



**CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY**

**SINGLE AUDIT**

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



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

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**STATE OF OHIO**



CHILICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY

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**CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY**

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

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Number	Federal C.F.D.A. Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<b>U.S. Department of Agriculture</b>						
<i>Passed through Ohio Department of Education:</i>						
<i>Child Nutrition Cluster</i>						
Food Distribution (See Note "B")		10.550	\$0	\$105,876	\$0	\$102,816
National School Breakfast Program	05-PU-2001 & 05-PU-2001	10.553	112,710	0	112,710	0
National School Lunch Program	03-PU-2001 & 04-PU-2001 03-PU-2000 & 04-PU-2000	10.555	428,709	0	428,709	0
Child and Adult Care Food Program	23-PU-2000 & 24-PU-2000	10.558	<u>6,546</u>		<u>6,546</u>	<u>0</u>
Total U.S. Department of Agriculture- Child Nutrition Cluster			547,965	105,876	547,965	102,816
<b>U.S. Department of Education</b>						
<i>Pass through the Ohio Department of Education:</i>						
<i>Special Education Cluster</i>						
Special Education Grants to States	6B-SF-2001	84.027	236,961	0	212,979	0
	6B-SF-2000		<u>0</u>	<u>0</u>	<u>30,361</u>	<u>0</u>
Total Special Education Cluster			236,961	0	243,340	0
Title I Grants to States	C1-S1-2001		807,955		747,072	
	C1-S1-2000		225,297	0	231,726	0
	C1-S1-1999				<u>16,645</u>	
Total Title 1 Grant to States			<u>1,033,252</u>	<u>0</u>	<u>978,798</u>	<u>0</u>
Safe and Drug Free Schools and Communities State Grants	DR-S1-2001	84.186	39,664	0	36,271	0
	DR-S1-2000		<u>0</u>	<u>0</u>	<u>14,669</u>	<u>0</u>
Total Safe and Drug Free Schools and Communities State Grant			39,664	0	50,940	0
Goals 2000 State and Local Education Systemic Improvement	G2-S2-2001	84.276	18,000	0	0	0
	G2-S1-2001		<u>84,000</u>	<u>0</u>	<u>73,236</u>	<u>0</u>
Total Goals 2000 State and Local Education Systemic Improvements			102,000	0	73,236	0
Eisenhower Professional Development State Grants	MS-S1-2001	84.281	20,907	0	15,463	0
	MS-S1-2000		0	0	4,248	0
	MS-S1-1999		<u>0</u>	<u>0</u>	<u>3,227</u>	<u>0</u>
Total Eisenhower Professional Development State Grant			20,907	0	22,938	0
Innovative Educational Program Strategies	C2-S1-2001	84.298	24,538	0	20,614	0
	C2-S1-2000		0	0	3,464	0
	C2-S1-1999		<u>0</u>	<u>0</u>	<u>3,032</u>	<u>0</u>
Total Innovative Education Program Strategies			24,538	0	27,110	0
Teacher Quality Enhancement	QE-S1-2001	84.336	2,000	0	1,105	0
Class Size Reduction	CR-S1-2001	84.340	128,443	0	84,568	0
	CR-S1-2000		<u>13,887</u>	<u>0</u>	<u>45,496</u>	<u>0</u>
<b>Total U.S. Department of Education</b>			<u>2,822,013</u>	<u>0</u>	<u>2,697,198</u>	<u>0</u>
<b>Corporation for National and Community</b>						
<i>Pass through Ohio Department of Education</i>						
Learn and Serve America School and Community Board	SV-S4-2001	94.004	10,000	0	8,999	0
<b>U.S. Department Human Services</b>						
<i>Pass through the Ohio Department of MRDD</i>						
Medical Assistance Program	(N/A)	93.778	42,282	0	42,282	0
<b>Total Federal Awards Receipts and Expenditures</b>			<u>\$3,422,260</u>	<u>\$105,876</u>	<u>\$3,296,444</u>	<u>\$102,816</u>

The accompanying notes to this schedule are an integral part of this schedule

**CHILICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY**

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

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

At June 30, 2001, the District had no significant food commodities in inventory.



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Board of Education  
Chillicothe City School District  
Ross County  
235 Cherry Street  
Chillicothe, Ohio 45601

We have audited the general purpose financial statements of the Chillicothe City School District, Ross County, Ohio (the "District") as of and for the year ended June 30, 2001, and have issued our report thereon dated December 18, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

**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 an immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated December 18, 2001.

**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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated December 18, 2001.

Board of Education  
Chillicothe City School District  
Ross County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

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

**JIM PETRO**  
Auditor of State

December 18, 2001





STATE OF OHIO  
OFFICE OF THE AUDITOR  
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Education  
Chillicothe City School District  
Ross County  
235 Cherry Street  
Chillicothe, Ohio 45601

**Compliance**

We have audited the compliance of the Chillicothe City School District, Ross County, Ohio (the "District") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2001. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001.

**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 Receipts and Expenditures**

We have audited the general purpose financial statements of the District as of and for the year ended June 30, 2001, and have issued our report thereon dated December 18, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose 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 general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

**JIM PETRO**  
Auditor of State

December 18, 2001

CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY

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

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

<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unqualified
<i>(d)(1)(ii)</i>	<i>Were there any material control weakness conditions reported at the financial statement level?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any other reportable internal control weakness conditions reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under § .510?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs:</i>	<b>Nutrition Cluster:</b> #10.553 School Breakfast #10.555 School Lunch #10.558 Child and Adult #10.550 Food Distribution #84.010 Title 1
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	<b>Type A: &gt; \$300,000</b> <b>Type B: all others</b>
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee?</i>	Yes

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

None

**3. FINDINGS RELATED AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



# **Comprehensive Annual Financial Report**

**Fiscal Year Ended June 30, 2001**

**CHILlicothe CITY SCHOOL DISTRICT**

**235 Cherry Street • Chillicothe, Ohio 45601**



**Comprehensive Annual Financial Report**  
of the  
**Chillicothe City School District**  
**Chillicothe, Ohio**

For the fiscal year ended  
June 30, 2001

**Board of Education**

Richard Vollmar .....President  
Monte Weaver .....Vice-President  
William Schmeider .....Member  
Wallace Burden.....Member  
Rev. J. Troy Gray.....Member

**Superintendent of Schools**

Dr. Dennis A. Leone

**Issued by the Treasurer's Office**

Stacy L. Overly  
Treasurer







## **INTRODUCTORY SECTION**



**Chillicothe City School District**  
*Comprehensive Annual Financial Report*  
*For the Fiscal Year Ended June 30, 2001*  
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December 18, 2001

**To the Board of Education and the Citizens of the Chillicothe City School District:**

As the Superintendent and Treasurer of the Chillicothe City School District (the District), we are pleased to submit to you the fourth Comprehensive Annual Financial Report (CAFR) issued by the District. This CAFR, for the fiscal year ended June 30, 2001, is prepared in accordance with generally accepted accounting principles (GAAP).

This CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes a table of contents, this transmittal letter, a list of principal officers, the District's organizational chart, a Certificate of Achievement for Excellence in Financial Reporting, and a Certificate of Excellence in Financial Reporting. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent accountants' report on the financial statements and schedules. The statistical section provides pertinent financial, economic and demographic information indicating historical trends.

The Office of the Treasurer is responsible for the accuracy of the data presented and the completeness and fairness of this presentation. We believe the data presented are accurate in all material aspects and that all disclosures necessary to enable the reader to acquire the maximum understanding of the District's financial activity are included herein.

Copies of this report will be widely distributed throughout the District. A copy will be sent to all school buildings, the Chamber of Commerce, major taxpayers, the Chillicothe Public Library, banks, and any other interested parties.

## ***THE DISTRICT AND ITS FACILITIES***

Chillicothe is the county seat of Ross County with a population of approximately 22,550 residents. The city was the capital city of the Northwest Territory in 1787, then became Ohio's first capital in 1803. The name Chillicothe comes from the Shawnee Indians and means "hometown." Located 45 miles south of Columbus, Chillicothe is home for a branch campus of Ohio University and the Tecumseh outdoor drama production.

The Chillicothe City School District is one of seven school districts in Ross County. With 3,753 pupils, it has the largest enrollment in the county. It also is by far the smallest school district in the county geographically, encompassing just 22 square miles. The District operates 10 school facilities, which includes one high school for grades 9-12, two middle schools for grades 6-8, six elementary schools for grades K-5, plus a central administration building which also houses a county-wide preschool program for approximately 100 pupils as well as a young fives half-day kindergarten class. The School District also operates one maintenance building and one bus garage.

Slightly more than 34% of the District's student body qualify for free or reduced-priced lunches. McArthur and Hopewell Schools provide free lunches to more than 60% of their students. The District serves lunches to 81% of the student population daily. All 10 school facilities offer breakfast programs. However, only 16% of the student population participates in the program. Approximately 21% of the students in Chillicothe are participants of the Ohio Works First (OWF) program.

All of the District's schools are accredited by the North Central Association. The North Central Association Commission on Schools challenges schools to be ready for all learners and to press them to excellence. North Central Commission on Schools is a dynamic school accreditation and evaluation organization that protects the public trust and is proactive in promoting a system of education that:

- Enhances student learning and the love of learning.
- Fosters healthy, creative, and innovative human beings.
- Prepares students to live and learn in an ever-changing and diverse world.
- Ensures successful school transitions for its learners through the provision of standards and evaluation services for schools.

The evaluation / improvement process that is required and nurtured by NCA brings teachers, administrators, staff, students, and parents together in the pursuit of common purpose of a quality educational program. The process is effective in preparing and implementing the required Continuous Improvement Plan.

## ***ORGANIZATION OF THE DISTRICT***

The Board of Education of the Chillicothe City School District (the Board) is a five member body politic and corporate, as defined by Section 3313.02 of the Ohio Revised Code. The Board serves as the taxing authority, contracting body, policy maker, ensures that all other general laws of the State of Ohio are followed in the expenditure of the District's tax dollars, and approves the annual appropriation resolution and tax budget.



The current Board members, their terms, and years on the Board as of June 30, 2001 are:

<u>Board Member</u>	<u>Term</u>	<u>Years on Board</u>
Rev. J. Troy Gray	1/1/00 - 12/31/03	10 Years
Mr. Monte Weaver	1/1/98 - 12/31/01	3 ½ Years
Mr. William Schmeider	1/1/00 - 12/31/03	1 ½ Years
Mr. Wallace Burden	8/28/00 - 12/31/01	1 Year
Mr. Richard Vollmar	1/1/98 - 12/31/01	3 ½ Years

The Superintendent is the chief executive officer of the District and is responsible directly to the Board for all operations of the District. Dr. Dennis A. Leone was initially appointed as Superintendent effective September 2, 1997. In March 1999, the Board voted to extend Dr. Leone's contract through July, 2005.

The Treasurer is the chief financial officer of the District and is directly responsible to the Board for all financial operations, investments, custody of all District funds and assets and serves as Secretary to the Board. Mr. Stacy L. Overly was appointed Treasurer effective January 8, 1997. The Board has extended his contract through the date of the organizational meeting in January, 2003.

### ***ECONOMIC CONDITION AND OUTLOOK***

The city's largest employer is the Mead Paper Company, which employs over 2,000 area residents. The Mead Company is the District's largest taxpayer and provides a foundation of stability for the District. The company has completed a number of large expansions in recent history, including a \$35 million project to build a 127,000 square-foot addition to an existing warehouse demonstrating the company's commitment to the community. In addition, a strong mix of commercial and residential property also provides further stability to the District's tax base. In 1996, Lowe's, Wal-Mart and KMart all built stores within District boundaries which added to the District's revenue collections on both real estate and personal tangible collections beginning in fiscal 1998.

The District, along with many other public school systems in the state, continues to face a number of challenges in the future, since the primary source of funds is property tax revenues. Ohio law limits the growth in real estate tax revenues by reducing millage as assessed values increase following re-appraisals. Consequently, revenues generated from each levy remain relatively constant. As a result, the District must periodically seek additional funding from its taxpaying constituents. Statewide, voters have proved reluctant to increase their property taxes. The District's management is aware of this fact and is constantly looking for alternate sources of income, as well as searching for ways to provide a more efficient means of doing business while at the same time continuing to provide excellent educational services. Evidence of this is supported by the fact that the District operates over 40 grants generating over \$4 million in funding. These grants have provided funds to implement Entry-Year teacher programs, Family Literacy efforts, Service Learning, and prevention programs for drugs, alcohol and violence, as well as Professional Development grants which have increased the competency of staff and provided research based

models for instructional change. Federal Remedial and Class Size Reduction grants also support increased individualized instruction to meet the needs of our students.

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding system 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 defects in the system. Declared unconstitutional was the State's "school foundation program," which provides significant amounts of monetary support to the District.

Since that original Supreme Court ruling on March 24, 1997, the Ohio General Assembly passed numerous pieces of legislation in an attempt to address the issues identified by the Court. The court of Common Pleas in Perry County reviewed the new laws and, in a decision issued on February 26, 1999, determined they were not sufficiently responsive to the constitutional issues raised under the "thorough and efficient" clause of the Ohio Constitution. The State appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. On May 11, 2000, the Ohio Supreme Court confirmed the findings of the Perry County Common Pleas Court and ruled that the State still has not done enough to satisfy its original ruling and admonished the legislature to continue its efforts to totally revamp the current funding system for Ohio schools. On September 6, 2001, the Ohio Supreme Court issued its latest opinion regarding the State's current proposed school funding plan. The decision identified aspects of the plan that require modification for the plan to be considered constitutional. The court then relinquished jurisdiction over the case based on anticipated compliance by the legislature. The State of Ohio, in a motion filed September 17, 2001, asked the Court to reconsider and clarify parts of the decision. On November 2, 2001, the Court granted this motion for reconsideration, and may re-examine and redetermine any issue of the decision. We remain hopeful that action taken through the Coalition for Equity and Adequacy will have a positive impact on the District's finances.

### ***EMPLOYEE RELATIONS***

The District has 414 employees of which 258 are certificated and 156 are classified. There are two organizations representing District employees. Certificated employees, including teachers and educational specialists, are represented for collective bargaining purposes by the Chillicothe Education Association (CEA), an affiliate of the Ohio Education Association (OEA). Classified employees, including bus drivers, cooks, and clerical staff, are represented for collective bargaining purposes by the Ohio Association of Public School Employees (OAPSE) Local #14, an affiliate of the American Federation of State, County, and Municipal Employees (AFSCME).

During the summer of 2000, the Board successfully concluded negotiations with the CEA on a one year agreement for wages and fringe benefits effective August 1, 2000. Base wages for the period (August 2000 through July 2001) were increased 2%. During the summer of 2001, the Board and CEA reached agreement on a new three year contract effective August 1, 2001. Wage agreements for that period include a 5% pay increase the first year of the contract (August 2001 through July 2002), and a 3% increase each of the following two years (August 2002 through July 2003 and August 2003 through July 2004).

During the summer of 1999, the Board successfully concluded negotiations with OAPSE employees on a two year agreement for wages and fringe benefits. The agreement included \$0.40 per hour

increases each year of the two years effective July 1999 and July 2000. During the summer of 2001, the Board and OAPSE agreed to a new three year contract beginning July 2001. The agreement calls for a 5% increase the first year of the contract (July 2001 through June 2002) and a 3 % increase each of the remaining 2 years (July 2002 through June 2003 and July 2003 through June 2004).

### ***SERVICES PROVIDED***

The Chillicothe City Schools exist to provide an educational program which equips students to be lifelong learners and responsible citizens who can function in and contribute to the world in which they live. Students attain competency in core subjects, develop positive self esteem, have an appreciation of the arts, and develop positive social relationships. The District strives to prepare students for a world of work driven by new technology. The District is a member of the North Central Association which sets high standards of excellence for its members.

Residents of the Chillicothe City School District have the opportunity to enroll their children in a public preschool program that fosters learning through developmental literacy activities and prepares students with skills necessary to successfully enter kindergarten. The program includes five, four-day per week, half-day sessions.

All children entering kindergarten are assessed to determine their developmental learning level. Results of assessments are used to make recommendations to parents regarding proper placement in kindergarten programs: all-day kindergarten or half-day early five's kindergarten. All of the District's elementary schools operate full-day kindergarten programs. Both kindergarten programs include readiness skills in mathematics, reading, and language arts. Handwriting, science, and social studies concepts are also an integral part of daily activities.

In the primary grades, K-2, attention is focused upon each child mastering the basic skills necessary for sustained progress in reading, written composition, math, writing, science, social studies, health and handwriting. Each child is also introduced to music, art, physical education, and computer technology. The District has five schools that receive Title I services. The teacher to student ratio in these grades average approximately 1:15.

Children in grades 3 through 5, the intermediate level, continue to build upon the basic core academic areas and expand their higher order thinking skills. Written composition, problem solving, critical thinking skills and analytical processes are stressed. Physical education, health, art, and music including band and strings are also an integral part of the intermediate elementary curriculum. Each elementary building has a library with a full-time aide. Students are scheduled weekly in the library to learn how to use the library efficiently, acquire research skills, and to borrow books.

In addition to extending basic academic knowledge, life skills of the everyday world are stressed at the two middle schools which house grades 6 through 8. Developing a positive self-image, a concern for good health, safety and physical activity, as well as opportunities to explore introductory activities relating to careers and the world of work are part of the middle school program. Career Awareness programs help middle school students develop an awareness of interest, ability, and personality and how these characteristics affect job choices. Students gain a greater understanding of the diversity of careers available, develop exploratory and decision-making skills, and realize the

need to prepare for an ever-changing work environment. Career guidance helps students develop an economic understanding: A person is both a worker earning income and a consumer disbursing income. All eighth-grade students participate in a shadowing day in a career of interest. This shadowing experience provides a sense of direction to prepare Individual Career Plans that guide students' course selections for their four-year high school experience. Staff members strive to help students develop the virtues of integrity, courage, discipline, and the pursuit of lifelong learning. Chillicothe High School is an unique four-year comprehensive high school accredited by the North Central Association of Secondary Schools and Colleges and the Ohio Department of Education. The school had eighty-five seniors who received an Ohio Twelfth-Grade Proficiency Honor Certificate. Four seniors passed all five parts of the Twelfth-Grade Proficiency test at honors level. Ninety-two seniors received \$500 scholarships for passing all five parts of the Twelfth-Grade test.

Chillicothe High School requires 21 units of credits to graduate. The school offers an impressive list of curricula and co-curricular programs. Over 210 courses are available including 13 advanced placement courses. Students are eligible to take courses at the local Ohio University branch campus and receive both high school credit and college credit for said courses. Articulation agreements with Ohio University-Chillicothe and Lancaster branch campuses, as well as the Columbus State Community College allow students in the Tech Prep Program to enter these institutions with a stronger academic background and earn an enhanced associate degree or continue in baccalaureate programs. Students who want to enter the work force directly from high school can attend Pickaway-Ross Joint Vocational School or stay at Chillicothe High School and work with vocational instructors.

Chillicothe High School also has Distance Learning Programming available. This program is designed to permit students from different school districts to receive classroom instruction through interactive video transmissions. The CHS drama productions, choirs, instrumental music groups, marching band, flag corps, and competition cheerleaders have received many state and national awards. The Language Arts' Broadcasting classes and Industrial Technology's Multimedia Communication classes produces a local news show five days per week, which is broadcast over the community's Cablevision station. The students, under the supervision of the language arts teacher and industrial technology teachers, write the script and then deliver the show each evening. Special events are covered as well as newsworthy stories. Two local radio stations and the local newspaper, the Chillicothe Gazette, are in partnership with the school and provide news services to the student producers.

The District's special education programs are broad and comprehensive. Approximately 12% of the student population have Individualized Education Plans. A Talented and Gifted program is available to qualified students from grade 2 through high school. Special programs for the multi-handicapped, developmentally handicapped, learning disabled, and speech and hearing impaired are provided for students who meet the requirements.

## ***MAJOR INITIATIVES AND EVENTS - FISCAL YEAR 2001***

### ***Continuous Improvement Plan (CIP)***

The District adopted a revised three-year school improvement plan in 2001 after studying data that clearly showed the educational needs of the District. The CIP serves as the District's decision-making document. The document also serves as a planning tool for teachers' continuing

professional development. The District's Safety Plan, as well as the District's Technology plan are incorporated in the Continuous Improvement Plan.

### ***Local Professional Development Committee***

Grants to support staff development are part of the District's budget. The focus of staff development is the continual improvement of the knowledge, skills, and attitude of all school employees to ensure that students perform at a high level. The Local Professional Development Committee monitors individual staff development programs and connects the professional growth activities of educators to the renewal of their certificates and professional licenses. The LPDC also ensures that the professional development activities of all staff are tied to the ongoing continuous improvement program of the District.

### ***Financial Planning***

Although the District has engaged in long-range financial forecasting for quite some time, recent legislation mandated this for all schools in the State. The requirement specified the format of the forecast, which has helped develop a consistency in reporting between districts. Each district must submit its five-year forecast at least annually to the Ohio Department of Education for monitoring purposes. In addition, the forecast serves as the basis for determining whether a district has the financial capacity to enter into significant contracts having multi-year implications. Chillicothe has been pro-active in this area by taking the approach of reviewing and updating (if warranted) its five-year forecast monthly. This process insures that the District's leadership is well-informed of its financial status before making any critical decisions.

### ***Technology Upgrades***

Through a partnership with Adelphia Communications, a local cable provider, and special Ohio SchoolNet grant money, the District implemented a fully functional local area network (LAN) connected entirely by fiber-optics this past year. In the past, most of the District's buildings were connected via T-1 lines and dial-ups. The new fiber connections offer an enormous amount of potential compared to the old connections. Since the district owns the fiber, there are no ongoing costs associated with ownership. Accordingly, the District will enjoy a significant reduction in the total cost to operate the network. In addition, the speed, reliability and increased functionality of the network has been greatly enhanced.

### ***Curriculum Development***

Curriculum development is an ongoing activity in the District. On a rotating five-year cycle, each curricular area is reviewed and revisions are made to ensure that state-of-the-art practices and programs are available for students. The District closely follows the Ohio Department to Education's model curriculums. Additionally, the curriculum development process model mandates a Five-Year Professional Development Plan, the integration of technology and muticulturalism, and student assessment practices accompanying the received curricula. During the 2001-02 school year, the Curriculum Director and staff reviewed and revised the District's Language Arts Program and Industrial Technology Program. Revisions were based upon current performance indicators, as well as State and National model recommendations. The Grading and Assessing Procedures were also revised to align the District's policies with new State standards and legal requirements. Staff will use these new policies beginning with the 2001-02 school year.

### ***Summer School***

Over 1,000 students enrolled in the District's 2001 summer school program. Courses in Physical Education and Health were offered for credit at the high school level. Remedial courses or repeat sessions for credit were offered to middle and high school students who had failed a course in the 2000-01 school year. Students who did not meet exit standards for the elementary grades had Specialized Summer Intervention Plans which were developed collaboratively by the teacher and the parent.

Proficiency preparation for students who had failed portions of the Fourth, Sixth, and Ninth Grade Proficiency tests was also provided to students during the summer. A special three-week proficiency intervention session was offered to grades 1 through 5. This program, funded by the Ohio Department of Education, extended student learning and required teachers to complete a special Summer Intervention Reading Institute. Forty-five teachers, K-4 participated in the Summer Institute for Improving Instruction in Reading. In addition, a three-week Jump Start Program was offered to students entering kindergarten and first grade.

### ***Distance Learning***

The District is part of a consortium that is producing new and innovative projects beyond classroom experiences via interactive video distance learning over mobile equipment. The project, sponsored by SchoolNet, provides teachers and students the opportunity to conduct career research via satellite and prepare meaningful projects to share with other classes over the distance learning network.

## ***MAJOR INITIATIVES FOR THE FUTURE***

### ***Technology Initiatives***

Because of the increased speed and functionality of our new fiber network, future initiatives are already being assessed. They include implementation of a digital phone system, as well as a video server for classroom teacher use. Implementation of a digital phone system would eliminate the need for a large number of the standard telephone lines currently in use in the District, thus significantly reducing the cost associated with the lines. In addition, the District continued to demonstrate a commitment to its technology plan approved last year by maintaining a special technology line item in the budget to provide additional funding for technology initiatives.

### ***Chillicothe CSD Website***

Although a Chillicothe City School District website is currently available, its content is minimal. It is the plan of the District to begin utilizing the website more. Currently the District is developing a design to make budgetary information available to employees, and include a form repository that employees can access them from the website. In addition, plans are underway to make a host of general financial and special interest information available to the public. Eventually, this will reduce paperwork within the District and make reliable information available to both the staff and public. The goal is increased communication and efficiencies District-wide.

### ***Data For Student Learning (DSL)***

DSL is an enhancement to the District's computer reporting system and should be available later this year. This feature will enhance the District's ability to query student and financial data to produce reports which can be used to improve the effectiveness of the District's student reporting system, as well as assist District personnel in making informed decisions regarding curriculum and financial

models.

### ***Literacy Projects***

The District is working on a Literacy Project supported by the State Department of Education and George Washington University to increase the literacy rate in our elementary buildings. The primary purpose of the literacy project is to support and monitor literacy rates and ensure that all children in the District have equal educational access. A proficiency coach, employed under a grant, will analyze building proficiency data and work with principals to implement strategies to increase performance. Quarterly assessments developed by teachers for grades K-5 parallel proficiency outcomes. Administrative leadership training as well as pacing charts for math, reading, and writing for the elementary teachers are also an important part of the project.

### ***Peer Assistance Review Program***

Professional development must be embedded in daily classroom instruction to be effective and lasting. This coming year, fifteen model classrooms will be available for teachers to visit and discuss best practices. Two part-time consulting teachers have been employed through a grant to work with teachers who want to improve instructional strategies. The Peer Assistance and Support System has as its primary goal, promoting collegiality among teachers and giving assistance to improve teaching performance so that optimum student performance is achieved. Experienced teachers will also benefit from this collaboration by utilizing new teaching strategies and / or revising class management skills.

## ***FINANCIAL INFORMATION***

### ***Internal Controls***

The management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived from its implementation; and (2) the valuation of cost and benefits requires estimates and judgments by management. Management believes the internal controls adequately meet the above objectives.

### ***Single Audit Act***

As a recipient of federal and state financial assistance, the District is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management of the District.

### ***Budgetary Controls***

The District maintains its accounts, appropriations, and other financial records in accordance with the procedures established and prescribed by the Auditor of State. The objective of these budgetary controls is to ensure compliance with the legal provisions embodied in the annual appropriation resolution approved by the Board of Education. Activities of all funds, except agency funds, are included in the annual appropriation resolution. Budget deadlines may be established to allow for

budget amendments prior to year end. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level of expenditures. Prior to year-end, the School District passed a supplemental appropriation that reflected actual expenditures for the fiscal year. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts at year end are carried forward to succeeding years and are not re-appropriated. As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

### ***General Government Functions***

The following schedule presents a summary of the General Fund revenues for the fiscal years ended June 30, 2001 and 2000 with percentage increases (decreases).

	<u>2000</u>	<u>2001</u>	<u>Percent of Total</u>	<u>Difference from 2000</u>	<u>Percent of Change</u>
Revenues by Source					
Property Taxes	\$11,865,714	\$11,697,219	59.53%	(\$168,495)	(1.42)%
Intergovernmental	5,885,056	6,371,835	32.43%	486,779	8.27%
Interest	472,984	458,909	2.34%	(14,075)	(2.98)%
Tuition and Fees	607,564	867,339	4.41%	259,775	42.76%
Rent	7,258	0	0.00%	(7,258)	(100.00)%
Gifts and Donations	1,037	15	0.00%	(1,022)	(98.55)%
Customer Services	85,615	94,537	0.48%	8,922	10.42%
Miscellaneous	62,356	158,289	0.81%	95,933	153.85%
Total Revenues	<u>\$18,987,584</u>	<u>\$19,648,143</u>	<u>100.00%</u>	<u>\$660,559</u>	<u>3.48%</u>

The primary source of revenue for the District is property tax revenue. The District receives over 59% of its total revenue from this source. Small percentage increases have been typical the past few years. In fiscal 2001, property tax revenue decreased 1.42% from fiscal 2000. Therefore, this decrease is a reversal of what historical trends would indicate.

Intergovernmental revenue represents the next highest portion of total District revenues. The largest component of this revenue source is the State's Foundation Program. This program allocates state dollars to all Ohio school districts based upon a basic aid formula calculation. Revenue from this program increased \$506,832 from fiscal year 2000 to fiscal year 2001. This is a larger increase than historic trends would indicate. The increase noted is due to a small increase in enrollment combined with an increase in the per pupil funding amount in the state funding formula. As previously mentioned though, the State's funding system was found unconstitutional by the Ohio Supreme Court. The Legislature presented its initial response to the Supreme Court's mandate (that it must enact an entirely new funding system) through a number of legislative enactments (including but not limited to the biennium budget) during the past three years. On September 6, 2001, the Ohio Supreme Court ruled that the State still has not done enough to satisfy its original ruling and identified aspects of the plan that require modification for the plan to be considered constitutional. On November 2, 2001, the Court granted the State of Ohio motion for reconsideration. The Court may re-examine and redetermine any issue upon such reconsideration. The District is unable to determine what effect, if any, this decision will have on future funding from the State.



Earnings on investments realized a reduction in overall revenue from fiscal 2001 due to lower interest rates on investments and due to the fact that cash available for investing was lower.

The tuition and fees revenue increase was due to an increase in the open enrollment revenue received from the Ohio Department of Education. Open enrollment funds are received for students who choose to be educated in the Chillicothe City School District but live in another district. The State's per pupil funding follows the student and is reported as tuition and fees.

The following schedule presents a summary of General Fund expenditures for the fiscal years ended June 30, 2001 and 2000 with percentage increases (decreases).

	<u>2000</u>	<u>2001</u>	<u>Percent of Total</u>	<u>Difference from 2000</u>	<u>Percent of Change</u>
Expenditures by Function					
Instruction:					
Regular	\$9,355,070	\$9,364,157	47.05%	\$9,087	0.10%
Special	1,651,951	1,635,156	8.22%	(16,795)	(1.02)%
Vocational	3,414	5,388	0.03%	1,974	57.82%
Other	97,517	86,561	0.43%	(10,956)	(11.24)%
Total Instruction	<u>11,107,952</u>	<u>11,091,262</u>	<u>55.73%</u>	<u>(16,690)</u>	<u>(0.15)%</u>
Support Services:					
Pupils	1,129,923	1,157,849	5.82%	27,926	2.47%
Instructional Staff	1,104,212	1,180,112	5.93%	75,900	6.87%
Board of Education	55,409	37,325	0.19%	(18,084)	(32.64)%
Administration	1,589,981	1,751,445	8.80%	161,464	10.16%
Fiscal	628,101	620,365	3.12%	(7,736)	(1.23)%
Business	95,117	107,821	0.54%	12,704	13.36%
Operation and Maintenance of Plant	2,192,161	2,292,309	11.52%	100,148	4.57%
Pupil Transportation	860,794	739,880	3.72%	(120,914)	(14.05)%
Central	64,509	77,047	0.39%	12,538	19.44%
Total Support Services	<u>7,720,207</u>	<u>7,964,153</u>	<u>40.02%</u>	<u>243,946</u>	<u>3.16%</u>
Operation of Non-Instructional Services	3,022	2,832	0.01%	(190)	(6.29)%
Extracurricular Activities	473,277	465,985	2.34%	(7,292)	(1.54)%
Capital Outlay	10,458	0	0.00%	(10,458)	(100.00)%
Debt Service	378,002	377,251	1.90%	(751)	(0.20)%
Total Expenditures	<u>\$19,692,918</u>	<u>\$19,901,483</u>	<u>100.00%</u>	<u>\$208,565</u>	<u>1.06%</u>

Total expenditures in fiscal 2001 reflect a 1.06% increase from fiscal 2000. Most of the increase is explained by salary increases for both certified and classified employees which were granted

according to their respective negotiated agreements. Salaries and associated fringe benefits represent over \$.80 of every dollar spent by the District. As such, total District expenditures are driven by increases in these two categories. Certified and administrative employees received a 2% increase to their base salaries, while classified employees received the equivalent of a 3% increase to their base. In addition, step increases were granted to employees who were not at the top of their respective salary schedules, which approximates an additional 1% increase in salary.

A larger overall increase in expenditures was abated by successful cost-saving measures instituted by the District in fiscal 2001. The measure that had the most significant impact was an overall staffing reduction that included over 20 positions.

Significant activity in the major funds of each of the other fund types is highlighted below:

### ***Special Revenue Funds***

Special Revenue Funds account for certain revenue sources restricted by law or other formal actions to be expended for a specific purpose. The sources are primarily grants and entitlements, although the District's Food Services and Uniform School Supplies funds' activity is also reflected here (as opposed to the Proprietary Fund) due to the fact that these funds are not operated to cover costs. The fund balance of total Special Revenue funds decreased \$40,926 from fiscal 2000 to fiscal 2001.

### ***Capital Projects Funds***

The Capital Projects Funds are used to account for the purchase of equipment and the financing of major improvement projects. During fiscal year 2001, expenditures totaled \$119,235. The District's expenditures decreased this year due to a conscious effort by the Board and Administration to conserve Permanent Improvement Funds in the event of an urgent need in the future. The fund balance of the total Capital Projects Funds decreased by \$26,352 in fiscal 2001.

### ***Fiduciary Funds***

Trust and Agency Funds require a fiduciary relationship in their management by the District. The District maintains both Nonexpendable Trust and Agency Funds. In the Nonexpendable Trust, only the interest earned on the principal amount on deposit is eligible for expenditure.

### ***Internal Service Fund***

The Internal Service Fund is used to account for the accumulation of resources for, and the payment of employee medical and dental insurance claims through the District's self-insurance program. The fund balance in the Internal Service Fund decreased by \$750,544 from fiscal 2000 to fiscal 2001. This decreased the balance in that fund at June 30, 2001 (held for the payment of future claims) to \$270,534. The decrease noted was due to the fact the District had an increase in claims paid of \$1,665,377 for fiscal 2001, which was partially offset by an increase in self assessments.

### ***Debt Administration***

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and related costs; and for the payment of interest on general obligation notes payable, as required by Ohio Law.

In 1985, the District issued bond anticipation notes in the amount of \$2,275,000 for the purpose of asbestos removal and roof repairs. The District retires the note each year and issues a new note at

\$151,000 less than the previous year until the final year of payment. During fiscal year 2001, this note was fully retired from the Capital Projects Fund. As of June 30, 2001, no outstanding balance exists.

Under current state statutes, the District's general obligation bonded debt issuances are subject to a legal limitation based on 9% of the total value of real and personal property. In fiscal 1999, the District issued \$2.39 million through a HB264 energy conservation program. The District retired \$120,000 of the outstanding principal on that issue in fiscal 2001. At June 30, 2001, the remaining principal balance on the issue was \$2,030,000. The District's overall legal debt margin was \$41,046,380. The District's energy conservation debt margin was \$2,074,638.

### ***Risk Management***

The District continues to protect its assets through a comprehensive insurance program. A schedule of insurance in force at June 30, 2001 is included in the Notes to the General Purpose Financial Statements Section of this report.

### ***Cash Management***

The District believes that appropriate cash management activities are integral to the District's overall financial well-being. Forecasting of receipts and expenditures, cash budgeting and on-going variance analysis allow prudent optimization of investment maturities and interest income. Total interest earned during the fiscal year 2001 was \$491,940.

The program's efficiency is enhanced using direct deposits and wire transfers to accelerate the availability of investable balances; cash budgeting and the use of controlled disbursements to control expenditures; and the use of appropriate portfolio management techniques to maximize earnings.

This portfolio program, which aggregates the excess cash of substantially all funds for investment purchases, adheres to the following priorities: assuring the safety of all invested principal, providing needed liquidity to meet the District's obligations on a timely basis, and earning a market rate of return over budgetary and economic cycles.

The securities and maturities utilized are authorized by the Ohio Revised Code, Section 135.14, 135.42 and 135.45 as amended. The District approaches investment selection in two ways: (1) it purchases eligible securities which mature at specific times to pay known obligations of the District (maturity matching); and (2) it diversifies other maturities over the permissible investment horizon, given cash flow forecasts and market conditions, by constructing a "laddered" configuration.

The District purchases Certificates of Deposit, short-term commercial paper, and Treasury and Agency/Instrumentality securities permitted by the Ohio Revised Code. It also uses the State Treasurer's Star Ohio account for short-term investments. The District does not invest in derivative securities nor engage in leverage. It utilizes yield curve analysis and relative value approaches for investment selection. All investments are transacted competitively, using three bids/offers from eligible banks and dealer firms.

The District follows the procedures permitted by Ohio law regarding the safekeeping of deposits and investments. Deposits are generally secured by a pool of eligible investments, not in the District's

name, held by depository institutions or at their Federal Reserve Bank account for the District. The Governmental Accounting Standards Board, using strict standards of deposit segregation, refers to these deposits as “uncollateralized.” The State of Ohio does not require that this criterion be met.

## ***OTHER INFORMATION***

### ***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 the Chillicothe City School District for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2000. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report will conform to the high standards required by the Certificate of Achievement program.

#### ***ASBO Certificate of Excellence***

The District also received the Association of School Business Officials International (ASBO) Certificate of Excellence on Financial Reporting award for the fiscal year ended June 30, 2000. This award certifies that the Comprehensive Annual Financial Report conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials. This 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. Receiving this award is recognition that a school system has met the highest standards of excellence in school financial reporting.

Chillicothe City School District staff members are proud of the fact that the GFOA and ASBO have awarded these certificates for the Comprehensive Annual Financial Report prepared by the District. It is the District’s belief that the current report continues to conform to the standards set by GFOA and ASBO and it will be submitted for review to determine its eligibility for a certificate.

### ***Independent Audit***

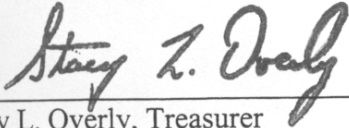
State statutes require an annual audit by independent accountants. The State of Ohio Auditor’s Office conducted the District’s 2001 fiscal year audit. In addition to meeting the requirements set forth in State statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The auditor’s report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

*Acknowledgments*

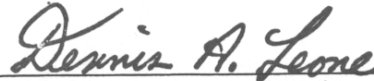
The preparation and publication of this Comprehensive Annual Financial Report on a timely basis could not have been possible without the cooperation of the entire Treasurer's Department. A special note of appreciation is extended to J. L. Uhrig & Associates for their aid in preparing this report.

Finally, this report would not have been possible without the continued support of the Board of Education who values quality financial information which help to make quality decisions. Without their leadership and commitment to excellence this report would not be possible.

Respectfully Submitted,



Stacy L. Overly, Treasurer



Dr. Dennis A. Leone, Superintendent

**CHILICOTHE CITY SCHOOL DISTRICT  
LIST OF PRINCIPAL OFFICERS  
June 30, 2001**

**BOARD OF EDUCATION**

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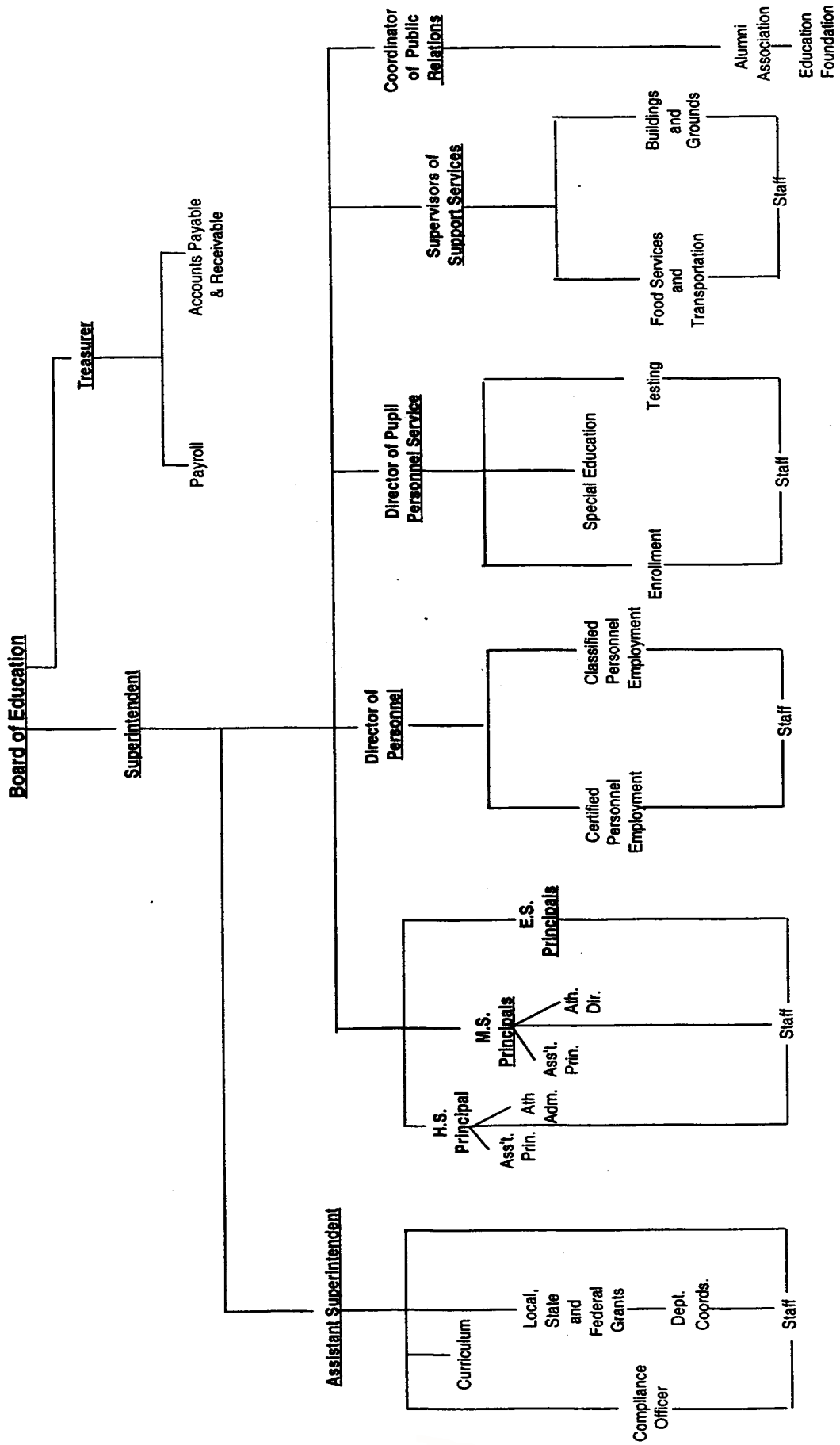
President.....	Mr. Richard Vollmar
Vice President.....	Mr. Monte Weaver
Board Member.....	Mr. William Schneider
Board Member.....	Mr. Wallace Burden
Board Member.....	Rev. J. Troy Gray

**CENTRAL OFFICE ADMINISTRATIVE STAFF**

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Superintendent.....	Dr. Dennis A. Leone
Treasurer.....	Stacy L. Overly
Assistant Superintendent.....	Joyce Atwood
Personnel Director.....	Lawrence Butler

**CHILLICOTHE CITY SCHOOLS**  
**Organizational Chart**



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Chillicothe City School  
District, Ohio

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

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



*Anne Spray Kinney*  
President

*Jeffrey L. Esser*  
Executive Director



**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to  
**CHILLICOTHE CITY SCHOOL DISTRICT**  
For its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2000

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

*Linda White*  
President

*Don H. Hagan*  
Executive Director

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# CHILLICOTHE CITY SCHOOL DISTRICT



## FINANCIAL SECTION





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Education  
Chillicothe City School District  
Ross County  
235 Cherry Street  
Chillicothe, Ohio 45601

We have audited the accompanying general-purpose financial statements of the Chillicothe City School District, Ross County, Ohio (the "District") as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Chillicothe City School District, Ross County, Ohio, as of June 30, 2001, and the results of its operations and the cash flows of its internal service fund and nonexpendable trust fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2001 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Board of Education  
Chillicothe City School District  
Ross County  
Report of Independent Accountants  
Page 2

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

**JIM PETRO**  
Auditor of State

December 18, 2001

***GENERAL PURPOSE FINANCIAL STATEMENTS***

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The following general purpose financial statements, along with notes to the general purpose financial statements, present an overview of the School District's financial position at June 30, 2001, and the results of operations and cash flows of the Internal Service and Nonexpendable Trust Funds for the year then ended.

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combined Balance Sheet - All Fund Types And Account Groups**

*As Of June 30, 2001*

	<i>Governmental Fund Types</i>			
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
<b><u>Assets and Other Debits</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,984,838	\$822,063	\$0	\$695,555
Cash and Cash Equivalents with Fiscal Agents	0	0	7,625	0
Receivables:				
Taxes	11,763,393	0	0	0
Accounts	12,535	52,158	0	0
Intergovernmental	20,548	327,084	0	8,535
Accrued Interest	40,196	0	0	0
Interfund	15,918	1,610	0	0
Prepaid Items	16,054	0	0	0
Materials and Supplies Inventory	91,541	43,987	0	0
Restricted Assets:				
Equity In Pooled Cash And Cash Equivalents	295,938	0	0	0
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	0
<b><u>Other Debits:</u></b>				
Amount to be Provided from				
General Government Resources	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$14,240,961</b>	<b>\$1,246,902</b>	<b>\$7,625</b>	<b>\$704,090</b>

See accompanying notes to the general purpose financial statements



<i>Proprietary Fund Type</i>	<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals (Memorandum Only)</i>
		<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	
\$723,722	\$559,659	\$0	\$0	\$4,785,837
0	0	0	0	7,625
0	0	0	0	11,763,393
0	1,110	0	0	65,803
0	0	0	0	356,167
0	362	0	0	40,558
0	0	0	0	17,528
0	0	0	0	16,054
0	0	0	0	135,528
0	0	0	0	295,938
0	41,670	23,878,003	0	23,919,673
0	0	0	3,833,367	3,833,367
<u>\$723,722</u>	<u>\$602,801</u>	<u>\$23,878,003</u>	<u>\$3,833,367</u>	<u>\$45,237,471</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combined Balance Sheet - All Fund Types And Account Groups**

*As Of June 30, 2001*

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b><u>Liabilities, Fund Equity, and Other Credits</u></b>				
<b><u>Liabilities:</u></b>				
Accounts Payable	\$68,255	\$2,045	\$0	\$1,488
Accrued Wages and Benefits	1,760,333	432,680	0	0
Compensated Absences Payable	159,357	7,971	0	0
Interfund Payable	0	16,975	0	0
Intergovernmental Payable	332,805	69,004	0	0
Deferred Revenue	11,355,192	110,531	0	0
Undistributed Monies	0	0	0	0
Energy Conservation Notes Payable	0	0	0	0
Matured Interest Payable	0	0	2,625	0
Matured Bonds Payable	0	0	5,000	0
Claims Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
Retirement Incentive Payable	85,434	0	0	0
<b>Total Liabilities</b>	<b>13,761,376</b>	<b>639,206</b>	<b>7,625</b>	<b>1,488</b>
<b><u>Fund Equity and Other Credits:</u></b>				
Investment in General Fixed Assets	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	313,876	42,949	0	11,495
Reserved for Inventory	91,541	43,987	0	0
Reserved for Bus Purchases	21,346	0	0	0
Reserved for Budget Stabilization	274,592	0	0	0
Reserved for Property Taxes	417,987	0	0	0
Unreserved:				
Undesignated (Deficit)	(639,757)	520,760	0	691,107
<b>Total Fund Equity and Other Credits</b>	<b>479,585</b>	<b>607,696</b>	<b>0</b>	<b>702,602</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$14,240,961</b>	<b>\$1,246,902</b>	<b>\$7,625</b>	<b>\$704,090</b>

See accompanying notes to the general purpose financial statements

<i>Proprietary Fund Type</i>	<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals (Memorandum Only)</i>
		<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	
\$0	\$727	\$0	\$0	\$72,515
0	0	0	0	2,193,013
0	0	0	1,428,895	1,596,223
0	553	0	0	17,528
0	0	0	200,778	602,587
0	0	0	0	11,465,723
0	76,865	0	0	76,865
0	0	0	2,030,000	2,030,000
0	0	0	0	2,625
0	0	0	0	5,000
453,188	0	0	0	453,188
0	4,886	0	161,468	166,354
0	0	0	12,226	97,660
<u>453,188</u>	<u>83,031</u>	<u>0</u>	<u>3,833,367</u>	<u>18,779,281</u>
0	0	23,878,003	0	23,878,003
270,534	0	0	0	270,534
0	0	0	0	368,320
0	0	0	0	135,528
0	0	0	0	21,346
0	0	0	0	274,592
0	0	0	0	417,987
0	519,770	0	0	1,091,880
<u>270,534</u>	<u>519,770</u>	<u>23,878,003</u>	<u>0</u>	<u>26,458,190</u>
<u>\$723,722</u>	<u>\$602,801</u>	<u>\$23,878,003</u>	<u>\$3,833,367</u>	<u>\$45,237,471</u>

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**CHILlicothe City School District**

**Combined Statement Of Revenues, Expenditures, And Changes In Fund Balances -  
All Governmental Fund Types**

**For The Fiscal Year Ended June 30, 2001**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b><u>Revenues:</u></b>				
Property Taxes	\$11,697,219	\$0	\$9,217	\$11,706,436
Intergovernmental	6,371,835	4,092,727	136,370	10,600,932
Interest	458,909	8,310	0	467,219
Tuition and Fees	867,339	337,423	0	1,204,762
Extracurricular Activities	0	109,671	0	109,671
Gifts and Donations	15	64,189	0	64,204
Customer Services	94,537	686,272	0	780,809
Miscellaneous	158,289	52,588	0	210,877
<b>Total Revenues</b>	<b>19,648,143</b>	<b>5,351,180</b>	<b>145,587</b>	<b>25,144,910</b>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	9,364,157	1,592,101	87,433	11,043,691
Special	1,635,156	945,401	0	2,580,557
Vocational	5,388	0	0	5,388
Other	86,561	0	0	86,561
Support Services:				
Pupils	1,157,849	335,457	0	1,493,306
Instructional Staff	1,180,112	849,645	1,674	2,031,431
Board of Education	37,325	0	0	37,325
Administration	1,751,445	59,399	0	1,810,844
Fiscal	620,365	57,301	0	677,666
Business	107,821	0	1,712	109,533
Operation and Maintenance of Plant	2,292,309	929	0	2,293,238
Pupil Transportation	739,880	0	0	739,880
Central	77,047	9,524	0	86,571
Operation of Non-Instructional Services	2,832	1,391,694	0	1,394,526
Extracurricular Activities	465,985	128,133	0	594,118
Capital Outlay	0	42,186	26,149	68,335
Debt Service:				
Principal Retirement	251,084	0	0	251,084
Interest and Fiscal Charges	126,167	0	2,267	128,434
Intergovernmental	0	0	0	0
<b>Total Expenditures</b>	<b>19,901,483</b>	<b>5,411,770</b>	<b>119,235</b>	<b>25,432,488</b>
Excess of Revenues Over (Under) Expenditures	(253,340)	(60,590)	26,352	(287,578)
<b><u>Other Financing Sources:</u></b>				
Operating Transfers In	0	19,664	0	19,664
Operating Transfers Out	(19,664)	0	0	(19,664)
<b>Total Other Financing Sources (Uses)</b>	<b>(19,664)</b>	<b>19,664</b>	<b>0</b>	<b>0</b>
Excess of Revenues And Other Sources Over (Under) Expenditures	(273,004)	(40,926)	26,352	(287,578)
Fund Balances At Beginning Of Year, As Restated	718,056	639,944	676,250	2,034,250
Increase (Decrease) In Reserve For Inventory	34,533	8,678	0	43,211
<b>Fund Balances At End Of Year</b>	<b>\$479,585</b>	<b>\$607,696</b>	<b>\$702,602</b>	<b>\$1,789,883</b>

See accompanying notes to the general purpose financial statements

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combined Statement Of Revenues, Expenditures, And Changes In Fund Balances -  
Budget And Actual - All Governmental Fund Types  
(Non-GAAP Budgetary Basis)**

*For The Fiscal Year Ended June 30, 2001*

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Property Taxes	\$11,916,695	\$11,916,695	\$0	\$0	\$0	\$0
Intergovernmental	6,370,520	6,370,520	0	4,006,140	4,006,140	0
Interest	485,688	485,688	0	8,310	8,310	0
Tuition and Fees	870,199	870,199	0	310,073	310,073	0
Extracurricular Activities	0	0	0	109,663	109,663	0
Gifts and Donations	15	15	0	64,189	64,189	0
Customer Services	81,917	81,917	0	684,662	684,662	0
Miscellaneous	164,306	164,306	0	52,663	52,663	0
<b>Total Revenues</b>	<b>19,889,340</b>	<b>19,889,340</b>	<b>0</b>	<b>5,235,700</b>	<b>5,235,700</b>	<b>0</b>
<b>Expenditures:</b>						
Current:						
Instruction:						
Regular	9,690,105	9,690,105	0	1,459,542	1,459,542	0
Special	1,650,258	1,650,258	0	952,961	952,961	0
Vocational	5,424	5,424	0	0	0	0
Other	104,324	104,324	0	0	0	0
Support Services:						
Pupils	1,138,779	1,138,779	0	336,538	336,538	0
Instructional Staff	1,192,156	1,192,156	0	846,171	846,171	0
Board of Education	58,296	58,296	0	0	0	0
Administration	1,708,971	1,708,971	0	60,329	60,329	0
Fiscal	632,307	632,307	0	57,301	57,301	0
Business	132,629	132,629	0	0	0	0
Operation and Maintenance of Plant	2,419,636	2,419,636	0	929	929	0
Pupil Transportation	823,603	823,603	0	0	0	0
Central	78,278	78,278	0	10,049	10,049	0
Operation of Non-Instructional Services	2,840	2,840	0	1,419,618	1,419,618	0
Extracurricular Activities	469,196	469,196	0	131,288	131,288	0
Capital Outlay	0	0	0	44,972	44,972	0
Debt Service:						
Principal Retirement	120,000	120,000	0	0	0	0
Interest and Fiscal Charges	107,500	107,500	0	0	0	0
<b>Total Expenditures</b>	<b>20,334,302</b>	<b>20,334,302</b>	<b>0</b>	<b>5,319,698</b>	<b>5,319,698</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(444,962)	(444,962)	0	(83,998)	(83,998)	0
<b>Other Financing Sources (Uses):</b>						
Advances In	24,388	24,388	0	0	0	0
Advances Out	0	0	0	(24,388)	(24,388)	0
Operating Transfers In	0	0	0	19,664	19,664	0
Operating Transfers Out	(19,664)	(19,664)	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>4,724</b>	<b>4,724</b>	<b>0</b>	<b>(4,724)</b>	<b>(4,724)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(440,238)	(440,238)	0	(88,722)	(88,722)	0
Fund Balances at Beginning of Year	1,877,694	1,877,694	0	743,004	743,004	0
Prior Year Encumbrances Appropriated	505,060	505,060	0	120,343	120,343	0
Fund Balances at End of Year	<u>\$1,942,516</u>	<u>\$1,942,516</u>	<u>\$0</u>	<u>\$774,625</u>	<u>\$774,625</u>	<u>\$0</u>

See accompanying notes to the general purpose financial statements

<i>CAPITAL PROJECTS FUNDS</i>			<i>TOTALS (Memorandum Only)</i>		
<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$10,394	\$10,394	\$0	\$11,927,089	\$11,927,089	\$0
147,602	147,602	0	10,524,262	10,524,262	0
0	0	0	493,998	493,998	0
0	0	0	1,180,272	1,180,272	0
0	0	0	109,663	109,663	0
0	0	0	64,204	64,204	0
0	0	0	766,579	766,579	0
0	0	0	216,969	216,969	0
<u>157,996</u>	<u>157,996</u>	<u>0</u>	<u>25,283,036</u>	<u>25,283,036</u>	<u>0</u>
98,811	98,811	0	11,248,458	11,248,458	0
0	0	0	2,603,219	2,603,219	0
0	0	0	5,424	5,424	0
0	0	0	104,324	104,324	0
0	0	0	0	0	0
0	0	0	1,475,317	1,475,317	0
1,684	1,684	0	2,040,011	2,040,011	0
0	0	0	58,296	58,296	0
0	0	0	1,769,300	1,769,300	0
0	0	0	689,608	689,608	0
1,712	1,712	0	134,341	134,341	0
1,425	1,425	0	2,421,990	2,421,990	0
0	0	0	823,603	823,603	0
0	0	0	88,327	88,327	0
0	0	0	1,422,458	1,422,458	0
0	0	0	600,484	600,484	0
69,830	69,830	0	114,802	114,802	0
161,000	161,000	0	281,000	281,000	0
7,197	7,197	0	114,697	114,697	0
<u>341,659</u>	<u>341,659</u>	<u>0</u>	<u>25,995,659</u>	<u>25,995,659</u>	<u>0</u>
<u>(183,663)</u>	<u>(183,663)</u>	<u>0</u>	<u>(712,623)</u>	<u>(712,623)</u>	<u>0</u>
0	0	0	24,388	24,388	0
0	0	0	(24,388)	(24,388)	0
0	0	0	19,664	19,664	0
0	0	0	(19,664)	(19,664)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(183,663)	(183,663)	0	(712,623)	(712,623)	0
805,007	805,007	0	3,425,705	3,425,705	0
60,779	60,779	0	686,182	686,182	0
<u>\$682,123</u>	<u>\$682,123</u>	<u>\$0</u>	<u>\$3,399,264</u>	<u>\$3,399,264</u>	<u>\$0</u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Statement Of Revenues, Expenses, And Changes In Retained Earnings/Fund Balance  
Proprietary Fund Type And Nonexpendable Trust Fund**

*For The Fiscal Year Ended June 30, 2001*

	<u>PROPRIETARY FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<i>Totals (Memorandum Only)</i>
	<i>Internal Service</i>	<i>Nonexpendable Trust</i>	
<b><u>Operating Revenues:</u></b>			
Charges for Services	\$1,954,242	\$0	\$1,954,242
Other Operating Revenues	20,591	0	20,591
Interest	0	24,721	24,721
<i>Total Operating Revenues</i>	<u>1,974,833</u>	<u>24,721</u>	<u>1,999,554</u>
<b><u>Operating Expenses:</u></b>			
Purchased Services	283,453	0	283,453
Materials and Supplies	0	12	12
Depreciation	0	18,670	18,670
Claims	2,441,924	0	2,441,924
<i>Total Operating Expenses</i>	<u>2,725,377</u>	<u>18,682</u>	<u>2,744,059</u>
Operating Income (Loss)	(750,544)	6,039	(744,505)
<b><u>Nonoperating Expenses:</u></b>			
Interest and Fiscal Charges	0	(859)	(859)
Net Income (Loss)	(750,544)	5,180	(745,364)
Retained Earnings/Fund Balance at Beginning of Year	<u>1,021,078</u>	<u>514,590</u>	<u>1,535,668</u>
Retained Earnings/Fund Balance at End of Year	<u>\$270,534</u>	<u>\$519,770</u>	<u>\$790,304</u>

See accompanying notes to the general purpose financial statements



**CHILLICOTHE CITY SCHOOL DISTRICT**

**Statement Of Revenues, Expenses, And Changes In Fund Equity -  
Budget And Actual - Proprietary Fund Type and Nonexpendable Trust Fund  
(Non-GAAP Budgetary Basis)**

*For The Fiscal Year Ended June 30, 2001*

	<b>PROPRIETARY FUND TYPE</b>			<b>FIDUCIARY FUND TYPE</b>		
	<b>INTERNAL SERVICE FUND</b>			<b>NONEXPENDABLE TRUST FUND</b>		
	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>						
Charges for Services	\$1,954,242	\$1,954,242	\$0	\$0	\$0	\$0
Interest	0	0	0	33,851	33,851	0
Other Revenues	20,591	20,591	0	0	0	0
<b>Total Revenues</b>	<b>1,974,833</b>	<b>1,974,833</b>	<b>0</b>	<b>33,851</b>	<b>33,851</b>	<b>0</b>
<b><u>Expenses:</u></b>						
Fringe Benefits	0	0	0	0	0	0
Purchased Services	283,528	283,528	0	19,690	19,690	0
Materials and Supplies	250	250	0	12	12	0
Other Expenses	2,328,825	2,328,825	0	0	0	0
<b>Total Expenses</b>	<b>2,612,603</b>	<b>2,612,603</b>	<b>0</b>	<b>19,702</b>	<b>19,702</b>	<b>0</b>
Excess of Revenues Over (Under) Expenses	(637,770)	(637,770)	0	14,149	14,149	0
Fund Equity at Beginning of Year	1,349,131	1,349,131	0	468,474	468,474	0
Fund Equity at End of Year	<u>\$711,361</u>	<u>\$711,361</u>	<u>\$0</u>	<u>\$482,623</u>	<u>\$482,623</u>	<u>\$0</u>

See accompanying notes to the general purpose financial statements

**CHILICOTHE CITY SCHOOL DISTRICT**

**Statement of Cash Flows  
Proprietary Fund Type and Nonexpendable Trust Fund**

*For the Fiscal Year Ended June 30, 2001*

	<u>PROPRIETARY FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<u>Totals (Memorandum Only)</u>
	<u>Internal Service</u>	<u>Nonexpendable Trust</u>	
<b><i>Increase (Decrease) in Cash and Cash Equivalents:</i></b>			
<b><u>Cash Flows from Operating Activities:</u></b>			
Cash Received from Quasi-External Transactions with Other Funds	\$1,954,242	\$0	\$1,954,242
Cash Received from Other Operating Sources	20,591	0	20,591
Cash Payments to Suppliers for Goods and Services	(283,453)	(12)	(283,465)
Cash Payments for Claims	(2,316,789)	0	(2,316,789)
Net Cash from Operating Activities	<u>(625,409)</u>	<u>(12)</u>	<u>(625,421)</u>
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>			
Principal Paid on Capital Lease	0	(18,831)	(18,831)
Interest Paid on Capital Lease	0	(859)	(859)
Net Cash from Capital and Related Financing Activities	<u>0</u>	<u>(19,690)</u>	<u>(19,690)</u>
<b><u>Cash Flows from Investing Activities:</u></b>			
Interest Received on Investments	0	30,405	30,405
Net Increase (Decrease) in Cash and Cash Equivalents	(625,409)	10,703	(614,706)
Cash and Cash Equivalents at Beginning of Year	1,349,131	471,921	1,821,052
Cash and Cash Equivalents at End of Year	<u>\$723,722</u>	<u>\$482,624</u>	<u>\$1,206,346</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</u></b>			
Operating Income (Loss)	<u>(\$750,544)</u>	<u>\$6,039</u>	<u>(\$744,505)</u>
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:</u></b>			
Depreciation	0	18,670	18,670
Interest Reported as Operating Income	0	(24,721)	(24,721)
<b><u>Changes in Assets and Liabilities:</u></b>			
Increase in Claims Payable	125,135	0	125,135
Total Adjustments	<u>125,135</u>	<u>(6,051)</u>	<u>119,084</u>
Net Cash from Operating Activities	<u>(\$625,409)</u>	<u>(\$12)</u>	<u>(\$625,421)</u>
<b><u>Reconciliation of Cash and Cash Equivalents of Nonexpendable Trust Fund to Balance Sheet</u></b>			
Cash and Cash Equivalents - All Fiduciary Funds		\$559,659	
Cash and Cash Equivalents - Agency Funds		<u>77,035</u>	
Cash and Cash Equivalents - Nonexpendable Trust Fund		<u>\$482,624</u>	

See accompanying notes to the general purpose financial statements

**CHILlicothe CITY SCHOOL DISTRICT**  
*Notes to the General Purpose Financial Statements*  
*For the Fiscal Year Ended June 30, 2001*

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

Chillicothe City School District (the "School District") is organized under Article VI, Sections 2 and 3 of the Constitution of the State of Ohio. The School District operates under a locally-elected Board form of government consisting of five members elected at-large for staggered four year terms. The School District provides educational services as authorized by State statute and/or federal guidelines.

The School District was established in 1849 through the consolidation of existing land areas and school districts. The School District serves an area of approximately 22 square miles. It is located in Ross County, and includes all of the Village of Massieville, the City of Chillicothe and a portion of Scioto Township. It is staffed by 156 non-certificated employees, 243 certificated full-time teaching personnel and 15 administrative employees who provide services to 3,662 students and other community members. The School District currently operates nine instructional buildings, one administrative building, one maintenance building and one bus garage.

*Reporting Entity:*

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

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

The following entities which perform activities within the School District's boundaries for the benefit of its residents are excluded from the accompanying financial statements because the School District is not financially accountable for these entities nor are they fiscally dependent on the School District.

- ▶ Parent Teacher Organizations
- ▶ Ross-Pike Educational Service District
- ▶ City of Chillicothe

The following activities are included within the reporting entity:

*Bishop Flaget Parochial School* - Within the School District boundaries, the Bishop Flaget Parochial School, a school that provides classes for kindergarten through eighth grade, is operated through the Columbus Catholic Diocese. Current State legislation provides funding to this parochial school. Monies are received and disbursed on behalf of the parochial school by the Treasurer of the School District, as directed by the parochial school. The activity of these State monies is reflected in a special revenue fund for financial reporting purposes.

**CHILlicothe CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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

The School District is associated with four organizations, three of which are defined as jointly governed organizations, and one as an insurance purchasing pool. These organizations are the South Central Ohio Computer Association, Pickaway-Ross County Joint Vocational School, Great Seal Education Network of Tomorrow, and the Ohio School Boards Association Workers' Compensation Group Rating Plan. These organizations are presented in Notes 18 and 19 to the general purpose financial statements.

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

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

**A. Basis Of Presentation - Fund Accounting**

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

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net available expendable resources.

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

*Governmental Fund Types:*

Governmental funds are those through which most governmental functions of the School District are financed. The acquisition, use, and balances of the School District's expendable financial resources and the related current liabilities (except those accounted for in proprietary and nonexpendable trust funds) are accounted for through governmental funds.

The following are the School District's governmental fund types:

*General Fund* - This fund is the operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Special Revenue Funds* - These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

*Debt Service Fund* - This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs.

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

*Proprietary Fund Type:*

Proprietary funds are used to account for the School District's ongoing activities which are similar to those found in the private sector. The following is the School District's proprietary fund type:

*Internal Service Fund* - This fund accounts for the financing of services provided by one department or agency to other departments or agencies of the School District on a cost reimbursement basis.

*Fiduciary Fund Types:*

Fiduciary funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The School District's fiduciary funds are nonexpendable trust and agency funds. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

*Account Groups:*

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

*General Fixed Assets Account Group* - This account group is established to account for all fixed assets of the School District, other than those accounted for in proprietary or trust funds.

*General Long-Term Obligations Account Group* - This account group is established to account for all long-term obligations of the School District except those accounted for in proprietary or trust funds.

**B. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

All proprietary and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. The School District has no contributed capital. Proprietary and nonexpendable trust fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for governmental and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year. The available period for the School District is sixty days after fiscal year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: property taxes available as an advance, interest, tuition, grants, rent, and student fees.

The School District reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of June 30, 2001, and delinquent property taxes, whose availability is indeterminable and which are intended to finance fiscal year 2001 operations, have been recorded as deferred revenue.

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 the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by proprietary and nonexpendable trust funds. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred.

**C. Budgetary Process**

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 the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

All funds, other than agency funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the fund level. Any budgetary modifications at this level may only be made by resolution of the Board of Education. Because no cash activity was anticipated, and none occurred, a separate budgetary statement was not presented for the Entry Year Program Special Revenue Fund.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Tax Budget:*

Prior to January 15, the Superintendent and Treasurer submit to the Board of Education a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing for all funds. Public hearings are publicized and conducted to obtain taxpayers' comments. The express purpose of this budget document is to reflect the need for existing (or increased) tax rates.

By no later than January 20, the Board-adopted budget is filed with the Ross County Budget Commission for rate determination.

*Estimated Resources:*

Prior to April 1, the Board of Education accepts, by formal resolution, the tax rates as determined by the County Budget Commission and receives the Commission's certificate of estimated resources which states the projected revenue of each fund. Prior to June 30, the School District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the appropriation measure. On or about July 1, the certificate is amended to include any unencumbered cash balances from the preceding year. The certificate may be further amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported in the budgetary statements reflect the amounts in the final amended certificate issued during fiscal year 2001. Before year-end, the School District requested and received an amended certificate of estimated resources that reflected actual revenue for the fiscal year.

*Appropriations:*

Upon receipt from the County Auditor of an amended certificate of estimated resources based on final assessed values and tax rates or a certificate saying no new certificate is necessary, the annual appropriation resolution is legally enacted by the Board of Education at the fund level of expenditures, which is the legal level of budgetary control. Prior to the passage of the annual appropriation measure, the Board may pass a temporary appropriation measure to meet the ordinary expenses of the School District. The appropriation resolution, by fund, must be within the estimated resources as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals at any level of control. Any revisions that alter the total of any fund appropriation must be approved by the Board of Education.

The Board may pass supplemental fund appropriations so long as the total appropriations by fund do not exceed the amounts set forth in the most recent certificate of estimated resources. During the year, 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 other than agency funds, consistent with statutory provisions. Prior to year-end, the School District passed a supplemental appropriation that reflected actual expenditures for the fiscal year.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*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. On the GAAP basis, encumbrances outstanding at fiscal year end are reported as a reservation of fund balance for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

*Lapsing of Appropriations:*

At the close of each fiscal 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.

**D. Cash and Cash Equivalents**

To improve cash management, all 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 School District records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet. The School District utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented on the combined balance sheet as "Cash and Cash Equivalents with Fiscal Agents".

During fiscal year 2001, investments were limited to STAROhio, U.S. Government securities, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

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

Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during fiscal year 2001 amounted to \$458,909 which includes \$252,846 assigned from other School District funds. The Special Revenue Funds and the Nonexpendable Trust Fund earned interest revenue of \$8,310 and \$24,721, respectively.

For purposes of the statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the School District are considered to be cash equivalents.



**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**E. Inventory**

Inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased. Reported material and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

**F. Prepaid Items**

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

**G. Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The School District maintains a capitalization threshold of five hundred dollars.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

Fixed assets associated with the Alumni Library Nonexpendable Trust Fund are accounted for in that fund. Depreciation is calculated using the straight line method over the estimated useful life of each asset. The fixed assets of the Alumni Library Nonexpendable Trust Fund consist of furniture and equipment and are depreciated over a five year period.

**H. Intergovernmental Revenues**

Intergovernmental revenues are generally received from reimbursable, nonreimbursable, and entitlement type grant programs. These grant programs involve transactions that are categorized as wither government-mandated or voluntary nonexchange transactions. For governmental funds, intergovernmental revenues from government-mandated and voluntary nonexchange transactions are recorded as a receivable when all eligibility requirements are met, and as revenue when the resources are available. Revenues that are not available in the current period are deferred. For proprietary funds, intergovernmental revenues from government-mandated and voluntary nonexchange transactions are recorded as a receivable and revenue when all eligibility requirements are met. Revenues received before the eligibility requirements are met are deferred.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The School District currently participates in several State and Federal programs, categorized as follows:

*Entitlements*

*General Fund*

- State Foundation Program
- State Property Tax Relief
- School Bus Purchase Reimbursement

*Nonreimbursable Grants*

*Special Revenue Funds*

- Auxiliary Services
- Education Management Information Systems
- Public School Preschool
- Disadvantaged Pupil Impact Aid
- Dwight D. Eisenhower Professional Development
- Title I
- Title VI-Innovative Education
- Title VI-B
- Title VI-R Class Size Reduction
- Drug Free Schools Program
- Professional Development Block Grant
- Goals 2000 Entry Year Program
- Eisenhower Math and Science
- Parent Mentor
- Learn and Serve America
- OhioReads Program
- Summer Intervention Regional Professional Development
- Local Report Card
- Peer Assistance
- SchoolNet Training
- OneNet Connectivity Grant
- Summer School Subsidy
- Extended Learning Opportunities
- Entry Year Planning Grant
- Continuous Improvement

*Capital Projects Funds*

- SchoolNet Plus
- Ohio SchoolNet Power Up
- Praise - Ohio SchoolNet
- Interactive Video Distance Learning

*Reimbursable Grants*

*Special Revenue Funds*

- National School Lunch Program
- National School Breakfast Program
- Government Donated Commodities
- Telecommunications Act (E-Rate)

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Grants and entitlements received in governmental funds amounted to 42 percent of governmental fund revenue during the 2001 fiscal year.

**I. Interfund Assets/Liabilities**

Short-term interfund loans are classified as “interfund receivables” and “interfund payables”.

**J. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable that the School District will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the School District’s past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Obligations Account Group.

**K. Accrued Liabilities and Long-Term Obligations**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences, contractually required pension contributions, and special termination benefits that will be paid from governmental funds are reported as a liability in the General Long-Term Obligations Account Group to the extent that they will not be paid with current available expendable financial resources. Payments made more than sixty days after year-end are considered not to have used current available financial resources. Long-term notes and capital leases are reported as a liability of the General Long-Term Obligations Account Group until due.

**L. Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**M. Restricted Assets**

Restricted assets in the General Fund represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include unexpended revenues restricted for the purchase of buses, and amounts set-aside by the School District for the creation of a reserve for budget stabilization. A corresponding fund balance reserve has also been established for each of these amounts. See Note 21 for additional information regarding set-asides.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**N. Fund Balance Reserves**

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

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for budget stabilization represents money set-aside in accordance with State statute to protect against cyclical changes in revenues and expenditures. A reserve for budget stabilization is no longer required by State Statute and any balance remaining in the previously required budget reserve can be used with certain restrictions, at the discretion of the Board of Education.

**O. Estimates**

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

**P. Total Columns on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned "Totals - (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS**

The School District has implemented *GASB No. 33, "Accounting and Financial Reporting for Nonexchange Transactions"* and *GASB No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues."*

*GASB Statement No. 33* establishes accounting and financial reporting guidelines about when to report the results of nonexchange transactions. *GASB Statement No. 36* is a modification to the provisions of *GASB Statement No. 33* for certain specific nonexchange revenues. The implementation of these statements required prior period adjustments to accrue \$81,218 and \$19,766 of intergovernmental receivables in the Special Revenue Funds and Capital Project Funds, respectively. These adjustments had the effect of increasing fund balances in the Special Revenue Funds and Capital Project Funds from the previous balances of \$558,726 and \$656,484 to the restated balances of \$639,944 and \$676,250, respectively.

**NOTE 4 - ACCOUNTABILITY**

At June 30, 2001, the Entry Year Program, Disadvantaged Pupil Impact Aid, and Drug Free Schools Grant Special Revenue Funds had deficit fund balances of \$3,298, \$137,380 and \$166, respectively, which were created by the application of generally accepted accounting principles. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

While the School District is reporting financial position, results of operations, and changes in fund balances/retained earnings 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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types (Non-GAAP Budgetary Basis) and the Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual - Internal Service Fund and Nonexpendable Trust Fund (Non-GAAP Budgetary Basis) are 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/expenses for all funds (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund type (GAAP basis).
4. Proceeds from and principal payments on bond anticipation notes are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

The following tables summarize the adjustments necessary to reconcile the GAAP and budgetary basis statements by fund type.

Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses All Governmental Fund Types			
	General	Special Revenue	Capital Projects
GAAP Basis	(\$273,004)	(\$40,926)	\$26,352
Revenue Accruals	241,197	(115,480)	12,409
Expenditure Accruals	(432,819)	92,072	(222,424)
Other Financing Sources (Uses)	24,388	(24,388)	0
Budget Basis	(\$440,238)	(\$88,722)	(\$183,663)

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING** (Continued)

Net Income (Loss)/Excess of Revenues Over (Under) Expenses Internal Service Fund and Nonexpendable Trust Fund	Internal Service	Nonexpendable Trust
GAAP Basis	(\$750,544)	\$5,180
Revenue Accruals	0	9,130
Expense Accruals	112,774	(18,831)
Depreciation	0	18,670
Budget Basis	(\$637,770)	\$14,149

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 6 - DEPOSITS AND INVESTMENTS** (Continued)

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the School District, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

**Deposits:** At fiscal year end, the carrying amount of the School District's deposits was \$1,014,820 and the bank balance was \$1,609,697. Of the bank balance:

1. \$215,819 was covered by federal depository insurance; and
2. \$1,393,878 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the School District to a successful claim by the FDIC.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 6 - DEPOSITS AND INVESTMENTS** (Continued)

**Investments:** The School District's investments are required to be categorized to give an indication of the level of risk assumed by the School District at fiscal year end. Category 1 includes investments that are insured or registered or for which the securities are held by the School District or its agent in the School District's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the School District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the School District's name. The School District's investments in STAR Ohio, an investment pool operated by the Ohio State Treasurer, are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 2	Unclassified	Fair Value/ Carrying Value
STAR Ohio	\$0	\$3,576,349	\$3,576,349
U. S. Government Securities	498,231	0	498,231
Totals	\$498,231	\$3,576,349	\$4,074,580

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in *GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."*

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per *GASB Statement No. 3* is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
<i>GASB Statement No. 9</i>	\$5,089,400	\$0
<i>Investments:</i>		
STAR Ohio	(3,576,349)	3,576,349
U. S. Government Securities	(498,231)	498,231
<i>GASB Statement No. 3</i>	\$1,014,820	\$4,074,580

**NOTE 7 - PROPERTY TAXES**

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

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



**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 7 - PROPERTY TAXES** (Continued)

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

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

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

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 2001 taxes were collected are:

	2000 Second - Half Collections		2001 First - Half Collections	
	Amount	Percent	Amount	Percent
Agricultural/Residential and Other Real Estate	\$285,593,080	63.75%	\$287,143,700	62.96%
Public Utility	28,519,710	6.37%	30,062,090	6.59%
Tangible Personal Property	133,870,322	29.88%	138,865,100	30.45%
<b>Total Assessed Value</b>	<b>\$447,983,112</b>	<b>100.00%</b>	<b>\$456,070,890</b>	<b>100.00%</b>
 Tax rate per \$1,000 of assessed valuation	 \$37.74		 \$37.70	

The School District receives property taxes from Ross 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, 2001, are available to finance fiscal year 2001 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, tangible personal property, and public utility taxes which became measurable as of June 30, 2001. 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, 2001, was \$417,987 in the General Fund.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 8 - RECEIVABLES**

Receivables at June 30, 2001, consisted of property taxes, accounts (rent, tuition and student fees) interfund, accrued interest and intergovernmental grants. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs, and the current fiscal year guarantee of federal funds.

A summary of the principal items of intergovernmental receivables is as follows:

*General Fund:*

Ohio Coalition Reimbursement	\$344
Auditor of State - Substitute Cost Reimbursement	336
Auditor of State - Report Card Postage Reimbursement	1,453
Community Alternative Funding Reimbursement	<u>18,415</u>

<i>Total General Fund</i>	<u>20,548</u>
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*Special Revenue Funds:*

Food Service Summer Lunch Program	6,286
Rotary Excess Costs	12,670
Dwight D. Eisenhower Grant	2,323
Title VI-B Grant	26,328
Title I Grant	255,173
Drug Free Schools Grant	2,361
Title VI-R Class Size Grant	<u>21,943</u>

<i>Total Special Revenue Funds</i>	327,084
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*Capital Project Fund:*

Interactive Video Distance Learning	<u>8,535</u>
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Total Intergovernmental Receivables	<u><u>\$356,167</u></u>
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**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 9 - FIXED ASSETS**

A summary of the Nonexpendable Trust Fund fixed assets at June 30, 2001 follows:

Furniture and Equipment	\$112,568
Less Accumulated Depreciation	(70,898)
Net Fixed Assets	\$41,670

A summary of the changes in general fixed assets during fiscal year 2001 follows:

Asset Category	Balance at 6/30/00	Additions	Deletions	Balance at 6/30/01
Land and Improvements	\$1,408,300	\$0	\$1,081	\$1,407,219
Buildings and Improvements	15,515,051	398,760	0	15,913,811
Furniture, Fixtures and Equipment	5,756,407	288,873	462,616	5,582,664
Vehicles	1,016,943	0	42,634	974,309
Construction In Progress	381,410	0	381,410	0
Totals	\$24,078,111	\$687,633	\$887,741	\$23,878,003

**CHILlicoTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**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 2001, the School District contracted with Nationwide Agribusiness Insurance for liability, property, fleet, and inland marine insurance. Boiler and machinery insurance was provided by Peerless Insurance Company. Coverages provided are as follows:

*Liability Insurance:*

Education Umbrella Policy (Fleet and Liability):	
Aggregate Limit	\$2,000,000
Each Occurrence Limit	2,000,000
Employer Liability (Employee):	
General Aggregate Limit	5,000,000
Each Occurrence Limit	1,000,000
Auto Liability:	
Per Accident Liability	2,000,000

*Property Insurance:*

Building and Contents (\$250 Deductible)	63,191,000
Inland Marine - Musical Instruments (\$250 Deductible)	191,000

The building and contents coverage is provided on a blanket, agreed value, special and replacement cost basis.

*Boiler Insurance:*

Equipment Breakdown Limit (Applies to All Locations)	
Property Damage - (\$250 Deductible)	1,000,000

*Fleet Insurance:*

Combined Single Limit - Each Accident	2,000,000
Medical Payments - Per Person (Including Extended Medical)	5,000
Non-Ownership - Each Accident	2,000,000
Primary Non-Owned Liability - Each Accident	2,000,000
Uninsured and Underinsured Motorist	
Bodily Injury - Combined Single Limit - Each Accident	2,000,000
Property Damage - Each Accident (\$250 Deductible)	7,500
Inland Marine - Tractors/Mowers/Gator (\$100 Deductible)	127,002

Settled claims have not exceeded this commercial coverage in any of the past three years.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 10 - RISK MANAGEMENT** (Continued)

For fiscal year 2001, the School District participated in the Ohio School Boards Association Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool (Note 19). The intent of the GRP is to achieve the benefit of a reduced premium for the School District by virtue of its grouping and representation with other participants in the GRP. The workers' compensation experience of the participating school districts is calculated as one experience and a common premium rate is applied to all school districts in the GRP. Each participant pays its workers' compensation premium to the State based on the rate for the GRP rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of the GRP. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund". This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the GRP. Participation in the GRP is limited to school districts that can meet the GRP's selection criteria. The firm of Gates McDonald & Co. provides administrative, cost control and actuarial services to the GRP.

Medical/surgical and dental insurance is offered to employees through a self-insurance internal service fund. Monthly premiums are paid to the School District's Employee Benefits Self-Insurance Internal Service Fund. Klais and Company, Inc., the School District's third party administrator, informs the School District of claim payments needed each week, who in turn pays the claims on the School District's behalf. An administrative charge is paid monthly to Klais and Company, Inc. The claims liability of \$453,188 reported in the Internal Service Fund at June 30, 2001 is based on an estimate provided by the third party administrator and the requirements of *GASB Statement No. 10 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues"*, which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in claims activity for the fiscal year follows:

	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2000	\$263,595	\$1,715,871	\$1,651,413	\$328,053
2001	328,053	2,441,924	2,316,789	453,188

**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

**A. School Employees Retirement System**

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

**CHILlicothe City School District**  
*Notes to the General Purpose Financial Statements*  
*For the Fiscal Year Ended June 30, 2001*

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS** (Continued)

Plan members are required to contribute 9 percent of their annual covered salary and the School District is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. A portion of the School District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2001, 4.2 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2001, 2000, and 1999 were \$144,759, \$154,934, and \$242,163, respectively; 50.63 percent has been contributed for fiscal year 2001 and 100 percent for fiscal years 2000 and 1999. \$71,465 representing the unpaid contribution for fiscal year 2001, is recorded as a liability within the respective funds and the General Long-Term Obligations Account Group.

**B. State Teachers Retirement System**

The School District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

For the fiscal year ended June 30, 2001, plan members were required to contribute 9.3 percent of their annual covered salaries. The School District was required to contribute 14 percent. Of the School District's contribution, 9.5 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The School District's required contributions for pension obligations to STRS for the fiscal years ended June 30, 2001, 2000, and 1999 were \$1,137,974, \$732,123, and \$652,485, respectively; 82.97 percent has been contributed for fiscal year 2001 and 100 percent for fiscal years 2000 and 1999. \$193,784 represents the unpaid contribution for fiscal year 2001 and is recorded as a liability within the respective funds.

**C. Social Security System**

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System have an option to choose Social Security or the School Employees Retirement System/State Teachers Retirement System. As of June 30, 2001, three members of the Board of Education have elected Social Security. The Board's liability is 6.2 percent of wages paid.

**NOTE 12 - POSTEMPLOYMENT BENEFITS**

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

**CHILlicothe City School District**  
*Notes to the General Purpose Financial Statements*  
*For the Fiscal Year Ended June 30, 2001*

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**NOTE 12 - POSTEMPLOYMENT BENEFITS** (Continued)

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2001, the STRS Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the School District, this amount equaled \$539,040 for fiscal year 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.419 billion at June 30, 2000. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and STRS had 99,011 eligible benefit recipients.

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

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For fiscal year 2001, employer contributions to fund health care benefits were 9.8 percent of covered payroll. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2001, the minimum pay was established at \$12,400. For the School District, the amount contributed to fund health care benefits, including the surcharge, during the 2001 fiscal year equaled \$365,860.

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150 percent of the annual health care expenses. Expenses for health care at June 30, 2000, were \$140,696,340 and the target level was \$211.0 million. At June 30, 2000, SERS had net assets available for payment of health care benefits of \$252.3 million. SERS has approximately 50,000 participants currently receiving health care benefits.

**NOTE 13 - EMPLOYEE BENEFITS**

**A. Compensated Absences**

The criteria for determining vacation and sick leave components are derived from negotiated agreements and State laws. Classified employees and administrators earn seven to twenty-five days of vacation per fiscal year, depending upon length of service. Accumulated, unused vacation time is paid to classified employees and administrators upon termination of employment. Teachers do not earn vacation time.

Teachers, administrators, and classified employees earn sick leave at the rate of one and one-fourth days per month. Sick leave may be accumulated up to a maximum of 275 days for administrators, 265 days for certificated personnel, and 255 days for classified personnel. Upon retirement, payment is made for 28 percent of accrued, but unused sick leave credit to a maximum of 70 days for administrators, and 57.96 days for certificated employees. Payment to classified employees is 40 percent of accrued, but unused sick leave credit to a maximum of 68.8 days.

**B. Life and Accident Insurance**

The School District provides life insurance and accidental death and dismemberment insurance to most employees through Ohio National Life Insurance Company.

**CHILlicothe CITY SCHOOL DISTRICT**  
*Notes to the General Purpose Financial Statements*  
*For the Fiscal Year Ended June 30, 2001*

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**NOTE 13 - EMPLOYEE BENEFITS** (Continued)

**C. Deferred Compensation**

School District employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan was created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

**D. Retirement Incentive**

The School District has a Retirement Incentive program. Participation is open to certified employees and administrators who have at least ten years of consecutive service with the Chillicothe City School District and have at least thirty years of service credit in one of the State Retirement Systems. The employee must submit a written notice of retirement by June 1, with the effective date of retirement no later than August 1. The incentive payment is a percentage of the employee's final salary (excluding supplemental contracts) based on total service credit as follows:

<u>Years of Service</u>	<u>Percent of Final Salary</u>
30 years	40%
31 years	25%
32 years	20%
33 years	15%
34 years	10%
35 years	0%

Upon proof of retirement, an employee may choose to receive the retirement incentive payment within 120 days after the effective date of retirement, or may elect to receive this payment on January 15 of the following calendar year. Retirement incentive payments made within the available period have been classified as expenditures and liabilities in the General Fund. Those payments to be made after the available period have been classified as "Retirement Incentive Payable" in the General Long-Term Obligations Account Group.

**E. Attendance Bonus for Classified Employees**

Absences from work are counted from July 1 through June 30<sup>th</sup> each year. Classified employees may be eligible for an "Attendance Bonus" for not using days for sick, personal, or leave without pay. This is payable the following July of the fiscal year. For fiscal year 2001, no employees were eligible to take advantage of this benefit.



**CHILlicothe City School District**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 14 - CAPITAL LEASES - LESSEE DISCLOSURE**

In prior years, the School District entered into capitalized leases for equipment and furniture and fixtures. These leases meet the criteria of a capital lease as defined by *Statement of Financial Accounting Standards No. 13, "Accounting for Leases,"* which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the combined financial statements for the governmental funds. In the Alumni Library Nonexpendable Trust Fund, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense. These expenditures are reported as function expenditures on the budgetary statements.

Fixed assets acquired by lease have been capitalized in the General Fixed Assets Account Group and in the Alumni Library Nonexpendable Trust Fund in the amount \$612,975 and \$70,000, respectively. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the General Long-Term Obligations Account Group and the Alumni Library Nonexpendable Trust Fund. The carrying value of the Alumni Library Nonexpendable Trust Fund capital lease fixed asset was \$24,560 at June 30, 2001. The accumulated depreciation for the Alumni Library Nonexpendable Trust Fund capital lease fixed asset was \$45,440 at June 30, 2001. Principal payments in fiscal year 2001 totaled \$131,084 in the General Fund and \$18,831 in the Alumni Library Nonexpendable Trust Fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of June 30, 2001.

Fiscal Year Ending June 30,	GLTDAG	Alumni Library
2002	\$148,279	\$4,923
2003	12,913	0
2004	9,683	0
Total	170,875	4,923
Less: Amount Representing Interest	(9,407)	(37)
Present Value of Net Minimum Lease Payments	\$161,468	\$4,886

**NOTE 15 - SHORT-TERM OBLIGATIONS**

The changes in the School District's short-term obligations during fiscal year 2001 were as follows:

	Principal Outstanding 6/30/00	Additions	Deductions	Principal Outstanding 6/30/01
Bond Anticipation Notes - 2000 - 4.40%	\$161,000	\$0	\$161,000	\$0

In 1985, the School District issued bond anticipation notes in the amount of \$2,275,000 for the purpose of asbestos removal and roof repairs. The School District retired the remaining \$161,000 in fiscal year 2001. These notes were retired from the Permanent Improvement Capital Projects Fund.

**CHILlicothe City School District**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 16 - LONG-TERM OBLIGATIONS**

The changes in the School District's long-term obligations during fiscal year 2001 were as follows:

	Principal Outstanding 6/30/00	Additions	Deductions	Principal Outstanding 6/30/01
<u>Nonexpendable Trust Fund Obligations</u>				
Capital Leases	\$23,717	\$0	\$18,831	\$4,886
<u>General Long-Term Obligations</u>				
Energy Conservation Notes				
1998-2013 5.00%	\$2,150,000	\$0	\$120,000	\$2,030,000
Capital Leases	292,552	0	131,084	161,468
Pension Obligation	208,258	200,778	208,258	200,778
Compensated Absences	1,428,887	8	0	1,428,895
Retirement Incentive	45,158	97,660	130,592	12,226
Total General Long-Term Obligations	<u>\$4,124,855</u>	<u>\$298,446</u>	<u>\$589,934</u>	<u>\$3,833,367</u>

In fiscal year 1999, the School District issued \$2,390,000 in unvoted general obligation notes for the purpose of providing energy conservation measures for the School District, under the authority of Ohio Revised Code Sections 133.06(G) and 3313.372. The notes were issued for a 15 year period with a final maturity date of 2013. These notes will be retired from the General Fund.

Capital leases will be paid from the General Fund and Alumni Library Nonexpendable Trust Fund. The pension obligation, compensated absences and retirement incentive will be paid from the funds from which the employees' salaries are paid.

The School District's overall legal debt margin was \$41,046,380, the energy conservation debt margin was \$2,074,638, and the unvoted debt margin was \$456,071 at June 30, 2001.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 16 - LONG-TERM OBLIGATIONS** (Continued)

Principal and interest requirements to retire general obligation debt at June 30, 2001 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2002	\$130,000	\$101,500	\$231,500
2003	135,000	95,000	230,000
2004	140,000	88,250	228,250
2005	150,000	81,250	231,250
2006	155,000	73,750	228,750
2007-2011	900,000	244,000	1,144,000
2012-2013	420,000	31,750	451,750
Totals	<u>\$2,030,000</u>	<u>\$715,500</u>	<u>\$2,745,000</u>

**NOTE 17 - INTERFUND ACTIVITY**

As of June 30, 2001, receivables and payables that resulted from various interfund transactions were as follows:

Fund Type/Fund	Interfund Receivable	Interfund Payables
General Fund	\$15,918	\$0
<i>Special Revenue Funds:</i>		
Food Service	1,610	0
Public School Support	0	1,057
Entry Year Program	0	3,298
Summer Intervention Regional Professional Development	0	12,620
<i>Total Special Revenue Funds</i>	1,610	16,975
<i>Agency Fund:</i>		
Student Managed Activity	0	553
Total All Funds	<u>\$17,528</u>	<u>\$17,528</u>

**CHILlicothe CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

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**NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS**

*South Central Ohio Computer Association* - The School District is a participant in the South Central Ohio Computer Association (SCOCA) which is a computer consortium. SCOCA is an association of public school districts within the boundaries of Highland, Adams, Pike, Scioto, Brown, Ross, Jackson, Vinton and Lawrence Counties. The organization was formed for the purpose of applying modern technology with the aid of computers and other electronic equipment to administrative and instructional functions among member school districts. The governing board of SCOCA consists of two representatives from each of the participating counties, two school treasurers, and one representative from the fiscal agent. The School District paid SCOCA \$15,468 for services provided during the year. Financial information can be obtained from their fiscal agent, the Pike County Joint Vocational School District, Tonya Cooper, who serves as Treasurer, at P. O. Box 577, 175 Beaver Creek Rd., Piketon, Ohio 45661.

*Pickaway-Ross County Joint Vocational School* - The Pickaway-Ross County Joint Vocational School is a distinct political subdivision of the State of Ohio operated under the direction of a Board consisting of eleven representatives from the various elected City and County Boards within Pickaway and Ross Counties. To obtain financial information write to the Pickaway-Ross County Joint Vocational School, Ben Van Horn, who serves as Treasurer, at 895 Crouse Chapel Road, Chillicothe, Ohio 45601.

*Great Seal Education Network of Tomorrow* - The Great Seal Education Network of Tomorrow is a regional council of governments (the "Council") consisting of twelve city, local, and joint vocational school districts, two educational service centers and the Ohio University-Chillicothe Campus for the purpose of promoting the use of advanced telecommunications and technology to provide enhanced educational opportunities to the communities of Ross and Pickaway Counties. The Council is operated under the direction of a Board of Directors consisting of one representative (the superintendent or another person appointed by the board of education) of each of the members, each of which possess its own budgeting and taxing authority. To obtain financial information, write to the Ohio University-Chillicothe Campus, who acts as fiscal agent, at 571 West Fifth Street, Chillicothe, Ohio 45601.

**NOTE 19 - INSURANCE PURCHASING POOL**

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

**NOTE 20 - SCHOOL FUNDING COURT DECISION**

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

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

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

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2001**

**NOTE 20 - SCHOOL FUNDING COURT DECISION** (Continued)

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

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

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

**NOTE 21 - 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 no longer required to set-aside money for budget stabilization and any balance remaining in the previously required budget reserve can be used with certain restrictions at the discretion of the Board of Education.

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

	Textbooks	Capital Acquisition	Budget Stabilization	Totals
Set-Aside Reserve Balance as of June 30, 2000	\$0	\$0	\$274,592	\$274,592
Prior Year Disbursements Carried Forward	(215,372)	0	0	(215,372)
Current Year Set Aside Requirement	454,936	454,936	0	909,872
Current Year Offsets	0	0	0	0
Qualifying Disbursements	(757,540)	(500,024)	0	(1,257,564)
Set-Aside Balance Carried Forward to FY 2002	(517,976)	(45,088)	274,592	(288,472)
Set-Aside Reserve Balance at June 30, 2001	<u>\$0</u>	<u>\$0</u>	<u>\$274,592</u>	
Total Restricted Assets				<u>\$274,592</u>

**CHILICOTHE CITY SCHOOL DISTRICT**  
*Notes to the General Purpose Financial Statements*  
*For the Fiscal Year Ended June 30, 2001*

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**NOTE 22 - CONTINGENCIES**

**A. Grants**

The School District received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School District at June 30, 2001.

**B. Litigation**

Several claims and lawsuits are pending against the District. District management believes that these claims and lawsuits will not have a material effect on the District's financial statements.

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COMBINING, INDIVIDUAL FUND  
AND ACCOUNT GROUP STATEMENTS  
AND SCHEDULES



## GENERAL FUND

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The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**CHILICOTHE CITY SCHOOL DISTRICT**

**General Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<b>Revised Budget</b>	<b>Budgetary Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>			
Property Taxes	\$11,916,695	\$11,916,695	\$0
Intergovernmental	6,370,520	6,370,520	0
Interest	485,688	485,688	0
Tuition and Fees	870,199	870,199	0
Gifts and Donations	15	15	0
Customer Services	81,917	81,917	0
Miscellaneous	164,306	164,306	0
<b>Total Revenues</b>	<b>19,889,340</b>	<b>19,889,340</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	6,848,105	6,848,105	0
Fringe Benefits	1,792,349	1,792,349	0
Purchased Services	474,975	474,975	0
Materials And Supplies	474,650	474,650	0
Other Operating Charges	19,408	19,408	0
Capital Outlay - New	61,805	61,805	0
Capital Outlay - Replacement	18,813	18,813	0
<b>Total Regular Instruction</b>	<b>9,690,105</b>	<b>9,690,105</b>	<b>0</b>
Special			
Salaries	1,106,692	1,106,692	0
Fringe Benefits	274,346	274,346	0
Purchased Services	260,355	260,355	0
Materials And Supplies	8,595	8,595	0
Capital Outlay - New	270	270	0
<b>Total Special Instruction</b>	<b>1,650,258</b>	<b>1,650,258</b>	<b>0</b>
Vocational			
Salaries	4,672	4,672	0
Fringe Benefits	752	752	0
<b>Total Vocational Instruction</b>	<b>5,424</b>	<b>5,424</b>	<b>0</b>
Other			
Fringe Benefits	50	50	0
Purchased Services	104,274	104,274	0
<b>Total Other Instruction</b>	<b>104,324</b>	<b>104,324</b>	<b>0</b>
<b>Total Instruction</b>	<b>11,450,111</b>	<b>11,450,111</b>	<b>0</b>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**General Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<b>Revised Budget</b>	<b>Budgetary Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Support Services:			
Pupils			
Salaries	832,914	832,914	0
Fringe Benefits	224,723	224,723	0
Purchased Services	45,457	45,457	0
Materials And Supplies	30,677	30,677	0
Capital Outlay - New	3,592	3,592	0
Capital Outlay - Replacement	1,416	1,416	0
Total Pupils	<u>1,138,779</u>	<u>1,138,779</u>	<u>0</u>
Instructional Staff			
Salaries	813,720	813,720	0
Fringe Benefits	294,802	294,802	0
Purchased Services	16,190	16,190	0
Materials And Supplies	33,398	33,398	0
Other Operating Charges	8,474	8,474	0
Capital Outlay - New	9,971	9,971	0
Capital Outlay - Replacement	15,601	15,601	0
Total Instructional Staff	<u>1,192,156</u>	<u>1,192,156</u>	<u>0</u>
Board of Education			
Salaries	4,800	4,800	0
Fringe Benefits	561	561	0
Purchased Services	50,557	50,557	0
Materials And Supplies	2,378	2,378	0
Total Board of Education	<u>58,296</u>	<u>58,296</u>	<u>0</u>
Administration			
Salaries	1,146,864	1,146,864	0
Fringe Benefits	344,490	344,490	0
Purchased Services	20,639	20,639	0
Materials And Supplies	18,721	18,721	0
Other Operating Charges	165,587	165,587	0
Capital Outlay - New	6,735	6,735	0
Capital Outlay - Replacement	5,935	5,935	0
Total Administration	<u>1,708,971</u>	<u>1,708,971</u>	<u>0</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**General Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<b>Revised Budget</b>	<b>Budgetary Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Fiscal</b>			
Salaries	232,284	232,284	0
Fringe Benefits	80,926	80,926	0
Purchased Services	22,499	22,499	0
Materials And Supplies	10,629	10,629	0
Other Operating Charges	280,172	280,172	0
Capital Outlay - New	2,050	2,050	0
Capital Outlay - Replacement	3,747	3,747	0
<b>Total Fiscal</b>	<b>632,307</b>	<b>632,307</b>	<b>0</b>
<b>Business</b>			
Salaries	64,963	64,963	0
Fringe Benefits	24,325	24,325	0
Purchased Services	34,102	34,102	0
Materials And Supplies	4,710	4,710	0
Other Operating Charges	1,455	1,455	0
Capital Outlay - New	3,074	3,074	0
<b>Total Business</b>	<b>132,629</b>	<b>132,629</b>	<b>0</b>
<b>Operation and Maintenance of Plant</b>			
Salaries	996,813	996,813	0
Fringe Benefits	337,565	337,565	0
Purchased Services	862,942	862,942	0
Materials And Supplies	156,331	156,331	0
Other Operating Charges	19,920	19,920	0
Capital Outlay - New	10,757	10,757	0
Capital Outlay - Replacement	35,308	35,308	0
<b>Total Operation and Maintenance of Plant</b>	<b>2,419,636</b>	<b>2,419,636</b>	<b>0</b>
<b>Pupil Transportation</b>			
Salaries	380,409	380,409	0
Fringe Benefits	175,748	175,748	0
Purchased Services	88,106	88,106	0
Materials And Supplies	106,806	106,806	0
Other Operating Charges	4,589	4,589	0
Capital Outlay - New	55,300	55,300	0
Capital Outlay - Replacement	12,645	12,645	0
<b>Total Pupil Transportation</b>	<b>823,603</b>	<b>823,603</b>	<b>0</b>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**General Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Central			
Fringe Benefits	148	148	0
Purchased Services	77,153	77,153	0
Materials And Supplies	977	977	0
Total Central	<u>78,278</u>	<u>78,278</u>	<u>0</u>
Total Support Services	<u>8,184,655</u>	<u>8,184,655</u>	<u>0</u>
Operation of Non-Instructional Services:			
Community Services			
Salaries	1,170	1,170	0
Fringe Benefits	164	164	0
Materials And Supplies	1,506	1,506	0
Total Operation of Non-Instructional Services	<u>2,840</u>	<u>2,840</u>	<u>0</u>
Extracurricular Activities			
Academic Oriented Activities			
Salaries	49,133	49,133	0
Fringe Benefits	7,931	7,931	0
Other Operating Charges	500	500	0
Total Academic Oriented Activities	<u>57,564</u>	<u>57,564</u>	<u>0</u>
Sport Oriented Activities			
Salaries	319,576	319,576	0
Fringe Benefits	61,549	61,549	0
Purchased Services	985	985	0
Materials And Supplies	1,398	1,398	0
Capital Outlay - New	225	225	0
Total Sport Oriented Activities	<u>383,733</u>	<u>383,733</u>	<u>0</u>
School and Public Service			
Co-Curricular Activities			
Salaries	24,043	24,043	0
Fringe Benefits	3,856	3,856	0
Total School and Public Service Co-Curricular Activities	<u>27,899</u>	<u>27,899</u>	<u>0</u>
Total Extracurricular Activities	<u>469,196</u>	<u>469,196</u>	<u>0</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**General Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Debt Service:			
Principal Retirement	120,000	120,000	0
Interest and Fiscal Charges	<u>107,500</u>	<u>107,500</u>	<u>0</u>
Total Debt Service	<u>227,500</u>	<u>227,500</u>	<u>0</u>
<i>Total Expenditures</i>	<u>20,334,302</u>	<u>20,334,302</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(444,962)</u>	<u>(444,962)</u>	<u>0</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	24,388	24,388	0
Operating Transfers Out	<u>(19,664)</u>	<u>(19,664)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>4,724</u>	<u>4,724</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(440,238)	(440,238)	0
Fund Balance at Beginning of Year	1,877,694	1,877,694	0
Prior Year Encumbrances Appropriated	<u>505,060</u>	<u>505,060</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,942,516</u></u>	<u><u>\$1,942,516</u></u>	<u><u>\$0</u></u>

## SPECIAL REVENUE FUNDS

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Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than amounts related to major capital projects) that are legally restricted by law and administrative action to expenditures for specified purposes.

### Food Services

A fund used to account for the financial transactions related to the food service operations of the School District.

### Uniform School Supplies

A fund used to account for the purchase and sale of school supplies as adopted by the Board of Education for use in the School District. Revenues derived from sales are used for school purposes or activities in connection with the school.

### Rotary

A fund used to account for multi-district handicap programs.

### Public School Support

A fund used to account for specific local revenue sources, other than taxes or expendable trusts (i.e., profits from vending machines, sales of pictures, etc.), that are restricted to expenditures for specific purposes approved by the Board. Such expenditures may include curricular and extracurricular related purchases.

### Other Local Grants

A fund used to account for the proceeds of specific revenue sources, except for state and federal grants, that are legally restricted to expenditures for specified purposes.

### Venture Capital

To account for monies received per Section 3307.02 of the Ohio Revised Code. The revenue is used to implement educational programs.

### District Managed Student Activities

To account for student activity programs which have student participation in the activity, but do not have student management of the programs.

### Auxiliary Services

A fund used to account for monies which provide services and materials to pupils attending non-public schools within the School District.

### Teacher Development

A fund used to account for monies which provide assistance in developing in-service programs.

## SPECIAL REVENUE FUNDS

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### Peer Assistance

A fund used to account for monies which provide for the development of a comprehensive peer assistance program.

### Education Management Information Systems

A fund used to account for hardware and software development, or other costs associated with the requirements of the management information system.

### Public School Preschool

A fund to assist school districts in paying the cost of preschool programs for three and four year olds.

### Entry Year Program

A fund used to implement entry-year programs pursuant to division (T) of Section 3317.024 of the Ohio Revised Code.

### Disadvantaged Pupil Impact Aid

A fund used to account for monies received for disadvantaged pupil impact aid.

### OneNet Network

A fund provided to account for money appropriated for Ohio Educational Computer Network Connections.

### SchoolNet Training

A fund provided to account for a limited number of professional development subsidy grants.

### Ohio Reads

To support literacy for grades K-4 and to prepare students to be proficient on the reading portion of the proficiency tests.

### Summer Intervention Regional Professional Development Grant

A fund used to account for summer intervention services.

### Local Report Card Grant

To account for monies provided as technical assistance to school districts that are declared to be in a state of academic watch or academic emergency to develop their continuous improvement plans and support the statewide network of school improvement that demonstrates the capacity to invent or adapt school improvement models.

### Extended Learning

A fund used to account for funds provided for extended learning opportunities for at risk readers as designated by fourth grade proficiency test scores.



## SPECIAL REVENUE FUNDS

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### Miscellaneous State Grants

A fund used to account for various restricted monies received from State agencies which are not classified elsewhere.

### Dwight D. Eisenhower Grant

Provision of funds for strengthening instruction in science, mathematics, modern foreign languages, English, the arts and computer learning. These funds are also used for staff development and the purchase of material and supplies.

### Title VI-B

A fund used to account for programs to assist schools in the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary and secondary levels.

### Title I

A fund used to account for financial assistance provided to State and local educational agencies to meet the special needs of educationally deprived children.

### Title VI

To account for federal revenues which support the implementation of a variety of programs such as computer education, gifted and talented programs, in-service and staff development.

### Drug Free Schools Grant

A fund used to account for revenues provided to assist in prevention, intervention and support components for reducing abuse of alcohol and other drugs.

### Telecommunications Act Grant

A fund used to account for a federal grant which is paid directly to the telecommunications service provider.

### Goals 2000

To account for monies to support a broad range of education improvement goals.

### Title VI-R Class Size Reduction

To help schools improve student achievement by adding additional teachers in grades 1-3.

### Miscellaneous Federal Grants

A fund used to account for monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere.

**CHILLCOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Special Revenue Funds**

*As Of June 30, 2001*

	<b><i>Food Services</i></b>	<b><i>Uniform School Supplies</i></b>	<b><i>Rotary</i></b>	<b><i>Public School Support</i></b>
<b><u>Assets:</u></b>				
Equity In Pooled Cash And Cash Equivalents	\$236,553	\$4,325	\$8,914	\$31,493
Receivables:				
Accounts	1,969	12,121	0	37,259
Intergovernmental	6,286	0	12,670	0
Interfund	1,610	0	0	0
Materials And Supplies Inventory	43,987	0	0	0
<b><i>Total Assets</i></b>	<b><u>\$290,405</u></b>	<b><u>\$16,446</u></b>	<b><u>\$21,584</u></b>	<b><u>\$68,752</u></b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$0	\$0	\$153
Accrued Wages and Benefits	98,062	0	13,178	6,328
Compensated Absences Payable	1,804	0	5,375	0
Interfund Payable	0	0	0	1,057
Intergovernmental Payable	13,043	0	1,880	3,193
Deferred Revenue	243	11,512	0	20,129
<b><i>Total Liabilities</i></b>	<b><u>113,152</u></b>	<b><u>11,512</u></b>	<b><u>20,433</u></b>	<b><u>30,860</u></b>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved For Encumbrances	7,588	0	463	4,547
Reserved For Inventory	43,987	0	0	0
Unreserved:				
Undesignated (Deficit)	125,678	4,934	688	33,345
<b><i>Total Fund Equity (Deficit)</i></b>	<b><u>177,253</u></b>	<b><u>4,934</u></b>	<b><u>1,151</u></b>	<b><u>37,892</u></b>
<b><i>Total Liabilities And Fund Equity</i></b>	<b><u>\$290,405</u></b>	<b><u>\$16,446</u></b>	<b><u>\$21,584</u></b>	<b><u>\$68,752</u></b>

<i>Other Local Grants</i>	<i>Venture Capital</i>	<i>District Managed Student Activities</i>	<i>Auxiliary Services</i>	<i>Teacher Development</i>	<i>Peer Assistance</i>
\$76,344	\$15,079	\$29,364	\$14,457	\$4,821	\$33,269
0	0	809	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$76,344</u>	<u>\$15,079</u>	<u>\$30,173</u>	<u>\$14,457</u>	<u>\$4,821</u>	<u>\$33,269</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	139	10,558	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	72	1,700	0	47
0	0	809	0	0	0
<u>0</u>	<u>0</u>	<u>1,020</u>	<u>12,258</u>	<u>0</u>	<u>47</u>
262	2,916	2,671	1,032	4,817	0
0	0	0	0	0	0
<u>76,082</u>	<u>12,163</u>	<u>26,482</u>	<u>1,167</u>	<u>4</u>	<u>33,222</u>
<u>76,344</u>	<u>15,079</u>	<u>29,153</u>	<u>2,199</u>	<u>4,821</u>	<u>33,222</u>
<u>\$76,344</u>	<u>\$15,079</u>	<u>\$30,173</u>	<u>\$14,457</u>	<u>\$4,821</u>	<u>\$33,269</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Special Revenue Funds**

*As Of June 30, 2001*

	<i>Education Management Information Systems</i>	<i>Public School Preschool</i>	<i>Entry Year Program</i>	<i>Disadvantaged Pupil Impact Aid</i>
<b><u>Assets:</u></b>				
Equity In Pooled Cash And Cash Equivalents	\$18,782	\$63,944	\$0	\$0
Receivables:				
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interfund	0	0	0	0
Materials And Supplies Inventory	0	0	0	0
<b>Total Assets</b>	<b>\$18,782</b>	<b>\$63,944</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	0	29,841	0	115,330
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	3,298	0
Intergovernmental Payable	0	3,883	0	22,050
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>33,724</b>	<b>3,298</b>	<b>137,380</b>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved For Encumbrances	0	1,722	3,550	0
Reserved For Inventory	0	0	0	0
Unreserved:				
Undesignated (Deficit)	18,782	28,498	(6,848)	(137,380)
<b>Total Fund Equity (Deficit)</b>	<b>18,782</b>	<b>30,220</b>	<b>(3,298)</b>	<b>(137,380)</b>
<b>Total Liabilities And Fund Equity</b>	<b>\$18,782</b>	<b>\$63,944</b>	<b>\$0</b>	<b>\$0</b>

<i>OneNet Network</i>	<i>SchoolNet Training</i>	<i>Ohio Reads</i>	<i>Summer Intervention Regional Professional Development Grant</i>	<i>Local Report Card Grant</i>	<i>Extended Learning</i>
\$10,249	\$2,013	\$0	\$14,063	\$21,723	\$22,950
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>\$10,249</u>	<u>\$2,013</u>	<u>\$0</u>	<u>\$14,063</u>	<u>\$21,723</u>	<u>\$22,950</u>
\$0	\$0	\$0	\$0	\$540	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	12,620	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>12,620</u>	<u>540</u>	<u>0</u>
0	0	0	0	202	0
0	0	0	0	0	0
<u>10,249</u>	<u>2,013</u>	<u>0</u>	<u>1,443</u>	<u>20,981</u>	<u>22,950</u>
<u>10,249</u>	<u>2,013</u>	<u>0</u>	<u>1,443</u>	<u>21,183</u>	<u>22,950</u>
<u>\$10,249</u>	<u>\$2,013</u>	<u>\$0</u>	<u>\$14,063</u>	<u>\$21,723</u>	<u>\$22,950</u>

(Continued)

**CHILLCOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Special Revenue Funds**

*As Of June 30, 2001*

	<i>Miscellaneous State Grants</i>	<i>Dwight D. Eisenhower Grants</i>	<i>Title VI-B</i>	<i>Title I</i>
<b><u>Assets:</u></b>				
Equity In Pooled Cash And Cash Equivalents	\$15,321	\$5,443	\$23,982	\$72,352
Receivables:				
Accounts	0	0	0	0
Intergovernmental	0	2,323	26,328	255,173
Interfund	0	0	0	0
Materials And Supplies Inventory	0	0	0	0
<b>Total Assets</b>	<b>\$15,321</b>	<b>\$7,766</b>	<b>\$50,310</b>	<b>\$327,525</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$598	\$0	\$349	\$405
Accrued Wages and Benefits	0	450	19,411	106,842
Compensated Absences Payable	0	0	792	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	427	133	2,970	16,105
Deferred Revenue	0	2,323	0	75,515
<b>Total Liabilities</b>	<b>1,025</b>	<b>2,906</b>	<b>23,522</b>	<b>198,867</b>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved For Encumbrances	3,018	850	678	5,844
Reserved For Inventory	0	0	0	0
Unreserved:				
Undesignated (Deficit)	11,278	4,010	26,110	122,814
<b>Total Fund Equity (Deficit)</b>	<b>14,296</b>	<b>4,860</b>	<b>26,788</b>	<b>128,658</b>
<b>Total Liabilities And Fund Equity</b>	<b>\$15,321</b>	<b>\$7,766</b>	<b>\$50,310</b>	<b>\$327,525</b>

<i>Title VI</i>	<i>Drug Free Schools Grant</i>	<i>Tele- communications Act Grant</i>	<i>Goals 2000</i>	<i>Title VI-R Class Size Reduction</i>	<i>Miscellaneous Federal Grants</i>	<i>Totals</i>
\$3,925	\$6,317	\$2,787	\$32,063	\$47,841	\$3,689	\$822,063
0	0	0	0	0	0	52,158
0	2,361	0	0	21,943	0	327,084
0	0	0	0	0	0	1,610
0	0	0	0	0	0	43,987
<u>\$3,925</u>	<u>\$8,678</u>	<u>\$2,787</u>	<u>\$32,063</u>	<u>\$69,784</u>	<u>\$3,689</u>	<u>\$1,246,902</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$2,045
3,219	7,902	0	0	21,420	0	432,680
0	0	0	0	0	0	7,971
0	0	0	0	0	0	16,975
67	942	0	0	2,492	0	69,004
0	0	0	0	0	0	110,531
<u>3,286</u>	<u>8,844</u>	<u>0</u>	<u>0</u>	<u>23,912</u>	<u>0</u>	<u>639,206</u>
0	2	2,787	0	0	0	42,949
0	0	0	0	0	0	43,987
639	(168)	0	32,063	45,872	3,689	520,760
639	(166)	2,787	32,063	45,872	3,689	607,696
<u>\$3,925</u>	<u>\$8,678</u>	<u>\$2,787</u>	<u>\$32,063</u>	<u>\$69,784</u>	<u>\$3,689</u>	<u>\$1,246,902</u>

**CHILLICOTHE CITY SCHOOLS**

**Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances  
All Special Revenue Funds**

*For The Fiscal Year Ended June 30, 2001*

	<i>Food Services</i>	<i>Uniform School Supplies</i>	<i>Rotary</i>	<i>Public School Support</i>
<b><u>Revenues:</u></b>				
Intergovernmental	\$520,085	\$0	\$0	\$0
Interest	8,310	0	0	0
Tuition And Fees	1,664	50,744	119,257	164,798
Extracurricular Activities	0	0	0	17,304
Gifts And Donations	0	0	0	24,686
Customer Services	676,401	0	0	9,871
Miscellaneous	3,410	161	0	31,228
<i>Total Revenues</i>	<u>1,209,870</u>	<u>50,905</u>	<u>119,257</u>	<u>247,887</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	44,577	1,491	118,141
Special	0	0	86,208	0
Support Services:				
Pupils	0	0	0	29,833
Instructional Staff	0	0	30,144	87,558
Administration	0	0	0	909
Fiscal	0	0	1,426	0
Operation And Maintenance Of Plant	0	0	0	0
Central	0	0	0	1,628
Operation Of Non-Instructional Services	1,170,786	0	0	39,083
Extracurricular Activities	0	0	0	350
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>1,170,786</u>	<u>44,577</u>	<u>119,269</u>	<u>277,502</u>
Excess Of Revenues Over (Under) Expenditures	39,084	6,328	(12)	(29,615)
<b><u>Other Financing Sources:</u></b>				
Operating Transfers In	0	19,664	0	0
Excess Of Revenues And Other Financing Sources Over (Under) Expenditures	39,084	25,992	(12)	(29,615)
Fund Balances (Deficit) At Beginning Of Year	129,491	(21,058)	1,163	67,507
Increase In Reserve For Inventory	8,678	0	0	0
Fund Balances (Deficit) At End Of Year	<u>\$177,253</u>	<u>\$4,934</u>	<u>\$1,151</u>	<u>\$37,892</u>



<i>Other Local Grants</i>	<i>Venture Capital</i>	<i>District Managed Student Activities</i>	<i>Auxiliary Services</i>	<i>Teacher Development</i>	<i>Peer Assistance</i>
\$32,750	\$50,000	\$0	\$140,249	\$20,846	\$135,000
0	0	0	0	0	0
0	0	960	0	0	0
0	0	92,367	0	0	0
33,796	0	5,707	0	0	0
0	0	0	0	0	0
0	0	17,789	0	0	0
<u>66,546</u>	<u>50,000</u>	<u>116,823</u>	<u>140,249</u>	<u>20,846</u>	<u>135,000</u>
24,697	952	0	0	3,563	2,614
57	0	0	0	0	0
0	0	0	0	0	0
41,751	84,951	0	0	15,825	166,798
0	0	0	0	200	0
0	0	0	0	0	0
0	0	0	0	0	0
7,896	0	0	0	0	0
0	0	0	160,766	0	0
0	0	127,783	0	0	0
7,266	0	0	0	0	0
<u>81,667</u>	<u>85,903</u>	<u>127,783</u>	<u>160,766</u>	<u>19,588</u>	<u>169,412</u>
(15,121)	(35,903)	(10,960)	(20,517)	1,258	(34,412)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(15,121)	(35,903)	(10,960)	(20,517)	1,258	(34,412)
91,465	50,982	40,113	22,716	3,563	67,634
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$76,344</u>	<u>\$15,079</u>	<u>\$29,153</u>	<u>\$2,199</u>	<u>\$4,821</u>	<u>\$33,222</u>

(Continued)

**CHILLICOTHE CITY SCHOOLS**

**Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances  
All Special Revenue Funds**

*For The Fiscal Year Ended June 30, 2001*

	<i>Education Management Information Systems</i>	<i>Public School Preschool</i>	<i>Entry Year Program</i>	<i>Disadvantaged Pupil Impact Aid</i>
<b><u>Revenues:</u></b>				
Intergovernmental	\$15,991	\$239,158	\$84,000	\$1,011,289
Interest	0	0	0	0
Tuition And Fees	0	0	0	0
Extracurricular Activities	0	0	0	0
Gifts And Donations	0	0	0	0
Customer Services	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Revenues</i>	<u>15,991</u>	<u>239,158</u>	<u>84,000</u>	<u>1,011,289</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	120,591	14,894	1,085,975
Special	0	0	0	0
Support Services:				
Pupils	0	25,464	0	31,222
Instructional Staff	0	90,442	72,061	27,307
Administration	0	9,122	0	276
Fiscal	4,756	0	0	0
Operation And Maintenance Of Plant	0	0	0	0
Central	0	0	0	0
Operation Of Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>4,756</u>	<u>245,619</u>	<u>86,955</u>	<u>1,144,780</u>
Excess Of Revenues Over (Under) Expenditures	11,235	(6,461)	(2,955)	(133,491)
<b><u>Other Financing Sources:</u></b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess Of Revenues And Other Financing Sources Over (Under) Expenditures	11,235	(6,461)	(2,955)	(133,491)
Fund Balances (Deficit) At Beginning Of Year	7,547	36,681	(343)	(3,889)
Increase In Reserve For Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) At End Of Year	<u><u>\$18,782</u></u>	<u><u>\$30,220</u></u>	<u><u>(\$3,298)</u></u>	<u><u>(\$137,380)</u></u>

<i>OneNet Network</i>	<i>SchoolNet Training</i>	<i>Ohio Reads</i>	<i>Summer Intervention Regional Professional Development Grant</i>	<i>Local Report Card Grant</i>	<i>Extended Learning</i>
\$27,000	\$4,000	\$12,000	\$12,620	\$0	\$22,950
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
27,000	4,000	12,000	12,620	0	22,950
0	0	0	0	21,906	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,435	12,231	13,222	0	0
0	3,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
16,751	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
16,751	5,435	12,231	13,222	21,906	0
10,249	(1,435)	(231)	(602)	(21,906)	22,950
0	0	0	0	0	0
10,249	(1,435)	(231)	(602)	(21,906)	22,950
0	3,448	231	2,045	43,089	0
0	0	0	0	0	0
\$10,249	\$2,013	\$0	\$1,443	\$21,183	\$22,950

(Continued)

**CHILLICOTHE CITY SCHOOLS**

**Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances  
All Special Revenue Funds**

*For The Fiscal Year Ended June 30, 2001*

	<i>Miscellaneous State Grants</i>	<i>Dwight D. Eisenhower Grant</i>	<i>Title VI-B</i>	<i>Title I</i>
<b><u>Revenues:</u></b>				
Intergovernmental	\$87,139	\$20,907	\$263,289	\$1,145,581
Interest	0	0	0	0
Tuition And Fees	0	0	0	0
Extracurricular Activities	0	0	0	0
Gifts And Donations	0	0	0	0
Customer Services	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>87,139</b>	<b>20,907</b>	<b>263,289</b>	<b>1,145,581</b>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	21,417	0	0
Special	0	0	116,827	738,988
Support Services:				
Pupils	0	0	109,587	58,053
Instructional Staff	80,449	2,020	17	117,551
Administration	0	0	13,856	32,036
Fiscal	50	0	9,241	37,316
Operation And Maintenance Of Plant	0	0	0	0
Central	0	0	0	0
Operation Of Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>80,499</b>	<b>23,437</b>	<b>249,528</b>	<b>983,944</b>
Excess Of Revenues Over (Under) Expenditures	6,640	(2,530)	13,761	161,637
<b><u>Other Financing Sources:</u></b>				
Operating Transfers In	0	0	0	0
Excess Of Revenues And Other Financing Sources Over (Under) Expenditures	6,640	(2,530)	13,761	161,637
Fund Balances (Deficit) At Beginning Of Year	7,656	7,390	13,027	(32,979)
Increase In Reserve For Inventory	0	0	0	0
<b>Fund Balances (Deficit) At End Of Year</b>	<b>\$14,296</b>	<b>\$4,860</b>	<b>\$26,788</b>	<b>\$128,658</b>

<i>Title VI</i>	<i>Drug Free Schools Grant</i>	<i>Tele- communications Act Grant</i>	<i>Goals 2000</i>	<i>Title VI-R Class Size Reduction</i>	<i>Miscellaneous Federal Grants</i>	<i>Totals</i>
\$24,538	\$44,949	\$0	\$18,000	\$150,386	\$10,000	\$4,092,727
0	0	0	0	0	0	8,310
0	0	0	0	0	0	337,423
0	0	0	0	0	0	109,671
0	0	0	0	0	0	64,189
0	0	0	0	0	0	686,272
0	0	0	0	0	0	52,588
24,538	44,949	0	18,000	150,386	10,000	5,351,180
0	0	0	0	131,283	0	1,592,101
0	0	0	0	0	3,321	945,401
23,556	52,064	0	0	0	5,678	335,457
0	4,523	0	0	360	0	849,645
0	0	0	0	0	0	59,399
0	0	0	0	4,512	0	57,301
0	929	0	0	0	0	929
0	0	0	0	0	0	9,524
2,078	2,230	0	0	0	0	1,391,694
0	0	0	0	0	0	128,133
0	0	34,920	0	0	0	42,186
25,634	59,746	34,920	0	136,155	8,999	5,411,770
(1,096)	(14,797)	(34,920)	18,000	14,231	1,001	(60,590)
0	0	0	0	0	0	19,664
(1,096)	(14,797)	(34,920)	18,000	14,231	1,001	(40,926)
1,735	14,631	37,707	14,063	31,641	2,688	639,944
0	0	0	0	0	0	8,678
\$639	(\$166)	\$2,787	\$32,063	\$45,872	\$3,689	\$607,696

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Food Services Special Revenue Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$582,571	\$582,571	\$0
Interest	8,310	8,310	0
Customer Services	674,791	674,791	0
Miscellaneous	3,451	3,451	0
<i>Total Revenues</i>	<u>1,269,123</u>	<u>1,269,123</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Food Service Operations			
Salaries	540,736	540,736	0
Fringe Benefits	182,942	182,942	0
Purchased Services	11,830	11,830	0
Materials And Supplies	422,024	422,024	0
Other Operating Charges	1,979	1,979	0
Capital Outlay - New	4,081	4,081	0
Capital Outlay - Replacement	29,053	29,053	0
<i>Total Expenditures</i>	<u>1,192,645</u>	<u>1,192,645</u>	<u>0</u>
Excess of Revenues Over Expenditures	76,478	76,478	0
Fund Balance at Beginning of Year	117,557	117,557	0
Prior Year Encumbrances Appropriated	34,930	34,930	0
Fund Balance at End of Year	<u><u>\$228,965</u></u>	<u><u>\$228,965</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Uniform School Supplies Special Revenue Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$50,414	\$50,414	\$0
Miscellaneous	161	161	0
<i>Total Revenues</i>	<u>50,575</u>	<u>50,575</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Materials And Supplies	45,468	45,468	0
Excess of Revenues Over Expenditures	5,107	5,107	0
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers In	19,664	19,664	0
Advances Out	(23,016)	(23,016)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,352)</u>	<u>(3,352)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,755	1,755	0
Fund Balance at Beginning of Year	1,637	1,637	0
Prior Year Encumbrances Appropriated	934	934	0
Fund Balance at End of Year	<u><u>\$4,326</u></u>	<u><u>\$4,326</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Rotary Special Revenue Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$106,587	\$106,587	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Purchased Services	1,491	1,491	0
Special			
Salaries	63,249	63,249	0
Fringe Benefits	16,797	16,797	0
Purchased Services	1,195	1,195	0
Materials And Supplies	7,221	7,221	0
Capital Outlay - New	1,457	1,457	0
Total Special Instruction	89,919	89,919	0
Total Instruction	91,410	91,410	0
Support Services:			
Instructional Staff			
Salaries	16,939	16,939	0
Fringe Benefits	8,472	8,472	0
Total Instructional Staff	25,411	25,411	0
Fiscal			
Other Operating Charges	1,426	1,426	0
Total Support Services	26,837	26,837	0
<b>Total Expenditures</b>	<b>118,247</b>	<b>118,247</b>	<b>0</b>
Excess of Revenues Under Expenditures	(11,660)	(11,660)	0
Fund Balance at Beginning of Year	20,112	20,112	0
Fund Balance at End of Year	\$8,452	\$8,452	\$0



**CHILICOTHE CITY SCHOOL DISTRICT**

**Public School Support Special Revenue Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$152,112	\$152,112	\$0
Extracurricular Activities	17,296	17,296	0
Gifts and Donations	24,686	24,686	0
Customer Services	9,871	9,871	0
Miscellaneous	31,262	31,262	0
<b>Total Revenues</b>	<b>235,227</b>	<b>235,227</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	36,626	36,626	0
Fringe Benefits	5,670	5,670	0
Purchased Services	6,192	6,192	0
Materials And Supplies	41,730	41,730	0
Other Operating Charges	22,082	22,082	0
Capital Outlay - New	3,902	3,902	0
Capital Outlay - Replacement	3,383	3,383	0
<b>Total Instruction</b>	<b>119,585</b>	<b>119,585</b>	<b>0</b>
Support Services:			
Pupils			
Salaries	23,554	23,554	0
Fringe Benefits	3,799	3,799	0
<b>Total Pupils</b>	<b>27,353</b>	<b>27,353</b>	<b>0</b>
Instructional Staff			
Salaries	59,619	59,619	0
Fringe Benefits	12,345	12,345	0
Purchased Services	1,172	1,172	0
Materials And Supplies	10,394	10,394	0
<b>Total Instructional Staff</b>	<b>83,530</b>	<b>83,530</b>	<b>0</b>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Public School Support Special Revenue Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Administration			
Salaries	191	191	0
Fringe Benefits	961	961	0
Total Administration	1,152	1,152	0
Central			
Materials And Supplies	1,628	1,628	0
Total Support Services	113,663	113,663	0
Operation of Non-Instructional Services:			
Food Service Operations			
Salaries	7,942	7,942	0
Fringe Benefits	1,145	1,145	0
Purchased Services	12,112	12,112	0
Materials And Supplies	1,211	1,211	0
Total Food Service Operations	22,410	22,410	0
Community Services			
Purchased Services	4,011	4,011	0
Materials And Supplies	8,272	8,272	0
Other Operating Charges	4,217	4,217	0
Capital Outlay - New	3,255	3,255	0
Total Community Services	19,755	19,755	0
Total Operation of Non-Instructional Services	42,165	42,165	0
Extracurricular Services			
Academic Oriented Activities			
Purchased Services	350	350	0
<i>Total Expenditures</i>	275,763	275,763	0

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Public School Support Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
**(Non-GAAP Budgetary Basis)**  
**For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues Under Expenditures	(40,536)	(40,536)	0
<b><u>Other Financing Sources (Uses):</u></b>			
Advances Out	<u>(1,372)</u>	<u>(1,372)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,372)</u>	<u>(1,372)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(41,908)	(41,908)	0
Fund Balance at Beginning of Year	125,862	125,862	0
Prior Year Encumbrances Appropriated	<u>6,566</u>	<u>6,566</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$90,520</u></u>	<u><u>\$90,520</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Other Local Grants Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$32,750	\$32,750	\$0
Gifts and Donations	33,796	33,796	0
<b>Total Revenues</b>	<b>66,546</b>	<b>66,546</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	8,935	8,935	0
Fringe Benefits	1,306	1,306	0
Purchased Services	3,168	3,168	0
Materials And Supplies	9,666	9,666	0
Capital Outlay - New	1,672	1,672	0
<b>Total Regular Instruction</b>	<b>24,747</b>	<b>24,747</b>	<b>0</b>
Special			
Purchased Services	57	57	0
<b>Total Special Instruction</b>	<b>57</b>	<b>57</b>	<b>0</b>
<b>Total Instruction</b>	<b>24,804</b>	<b>24,804</b>	<b>0</b>
Support Services:			
Instructional Staff			
Salaries	3,376	3,376	0
Fringe Benefits	850	850	0
Purchased Services	3,471	3,471	0
Materials And Supplies	4,973	4,973	0
Capital Outlay - New	29,449	29,449	0
<b>Total Instructional Staff</b>	<b>42,119</b>	<b>42,119</b>	<b>0</b>
Central			
Salaries	2,063	2,063	0
Fringe Benefits	218	218	0
Purchased Services	4,634	4,634	0
Materials And Supplies	1,506	1,506	0
<b>Total Central</b>	<b>8,421</b>	<b>8,421</b>	<b>0</b>
<b>Total Support Services</b>	<b>50,540</b>	<b>50,540</b>	<b>0</b>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Other Local Grants Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Capital Outlay:			
Site Improvement Services			
Capital Outlay - New	<u>7,266</u>	<u>7,266</u>	<u>0</u>
<i>Total Expenditures</i>	<u>82,610</u>	<u>82,610</u>	<u>0</u>
Excess of Revenues Under Expenditures	(16,064)	(16,064)	0
Fund Balance at Beginning of Year	46,322	46,322	0
Prior Year Encumbrances Appropriated	<u>12,071</u>	<u>12,071</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$42,329</u></u>	<u><u>\$42,329</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Venture Capital Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$50,000	\$50,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	910	910	0
Fringe Benefits	141	141	0
Total Instruction	1,051	1,051	0
Support Services:			
Instructional Staff			
Salaries	10,421	10,421	0
Fringe Benefits	1,529	1,529	0
Purchased Services	22,557	22,557	0
Materials And Supplies	52,717	52,717	0
Capital Outlay - New	910	910	0
Total Support Services	88,134	88,134	0
<b>Total Expenditures</b>	89,185	89,185	0
Excess of Revenues Under Expenditures	(39,185)	(39,185)	0
Fund Balance at Beginning of Year	45,221	45,221	0
Prior Year Encumbrances Appropriated	6,129	6,129	0
Fund Balance at End of Year	\$12,165	\$12,165	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**District Managed Student Activities Special Revenue Fund  
 Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$960	\$960	\$0
Extracurricular Activities	92,367	92,367	0
Gifts and Donations	5,707	5,707	0
Miscellaneous	17,789	17,789	0
<i>Total Revenues</i>	<u>116,823</u>	<u>116,823</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Extracurricular Services			
Sport Oriented Activities			
Salaries	6,793	6,793	0
Fringe Benefits	1,219	1,219	0
Purchased Services	47,067	47,067	0
Materials And Supplies	43,163	43,163	0
Other Operating Charges	12,817	12,817	0
Capital Outlay - New	6,457	6,457	0
Capital Outlay - Replacement	13,422	13,422	0
<i>Total Expenditures</i>	<u>130,938</u>	<u>130,938</u>	<u>0</u>
Excess of Revenues Under Expenditures	(14,115)	(14,115)	0
Fund Balance at Beginning of Year	34,024	34,024	0
Prior Year Encumbrances Appropriated	6,786	6,786	0
Fund Balance at End of Year	<u><u>\$26,695</u></u>	<u><u>\$26,695</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Auxiliary Services Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$140,249	\$140,249	\$0
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services			
Salaries	71,923	71,923	0
Fringe Benefits	17,184	17,184	0
Purchased Services	13,255	13,255	0
Materials And Supplies	50,538	50,538	0
Capital Outlay - New	10,846	10,846	0
<i>Total Expenditures</i>	<u>163,746</u>	<u>163,746</u>	<u>0</u>
Excess of Revenues Under Expenditures	(23,497)	(23,497)	0
Fund Balance at Beginning of Year	17,647	17,647	0
Prior Year Encumbrances Appropriated	<u>19,272</u>	<u>19,272</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,422</u></u>	<u><u>\$13,422</u></u>	<u><u>\$0</u></u>



**CHILLICOTHE CITY SCHOOL DISTRICT**

**Teacher Development Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$20,846	\$20,846	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Purchased Services	3,028	3,028	0
Materials And Supplies	546	546	0
Total Instruction	3,574	3,574	0
Support Services:			
Instructional Staff			
Salaries	7,099	7,099	0
Fringe Benefits	1,056	1,056	0
Purchased Services	11,592	11,592	0
Total Instructional Staff	19,747	19,747	0
Administration			
Purchased Services	1,095	1,095	0
Total Support Services	20,842	20,842	0
<b>Total Expenditures</b>	24,416	24,416	0
Excess of Revenues Under Expenditures	(3,570)	(3,570)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	3,574	3,574	0
Fund Balance at End of Year	\$4	\$4	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Peer Assistance Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$135,000	\$135,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	2,275	2,275	0
Fringe Benefits	357	357	0
Total Instruction	2,632	2,632	0
Support Services:			
Instructional Staff			
Salaries	45,491	45,491	0
Fringe Benefits	6,703	6,703	0
Purchased Services	102,840	102,840	0
Materials And Supplies	11,832	11,832	0
Total Support Services	166,866	166,866	0
<i>Total Expenditures</i>	169,498	169,498	0
Excess of Revenues Under Expenditures	(34,498)	(34,498)	0
Fund Balance at Beginning of Year	57,604	57,604	0
Prior Year Encumbrances Appropriated	10,163	10,163	0
Fund Balance at End of Year	\$33,269	\$33,269	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Education Management Information Systems Special Revenue Fund  
 Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	15,991	15,991	0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Fiscal			
Purchased Services	465	465	0
Capital Outlay - Replacement	4,291	4,291	0
<i>Total Expenditures</i>	4,756	4,756	0
Excess of Revenues Over Expenditures	11,235	11,235	0
Fund Balance at Beginning of Year	7,548	7,548	0
Fund Balance at End of Year	18,783	18,783	0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Public School Preschool Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$239,158	\$239,158	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	93,137	93,137	0
Fringe Benefits	25,393	25,393	0
Materials And Supplies	1,770	1,770	0
Total Instruction	<u>120,300</u>	<u>120,300</u>	<u>0</u>
Support Services:			
Pupils			
Salaries	10,055	10,055	0
Fringe Benefits	1,554	1,554	0
Materials And Supplies	3,953	3,953	0
Capital Outlay - New	10,875	10,875	0
Total Pupils	<u>26,437</u>	<u>26,437</u>	<u>0</u>
Instructional Staff			
Salaries	60,440	60,440	0
Fringe Benefits	29,641	29,641	0
Purchased Services	291	291	0
Total Instructional Staff	<u>90,372</u>	<u>90,372</u>	<u>0</u>
Administration			
Salaries	7,421	7,421	0
Fringe Benefits	3,265	3,265	0
Total Administration	<u>10,686</u>	<u>10,686</u>	<u>0</u>
Total Support Services	<u>127,495</u>	<u>127,495</u>	<u>0</u>
<b>Total Expenditures</b>	<u>247,795</u>	<u>247,795</u>	<u>0</u>
Excess of Revenues Under Expenditures	(8,637)	(8,637)	0
Fund Balance at Beginning of Year	30,553	30,553	0
Prior Year Encumbrances Appropriated	10,339	10,339	0
Fund Balance at End of Year	<u>\$32,255</u>	<u>\$32,255</u>	<u>\$0</u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Entry Year Program Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$84,000	\$84,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	10,117	10,117	0
Fringe Benefits	1,521	1,521	0
Purchased Services	3,568	3,568	0
Total Instruction	15,206	15,206	0
Support Services:			
Instructional Staff			
Salaries	615	615	0
Fringe Benefits	124	124	0
Purchased Services	67,798	67,798	0
Materials And Supplies	7,106	7,106	0
Total Support Services	75,643	75,643	0
<i>Total Expenditures</i>	90,849	90,849	0
Excess of Revenues Under Expenditures	(6,849)	(6,849)	0
Fund Balance at Beginning of Year	13,562	13,562	0
Prior Year Encumbrances Appropriated	501	501	0
Fund Balance at End of Year	\$7,214	\$7,214	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Disadvantaged Pupil Impact Aid Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,011,289	\$1,011,289	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	762,950	762,950	0
Fringe Benefits	188,683	188,683	0
Materials And Supplies	5,317	5,317	0
Total Instruction	956,950	956,950	0
Support Services:			
Pupils			
Salaries	24,301	24,301	0
Fringe Benefits	6,861	6,861	0
Total Pupils	31,162	31,162	0
Instructional Staff			
Salaries	14,035	14,035	0
Fringe Benefits	9,142	9,142	0
Total Instructional Staff	23,177	23,177	0
Total Support Services	54,339	54,339	0
<b>Total Expenditures</b>	<b>1,011,289</b>	<b>1,011,289</b>	<b>0</b>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**OneNet Network Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	27,000	27,000	0
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services			
Purchased Services	16,751	16,751	0
<i>Total Expenditures</i>	16,751	16,751	0
Excess of Revenues Over Expenditures	10,249	10,249	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	10,249	10,249	0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**SchoolNet Training Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$4,000	\$4,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Purchased Services	2,435	2,435	0
Administration			
Purchased Services	3,000	3,000	0
Total Support Services	5,435	5,435	0
<i>Total Expenditures</i>	5,435	5,435	0
Excess of Revenues Under Expenditures	(1,435)	(1,435)	0
Fund Balance at Beginning of Year	3,448	3,448	0
Fund Balance at End of Year	\$2,013	\$2,013	\$0



**CHILLICOTHE CITY SCHOOL DISTRICT**

**OhioReads Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$12,000	\$12,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Salaries	13,334	13,334	0
Fringe Benefits	2,060	2,060	0
Purchased Services	84	84	0
Materials And Supplies	38	38	0
Total Support Services	15,516	15,516	0
<i>Total Expenditures</i>	15,516	15,516	0
Excess of Revenues Under Expenditures	(3,516)	(3,516)	0
Fund Balance at Beginning of Year	3,516	3,516	0
Fund Balance at End of Year	\$0	\$0	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Summer Intervention Regional Professional Development Grant Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	12,620	12,620	0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Purchased Services	602	602	0
Excess of Revenues Over Expenditures	12,018	12,018	0
Fund Balance at Beginning of Year	1,984	1,984	0
Prior Year Encumbrances Appropriated	61	61	0
Fund Balance at End of Year	14,063	14,063	0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Local Report Card Grant Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Materials And Supplies	17,722	17,722	0
Capital Outlay - New	3,859	3,859	0
<i>Total Expenditures</i>	<u>21,581</u>	<u>21,581</u>	<u>0</u>
Excess of Revenues Under Expenditures	(21,581)	(21,581)	0
Fund Balance at Beginning of Year	42,094	42,094	0
Prior Year Encumbrances Appropriated	<u>996</u>	<u>996</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$21,509</u></u>	<u><u>\$21,509</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Extended Learning Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
**(Non-GAAP Budgetary Basis)**  
**For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	<u>\$22,950</u>	<u>\$22,950</u>	<u>\$0</u>
<b><u>Expenditures</u></b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	22,950	22,950	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,950</u></u>	<u><u>\$22,950</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Miscellaneous State Grants Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$87,139	\$87,139	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Salaries	67,714	67,714	0
Fringe Benefits	3,020	3,020	0
Purchased Services	11,519	11,519	0
Materials And Supplies	5,264	5,264	0
Capital Outlay - Replacement	489	489	0
Total Instructional Staff	88,006	88,006	0
Fiscal			
Other Operating Charges	50	50	0
Total Support Services	88,056	88,056	0
<i>Total Expenditures</i>	88,056	88,056	0
Excess of Revenues Under Expenditures	(917)	(917)	0
Fund Balance at Beginning of Year	9,336	9,336	0
Prior Year Encumbrances Appropriated	3,486	3,486	0
Fund Balance at End of Year	\$11,905	\$11,905	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Dwight D. Eisenhower Grant Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$20,907	\$20,907	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	7,639	7,639	0
Fringe Benefits	1,190	1,190	0
Purchased Services	10,238	10,238	0
Materials And Supplies	1,089	1,089	0
Capital Outlay - New	1,611	1,611	0
Total Instruction	<u>21,767</u>	<u>21,767</u>	<u>0</u>
Support Services:			
Instructional Staff			
Purchased Services	1,774	1,774	0
Materials And Supplies	246	246	0
Total Support Services	<u>2,020</u>	<u>2,020</u>	<u>0</u>
<b>Total Expenditures</b>	<u>23,787</u>	<u>23,787</u>	<u>0</u>
Excess of Revenues Under Expenditures	(2,880)	(2,880)	0
Fund Balance at Beginning of Year	7,237	7,237	0
Prior Year Encumbrances Appropriated	<u>237</u>	<u>237</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,594</u></u>	<u><u>\$4,594</u></u>	<u><u>\$0</u></u>

**CHILlicothe City School District**

**Title VI-B Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$236,961	\$236,961	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Salaries	40,116	40,116	0
Fringe Benefits	9,136	9,136	0
Purchased Services	54,081	54,081	0
Materials And Supplies	3,041	3,041	0
Capital Outlay - New	5,903	5,903	0
Total Instruction	112,277	112,277	0
Support Services:			
Pupils			
Salaries	87,991	87,991	0
Fringe Benefits	22,667	22,667	0
Total Pupils	110,658	110,658	0
Instructional Staff			
Fringe Benefits	37	37	0
Administration			
Salaries	9,602	9,602	0
Fringe Benefits	2,552	2,552	0
Total Administration	12,154	12,154	0
Fiscal			
Other Operating Charges	9,241	9,241	0
Total Support Services	132,090	132,090	0
<b>Total Expenditures</b>	<b>244,367</b>	<b>244,367</b>	<b>0</b>
Excess of Revenues Under Expenditures	(7,406)	(7,406)	0
Fund Balance at Beginning of Year	30,302	30,302	0
Prior Year Encumbrances Appropriated	59	59	0
Fund Balance at End of Year	\$22,955	\$22,955	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Title I Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,033,252	\$1,033,252	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Salaries	548,053	548,053	0
Fringe Benefits	141,917	141,917	0
Purchased Services	15,528	15,528	0
Materials And Supplies	16,843	16,843	0
Capital Outlay - New	25,045	25,045	0
Total Instruction	747,386	747,386	0
Support Services:			
Pupils			
Salaries	49,999	49,999	0
Fringe Benefits	14,813	14,813	0
Materials And Supplies	2,150	2,150	0
Total Pupils	66,962	66,962	0
Instructional Staff			
Salaries	86,332	86,332	0
Fringe Benefits	31,339	31,339	0
Total Instructional Staff	117,671	117,671	0
Administration			
Salaries	19,094	19,094	0
Fringe Benefits	7,803	7,803	0
Materials And Supplies	4,248	4,248	0
Capital Outlay - New	1,097	1,097	0
Total Administration	32,242	32,242	0
Fiscal			
Other Operating Charges	37,316	37,316	0
Total Support Services	254,191	254,191	0
<b>Total Expenditures</b>	<b>1,001,577</b>	<b>1,001,577</b>	<b>0</b>

(Continued)



**CHILLICOTHE CITY SCHOOL DISTRICT**

***Title I Special Revenue Fund  
Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
(Non-GAAP Budgetary Basis)  
For The Fiscal Year Ended June 30, 2001***

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	<u><i>Revised Budget</i></u>	<u><i>Budgetary Actual</i></u>	<u><i>Variance Favorable (Unfavorable)</i></u>
Excess of Revenues Over Expenditures	31,675	31,675	0
Fund Balance at Beginning of Year	30,978	30,978	0
Prior Year Encumbrances Appropriated	<u>3,566</u>	<u>3,566</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$66,219</u></u>	<u><u>\$66,219</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Title VI Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$24,538	\$24,538	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils			
Salaries	20,751	20,751	0
Fringe Benefits	1,258	1,258	0
Materials And Supplies	3,023	3,023	0
Total Support Services	25,032	25,032	0
Operation of Non-Instructional Services:			
Community Services			
Capital Outlay - New	2,078	2,078	0
<b>Total Expenditures</b>	<b>27,110</b>	<b>27,110</b>	<b>0</b>
Excess of Revenues Under Expenditures	(2,572)	(2,572)	0
Fund Balance at Beginning of Year	6,496	6,496	0
Fund Balance at End of Year	<u>\$3,924</u>	<u>\$3,924</u>	<u>\$0</u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Drug Free Schools Grant Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$42,588	\$42,588	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils			
Salaries	27,296	27,296	0
Fringe Benefits	11,206	11,206	0
Materials And Supplies	4,756	4,756	0
Total Pupils	43,258	43,258	0
Instructional Staff			
Purchased Services	4,524	4,524	0
Operations and Maintenance of Plant			
Capital Outlay - New	929	929	0
Total Support Services	48,711	48,711	0
Operation of Non-Instructional Services:			
Community Services			
Purchased Services	924	924	0
Materials And Supplies	1,307	1,307	0
Total Operation of Non-Instructional Services	2,231	2,231	0
<i>Total Expenditures</i>	50,942	50,942	0
Excess of Revenues Under Expenditures	(8,354)	(8,354)	0
Fund Balance at Beginning of Year	14,136	14,136	0
Prior Year Encumbrances Appropriated	533	533	0
Fund Balance at End of Year	\$6,315	\$6,315	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Telecommunications Act Grant Special Revenue Fund  
 Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001**

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b><u>Expenditures:</u></b>			
Capital Outlay:			
Building Improvement Services			
Capital Outlay - New	16,975	16,975	0
Capital Outlay - Replacement	20,732	20,732	0
<i>Total Expenditures</i>	<u>37,707</u>	<u>37,707</u>	<u>0</u>
Excess of Revenues Under Expenditures	(37,707)	(37,707)	0
Fund Balance at Beginning of Year	37,564	37,564	0
Prior Year Encumbrances Appropriated	<u>143</u>	<u>143</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>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Goals 2000 Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
**(Non-GAAP Budgetary Basis)**  
**For The Fiscal Year Ended June 30, 2001**

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	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>
<b><u>Expenditures</u></b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	18,000	18,000	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,000</u></u>	<u><u>\$18,000</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Title VI-R Class Size Reduction Special Revenue Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$142,331	\$142,331	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	97,597	97,597	0
Fringe Benefits	25,129	25,129	0
Purchased Services	2,466	2,466	0
Total Instruction	125,192	125,192	0
Support Services:			
Instructional Staff			
Purchased Services	360	360	0
Fiscal			
Other Operating Charges	4,512	4,512	0
Total Support Services	4,872	4,872	0
<b>Total Expenditures</b>	130,064	130,064	0
Excess of Revenues Over Expenditures	12,267	12,267	0
Fund Balance at Beginning of Year	35,573	35,573	0
Fund Balance at End of Year	\$47,840	\$47,840	\$0

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Miscellaneous Federal Grants Special Revenue Fund  
 Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$10,000	\$10,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Purchased Services	922	922	0
Materials And Supplies	2,399	2,399	0
Total Instruction	3,321	3,321	0
Support Services:			
Pupils			
Salaries	4,918	4,918	0
Fringe Benefits	760	760	0
Total Support Services	5,678	5,678	0
Total Expenditures	8,999	8,999	0
Excess of Revenues Over Expenditures	1,001	1,001	0
Fund Balance at Beginning of Year	2,689	2,689	0
Fund Balance at End of Year	\$3,690	\$3,690	\$0

## DEBT SERVICE FUND

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

### Bond Retirement Fund

To account for property taxes that had been collected for the payment of general obligation bonded debt. Since this is the only debt service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no individual fund information is presented.



## CAPITAL PROJECTS FUNDS

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Capital Projects Funds are used to account for the financing and acquisition or construction of major capital assets or facilities, such as new school buildings or additions to existing buildings, or for major renovation projects, other than those financed by proprietary funds or trust funds.

### Permanent Improvement

To account for the acquisition, construction or improvement of capital facilities other than those financed by proprietary and trust funds.

### SchoolNet

A fund used to account for monies used to obtain computers and related educational technology equipment and/or the necessary infrastructure for educational technology.

### Ohio SchoolNet Power Up

A fund used to account for monies used on electrical upgrades.

### Interactive Video Distance Learning

A fund used to account for State money used to finance the interactive video distance learning project.

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Capital Projects Funds**

*As Of June 30, 2001*

	<u>Permanent Improvement</u>	<u>SchoolNet</u>	<u>Ohio SchoolNet Power Up</u>	<u>Interactive Video Distance Learning</u>	<u>Totals</u>
<b><u>Assets:</u></b>					
Equity In Pooled Cash And Cash Equivalents	\$656,124	\$37,643	\$0	\$1,788	\$695,555
Receivables: Intergovernmental	0	0	0	8,535	8,535
<i>Total Assets</i>	<u>\$656,124</u>	<u>\$37,643</u>	<u>\$0</u>	<u>\$10,323</u>	<u>\$704,090</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$1,488	\$0	\$0	\$1,488
<i>Total Liabilities</i>	<u>0</u>	<u>1,488</u>	<u>0</u>	<u>0</u>	<u>1,488</u>
<b><u>Fund Equity:</u></b>					
Fund Balance:					
Reserved For Encumbrances	7,495	4,000	0	0	11,495
Unreserved: Undesignated	648,629	32,155	0	10,323	691,107
<i>Total Fund Equity</i>	<u>656,124</u>	<u>36,155</u>	<u>0</u>	<u>10,323</u>	<u>702,602</u>
<i>Total Liabilities And Fund Equity</i>	<u>\$656,124</u>	<u>\$37,643</u>	<u>\$0</u>	<u>\$10,323</u>	<u>\$704,090</u>

**CHILLICOTHE CITY SCHOOLS**

**Combining Statement Of Revenues, Expenditures, And Changes In Fund Balances  
All Capital Projects Funds**

*For The Fiscal Year Ended June 30, 2001*

	<i><b>Permanent Improvement</b></i>	<i><b>SchoolNet</b></i>	<i><b>Ohio SchoolNet Power Up</b></i>	<i><b>Interactive Video Distance Learning</b></i>	<i><b>Totals</b></i>
<b><u>Revenues:</u></b>					
Property Taxes	\$9,217	\$0	\$0	\$0	\$9,217
Intergovernmental	883	123,452	0	12,035	136,370
<i>Total Revenues</i>	<u>10,100</u>	<u>123,452</u>	<u>0</u>	<u>12,035</u>	<u>145,587</u>
<b><u>Expenditures:</u></b>					
Current:					
Instruction:					
Regular	0	87,433	0	0	87,433
Support Services:					
Instructional Staff	0	1,674	0	0	1,674
Business	0	0	0	1,712	1,712
Capital Outlay	117	0	26,032	0	26,149
Debt Service:					
Interest And Fiscal Charges	2,267	0	0	0	2,267
<i>Total Expenditures</i>	<u>2,384</u>	<u>89,107</u>	<u>26,032</u>	<u>1,712</u>	<u>119,235</u>
Excess Of Revenues (Over) Under Expenditures	7,716	34,345	(26,032)	10,323	26,352
Fund Balances At Beginning Of Year	<u>648,408</u>	<u>1,810</u>	<u>26,032</u>	<u>0</u>	<u>676,250</u>
Fund Balances At End Of Year	<u><u>\$656,124</u></u>	<u><u>\$36,155</u></u>	<u><u>\$0</u></u>	<u><u>\$10,323</u></u>	<u><u>\$702,602</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Permanent Improvement Capital Projects Fund**

**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**

*(Non-GAAP Budgetary Basis)*

*For The Fiscal Year Ended June 30, 2001*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$10,394	\$10,394	\$0
Intergovernmental	883	883	0
<i>Total Revenues</i>	<u>11,277</u>	<u>11,277</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Capital Outlay - New	<u>7,374</u>	<u>7,374</u>	<u>0</u>
Total Instruction	<u>7,374</u>	<u>7,374</u>	<u>0</u>
Support Services:			
Operation and Maintenance of Plant			
Capital Outlay - New	<u>1,425</u>	<u>1,425</u>	<u>0</u>
Total Operation and Maintenance of Plant	<u>1,425</u>	<u>1,425</u>	<u>0</u>
Total Support Services	<u>1,425</u>	<u>1,425</u>	<u>0</u>
Capital Outlay:			
Site Improvement Services			
Capital Outlay - Replacement	<u>6,475</u>	<u>6,475</u>	<u>0</u>
Building Improvement Services			
Capital Outlay - New	15,812	15,812	0
Capital Outlay - Replacement	<u>1,470</u>	<u>1,470</u>	<u>0</u>
Total Building Improvement Services	<u>17,282</u>	<u>17,282</u>	<u>0</u>
Total Capital Outlay	<u>23,757</u>	<u>23,757</u>	<u>0</u>
Debt Service:			
Principal	161,000	161,000	0
Interest and Fiscal Charges	<u>7,197</u>	<u>7,197</u>	<u>0</u>
Total Debt Service	<u>168,197</u>	<u>168,197</u>	<u>0</u>
<i>Total Expenditures</i>	<u>200,753</u>	<u>200,753</u>	<u>0</u>
Excess of Revenues Under Expenditures	(189,476)	(189,476)	0
Fund Balance at Beginning of Year	803,184	803,184	0
Prior Year Encumbrances Appropriated	<u>34,473</u>	<u>34,473</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$648,181</u></u>	<u><u>\$648,181</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**SchoolNet Capital Projects Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$123,452	\$123,452	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Materials And Supplies	4,609	4,609	0
Capital Outlay - New	68,828	68,828	0
Capital Outlay - Replacement	18,000	18,000	0
Total Instruction	91,437	91,437	0
Support Services:			
Instructional Staff			
Purchased Services	1,684	1,684	0
Total Support Services	1,684	1,684	0
<i>Total Expenditures</i>	93,121	93,121	0
Excess of Revenues Over Expenditures	30,331	30,331	0
Fund Balance at Beginning of Year	1,823	1,823	0
Fund Balance at End of Year	\$32,154	\$32,154	\$0

**CHILlicoTHE CITY SCHOOL DISTRICT**

**Ohio SchoolNet Power Up Capital Projects Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	<u>\$19,766</u>	<u>\$19,766</u>	<u>\$0</u>
<b><u>Expenditures:</u></b>			
Capital Outlay:			
Building Improvement Services			
Capital Outlay - New	<u>46,073</u>	<u>46,073</u>	<u>0</u>
Excess of Revenues Under Expenditures	(26,307)	(26,307)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>26,307</u>	<u>26,307</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>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Interactive Video Distance Learning Capital Projects Fund**  
**Schedule Of Revenues, Expenditures, And Changes In Fund Balance - Budget And Actual**  
 (Non-GAAP Budgetary Basis)  
 For The Fiscal Year Ended June 30, 2001

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$0</u>
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Business			
Capital Outlay - New	<u>1,712</u>	<u>1,712</u>	<u>0</u>
Total Support Services	<u>1,712</u>	<u>1,712</u>	<u>0</u>
Excess of Revenues Over Expenditures	1,788	1,788	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,788</u></u>	<u><u>\$1,788</u></u>	<u><u>\$0</u></u>

## INTERNAL SERVICE FUND

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The Internal Service Fund is used to account for the financing of services provided by one department to other departments of the District on a cost-reimbursement basis.

### Employee Benefits Self-Insurance

A fund used to account for medical, hospitalization, life, and dental self-insurance revenues and expenses. Since this is the only internal service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no individual fund information is presented.



## FIDUCIARY FUNDS

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Fiduciary funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include the Nonexpendable Trust and Agency Funds.

### NONEXPENDABLE TRUST FUND

#### Alumni Library

To account for monies which have been set aside to earn interest used by the Alumni Library. This fund also accounts for the fixed assets purchased by the interest revenue earned by the trust. Since this is the only nonexpendable trust fund and the level of budgetary control is not greater than that presented in the combined financial statements, no individual fund information is presented except in the combining balance sheet.

### AGENCY FUNDS

#### District Agency

A fund used to account for assets held by the School District as agent for individuals, private organizations, other governmental units, and/or other funds.

#### Student Managed Activity

A fund used to account for those student activity programs which have student participation in the activity and have student involvement in the management of the program.

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Fiduciary Funds**

*As of June 30, 2001*

	<i>Nonexpendable Trust</i>	<i>Agency</i>		<i>Totals</i>
	<i>Alumni Library</i>	<i>District Agency</i>	<i>Student Managed Activity</i>	
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$482,624	\$2,168	\$74,867	\$559,659
Receivables:				
Accounts	0	0	1,110	1,110
Accrued Interest	362	0	0	362
Fixed Assets (net of accumulated depreciation)	41,670	0	0	41,670
<i>Total Assets</i>	<u>\$524,656</u>	<u>\$2,168</u>	<u>\$75,977</u>	<u>\$602,801</u>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$0	\$727	\$727
Interfund Payable	0	0	553	553
Undistributed Monies	0	2,168	74,697	76,865
Capital Leases Payable	4,886	0	0	4,886
<i>Total Liabilities</i>	<u>4,886</u>	<u>2,168</u>	<u>75,977</u>	<u>83,031</u>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Unreserved	519,770	0	0	519,770
<i>Total Fund Equity</i>	<u>519,770</u>	<u>0</u>	<u>0</u>	<u>519,770</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$524,656</u>	<u>\$2,168</u>	<u>\$75,977</u>	<u>\$602,801</u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Statement Of Changes In Assets and Liabilities  
All Agency Funds**

*For the Fiscal Year Ended June 30, 2001*

	<u>Balance July 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2001</u>
<b><u>District Agency</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,168	\$0	\$0	\$2,168
<b><u>Liabilities:</u></b>				
Undistributed Monies	\$2,168	\$0	\$0	\$2,168
<b><u>Student Managed Activity</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$71,440	\$5,561	\$2,134	\$74,867
Accounts Receivable	0	1,110	0	1,110
<b>Total Assets</b>	<b>\$71,440</b>	<b>\$6,671</b>	<b>\$2,134</b>	<b>\$75,977</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$727	\$0	\$727
Interfund Payable	0	553	0	553
Undistributed Monies	71,440	5,391	2,134	74,697
<b>Total Liabilities</b>	<b>\$71,440</b>	<b>\$6,671</b>	<b>\$2,134</b>	<b>\$75,977</b>
<b><u>Total - All Agency Funds</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$73,608	\$5,561	\$2,134	\$77,035
Accounts Receivable	0	1,110	0	1,110
<b>Total Assets</b>	<b>\$73,608</b>	<b>\$6,671</b>	<b>\$2,134</b>	<b>\$78,145</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$727	\$0	\$727
Interfund Payable	0	553	0	553
Undistributed Monies	73,608	5,391	2,134	76,865
<b>Total Liabilities</b>	<b>\$73,608</b>	<b>\$6,671</b>	<b>\$2,134</b>	<b>\$78,145</b>

## GENERAL FIXED ASSETS ACCOUNT GROUP

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The General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in proprietary or trust funds.

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Schedule Of General Fixed Assets - By Function And Type**

*As Of June 30, 2001*

<i>Function</i>	<i>Land and Improvements</i>	<i>Buildings and Improvements</i>	<i>Furniture, Fixtures and Equipment</i>	<i>Vehicles</i>	<i>Totals</i>
<b>Instruction:</b>					
Regular	\$0	\$54,673	\$1,536,788	\$0	\$1,591,461
Special	0	47,531	229,659	0	277,190
Vocational	0	0	94,965	0	94,965
Adult/Continuing	0	0	84,964	0	84,964
Other	0	0	1,478,774	0	1,478,774
<i>Total Instruction</i>	<u>0</u>	<u>102,204</u>	<u>3,425,150</u>	<u>0</u>	<u>3,527,354</u>
<b>Support Services:</b>					
Pupils	0	0	116,940	0	116,940
Instructional Staff	0	0	111,920	0	111,920
Board Of Education	0	0	60,894	0	60,894
Administration	0	0	565,307	0	565,307
Fiscal	0	0	374,594	0	374,594
Business	0	0	159,486	801,344	960,830
Operation And Maintenance Of Plant	0	0	240,890	34,735	275,625
Pupil Transportation	0	0	170,050	114,761	284,811
Central	772,209	0	5,017	0	777,226
<i>Total Support Services</i>	<u>772,209</u>	<u>0</u>	<u>1,805,098</u>	<u>950,840</u>	<u>3,528,147</u>
Non-Instructional Services	0	11,601,770	161,083	0	11,762,853
Extracurricular Activities	0	0	49,850	23,469	73,319
Capital Outlay	635,010	4,209,837	141,483	0	4,986,330
<i>Total General Fixed Assets</i>	<u>\$1,407,219</u>	<u>\$15,913,811</u>	<u>\$5,582,664</u>	<u>\$974,309</u>	<u>\$23,878,003</u>

**CHILLCOTHE CITY SCHOOL DISTRICT**

**Schedule Of Changes In General Fixed Assets - By Function**

*For The Fiscal Year Ended June 30, 2001*

<i>Function</i>	<i>General Fixed Assets June 30, 2000</i>	<i>Increases</i>	<i>Decreases</i>	<i>General Fixed Assets June 30, 2001</i>
<b>Instruction:</b>				
Regular	\$1,548,726	\$117,732	\$74,997	\$1,591,461
Special	267,858	20,602	11,270	277,190
Vocational	94,965	0	0	94,965
Adult/Continuing	88,378	0	3,414	84,964
Other	1,800,737	0	321,963	1,478,774
<i>Total Instruction</i>	<u>3,800,664</u>	<u>138,334</u>	<u>411,644</u>	<u>3,527,354</u>
<b>Support Services:</b>				
Pupils	138,053	8,101	29,214	116,940
Instructional Staff	68,428	46,088	2,596	111,920
Board Of Education	61,744	0	850	60,894
Administration	558,305	11,731	4,729	565,307
Fiscal	372,150	9,453	7,009	374,594
Business	993,916	9,548	42,634	960,830
Operation And Maintenance Of Plant	263,893	11,732	0	275,625
Pupil Transportation	283,183	1,628	0	284,811
Central	778,307	0	1,081	777,226
<i>Total Support Services</i>	<u>3,517,979</u>	<u>98,281</u>	<u>88,113</u>	<u>3,528,147</u>
Non-Instructional Services	<u>11,741,900</u>	<u>27,527</u>	<u>6,574</u>	<u>11,762,853</u>
Extracurricular Activities	<u>58,225</u>	<u>15,094</u>	<u>0</u>	<u>73,319</u>
Capital Outlay	<u>4,959,343</u>	<u>408,397</u>	<u>381,410</u>	<u>4,986,330</u>
<i>Total General Fixed Assets</i>	<u><u>\$24,078,111</u></u>	<u><u>\$687,633</u></u>	<u><u>\$887,741</u></u>	<u><u>\$23,878,003</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Schedule Of General Fixed Assets - By Source**

*As Of June 30, 2001*

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**General Fixed Assets:**

Land and Improvements	\$1,407,219
Buildings and Improvements	15,913,811
Furniture, Fixtures and Equipment	5,582,664
Vehicles	974,309
<b>Total General Fixed Assets</b>	<b><u><u>\$23,878,003</u></u></b>

**Investments in General Fixed Assets From:**

General Fund Revenues	\$17,251,878
Special Revenue Fund Revenues:	
Food Services	517,403
Rotary	28,769
Public School Support	52,059
Other Local Grants	80,196
Venture Capital	1,689
District Managed Student Activities	28,941
Auxiliary Services	12,996
School Age Childcare	5,816
Education Management Information Systems	51,800
Public School Preschool	27,526
Disadvantaged Pupil Impact Aid	1,699
Local Report Card	7,546
Dwight D. Eisenhower Grant	4,001
Title VI-B	25,834
Title I	287,586
Title VI	21,006
Telecommunications Act Grant	50,401
Capital Projects Fund Revenues:	
Permanent Improvement	2,587,441
Energy Conservation	2,390,000
SchoolNet	422,350
Interactive Video Distance Learning	1,500
Fiduciary Funds:	
Student Managed Activity	<u>19,566</u>
<b>Total Investments in General Fixed Assets</b>	<b><u><u>\$23,878,003</u></u></b>

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# CHILlicothe CITY SCHOOL DISTRICT



**STATISTICAL SECTION**



Table 1

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Summary of Expenditures by Function - General Fund**  
**Last Ten Fiscal Years**

	<u>2001 (a)</u>	<u>2000 (a)</u>	<u>1999 (a)</u>	<u>1998 (a)</u>	<u>1997 (a)</u>	<u>1996 (a)</u>	<u>1995 (b)</u>	<u>1994 (b)</u>	<u>1993 (b)</u>	<u>1992 (b)</u>
Instruction										
Regular	\$9,364,157	\$9,355,070	\$8,683,842	\$8,730,724	\$8,236,049	\$8,032,520	\$8,299,193	\$8,455,699	\$7,956,614	\$7,579,483
Special	1,635,156	1,651,951	1,528,399	1,363,107	1,203,637	1,157,711	1,091,560	1,032,703	1,003,096	878,755
Vocational	5,388	3,414	5,111	5,876	7,192	15,200	508,074	476,594	470,670	444,171
Adult/Continuing	0	97,517	0	2,868	2,078	2,057	2,045	2,135	2,530	2,380
Other Instruction	86,561	0	70,928	92,667	60,818	57,377	61,297	129,380	77,972	109,281
<b>Total Instruction</b>	<u>11,091,262</u>	<u>11,107,952</u>	<u>10,288,280</u>	<u>10,195,242</u>	<u>9,509,774</u>	<u>9,264,865</u>	<u>9,962,169</u>	<u>10,096,511</u>	<u>9,510,882</u>	<u>9,014,070</u>
Support Services										
Pupils	1,157,849	1,129,923	1,089,152	902,351	773,619	823,389	1,026,181	943,142	907,258	824,807
Instructional Staff	1,180,112	1,104,212	993,070	1,056,206	1,237,503	1,061,207	1,199,559	735,420	719,440	656,075
Board of Education	37,325	55,409	43,399	76,794	43,639	56,204	30,083	90,749	39,643	20,340
Administration	1,751,445	1,589,981	1,672,713	1,753,473	1,733,707	1,674,349	1,542,462	1,519,301	1,458,135	1,413,657
Fiscal	620,365	628,101	635,402	624,127	681,111	491,736	461,915	548,565	605,930	585,839
Business	107,821	95,117	178,512	178,025	189,069	170,978	178,503	181,344	380,914	168,344
Operation of Maintenance of Plant	2,292,309	2,192,161	2,151,676	2,092,128	2,210,763	2,091,286	2,111,448	2,165,274	2,132,395	1,956,605
Pupil Transportation	739,880	860,794	725,528	720,777	656,062	591,031	577,691	627,878	602,278	587,866
Central	77,047	64,509	12,215	14,693	49,997	47,827	49,785	406,988	300,609	278,807
<b>Total Support Services</b>	<u>7,964,153</u>	<u>7,720,207</u>	<u>7,501,667</u>	<u>7,418,574</u>	<u>7,575,470</u>	<u>7,008,007</u>	<u>7,177,627</u>	<u>7,218,661</u>	<u>7,146,602</u>	<u>6,492,340</u>
Operation of Non-Instructional Services	2,832	3,022	2,937	4,989	90	86	0	0	0	0
Extracurricular Activities	465,985	473,277	470,919	436,096	393,822	348,939	330,040	309,816	292,303	280,158
Capital Outlay (1)	0	10,458	80,542	576,631	16,933	104,330	0	0	0	0
Debt Service	377,251	378,002	367,066	135,700	23,201	15,688	0	0	0	0
<b>Total Expenditures and Other Uses</b>	<u>\$19,901,483</u>	<u>\$19,692,918</u>	<u>\$18,711,411</u>	<u>\$18,767,232</u>	<u>\$17,519,290</u>	<u>\$16,741,915</u>	<u>\$17,469,836</u>	<u>\$17,624,988</u>	<u>\$16,949,787</u>	<u>\$15,786,568</u>

Source: School District Financial Records

(1) Prior to 1996, all capital outlay expenditures are reported as functional expenditures.

(a) GAAP Basis Data

(b) Cash Basis Data

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Summary of Revenues by Source - General Fund**  
**Last Ten Fiscal Years**

	<u>2001 (a)</u>	<u>2000 (a)</u>	<u>1999 (a)</u>	<u>1998 (a)</u>	<u>1997 (a)</u>	<u>1996 (a)</u>	<u>1995 (b)</u>	<u>1994 (b)</u>	<u>1993 (b)</u>	<u>1992 (b)</u>
Property Taxes	\$11,697,219	\$11,865,714	\$11,828,886	\$11,651,603	\$10,410,206	\$10,786,772	\$10,320,957	\$9,891,296	\$10,131,570	\$9,808,200
Intergovernmental	6,371,835	5,885,056	5,938,062	6,220,287	5,911,426	6,114,171	6,785,068	6,900,135	7,114,602	6,573,119
Interest	458,909	472,984	606,400	544,981	542,943	547,839	462,479	299,092	302,302	428,586
Tuition and Fees	867,339	607,564	475,860	73,112	30,563	24,288	17,838	19,467	13,085	10,184
Rent (1)	0	7,258	5,442	4,495	8,260	8,065	0	0	0	0
Gifts and Donations (1)	15	1,037	9,475	1,125	789	3,912	0	0	0	0
Customer Services (1)	94,537	85,615	72,369	96,259	40,375	77,107	0	0	0	0
Miscellaneous	158,289	62,356	88,911	178,197	33,377	48,343	70,330	46,748	51,887	43,334
Total Revenues	<u>\$19,648,143</u>	<u>\$18,987,584</u>	<u>\$19,025,405</u>	<u>\$18,770,059</u>	<u>\$16,977,939</u>	<u>\$17,610,497</u>	<u>\$17,656,672</u>	<u>\$17,156,738</u>	<u>\$17,613,446</u>	<u>\$16,863,423</u>

Source: School District Financial Records

(1) Prior to 1996, Rent, Gifts and Donations, and Customer Service Revenues are included in other revenue categories.

(a) GAAP Basis Data

(b) Cash Basis Data

**Table 3**

**CHILlicoTHE CITY SCHOOL DISTRICT**  
**Property Tax Levies and Collections**  
**Last Ten Years**

<i>Collection Years</i>	<i>Current Tax Levied (1)</i>	<i>Current Taxes Collected (1)</i>	<i>Percent of Current Levy Collected</i>	<i>Delinquent Tax Collections</i>	<i>Total Tax Collections (1)</i>	<i>Total Tax Collections to Taxes Levied</i>	<i>Outstanding Delinquent Taxes</i>	<i>Percent Of Delinquent Taxes to Current Levied</i>
1992	\$11,111,168	\$10,948,671	98.54%	\$200,098	\$11,148,769	100.34%	\$524,267	4.72%
1993	10,982,597	10,805,404	98.39%	475,976	11,281,380	102.72%	459,863	4.19%
1994	11,345,692	11,154,472	98.31%	245,191	11,399,663	100.48%	469,553	4.14%
1995	11,600,156	11,469,912	98.88%	212,790	11,682,702	100.71%	404,972	3.49%
1996	11,904,465	11,690,690	98.20%	181,111	11,871,801	99.73%	430,370	3.62%
1997	12,325,308	12,083,548	98.04%	201,321	12,284,869	99.67%	501,418	4.07%
1998	12,166,414	11,949,768	98.22%	280,378	12,230,146	100.52%	474,602	3.90%
1999	13,067,744	12,889,906	98.64%	175,828	13,065,734	99.98%	527,391	4.04%
2000	12,684,857	12,494,811	98.50%	208,017	12,702,828	100.14%	475,812	3.75%
2001	12,632,642	12,456,295	98.60%	272,722	12,729,017	100.76%	517,708	4.10%

Note: The information above is for real estate, public utilities and tangible personal property collections and levies.

Source: Office of the County Auditor, Ross County, Ohio - Data is presented on a calendar year basis.

(1) Includes Homestead/Rollback on real estate and reimbursement on personal property taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

Table 4

**CHILICOTHE CITY SCHOOL DISTRICT**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

<i>Collection Years</i>	<i>Real Property</i>			<i>Personal Property</i>			<i>Public Utility</i>			<i>Total</i>	
	<i>%</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>%</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>%</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>
1992	35%	\$203,850,850	\$582,431,000	27%	\$99,619,614	\$368,961,533	88%	\$25,310,190	\$28,761,580	\$328,780,654	\$980,154,113
1993	35%	205,569,420	587,341,200	26%	112,372,566	432,202,177	88%	27,806,720	31,598,545	345,748,706	1,051,141,922
1994	35%	206,913,940	591,182,686	25%	110,588,710	442,354,840	88%	29,048,990	33,010,216	346,551,640	1,066,547,742
1995	35%	209,036,130	597,246,086	25%	117,831,469	471,325,876	88%	29,535,150	33,562,670	356,402,749	1,102,134,632
1996	35%	245,488,730	701,396,371	25%	120,842,390	483,369,560	88%	28,382,770	32,253,148	394,713,890	1,217,019,079
1997	35%	249,142,990	711,837,114	25%	123,131,670	492,526,680	88%	27,824,440	31,618,682	400,099,100	1,235,982,476
1998	35%	253,203,920	723,439,771	25%	135,195,900	540,783,600	88%	28,225,730	32,074,693	416,625,550	1,296,298,065
1999	35%	283,825,300	810,929,429	25%	129,782,920	519,131,680	88%	29,991,920	34,081,727	443,600,140	1,364,142,836
2000	35%	285,593,080	815,980,229	25%	133,870,322	535,481,288	88%	28,519,710	32,408,761	447,983,112	1,383,870,278
2001	35%	287,143,700	820,410,571	25%	138,865,100	555,460,400	88%	30,062,090	34,161,466	456,070,890	1,410,032,437

Source: Office of the County Auditor, Ross County, Ohio

Table 5-A

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Years**  
**Scioto Township (#240)**  
**(per \$1,000 of Assessed Valuation)**

<u>Calendar Year</u>	<u>Chillicothe City School District</u>	<u>Ross County</u>	<u>Pickaway- Ross Joint Vocational School</u>	<u>Scioto Township</u>	<u>Total Rate</u>	<u>Total Residential/ Agriculture Effective Rate</u>	<u>Total Commercial/ Industrial Effective Rate</u>
1992	\$38.80	\$9.10	\$3.20	\$5.50	\$225.70	\$43.621669	\$43.509701
1993	38.20	9.40	3.20	5.50	56.30	43.316727	43.321278
1994	38.20	9.40	3.20	5.50	56.30	43.190780	43.212389
1995	38.40	9.40	3.20	5.50	56.50	43.309129	43.245444
1996	38.40	10.90	3.20	5.50	170.20	40.568385	42.635527
1997	38.10	9.40	3.20	5.50	56.20	38.743310	41.148480
1998	37.90	9.40	3.20	5.50	56.00	38.438979	41.375275
1999	37.80	9.40	3.20	5.50	55.90	34.448716	40.649165
2000	37.74	9.40	3.20	5.50	55.84	34.326336	40.536121
2001	37.70	9.40	3.20	5.50	55.80	34.230760	40.544731

Note: The Chillicothe City School District consists of two taxing Districts:  
- Scioto Township - Chillicothe City School District #240  
- Scioto Township - Chillicothe City School District - City of Chillicothe #270

Source: Office of the County Auditor, Ross County, Ohio

**CHILlicothe CITY SCHOOL DISTRICT**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Years**  
**Scioto Township - City of Chillicothe (#270)**  
**(per \$1,000 of Assessed Valuation)**

<u>Calendar Year</u>	<u>Chillicothe City School District</u>	<u>City Of Chillicothe</u>	<u>Ross County</u>	<u>Pickaway-Ross Joint Vocational School</u>	<u>Scioto Township</u>	<u>Total Rate</u>	<u>Total Residential/Agriculture Effective Rate</u>	<u>Total Commercial/Industrial Effective Rate</u>
1992	\$38.80	\$3.70	\$9.10	\$3.20	\$0.60	\$219.40	\$43.120802	\$42.993713
1993	38.20	3.20	9.40	3.20	0.60	54.60	42.663474	42.548361
1994	38.20	3.20	9.40	3.20	0.60	54.60	42.544844	42.440840
1995	38.40	3.20	9.40	3.20	0.60	54.80	42.664796	42.537624
1996	38.40	3.20	10.90	3.20	0.60	165.10	39.408810	41.554979
1997	38.10	3.20	9.40	3.20	0.60	54.50	37.587836	39.879800
1998	37.90	3.20	9.40	3.20	0.60	54.30	37.284261	39.944173
1999	37.80	3.20	9.40	3.20	0.60	54.20	33.625485	39.311116
2000	37.74	3.20	9.40	3.20	0.60	54.14	33.625485	39.311116
2001	37.70	3.20	9.40	3.20	0.60	54.10	33.408985	39.208522

Note: The Chillicothe City School District consists of two taxing Districts:  
 - Scioto Township - Chillicothe City School District #240  
 - Scioto Township - Chillicothe City School District - City of Chillicothe #270

Source: Office of the County Auditor, Ross County, Ohio



**Table 6**

**CHILlicothe CITY SCHOOL DISTRICT**  
**Principal Property Taxpayers**  
**2001 Collection Year**

	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
<u><b>Public Utilities</b></u>		
(1) Columbus Southern Power	\$13,649,140	2.99%
(2) Chillicothe Telephone	8,186,170	1.79%
(3) Columbia Gas of Ohio, Inc.	4,447,300	0.98%
(4) Horizon Personal Communication	3,594,180	0.79%
(5) Norfolk Southern Combined Railroad Subsidiaries	706,590	0.15%
<u><b>Real Estate</b></u>		
(1) Mead Corporation	26,313,340	5.77%
(2) Developers Diversified Realty Corp.	2,982,840	0.65%
(3) Chillicothe Mall Inc.	2,777,290	0.61%
(4) Central Center LTD	2,353,170	0.52%
(5) Real Estate Finance Trust	2,175,600	0.48%
(6) Shawnee Group LTD Partnership	1,687,560	0.37%
(7) RG Chillicothe Associates LTD	1,497,290	0.33%
(8) ABCO Land Development Corp & Beerman Corp	1,332,130	0.29%
(9) Hermanson Limited Partnership	1,061,710	0.23%
<u><b>Tangible Personal Property</b></u>		
(1) Mead Corporation	93,718,940	20.55%
(2) BLC Corporation	2,185,150	0.48%
(3) QNP Holding Inc.	2,220,720	0.49%
(4) Lowe's Companies Inc.	1,587,160	0.35%
(5) Kmart Corp.	1,582,980	0.35%
(6) Wal-Mart Stores East Inc.	1,450,660	0.32%
(7) Fistar Equipment Finance Corp.	1,120,430	0.25%
(8) Union Spring & Mfg Corporation	1,075,090	0.24%
(9) Frontier Operating Partners	967,200	0.21%
(10) Sears Roebuck & Co.	890,340	0.21%
ALL OTHERS	<u>276,507,910</u>	60.63%
TOTAL ASSESSED VALUATION	<u><u>\$456,070,890</u></u>	<u><u>100.00%</u></u>

Source: Office of the County Auditor, Ross County, Ohio

**Table 7**

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Legal Debt Margin**  
**June 30, 2001**

Total assessed valuation		\$456,070,890
Overall debt limitation - 9.0% of assessed valuation (1)		41,046,380
Gross indebtedness authorized by the School Board	\$2,030,000	
Less debt outside limitation:	<u>2,030,000</u>	
Debt within 9.0% limitation	0	
Less amount available in debt service fund	<u>0</u>	
Net debt within 9.0% limitation		<u>0</u>
Legal debt margin within 9.0% limitation		<u><u>\$41,046,380</u></u>
<hr/>		
Energy Conservation Debt Limit - .90% of assessed value (1)		\$4,104,638
Net debt within .90% limitation		<u>(2,030,000)</u>
Energy Conservation Debt Margin		<u><u>\$2,074,638</u></u>
<hr/>		
Unvoted debt limitation - .10% of assessed valuation (1)		\$456,071
Net debt within .10% limitation		<u>0</u>
Legal debt margin within .10% limitation		<u><u>\$456,071</u></u>

(1) Ohio Bond Law sets a limit of 9% for voted debt, .90% for energy conservation measures and .10% for unvoted debt.

Table 8

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Debt Per Capita**  
**Last Ten Years**

<i>Fiscal Year</i>	<i>Estimated Population (1)</i>	<i>Assessed Value Real &amp; Personal Property (2)</i>	<i>General Bonded Debt (3)</i>	<i>Less Debt Service (3)</i>	<i>Net Bonded Debt</i>	<i>Ratio Bonded Debt To Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
1992 (b)	21,923	\$328,780,654	\$2,469,000	\$978,622	\$1,490,378	0.45%	\$67.98
1993 (b)	22,176	345,748,706	2,118,000	959,496	1,158,504	0.34%	52.24
1994 (b)	22,176	346,551,640	1,742,000	882,672	859,328	0.25%	38.75
1995 (b)	22,176	356,402,749	1,366,000	790,241	575,759	0.16%	25.96
1996 (a)	22,176	391,713,890	990,000	171,641	818,359	0.21%	36.90
1997 (a)	22,176	400,099,100	614,000	0	614,000	0.15%	27.69
1998 (a)	22,176	416,625,550	463,000	0	463,000	0.11%	20.88
1999 (a)	22,726	443,600,140	312,000	0	312,000	0.07%	13.73
2000 (a)	22,550	447,983,112	161,000	0	161,000	0.04%	7.14
2001 (a)	22,550	456,070,890	0	0	0	0.00%	0.00

Sources:

- (1) Office of the City Auditor, Chillicothe, Ohio
- (2) Office of the County Auditor, Ross County, Ohio
- (3) General Obligation Bonded Debt Including Bond Anticipation Notes
  
- (a) GAAP Basis Data
- (b) Cash Basis Data

**Table 9**

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Ratio of Annual General Obligation Bonded Debt Service Expenditures**  
**To Total General Governmental Expenditures**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Principal (1)</u>	<u>Interest (1)</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Percent of Debt Service to General Fund Expenditures</u>
1992 (b)	\$1,720,000	\$155,264	\$1,875,264	\$15,786,568	11.88%
1993 (b)	1,569,000	112,736	1,681,736	16,949,787	9.92%
1994 (b)	1,443,000	77,031	1,520,031	17,624,988	8.62%
1995 (b)	1,292,000	58,233	1,350,233	17,469,836	7.73%
1996 (a)	1,141,000	56,924	1,197,924	16,741,915	7.16%
1997 (a)	990,000	36,430	1,026,430	17,519,290	5.86%
1998 (a)	614,000	26,095	640,095	18,767,232	3.41%
1999 (a)	463,000	20,372	483,372	18,711,411	2.58%
2000 (a)	312,000	9,421	321,421	19,692,918	1.63%
2001 (a)	161,000	7,197	168,197	19,901,483	0.85%

Source: School District Financial Records

(1) General Obligation Bonded Debt Including Bond Anticipation Notes

(a) GAAP Basis Data

**Table 10**

***CHILlicothe City School District  
Computation of Direct and Overlapping Debt  
June 30, 2001***

	<u>General Obligation Debt (1)</u>	<u>Percent Overlapping</u>	<u>Applicable To Chillicothe City School District</u>
<b><i>Direct Debt:</i></b>			
Chillicothe City School District	\$2,030,000	100.00%	\$2,030,000
<b><i>Overlapping Debt:</i></b>			
Ross County	12,520,000	47.23%	5,913,196
City of Chillicothe	3,210,000	97.82%	3,140,022
Scioto Township	119,875	87.86%	<u>105,322</u>
Subtotal - Overlapping Debt			<u>9,158,540</u>
Total Direct and Overlapping Debt			<u><u>\$11,188,540</u></u>

Source: Office of the County Auditor, Ross County, Ohio

(1) General Obligation Bonded Debt Including Bond Anticipation and Energy Conservation Notes

**Table 11**

**CHILlicoTHE CITY SCHOOL DISTRICT**  
**New Construction, Property Value and Bank Deposits**  
**Last Ten Fiscal Years**

<u>Year</u>	<u>Residential</u>		<u>Commercial</u>		<u>Total Value</u> <u>New Construction</u>	<u>Assessed Value</u> <u>Property Values (2)</u>				<u>Bank</u> <u>Deposits (3)</u>
	<u>Number of</u> <u>Permits (1)</u>	<u>Value (2)</u>	<u>Number of</u> <u>Permits (1)</u>	<u>Value (2)</u>		<u>Real</u> <u>Property</u>	<u>Tangible</u> <u>Personal</u>	<u>Public Utility</u> <u>Personal</u>	<u>Total</u>	
1992	25	\$1,010,920	134	\$1,318,100	\$2,329,020	\$203,850,850	\$99,619,614	\$25,310,190	\$1,377,483,749	\$129,526,000
1993	26	1,424,800	112	1,154,280	2,579,080	205,569,420	112,372,566	27,806,720	345,748,706	143,312,000
1994	41	1,298,950	121	797,990	2,096,940	206,913,940	110,588,710	29,048,990	346,551,640	155,241,000
1995	25	1,145,700	119	590,190	1,735,890	209,036,130	117,831,469	29,535,150	356,402,749	156,118,000
1996	18	2,805,670	119	2,681,680	5,487,350	245,488,730	120,842,390	28,382,770	1,211,438,540	165,364,000
1997	20	1,881,030	109	3,454,220	5,335,250	249,142,990	123,131,670	27,824,440	400,099,100	172,794,000
1998	14	1,359,320	94	2,959,150	4,318,470	253,203,920	135,195,900	28,225,730	416,625,550	185,378,000
1999	27	1,482,980	152	2,245,760	3,728,740	283,825,300	129,782,920	29,991,920	443,600,140	198,526,000
2000	38	1,941,810	258	1,299,930	3,241,740	285,593,080	133,870,322	28,519,710	447,983,112	208,502,000
2001	8	1,150,330	175	1,352,980	2,503,310	287,143,700	138,865,100	30,062,090	456,070,890	219,907,000

Note: Public Utility Real Estate values are included in Real Property Values

Sources:

(1) Office of the City Building Department, Chillicothe, Ohio

(2) Office of the County Auditor, Ross County, Ohio

(3) Federal Reserve Bank of Cleveland

**Table 12**

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Cost to Educate a 2000 Graduate**

<u>School Year Ended</u>	<u>Grade</u>	<u>Chillicothe Annual Per Pupil Cost</u>	<u>State Average</u>
1988	Kindergarten	\$3,049	\$3,525
1989	1st	3,270	3,837
1990	2nd	3,533	4,159
1991	3rd	3,667	4,373
1992	4th	3,482	4,619
1993	5th	4,728	4,815
1994	6th	5,292	5,010
1995	7th	5,171	5,151
1996	8th	5,324	5,328
1997	9th	5,781	5,939
1998	10th	6,136	6,232
1999	11th	6,101	6,642
2000	12th	<u>6,510</u>	<u>7,057</u>
Total Cost		<u><u>\$62,044</u></u>	<u><u>\$66,687</u></u>

Note: Annual per pupil cost for all years except Kindergarten where the amount is one-half of the annual per pupil cost.

Source: State of Ohio Department of Education - Total Current Expenditures Per Pupil - All Funds

**Table 13**

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Average Daily Membership (ADM) Data**  
**Last Ten Fiscal Years**

<i>School Year Ended</i>	<i>Number of Graduates</i>	<i>Average Daily Membership (ADM)</i>	<i>Percentage ADM Increase (Decrease)</i>
1992	221	4,250	(0.52%)
1993	244	4,043	(5.12%)
1994	270	3,993	(1.25%)
1995	273	3,924	(1.76%)
1996	272	3,870	(1.40%)
1997	280	3,727	(3.84%)
1998	263	3,714	(0.35%)
1999	267	3,758	1.17%
2000	253	3,683	(1.99%)
2001	258	3,753	1.90%

Source: State of Ohio Department of Education - EMIS



Table 14

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Staffing Statistics - Full Time Equivalent (FTE)**

	<u>1996-97</u> <i>Actual</i>	<u>1997-98</u> <i>Actual</i>	<u>1998-99</u> <i>Actual</i>	<u>1999-00</u> <i>Actual</i>	<u>2000-01</u> <i>Actual</i>	<u>2001-02</u> <i>Estimate</i>
Professional Staff:						
Teaching Staff:						
Elementary	79.1	80.8	83.3	86.3	87.3	89.3
Middle	46.5	44.4	44.6	44.6	39.4	39.2
High	47.8	49.3	51.6	52.1	47.3	46.4
Chapter I	16.0	17.0	16.0	16.0	14.5	17.5
Other Funds	9.5	8.5	7.5	10.0	13.1	8.0
Administrators:						
District	18.0	17.0	17.0	17.0	15.4	17.1
Auxiliary Positions:						
Psychologists	2.0	2.0	2.0	2.0	2.0	2.0
Nurses	2.0	2.0	2.0	2.0	2.0	2.0
Special Education	26.5	28.0	27.8	27.8	27.3	29.8
Librarians / Audio Visual	4.0	4.0	4.0	4.0	4.0	3.0
Guidance	6.0	6.0	6.0	6.0	6.0	6.5
Support Staff:						
Secretarial	20.5	22.5	22.5	23.0	24.0	23.5
Aides / Monitors	24.5	25.6	28.7	27.6	27.6	31.6
Technical	8.5	8.4	8.4	9.4	9.4	9.4
Custodial	27.5	28.5	28.5	27.5	25.5	27.5
Maintenance	8.0	9.0	9.0	10.0	9.0	9.0
Transportation	18.5	18.5	20.5	20.5	21.5	23.5
Lunchroom	28.0	27.4	27.4	28.7	28.9	29.2
Chapter I	5.0	4.1	3.1	3.1	2.5	1.5
Support Staff - Other Funds	12.5	11.4	9.4	7.4	7.0	8.5
Total	410.3	414.4	419.2	425.0	413.7	424.5

Source: School District Records

Table 15

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Educational Statistics**  
**Last Five School Years**

	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>
4th Grade Proficiency Tests: (Tests Initiated March, 1995)					
Writing	59	44	70	77	90
Reading	56	38	65	68	67
Mathematics	48	45	57	62	80
Citizenship	57	53	79	71	74
Science	43	45	59	55	72
All Parts	38	27	36	40	56
6th Grade Proficiency Tests: (Tests Initiated March, 1996)					
Writing	69	88	86	88	87
Reading	40	46	55	52	63
Mathematics	35	41	54	57	60
Citizenship	54	62	79	75	71
Science	36	47	47	55	65
All Parts	20	27	33	40	43
9th Grade Proficiency Tests:					
Writing	80	85	95	89	89
Reading	83	89	91	88	88
Mathematics	60	66	71	71	70
Citizenship	80	77	82	82	82
Science	N/A	78	77	80	78
All Parts	57	62	65	64	65
12th Grade Proficiency Tests:					
Writing	70	78	80	81	94
Reading	69	67	67	63	93
Mathematics	40	46	45	48	79
Citizenship	51	58	54	60	90
Science	50	57	52	51	87
All Parts	36	33	32	34	75
ACT Scores (Composite Averages)					
Chillicothe	21.1	21.6	21.4	21.6	21.4
State	21.3	21.4	21.4	21.4	21.4
National	21.0	21.0	21.0	21.0	21
SAT Scores (Averages)					
Chillicothe					
Verbal	543	564	547	561	565
Mathematics	560	558	563	560	572
State					
Verbal	535	536	534	533	534
Mathematics	536	540	538	539	539
National					
Verbal	505	505	505	505	506
Mathematics	511	512	511	514	514

Source: Ohio Department of Education - School District Report Card Data

N/A = Not Available / Not Applicable

(a) Grade 9 Proficiency Tests - 9th Grade Students.

(b) The 4th Grade Proficiency Test passing score was raised in 1996-97 for all tests except Science.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**CHILLICOTHE CITY SCHOOL DISTRICT**

**ROSS 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  
JANUARY 10, 2002**