\$0
Total Revenues	1,988	1,988	1,988	0
Expenditures:				
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
Excess of Revenues Over Expenditures	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

Early Childhood Preschool Grant Fund

For the Fiscal Year Ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$7,184	\$7,184	\$7,189	\$5
Total Revenues	7,184	7,184	7,189	5
Expenditures:				
Current:				
Special Instruction:				
Salaries	0	2,955	0	2,955
Purchased Services	1,184	196	196	0
Materials and Supplies	2,000	34	34	0
Capital Outlay	4,000	3,924	3,768	156
Total Special Instruction	7,184	7,109	3,998	3,111
Support Services - Instructional Staff:				
Materials and Supplies	0	0	261	(261)
Total Support Services - Instructional Staff	0	0	261	(261)
Total Expenditures	7,184	7,109	4,259	2,850
Excess of Revenues Over (Under) Expenditures	0	75	2,930	2,855
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	\$75	\$2,930	\$2,855

St. Clairsville-Richland City School District

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

Continuous Improvement Plan Fund

For the Fiscal Year Ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Regular Instruction:				
Salaries	0	1,134	1,134	0
Purchased Services	4,651	2,626	2,626	0
Materials and Supplies	0	391	391	0
Total Regular Instruction	4,651	4,151	4,151	0
Support Services - Instructional Staff:				
Salaries	0	500	500	0
Total Support Services - Instructional Staff	0	500	500	0
Total Expenditures	4,651	4,651	4,651	0
Excess of Revenues Over (Under) Expenditures	(4,651)	(4,651)	(4,651)	0
Fund Balance at Beginning of Year	4,651	4,651	4,651	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

School To Work Grant Fund

For the Fiscal Year Ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$8,710	\$8,710	\$7,610	(\$1,100)
Total Revenues	8,710	8,710	7,610	(1,100)
Expenditures:				
Current:				
Regular Instruction:				
Purchased Services	0	550	350	200
Materials and Supplies	1,635	2,271	440	1,831
Capital Outlay	0	7,200	7,160	40
Total Regular Instruction	1,635	10,021	7,950	2,071
Total Expenditures	1,635	10,021	7,950	2,071
Excess of Revenues Under Expenditures	7,075	(1,311)	(340)	971
Other Financing Uses:				
Advances Out	0	0	(1,100)	(1,100)
Total Other Financing Sources (Uses)	0	0	(1,100)	(1,100)
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	7,075	(1,311)	(1,440)	(129)
Fund Balance at Beginning of Year	54	54	54	0
Prior Year Encumbrances Appropriated	1,386	1,386	1,386	0
Fund Balance at End of Year	\$8,515	\$129	\$0	(\$129)

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	\$65,657	\$65,657	\$26,480	(\$39,177)
Total Revenues	65,657	65,657	26,480	(39,177)
Expenditures:				
Current:				
Support Services - Instructional Staff:				
Purchased Services	13,309	13,309	3,496	9,813
Materials and Supplies	290	290	97	193
Capital Outlay	1,951	1,418	485	933
Miscellaneous	1,418	1,951	1,268	683
Total Support Services - Instructional Staff	16,968	16,968	5,346	11,622
Operation of Non-Instructional Services:				
Purchased Services	35,231	35,231	12,137	23,094
Materials and Supplies	1,140	1,140	260	880
Capital Outlay	10,148	10,148	7,265	2,883
Miscellaneous	2,170	2,170	854	1,316
Total Operation of Non-Instructional Services	48,689	48,689	20,516	28,173
Total Expenditures	65,657	65,657	25,862	39,795
Excess of Revenues Over (Under) Expenditures	0	0	618	618
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	\$618	\$618

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<u>Revenues:</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures:</u>				
Debt Service:				
Principal Retirement	34,869	34,869	34,869	0
Interest and Fiscal Charges	9,112	9,112	9,112	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
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	43,981	43,981	43,981	0
Total Other Financing Sources (Uses)	43,981	43,981	43,981	0
Excess of Revenues Over Expenditures and Other Financing Uses	0	0	0	0
Fund Balance at Beginning of Year	4,914	4,914	4,914	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance at End of Year	<u>\$4,914</u>	<u>\$4,914</u>	<u>\$4,914</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

Permanent Improvement Fund

For the Fiscal Year Ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Rent	\$1,200	\$1,200	\$1,300	\$100
Extracurricular	4,000	4,000	4,748	748
Total Revenues	5,200	5,200	6,048	848
Expenditures:				
Current:				
Support Services - Administration:				
Purchased Services	40	40	6	34
Total Support Services - Administration	40	40	6	34
Extracurricular Activities:				
Materials and Supplies	1,500	2,000	295	\$1,705
Capital Outlay	3,000	3,000	0	3,000
Total Extracurricular Activities	4,500	5,000	295	4,705
Capital Outlay:				
Purchased Services	0	10,500	6,281	4,219
Capital Outlay	0	8,500	8,219	281
Total Capital Outlay	0	19,000	14,500	4,500
Total Expenditures	4,540	24,040	14,801	9,239
Excess of Revenues Under Expenditures	660	(18,840)	(8,753)	10,087
Other Financing Sources (Uses):				
Operating Transfers In		140,000	140,000	0
Operating Transfers Out	(105,719)	(105,719)	(105,719)	0
Total Other Financing Sources (Uses)	(105,719)	34,281	34,281	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(105,059)	15,441	25,528	10,087
Fund Balance at Beginning of Year	118,465	118,465	118,465	0
Prior Year Encumbrances Appropriated	500	500	500	0
Fund Balance at End of Year	\$13,906	\$134,406	\$144,493	\$10,087

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, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Intergovernmental	<u>\$27,391</u>	<u>\$27,391</u>	<u>\$27,391</u>	<u>\$0</u>
Total Revenues	<u>27,391</u>	<u>27,391</u>	<u>27,391</u>	<u>0</u>
<u>Expenditures:</u>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	27,391	27,391	27,391	0
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>\$27,391</u></u>	<u><u>\$27,391</u></u>	<u><u>\$27,391</u></u>	<u><u>\$0</u></u>

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Sales	\$183,100	\$208,100	\$215,088	\$6,988
Interest	1,000	1,000	2,014	1,014
Miscellaneous	0	0	33	33
Operating Grants	107,500	107,500	122,685	15,185
Total Revenues	291,600	316,600	339,820	23,220
Expenditures:				
Current:				
Salaries:				
Food Service Operations	125,800	100,400	107,682	(7,282)
Total Salaries	125,800	100,400	107,682	(7,282)
Fringe Benefits:				
Food Service Operations	47,100	46,600	50,744	(4,144)
Total Fringe Benefits	47,100	46,600	50,744	(4,144)
Purchased Services:				
Food Service Operations	9,200	10,403	8,531	1,872
Total Purchased Services	9,200	10,403	8,531	1,872
Materials and Supplies:				
Food Service Operations	135,500	173,050	172,852	198
Total Materials and Supplies	135,500	173,050	172,852	198
Capital Outlay:				
Food Service Operations	14,000	7,650	7,650	0
Total Capital Outlay	14,000	7,650	7,650	0
Total Expenses	331,600	338,103	347,459	(9,356)
Excess of Revenues Over (Under) Expenses	(40,000)	(21,503)	(7,639)	13,864
Fund Balance at Beginning of Year	41,839	41,839	41,839	0
Prior Year Encumbrances Appropriated	2,003	2,003	2,003	0
Fund Balance at End of Year	\$3,842	\$22,339	\$36,203	\$13,864

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, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Charges for Services	\$589,000	\$589,000	\$562,901	(\$26,099)
Interest	5,250	5,250	3,873	(1,377)
Total Revenues	594,250	594,250	566,774	(27,476)
Expenditures:				
Current:				
Fringe Benefits:				
Central Support Services	632,000	632,000	603,105	28,895
Total Fringe Benefits	632,000	632,000	603,105	28,895
Purchased Services:				
Central Support Services	18,000	18,000	52,335	(34,335)
Total Purchased Services	18,000	18,000	52,335	(34,335)
Total Expenses	650,000	650,000	655,440	(5,440)
Excess of Revenues Under Expenses	(55,750)	(55,750)	(88,666)	(32,916)
Fund Balance at Beginning of Year	79,569	79,569	79,569	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance (Deficit) at End of Year	\$23,819	\$23,819	(\$9,097)	(\$32,916)

St. Clairsville-Richland City School District

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

Kara Fador Corrections Fund

For the Fiscal Year Ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<u>Revenues:</u>				
Interest	\$475	\$475	\$565	\$90
Contributions and Donations	0	0	600	600
Total Revenues	475	475	1,165	690
<u>Expenditures:</u>				
Current:				
Other				
Support Services - Business	500	1,000	500	500
Total Other	500	1,000	500	500
Total Expenses	500	1,000	500	500
Excess of Revenues Over (Under) Expenses	(25)	(525)	665	1,190
Fund Balance at Beginning of Year	9,732	9,732	9,732	0
Prior Year Encumbrances Appropriated	500	500	500	0
Fund Balance at End of Year	<u>\$10,207</u>	<u>\$9,707</u>	<u>\$10,897</u>	<u>\$1,190</u>

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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)

	2000 Full Accrual	2000 Modified Accrual	1999	1998	1997	1996	1995	1994	1993	1992	1991
Current:											
Instruction:											
Regular	\$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	\$3,433,960
Special	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	511,170
Vocational	54,739	54,015	43,977	44,325	3,721	3,307	2,446	3,420	3,640	3,179	3,427
Other	9,417	9,417	5,260	16,015	20,877	27,123	15,726	25,310	17,266	0	10,083
Support Services:											
Pupils	412,959	402,270	431,098	336,063	351,167	339,841	296,890	299,704	291,947	306,528	320,035
Instructional Staff	459,679	450,069	371,003	201,005	195,249	167,482	180,473	141,344	94,996	114,688	83,785
Board of Education	12,666	12,666	15,394	17,427	15,538	11,680	19,661	16,980	11,693	15,500	14,763
Administration	825,646	795,906	883,975	751,766	725,285	612,554	567,422	582,410	552,322	484,118	470,949
Fiscal	277,833	281,521	342,817	285,569	265,395	265,689	256,058	248,281	227,697	245,914	232,390
Business	673	673	1,375	3,490	3,591	3,723	1,238	5,109	4,037	0	0
Operation and											
Maintenance of Plant	879,578	831,469	964,062	1,013,791	937,645	898,376	717,810	904,036	858,349	678,177	982,309
Pupil Transportation	657,826	665,777	470,115	548,514	519,391	481,290	515,312	469,487	486,875	512,046	466,412
Central	98,560	77,340	195,729	281,332	63,565	4,088	4,713	798	2,148	0	974
Operation of											
Non-Instructional Services:	220,160	255,507	175,523	154,404	169,157	167,379	222	78,790	0	69,762	76,347
Extracurricular Activities	457,832	460,407	400,751	339,465	329,575	327,097	312,828	283,915	284,680	249,466	193,582
Capital Oulay	0	69,951	101,689	0	0	0	255,428	311,053	0	0	0
Debt Service:											
Principal	0	34,869	33,292	31,782	30,302	36,682	36,682	0	300,000	41,175	43,525
Interest and Fiscal Charges	9,112	9,112	10,689	12,199	13,679	7,299	7,299	0	3,945	0	0
Total	\$10,349,440	\$10,249,465	\$9,957,152	\$9,614,410	\$8,876,408	\$8,270,813	\$8,012,836	\$7,761,335	\$7,325,284	\$6,824,646	\$6,843,711

(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 1999 are presented on a GAAP Basis, while the Fiscal Years ended 1990 through 1992 are presented on a Cash Basis of reporting. The breakdown on debt service expenditures between principal and interest and fiscal charges was not available prior to 1993.

Source: School District Financial Records

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

	2000 Full Accrual	2000 Modified Accrual	1999	1998	1997	1995	1994	1993	1992	1991
Program Revenues:										
Charges for Services	\$410,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Grants and Contributions	1,053,389	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	27,799	0	0	0	0	0	0	0	0	0
General Revenues:										
Taxes	5,329,128	5,329,128	4,855,921	4,597,384	4,246,931	4,243,931	4,053,961	3,624,241	3,200,932	3,064,494
Intergovernmental	3,897,604	4,949,652	4,385,308	4,302,123	4,181,803	3,523,990	3,413,960	3,138,615	3,109,252	3,130,977
Interest	89,271	86,880	64,266	66,231	54,858	35,904	20,310	14,028	27,941	68,120
Tuition and Fees	0	157,879	100,654	89,102	81,094	60,610	47,891	44,829	18,871	22,397
Rent	0	0	1,200	1,341	5,530	0	0	0	0	0
Extracurricular Activitie	0	251,082	249,355	196,398	169,563	171,676	160,123	122,093	110,154	122,897
Miscellaneous	86,140	87,440	241,745	102,384	86,414	40,339	25,306	131,543	94,747	69,633
Total	\$10,893,587	\$10,862,061	\$9,898,449	\$9,354,963	\$8,826,193	\$8,076,450	\$7,721,551	\$7,075,349	\$6,561,897	\$6,478,518

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

(2) The Fiscal Years Ended 1993 through 1999 are presented on a GAAP Basis, while the Fiscal Year ended 1990 through 1992 are 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
1990	\$2,895,627	\$2,795,051	96.53%	\$81,804	\$2,876,855	99.35%	\$200,365	6.92%
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%

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.

Source: Belmont County Auditor's Office

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 Utilities		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	
1991	\$115,618,480	\$330,338,514	\$22,574,460	\$90,297,840	\$19,317,280	\$21,951,455	\$157,510,220	\$442,587,809	35.59%
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%

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
Property Tax Rates - Direct and Overlapping Governments
Last Ten Calendar Years
(Per \$1,000 of Assessed Valuation)

Collection Year	Total Rate	School District General Fund	City of St. Clairsville	Belmont County	Belmont-Harrison Career Center	Richland Township
1991	\$54.45	\$26.20	\$9.85	\$9.80	\$1.95	\$6.65
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

Source: Belmont County Auditor's Office

St. Clairsville-Richland City School District

Computation of Legal Debt Margin

June 30, 2000

Total Assessed Valuation \$247,588,710

Overall Debt Limitation:

9% of Assessed Valuation 22,282,984

Gross Indebtedness 156,867

Less: Debt Outside Limitations 156,867

Debt Within Limitations 0

Legal Debt Margin Within 9% Limitation \$22,282,984

=====

Unvoted Debt Limitation:

1/10 of 1% of Assessed Valuation \$247,589

Gross Indebtedness 156,867

Less: Debt Outside Limitations 156,867

Debt Within Limitations 0

Legal Debt Margin Within 5 1/2% Limitation \$247,589

=====

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, 1999

	General Bonded Debt	Percent Overlapping	Applicable to St. Clairsville-Richland City School District
	-----	-----	-----
Belmont County	\$5,180,747	28.00%	\$1,450,609
			=====

Source: Belmont County Auditor's Office

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

Enrollment - October, 1999	1,797
Staff - October, 1999	
Certificated	121
Classified	67

Total Staff	188

Buildings:	
High School	1
Middle Schools	2 *
Elementary School	1
High School Gym	1
Frame Building	1
Administration Office	1
Transportation	1
Expenditure Per Pupil - Fiscal Year 1999-2000	\$5,688
Adjusted Recognized Valuation Per Pupil - Fiscal Year 199	\$137,150

1999-2000 Standardized Test Scores:

	St. Clairsville-Richland City School District	Ohio	Nation
	-----	-----	-----
American College Test (ACT)			
Reading	21.2	21.9	21.4
English	20.4	20.7	20.5
Mathematics	20.6	21.2	20.7
Science	21.5	21.4	21.0
Composite	21.1	21.4	21.0

* One of the middle school buildings was declared unsafe for student use during the 1999-2000 year. The building was demolished prior to the beginning of the 2000-2001 school year.

Source: School District Records

St. Clairsville-Richland City School District

Top Principal Property Taxpayers

December 31, 1999

	Assessed Valuation	Percent of Total Assessed Valuation
	-----	-----
<u>Public Utilities:</u>		
1 Ohio Power Company	\$4,499,860	1.82%
2 Ohio Bell Telephone	2,975,980	1.20%
3 Columbia Gas of Ohio	2,183,180	0.88%
4 East Ohio Gas	1,714,268	0.69%
5 Telespectrum Inc.	1,617,410	0.65%
6 Ni Energy Services Trans.	1,096,690	0.44%
7 South Central Power	908,420	0.37%
8 Ohio Edison	860,780	0.35%
9 Columbia Gas Transmission	381,530	0.15%
10 Wheeling Cellular Telephone Co.	84,570	0.03%
<u>Real Estate:</u>		
1 Ohio Valley Mall Co.	19,843,410	8.01%
2 THF St. Clairsville Development, LP	13,748,740	5.55%
3 Zandex, Inc.	1,748,400	0.71%
4 Hillendale Home Builders, Inc.	1,227,990	0.50%
5 Jara Group Limited Partners	1,050,750	0.42%
6 Goodman Group, Inc.	969,040	0.39%
7 RFM Development, Inc.	965,810	0.39%
8 Hospitality Associates Limited Partnership	952,570	0.38%
9 Humana Resources Co., LTD	790,790	0.32%
10 L&B Associates	765,100	0.31%
<u>Tangible Personal Property:</u>		
1 Lowe's	1,825,200	0.74%
2 Wal-Mart Stores East, Inc.	1,346,260	0.54%
3 Sam's East, Inc.	1,302,560	0.53%
4 Whiteside, Inc.	1,256,460	0.51%
5 Consolidation Coal Co.	1,062,680	0.43%
6 K-Mart Corporation	1,040,410	0.42%
7 Riesbeck Food Markets, Inc.	883,650	0.36%
8 Sears and Roebuck & Co.	860,090	0.35%
9 J.C. Penneys Co.	825,490	0.33%
10 May Department Store Co.	763,740	0.31%
All Others	178,036,882	71.91%
Total Assessed Valuation	----- \$247,588,710 =====	----- 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		
1990	53	\$1,528,946	9	\$945,819	62	\$2,474,765
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

Source: City of St. Clairsville

St. Clairsville-Richland City School District

Historical Enrollment by Grade

Last Ten School Years

Grade	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
K	124	118	129	128	133	114	131	118	126	126
1	116	136	127	126	131	124	120	122	123	122
2	167	115	121	127	127	136	122	125	102	102
3	125	168	119	127	126	123	129	126	123	123
4	130	125	178	131	134	124	132	130	120	120
5	142	134	135	184	127	136	129	133	140	140
6	152	141	141	134	188	129	144	138	132	132
7	144	156	156	148	148	198	136	147	139	139
8	156	148	148	164	147	153	204	140	143	143
9	145	153	156	170	184	156	161	195	150	150
10	176	146	152	155	165	178	161	161	204	204
11	158	176	148	164	163	171	177	155	152	152
12	167	148	180	147	162	159	164	165	146	144
Totals	1,902	1,864	1,890	1,905	1,935	1,901	1,910	1,855	1,800	1,797

Source: School District Records



STATE OF OHIO
OFFICE OF THE AUDITOR

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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 6, 2001**