



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

---

**STATE OF OHIO**





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P. O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

January 21, 2003

The attached audit was conducted and prepared for release prior to the commencement of my term of office on January 13, 2003. Thus, I am releasing this audit under the signature of my predecessor.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State



CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Receipts and Expenditures.....	1
Notes to the Schedule of Federal Awards Receipts and Expenditures.....	2
Report On Compliance And On Internal Control Required By <i>Government Auditing Standards</i> .....	3
Report On Compliance With Requirements Applicable To Major Federal Programs And Internal Control Over Compliance In Accordance With <i>OMB Circular A-133</i> .....	5
Schedule Of Findings.....	7

**THIS PAGE INTENTIONALLY LEFT BLANK**

**CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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	\$124,881	\$0	\$124,085
National School Breakfast Program	05-PU 2001& 05-PU 2002	10.553	105,705	0	105,705	0
National School Lunch Program	LL-P1 2001 & LL-P1-2002	10.555	6,028	0	6,028	0
	LL-P4 2001 & LL-P4 2002		400,201	0	400,201	0
Child and Adult Care Food Program	23-PU 2001 & 24-PU 2001	10.558	6,329	0	6,329	0
Total U.S. Department of Agriculture- Child Nutrition Cluster			518,263	124,881	518,263	124,085
<b>U.S. Department of Education</b>						
<i>Pass through the Ohio Department of Education:</i>						
Title I Grants to Local Education Agencies	C1-S1 2000	84.010	0	0	11,470	0
	C1-S1 2001		255,173	0	301,584	0
	C1-S1-2002		867,569	0	801,551	0
Total Title I			1,122,742	0	1,114,605	0
<i>Special Education Cluster</i>						
Special Education Grants to States	6B-SF 01	84.027	26,328	0	50,310	0
	6B-SF 02		309,944	0	265,217	0
Total Special Education Cluster			336,272	0	315,527	0
Safe and Drug Free Schools and Communities	DR-S1 2001	84.186	2,361	0	8,677	0
	DR-S1 2002		37,487	0	25,128	0
Total Safe and Drug Free Schools and Communities			39,848	0	33,805	0
Homeless Education Coordinator Grant	HC-S1 2002	84.196	31,500	0	14,652	0
Even Start Grant	EV-S1 2002	84.213	117,598	0	109,227	0
Innovative Educational Program Strategy	G2-S9 2001	84.276	25,000	0	27,601	0
Eisenhower Professional Development State Grants	MS-S1-2001	84.281	2,323	0	7,767	0
	MS-S1 2002		29,363	0	21,063	0
Total Eisenhower Professional Development State Grants			31,686	0	28,830	0
Innovative Educational Program Strategies	C2-S1 2002	84.298	23,220	0	20,849	0
Comprehensive School Reform Development Grant	RF-S1 2001	84.332	150,000	0	112,022	0
LPDC Phase III	QE-S1 2002	84.336	15,000	0	15,000	0
Class Size Reduction	CR-S1 2000	84.340	0	0	3,966	0
	CR-S1 2001		21,943	0	50,506	0
	CR-S1 2002		164,412	0	129,199	0
			186,355	0	183,671	0
School Renovation, Idea & Technology	AT-S1 2002	84.318	8,867	0	8,867	0
Total U.S. Department of Education			2,088,088	0	1,984,656	0
<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	0	0	3,690	0
<b>U.S. Department of Health and Human Services</b>						
<i>Pass through Ohio Department of MRDD</i>						
Medical Assistance Program		93.778	56,249	0	56,249	0
<b>Total Federal Financial Assistance Awards Receipts and Expenditures</b>			<b>2,662,600</b>	<b>124,881</b>	<b>2,562,858</b>	<b>124,085</b>

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

**CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES**

**NOTE-A-- SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of federal awards receipts and expenditures is a summary of the activity of the Districts federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B--FOOD DISTRIBUTION**

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At June 30, 2002, the District had no significant food commodities in inventory





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 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 financial statements of the Chillicothe City School District, Ross County, Ohio, (the District) as of and for the year ended June 30, 2002, and have issued our report thereon dated December 17, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's 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 instance of noncompliance that is required to be reported under *Government Auditing Standards*.

**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.

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

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

**JIM PETRO**  
Auditor of State

December 17, 2002



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 ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL  
PROGRAMS 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, 2002. 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 are 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 Chillicothe City School District, Ross County, Ohio, 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, 2002.

**Internal Control Over Compliance**

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

We have audited the general purpose financial statements the Chillicothe City School District, Ross County, Ohio, as of and for the year ended June 30, 2002. 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 audit committee, management, Board of Education and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**JIM PETRO**  
Auditor of State

December 17, 2002

**CHILLICOTHE CITY SCHOOL DISTRICT  
ROSS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2002**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Nutrition Cluster : CFDA # 10.550, 10.553, 10.555, 10.558 Special Education Grants to States: CFDA # 84.027
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None



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

For the fiscal year ended  
June 30, 2002

**Board of Education**

Rev. J. Troy Gray .....President  
Richard Vollmar .....Vice-President  
William Schmeider .....Member  
Mark Gray.....Member  
Randy Davies.....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, 2002*  
*Table of Contents*

---

<b>I. Introductory Section</b>	Page
Table of Contents . . . . .	i
Letter of Transmittal . . . . .	v
List of Principal Officers . . . . .	xxi
Organizational Chart . . . . .	xxii
GFOA Certificate of Achievement . . . . .	xxiii
ASBO Certificate of Excellence . . . . .	xxiv
 <b>II. Financial Section</b>	
Report of Independent Accountants . . . . .	1
General Purpose Financial Statements (Combined Statements - Overview) . . . . .	3
Combined Balance Sheet - All Fund Types and Account Groups . . . . .	4
Combined Statement of Revenues, Expenditures, and Changes In Fund Balances - All Governmental Fund Types . . . . .	9
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types (Non-GAAP Budgetary Basis) . . . . .	10
Statement of Revenues, Expenses, and Changes In Retained Earnings/Fund Balance - Proprietary Fund Type and Nonexpendable Trust Fund . . . . .	12
Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual - Proprietary Fund Type and Nonexpendable Trust Fund (Non-GAAP Budgetary Basis) . . . . .	13
Statement of Cash Flows - Proprietary Fund Type and Nonexpendable Trust Fund . . . . .	14
Notes to the General Purpose Financial Statements . . . . .	15

Combining, Individual Fund and Account Group Statements and Schedules . . . . .	42
---	----

**Governmental Funds:**

*General Fund:*

Description of Fund . . . . .	43
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) . . . . .	44

*Special Revenue Funds:*

Description of Funds . . . . .	49
Combining Balance Sheet . . . . .	52
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances . . . . .	58

Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
for the following funds:

Food Services Fund . . . . .	64
Uniform School Supplies Fund . . . . .	65
Rotary Fund . . . . .	66
Public School Support Fund . . . . .	67
Other Local Grants Fund . . . . .	70
Venture Capital Fund . . . . .	72
District Managed Student Activities Fund . . . . .	73
Auxiliary Services Fund . . . . .	74
Teacher Development Fund . . . . .	75
Peer Assistance Fund . . . . .	76
Education Management Information Systems Fund . . . . .	77
Truancy Prevention Fund . . . . .	78
Public School Preschool Fund . . . . .	79
Disadvantaged Pupil Impact Aid Fund . . . . .	80
OneNet Network Fund . . . . .	81
SchoolNet Training Fund . . . . .	82
OhioReads Fund . . . . .	83
Summer Intervention Regional Professional Development Grant Fund . . . . .	84
Local Report Card Grant Fund . . . . .	85
Extended Learning Fund . . . . .	86
Miscellaneous State Grants Fund . . . . .	87
Dwight D. Eisenhower Grant Fund . . . . .	88
Title VI-B Fund . . . . .	89
Title I Fund . . . . .	90
Title VI Fund . . . . .	92
Drug Free Schools Grant Fund . . . . .	93
Telecommunications Act Grant Fund . . . . .	94
Goals 2000 Fund . . . . .	95
Title VI-R Class Size Reduction Fund . . . . .	96
Miscellaneous Federal Grants Fund . . . . .	97

*Debt Service Fund:*

Description of Fund . . . . . 98

*Capital Projects Funds:*

Description of Funds . . . . . 99

Combining Balance Sheet . . . . . 100

Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances . . . . . 101

Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)  
for the following funds:

Permanent Improvement Fund . . . . . 102  
Disability Access Fund . . . . . 103  
SchoolNet Fund . . . . . 104  
Interactive Video Distance Learning Fund . . . . . 105

***Proprietary Funds:***

*Internal Service Fund:*

Description of Fund . . . . . 106

***Fiduciary Funds:***

*Nonexpendable Trust and Agency Funds:*

Description of Funds . . . . . 107

Combining Balance Sheet . . . . . 108

Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds . . . . . 109

***General Fixed Assets Account Group:***

Description of Account Group . . . . . 110

Schedule of General Fixed Assets -  
By Function and Type . . . . . 111

Schedule of Changes in General Fixed Assets  
By Function . . . . . 112

Schedule of General Fixed Assets - By Source . . . . . 113

**III. Statistical Section**

Summary of Expenditures by Function - General Fund -  
Last Ten Fiscal Years . . . . . S-1

Summary of Revenues by Source - General Fund -  
Last Ten Fiscal Years . . . . . S-2

Property Tax Levies and Collections - Last Ten Years . . . . . S-3

Assessed and Estimated Actual Value of Taxable  
Property - Last Ten Years . . . . . S-4

Property Tax Rates - Direct and Overlapping  
Governments - Last Ten Years -  
Scioto Township . . . . . S-5

Property Tax Rates - Direct and Overlapping  
Governments - Last Ten Years -  
Scioto Township - City of Chillicothe . . . . . S-6

Principal Property Taxpayers . . . . . S-7

Legal Debt Margin . . . . . S-8

Ratio of Net General Obligation Bonded Debt to Assessed  
Value and Net Debt Per Capita - Last Ten Years . . . . . S-9

Ratio of Annual General Obligation Bonded Debt Service Expenditures to Total  
General Governmental Expenditures - Last Ten Fiscal Years . . . . . S-10

Computation of Direct and Overlapping Debt . . . . . S-11

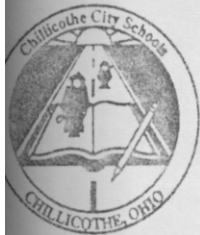
New Construction, Property Value and Bank Deposits -  
Last Ten Fiscal Years . . . . . S-12

Cost to Educate a 2001 Graduate . . . . . S-13

Average Daily Membership (ADM) Data - Last Ten Fiscal Years . . . . . S-14

Staffing Statistics - Full Time Equivalent (FTE) . . . . . S-15

Educational Statistics - Last Five School Years . . . . . S-16



# Chillicothe City Schools

235 Cherry Street  
Chillicothe, Ohio 45601-2350  
(740) 775-4250  
Fax (740) 775-4270

December 17, 2002

## **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 fifth Comprehensive Annual Financial Report (CAFR) issued by the District. This CAFR, for the fiscal year ended June 30, 2002, 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 3,680 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, 2002 are:

<u>Board Member</u>	<u>Term</u>	<u>Years on Board</u>
Rev. J. Troy Gray	1/1/00 - 12/31/03	11 Years
Mr. Richard Vollmar	1/1/02 - 12/31/05	4 ½ Years
Mr. William Schmeider	1/1/00 - 12/31/03	2 ½ Years
Mr. Mark Gray	1/1/02 - 12/31/05	½ Year
Mr. Randy Davies	1/1/02 - 12/31/05	½ Year

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 recently extended Mr. Overly's contract through the date of the organizational meeting in January, 2007.

### ***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. 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 its 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.

In particular, fiscal year 2002 proved to be financially challenging year for the District. The September 11, 2001 World Trade Center attack had ripple effects that were not only felt in the private sector economy, but the public sector as well. Nowhere was this more evident than in the District's investment earnings. Earnings from investments dropped by over 63% in fiscal year 2002 due to the low rates available in the market on eligible securities. Local tax collections were also negatively impacted because of tangible valuation reductions resulting from cutbacks made by local companies in their investment in machinery and equipment. In addition to the economic situations just described, the District's enrollment dropped by approximately 100 resident students, which negatively affected state revenue collections. On a more positive note, revenue generated from open enrollment students attending the District remained strong. Nearly 210 students living outside the District's boundaries chose to attend Chillicothe City Schools through this enrollment option during the 2002 school year. Only 37 resident students opted to leave Chillicothe through open enrollment. This fact alone speaks volumes about the educational opportunities (both curricular and co-curricular) the District offers.

Although the District's current financial situation has been challenging, District management has been proactive in its response. The District approved plans over the summer of 2002 to institute a comprehensive budget reduction plan. Much of the plan was aimed at addressing the District's declining enrollment and as such included staff reductions (among other items). District management worked hard to insure a majority of the reductions were accomplished through attrition. In addition, the plan was carefully crafted to preserve the fabric and foundation of the District's curricular and co-curricular offerings.

In addition to the preceding issues, the school funding case pending at the Ohio Supreme Court still looms. On March 24, 1997, the Ohio Supreme Court originally 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 had 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 an 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, but also ordered the parties to participate in a settlement conference with a Court appointed mediator. On March 21, 2002, the mediator issued his final report indicating that a conference was unable to produce a settlement.

On December 11, 2002, the Court issued its latest opinion reaffirming earlier decisions that Ohio's current school-funding decision is unconstitutional. The Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient...". We remain hopeful that action taken by the Coalition for Equity and Adequacy on behalf of member schools in the DeRolph case will have a positive impact on the District's finances.

### ***EMPLOYEE RELATIONS***

The District has 426 employees of which 261 are certificated and 165 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 2001, the Board and CEA reached agreement on a new three year contract effective August 1, 2001. Wage agreements for that period included 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 2001, the Board and OAPSE agreed to a new three year contract beginning July 2001. The agreement included 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 four half-day sessions per week.

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 adult 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. 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 2002***

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

The District adopted a revised three-year school improvement plan in 2002 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 (CIP) of the District. This past year, each building had a study team that reviewed the book "*Enhancing Professional Practice: A Framework for Teaching*." Staff members used the framework to develop teaching goals in the CIP.

### ***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. The process was of key importance this past year as the District's leadership took measures to reduce staff to allign itself with lower enrollment levels. Since the reductions made were well in advance of major financial difficulties, the District

was able to preserve the fabric and content of its curricular and co-curricular programs.

### ***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 multiculturalism, 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 Science scope and sequence. Revisions were based upon current performance indicators, as well as State and National model recommendations. The District has aligned all course offerings with the new State content standards in preparation for the State's new assessment program.

### ***Summer School***

Over 1,000 students enrolled in the District's 2002 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 2001-02 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 six-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. In addition, a three-week Jump Start Program was offered to students entering kindergarten and first grade.

### ***Even Start***

The District received an Even Start grant that provides funding for families who are working to obtain a GED and have children from the age of birth through eight. The Even Start program provides tutoring support for the adults, parenting classes, and literacy activities for the students. This year, a preschool program has been added to enrich learning opportunities prior to kindergarten.

### ***Accelerated Reader***

The District adopted the Accelerated Reader Program as a means of increasing reading interest, and achievement. SchoolNet and Title II Technology grant money, as well as the District's own technology budget have provided new computers for the District's buildings to help with the program. Students read books at their level and via a computer take a test to determine their level of comprehension. The test requires students think at higher levels and also helps to assess vocabulary development. Students can see their growth and progress over the course of a year. Teachers can obtain daily or weekly assessments of each student's progress. The student's strengths and weaknesses provide the teacher with a direction for instruction.

### ***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***

### ***Facility Study & Draft Master Plan***

The Board of Education recently received a comprehensive Facilities Assessment Report of the District's ten schools from the Ohio School Facilities Commission. In addition, the Commission also presented the District two draft master plans for restructuring the District in the immediate future. Both draft master plans call for multiple school closings, extensive renovation, and new construction. The recommendations will assist the Board of Education in determining whether it wishes the District be part of the Commission's Expedited Local Partnership Program (ELPP), which would make the District eligible to receive state dollars in 2009 to help with the renovation and construction. If the Board of Education agrees to be part of the ELPP - and the District engages in renovation and approved construction work prior to 2009 - then the District would be eligible to be reimbursed in 2009 for a portion of the work already completed. Agreeing to be part of the ELPP also will require the Board of Education and the Administration consider the current need to make significant facility decisions by the end of the 2002-03 school year as an opportunity to: (1) Adopt a master plan that will carry the District forward in a progressive, positive way for the next 30 years; (2) Preserve and enhance the quality of the District's curricular and co-curricular programs with facilities that will support them; and (3) Address the District's declining enrollment and ensure that tax dollars are being used wisely and efficiently.

### ***Emergency Roof Repair Grant***

On October 3, 2002, the District learned that it was successful in securing a special \$500,000 grant to repair Chillicothe High School's roof. Of Ohio's 611 school districts, 217 applied for the Federal Emergency Repair Program grant funds. All applications were processed and considered by the Ohio School Facilities Commission. Chillicothe was one of just 87 school districts selected by the Commission to receive the grant. The bidding process will begin in late 2002 or early 2003, and it is hoped that the repair work can be under way no later than the spring of 2003. While the \$500,000 award falls a little short of the total amount needed to repair the entire roof at Chillicothe High School, it nonetheless will cover at least two-thirds of the necessary amount to complete the entire project.

### ***Technology Initiatives***

The District's main focus will be on ways to reduce the total cost of ownership of computers and associated systems within the District by implementing technology standards and replacing obsolete equipment. Plans for the future include 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.

### ***Computerized Point of Sale (POS) System***

The Food Service Department plans to implement a computerized point of sale system within the

District this coming school year. The POS system offers many benefits to the District which include: Complete confidentiality of students who qualify for free and reduced cost lunch benefits, which is hoped will lead to higher participation; Reduce cafeteria lines by reducing cash transactions; Allow parents better control of the meals they choose for their children; Eliminate the need for lunch tickets, thus freeing-up valuable time that can be spent on additional instruction; Automate many of the accounting functions required in the Food Service Department which will improve efficiency and save labor cost.

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

The District continues to improve and refine its website (<http://www.chillicothe.k12.oh.us/>). The site is currently available and its content is growing. Currently the District is working to make budgetary information available to employees, and include a form repository that employees can access via the site. In addition, plans are underway to make a host of other general financial and special interest information available. Eventually, this will reduce paperwork within the District and insure reliable information is available to both the staff and public. The goal is increased communication and efficiencies District-wide.

### ***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-8 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.

## ***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, 2002 and 2001 with percentage increases (decreases).

	<u>2001</u>	<u>2002</u>	<u>Percent of Total</u>	<u>Difference from 2001</u>	<u>Percent of Change</u>
Revenues by Source					
Property Taxes	\$11,697,219	\$11,998,995	57.86%	\$301,776	2.58%
Intergovernmental	6,371,835	7,372,898	35.55%	1,001,063	15.71%
Interest	458,909	167,258	0.81%	(291,651)	(63.55)%
Tuition and Fees	867,339	1,053,363	5.08%	186,024	21.45%
Gifts and Donations	15	25	0.00%	10	66.67%
Customer Services	94,537	56,194	0.27%	(38,343)	(40.56)%
Miscellaneous	158,289	90,210	0.44%	(68,079)	(43.01)%
Total Revenues	<u>\$19,648,143</u>	<u>\$20,738,943</u>	<u>100.00%</u>	<u>\$1,090,800</u>	<u>5.55%</u>

The primary source of revenue for the District is property tax revenue. The District receives over 57% of its total revenue from this source. Total property tax collections in fiscal year 2002 increased 2.58 % from fiscal year 2001. The District's tax collections benefitted from the reappraisal of real property that occurred within the District in calendar year 2001. This latest reappraisal forced the effective millage applied to District's Agricultural / Residential real property to the millage floor (20 mills). Since collections are a function of millage rates and value, and since the District's effective Agricultural / Residential millage cannot go below the floor, the District received additional real estate collections. The additional real estate collections offset losses realized in personal tangible tax collections, which were caused by falling values within that classification of property.

Intergovernmental revenue represents the next highest portion of District revenue. 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. Total intergovernmental revenue increased \$1,001,063 from fiscal year 2001 to fiscal year 2002. This

increase is larger than historic trends would indicate. Most of the increase can be attributed to an increase in the per pupil funding amount in the state funding formula. As previously mentioned though, the Ohio Supreme Court is still considering the constitutionality of the State's current school funding system. The District is unable to determine what effect, if any, a future decision by the Court may have on the District's state funding.

Earnings on investments realized a drop in overall revenue from fiscal 2002 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, 2002 and 2001 with percentage increases (decreases).

	<u>2001</u>	<u>2002</u>	<u>Percent of Total</u>	<u>Difference from 2001</u>	<u>Percent of Change</u>
Expenditures by Function					
Instruction:					
Regular	\$9,364,157	\$9,791,469	46.72%	\$427,312	4.56%
Special	1,635,156	1,876,206	8.95%	241,050	14.74%
Vocational	5,388	7,564	0.04%	2,176	40.39%
Other	86,561	83,229	0.40%	(3,332)	(3.85)%
Total Instruction	<u>11,091,262</u>	<u>11,758,468</u>	<u>56.11%</u>	<u>667,206</u>	<u>6.02%</u>
Support Services:					
Pupils	1,157,849	1,185,000	5.65%	27,151	2.35%
Instructional Staff	1,180,112	1,197,481	5.71%	17,369	1.47%
Board of Education	37,325	83,146	0.40%	45,821	122.76%
Administration	1,751,445	1,987,982	9.49%	236,537	13.51%
Fiscal	620,365	582,039	2.78%	(38,326)	(6.18)%
Business	107,821	102,420	0.49%	(5,401)	(5.01)%
Operation and Maintenance of Plant	2,292,309	2,338,691	11.16%	46,382	2.02%
Pupil Transportation	739,880	788,834	3.76%	48,954	6.62%
Central	77,047	87,296	0.42%	10,249	13.30%
Total Support Services	<u>7,964,153</u>	<u>8,352,889</u>	<u>39.85%</u>	<u>388,736</u>	<u>4.88%</u>
Operation of Non-Instructional Services	2,832	2,704	0.01%	(128)	(4.52)%
Extracurricular Activities	465,985	443,540	2.12%	(22,445)	(4.82)%
Debt Service	<u>377,251</u>	<u>400,802</u>	<u>1.91%</u>	<u>23,551</u>	<u>6.24%</u>



Total Expenditures	<u>\$19,901,483</u>	<u>\$20,958,403</u>	<u>100.00%</u>	<u>\$1,056,920</u>	<u>5.31%</u>
--------------------	---------------------	---------------------	----------------	--------------------	--------------

Total expenditures in fiscal 2002 reflect a 5.31% increase from fiscal 2001. 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. All employee classifications were granted a 5% increase to their base salary in fiscal year 2002. In addition to base salary increase, employees who were not at the top of their respective salary schedules received step increases and classification upgrades where applicable.

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 increased \$119,027 from fiscal 2001 to fiscal 2002.

***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 2002, expenditures totaled \$113,143. 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 \$52,024 in fiscal 2002.

***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 increased \$38,173 from fiscal 2001 to fiscal 2002, which increased the balance in that fund at June 30, 2002 (held for the payment of future claims) to \$308,707.

***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.

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

\$130,000 of the outstanding principal on that issue in fiscal 2002. At June 30, 2002, the remaining principal balance on the issue was \$1,900,000. The District's overall legal debt margin was \$43,603,888. The District's energy conservation debt margin was \$2,460,389.

### ***Risk Management***

The District continues to protect its assets through a comprehensive insurance program. A schedule of insurance in force at June 30, 2002 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 2002 was \$182,222.

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, 2001. 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, 2001. 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***

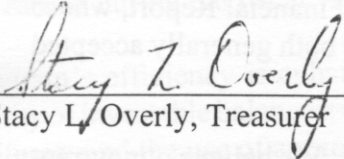
State statutes require an annual audit by independent accountants. The State of Ohio Auditor's Office conducted the District's 2002 fiscal year audit. In addition to meeting the requirements set forth in State statutes, the audit also was designed to meet the requirements of the Federal Single Audit 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.

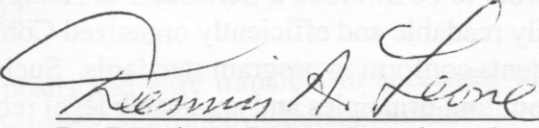
**Acknowledgments**

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

**CHILlicothe CITY SCHOOL DISTRICT**  
**LIST OF PRINCIPAL OFFICERS**  
*June 30, 2002*

**BOARD OF EDUCATION**

---

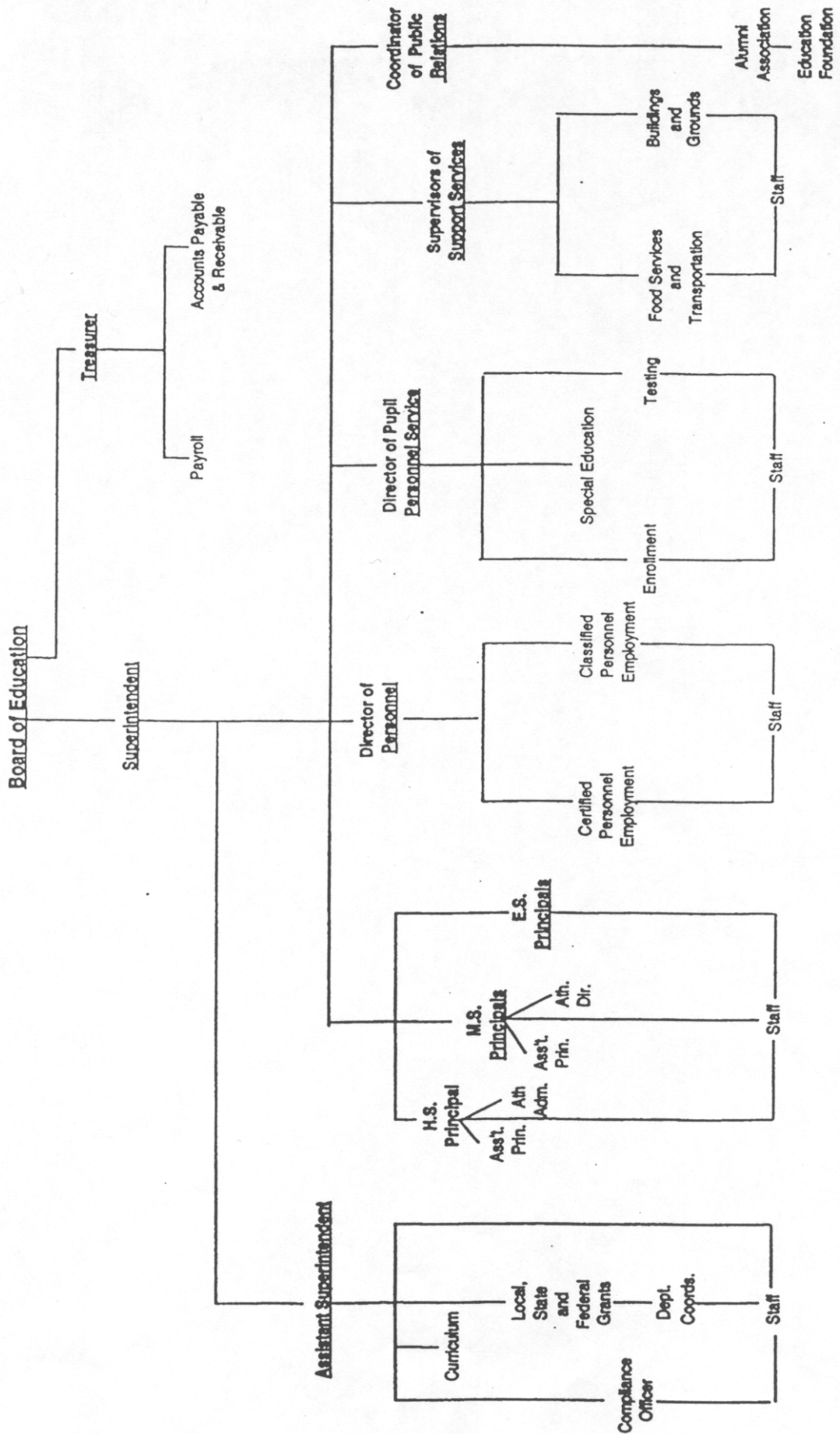
President.....	Rev. J. Troy Gray
Vice President.....	Mr. Richard Vollmar
Board Member.....	Mr. William Schneider
Board Member.....	Mr. Mark Gray
Board Member.....	Mr. Randy Davies

**CENTRAL OFFICE ADMINISTRATIVE STAFF**

---

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, 2001

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.



*Timothy D. Drew*  
President

*Jeffrey L. Esler*  
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, 2001

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

President

Executive Director



THIS PAGE INTENTIONALLY LEFT BLANK

**This Page is Intentionally Left Blank.**



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, 2002, 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, 2002, 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 17, 2002 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form 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 additional analysis and are not a required part of the general-purpose financial statements. We subjected this information 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**JIM PETRO**  
Auditor of State

December 17, 2002

***GENERAL PURPOSE FINANCIAL STATEMENTS***

---

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, 2002, 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, 2002*

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b><u>Assets and Other Debits</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,587,266	\$968,375	\$0	\$650,578
Cash and Cash Equivalents with Fiscal Agents	0	0	7,625	0
Receivables:				
Taxes	11,761,868	0	0	0
Accounts	13,577	38,390	0	0
Intergovernmental	25,320	399,406	0	560
Accrued Interest	11,632	0	0	0
Interfund	21,196	0	0	0
Prepaid Items	17,278	0	0	0
Materials and Supplies Inventory	52,063	49,107	0	0
Restricted Assets:				
Equity In Pooled Cash And Cash Equivalents	305,262	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>\$13,795,462</b>	<b>\$1,455,278</b>	<b>\$7,625</b>	<b>\$651,138</b>

<i>Proprietary Fund Type</i>	<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals (Memorandum Only)</i>
<i>Internal Service</i>	<i>Trust And Agency</i>	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	
\$658,479	\$525,928	\$0	\$0	\$4,390,626
0	0	0	0	7,625
0	0	0	0	11,761,868
379	953	0	0	53,299
0	0	0	0	425,286
0	2,137	0	0	13,769
0	0	0	0	21,196
0	0	0	0	17,278
0	0	0	0	101,170
0	0	0	0	305,262
0	51,032	23,139,170	0	23,190,202
0	0	0	3,603,499	3,603,499
<u>\$658,858</u>	<u>\$580,050</u>	<u>\$23,139,170</u>	<u>\$3,603,499</u>	<u>\$43,891,080</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

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

*As Of June 30, 2002*

	<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	\$69,230	\$11,627	\$0	\$0
Accrued Wages and Benefits	1,739,781	442,801	0	0
Compensated Absences Payable	120,665	12,599	0	0
Interfund Payable	0	20,596	0	560
Intergovernmental Payable	364,226	90,363	0	0
Deferred Revenue	11,212,343	65,437	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
Retirement Incentive Payable	73,841	0	0	0
<b>Total Liabilities</b>	<b>13,580,086</b>	<b>643,423</b>	<b>7,625</b>	<b>560</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	432,703	93,445	0	0
Reserved for Inventory	52,063	49,107	0	0
Reserved for Bus Purchases	30,670	0	0	0
Reserved for Budget Stabilization	274,592	0	0	0
Reserved for Property Taxes	558,447	0	0	0
Unreserved:				
Undesignated (Deficit)	(1,133,099)	669,303	0	650,578
<b>Total Fund Equity</b>	<b>215,376</b>	<b>811,855</b>	<b>0</b>	<b>650,578</b>
<b>Total Fund Equity and Other Credits</b>	<b>215,376</b>	<b>811,855</b>	<b>0</b>	<b>650,578</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$13,795,462</b>	<b>\$1,455,278</b>	<b>\$7,625</b>	<b>\$651,138</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>Internal Service</i>	<i>Trust And Agency</i>	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	
\$6,000	\$1,924	\$0	\$0	\$88,781
0	0	0	0	2,182,582
0	0	0	1,498,305	1,631,569
0	40	0	0	21,196
0	0	0	205,194	659,783
0	0	0	0	11,277,780
0	73,937	0	0	73,937
0	0	0	1,900,000	1,900,000
0	0	0	0	2,625
0	0	0	0	5,000
344,151	0	0	0	344,151
0	0	0	0	73,841
<u>350,151</u>	<u>75,901</u>	<u>0</u>	<u>3,603,499</u>	<u>18,261,245</u>
0	0	23,139,170	0	23,139,170
308,707	0	0	0	308,707
0	0	0	0	526,148
0	0	0	0	101,170
0	0	0	0	30,670
0	0	0	0	274,592
0	0	0	0	558,447
0	504,149	0	0	690,931
<u>308,707</u>	<u>504,149</u>	<u>23,139,170</u>	<u>0</u>	<u>25,629,835</u>
<u>\$658,858</u>	<u>\$580,050</u>	<u>\$23,139,170</u>	<u>\$3,603,499</u>	<u>\$43,891,080</u>

THIS PAGE INTENTIONALLY LEFT BLANK.

**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, 2002*

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b><u>Revenues:</u></b>				
Property Taxes	\$11,998,995	\$0	\$0	\$11,998,995
Intergovernmental	7,372,898	4,882,092	37,265	12,292,255
Interest	167,258	4,671	0	171,929
Tuition and Fees	1,053,363	231,510	0	1,284,873
Extracurricular Activities	0	123,109	0	123,109
Gifts and Donations	25	75,553	0	75,578
Customer Services	56,194	657,996	0	714,190
Miscellaneous	90,210	49,505	0	139,715
<b>Total Revenues</b>	<b>20,738,943</b>	<b>6,024,436</b>	<b>37,265</b>	<b>26,800,644</b>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	9,791,469	1,907,199	36,154	11,734,822
Special	1,876,206	1,172,858	0	3,049,064
Vocational	7,564	0	0	7,564
Other	83,229	107	0	83,336
Support Services:				
Pupils	1,185,000	434,322	0	1,619,322
Instructional Staff	1,197,481	671,523	0	1,869,004
Board of Education	83,146	0	0	83,146
Administration	1,987,982	137,427	0	2,125,409
Fiscal	582,039	36,525	0	618,564
Business	102,420	0	26,920	129,340
Operation and Maintenance of Plant	2,338,691	0	42,210	2,380,901
Pupil Transportation	788,834	0	0	788,834
Central	87,296	7,219	0	94,515
Operation of Non-Instructional Services	2,704	1,330,709	0	1,333,413
Extracurricular Activities	443,540	124,733	0	568,273
Capital Outlay	0	2,787	7,859	10,646
Debt Service:				
Principal Retirement	291,468	0	0	291,468
Interest and Fiscal Charges	109,334	0	0	109,334
<b>Total Expenditures</b>	<b>20,958,403</b>	<b>5,825,409</b>	<b>113,143</b>	<b>26,896,955</b>
Excess of Revenues Over (Under) Expenditures	(219,460)	199,027	(75,878)	(96,311)
<b><u>Other Financing Sources:</u></b>				
Operating Transfers In	5,546	0	29,400	34,946
Operating Transfers Out	(29,400)	0	(5,546)	(34,946)
<b>Total Other Financing Sources (Uses)</b>	<b>(23,854)</b>	<b>0</b>	<b>23,854</b>	<b>0</b>
Excess of Revenues And Other Sources Over (Under) Expenditures	(243,314)	199,027	(52,024)	(96,311)
Fund Balances At Beginning Of Year, As Restated	498,168	607,708	702,602	1,808,478
Increase (Decrease) In Reserve For Inventory	(39,478)	5,120	0	(34,358)
<b>Fund Balances At End Of Year</b>	<b>\$215,376</b>	<b>\$811,855</b>	<b>\$650,578</b>	<b>\$1,677,809</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, 2002*

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>						
Property Taxes	\$11,858,535	\$11,858,535	\$0	\$0	\$0	\$0
Intergovernmental	7,366,202	7,366,202	0	4,759,528	4,759,528	0
Interest	205,689	205,689	0	4,671	4,671	0
Tuition and Fees	1,052,549	1,052,549	0	249,394	249,394	0
Extracurricular Activities	0	0	0	123,117	123,117	0
Gifts and Donations	25	25	0	75,553	75,553	0
Customer Services	68,814	68,814	0	661,275	661,275	0
Miscellaneous	78,167	78,167	0	48,863	48,863	0
<i>Total Revenues</i>	<u>20,629,981</u>	<u>20,629,981</u>	<u>0</u>	<u>5,922,401</u>	<u>5,922,401</u>	<u>0</u>
<b><u>Expenditures:</u></b>						
<b>Current:</b>						
<b>Instruction:</b>						
Regular	9,850,338	9,850,338	0	1,919,866	1,919,866	0
Special	1,848,204	1,848,204	0	1,149,286	1,149,286	0
Vocational	7,541	7,541	0	0	0	0
Other	106,915	106,915	0	0	0	0
<b>Support Services:</b>						
Pupils	1,252,459	1,252,459	0	411,357	411,357	0
Instructional Staff	1,231,061	1,231,061	0	705,923	705,923	0
Board of Education	77,041	77,041	0	0	0	0
Administration	2,068,910	2,068,910	0	140,349	140,349	0
Fiscal	591,013	591,013	0	36,525	36,525	0
Business	151,138	151,138	0	0	0	0
Operation and Maintenance of Plant	2,525,888	2,525,888	0	0	0	0
Pupil Transportation	1,006,156	1,006,156	0	0	0	0
Central	87,546	87,546	0	7,212	7,212	0
Operation of Non-Instructional Services	2,701	2,701	0	1,371,775	1,371,775	0
Extracurricular Activities	449,955	449,955	0	140,330	140,330	0
Capital Outlay	0	0	0	2,787	2,787	0
<b>Debt Service:</b>						
Principal Retirement	130,000	130,000	0	0	0	0
Interest and Fiscal Charges	101,500	101,500	0	0	0	0
<i>Total Expenditures</i>	<u>21,488,366</u>	<u>21,488,366</u>	<u>0</u>	<u>5,885,410</u>	<u>5,885,410</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(858,385)</u>	<u>(858,385)</u>	<u>0</u>	<u>36,991</u>	<u>36,991</u>	<u>0</u>
<b><u>Other Financing Sources (Uses):</u></b>						
Advances In	0	0	0	7,759	7,759	0
Advances Out	(8,319)	(8,319)	0	0	0	0
Operating Transfers In	5,546	5,546	0	0	0	0
Operating Transfers Out	(29,400)	(29,400)	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(32,173)</u>	<u>(32,173)</u>	<u>0</u>	<u>7,759</u>	<u>7,759</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(890,558)</u>	<u>(890,558)</u>	<u>0</u>	<u>44,750</u>	<u>44,750</u>	<u>0</u>
Fund Balances at Beginning of Year	1,942,516	1,942,516	0	774,625	774,625	0
Prior Year Encumbrances Appropriated	361,904	361,904	0	44,152	44,152	0
Fund Balances at End of Year	<u>\$1,413,862</u>	<u>\$1,413,862</u>	<u>\$0</u>	<u>\$863,527</u>	<u>\$863,527</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>
\$0	\$0	\$0	\$11,858,535	\$11,858,535	\$0
45,240	45,240	0	12,170,970	12,170,970	0
0	0	0	210,360	210,360	0
0	0	0	1,301,943	1,301,943	0
0	0	0	123,117	123,117	0
0	0	0	75,578	75,578	0
0	0	0	730,089	730,089	0
0	0	0	127,030	127,030	0
45,240	45,240	0	26,597,622	26,597,622	0
37,642	37,642	0	11,807,846	11,807,846	0
0	0	0	2,997,490	2,997,490	0
0	0	0	7,541	7,541	0
0	0	0	106,915	106,915	0
0	0	0	0	0	0
0	0	0	1,663,816	1,663,816	0
0	0	0	1,936,984	1,936,984	0
0	0	0	77,041	77,041	0
0	0	0	2,209,259	2,209,259	0
0	0	0	627,538	627,538	0
26,920	26,920	0	178,058	178,058	0
42,210	42,210	0	2,568,098	2,568,098	0
0	0	0	1,006,156	1,006,156	0
0	0	0	94,758	94,758	0
0	0	0	1,374,476	1,374,476	0
0	0	0	590,285	590,285	0
7,859	7,859	0	10,646	10,646	0
0	0	0	130,000	130,000	0
0	0	0	101,500	101,500	0
114,631	114,631	0	27,488,407	27,488,407	0
(69,391)	(69,391)	0	(890,785)	(890,785)	0
560	560	0	8,319	8,319	0
0	0	0	(8,319)	(8,319)	0
29,400	29,400	0	34,946	34,946	0
(5,546)	(5,546)	0	(34,946)	(34,946)	0
0	0	0	0	0	0
24,414	24,414	0	0	0	0
(44,977)	(44,977)	0	(890,785)	(890,785)	0
682,123	682,123	0	3,399,264	3,399,264	0
13,433	13,433	0	419,489	419,489	0
\$650,579	\$650,579	\$0	\$2,927,968	\$2,927,968	\$0

**CHILLCOTHE 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, 2002*

	<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	\$2,425,360	\$0	\$2,425,360
Other Operating Revenues	44,200	0	44,200
Interest	0	10,293	10,293
<i>Total Operating Revenues</i>	<u>2,469,560</u>	<u>10,293</u>	<u>2,479,853</u>
<b><u>Operating Expenses:</u></b>			
Purchased Services	391,745	14	391,759
Materials and Supplies	654	1,716	2,370
Depreciation	0	22,021	22,021
Claims	1,999,138	0	1,999,138
Other Operating Expenses	39,850	0	39,850
<i>Total Operating Expenses</i>	<u>2,431,387</u>	<u>23,751</u>	<u>2,455,138</u>
Operating Income (Loss)	38,173	(13,458)	24,715
<b><u>Nonoperating Expenses:</u></b>			
Interest and Fiscal Charges	0	(36)	(36)
Loss on Disposal of Fixed Assets	0	(2,127)	(2,127)
<i>Total Nonoperating Expenses</i>	<u>0</u>	<u>(2,163)</u>	<u>(2,163)</u>
Net Income (Loss)	38,173	(15,621)	22,552
Retained Earnings/Fund Balance at Beginning of Year	<u>270,534</u>	<u>519,770</u>	<u>790,304</u>
Retained Earnings/Fund Balance at End of Year	<u>\$308,707</u>	<u>\$504,149</u>	<u>\$812,856</u>

See accompanying notes to the general purpose financial statements.

**CHILICOTHE 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, 2002*

	<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	\$2,424,981	\$2,424,981	\$0	\$0	\$0	\$0
Interest	0	0	0	10,655	10,655	0
Other Revenues	44,200	44,200	0	0	0	0
<i>Total Revenues</i>	<u>2,469,181</u>	<u>2,469,181</u>	<u>0</u>	<u>10,655</u>	<u>10,655</u>	<u>0</u>
<b><u>Expenses:</u></b>						
Purchased Services	395,745	395,745	0	4,935	4,935	0
Materials and Supplies	654	654	0	1,716	1,716	0
Capital Outlay	0	0	0	33,510	33,510	0
Other Expenses	2,148,025	2,148,025	0	0	0	0
<i>Total Expenses</i>	<u>2,544,424</u>	<u>2,544,424</u>	<u>0</u>	<u>40,161</u>	<u>40,161</u>	<u>0</u>
Excess of Revenues Over (Under) Expenses	(75,243)	(75,243)	0	(29,506)	(29,506)	0
Expenses and Transfers	(75,243)	(75,243)	0	(29,506)	(29,506)	0
Fund Equity at Beginning of Year	711,361	711,361	0	482,623	482,623	0
Prior Year Encumbrances Appropriated	12,361	12,361	0	0	0	0
Fund Equity at End of Year	<u>\$648,479</u>	<u>\$648,479</u>	<u>\$0</u>	<u>\$453,117</u>	<u>\$453,117</u>	<u>\$0</u>

See accompanying notes to the general purpose financial statements

**CHILLICOTHE CITY SCHOOL DISTRICT**

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

*For the Fiscal Year Ended June 30, 2002*

	<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	\$2,424,981	\$0	\$2,424,981
Cash Received from Other Operating Sources	44,200	0	44,200
Cash Payments to Suppliers for Goods and Services	(386,399)	(1,730)	(388,129)
Cash Payments for Claims	1,071,633,649	0	1,071,633,649
Cash Payments for Other Operating Expenses	(39,850)	0	(39,850)
Net Cash from Operating Activities	<u>1,073,676,581</u>	<u>(1,730)</u>	<u>1,073,674,851</u>
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>			
Principal Paid on Capital Lease	0	(4,886)	(4,886)
Interest Paid on Capital Lease	0	(36)	(36)
Cash Payments for Capital Acquisitions	0	(33,510)	(33,510)
Net Cash from Capital and Related Financing Activities	<u>0</u>	<u>(38,432)</u>	<u>(38,432)</u>
<b><u>Cash Flows from Investing Activities:</u></b>			
Interest Received on Investments	0	10,655	10,655
Net Change in Investments	0	(2,137)	(2,137)
Net Cash from Investing Activities	<u>0</u>	<u>8,518</u>	<u>8,518</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,073,676,581	(31,644)	1,073,644,937
Cash and Cash Equivalents at Beginning of Year	<u>723,722</u>	<u>482,624</u>	<u>1,206,346</u>
Cash and Cash Equivalents at End of Year	<u>\$1,074,400,303</u>	<u>\$450,980</u>	<u>\$1,074,851,283</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</u></b>			
Operating Income (Loss)	<u>\$38,173</u>	<u>(\$13,458)</u>	<u>\$24,715</u>
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:</u></b>			
Depreciation	0	22,021	22,021
Interest Reported as Operating Income	0	(10,293)	(10,293)
<b><u>Changes in Assets and Liabilities:</u></b>			
Decrease in Accounts Receivable	(379)	0	(379)
Decrease in Accounts Payable	6,000	0	6,000
Increase in Claims Payable	(109,037)	0	(109,037)
Total Adjustments	<u>(103,416)</u>	<u>11,728</u>	<u>(91,688)</u>
Net Cash from Operating Activities	<u>(\$65,243)</u>	<u>(\$1,730)</u>	<u>(\$66,973)</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		\$525,928	
Cash and Cash Equivalents - Agency Funds		<u>74,948</u>	
Cash and Cash Equivalents - Nonexpendable Trust Fund		<u>\$450,980</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, 2002**

---

**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 165 non-certificated employees, 244 certificated full-time teaching personnel and 17 administrative employees who provide services to 3,680 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, 2002**

---

**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 17 and 18 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.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**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.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**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. The full accrual basis of accounting is followed for the proprietary and nonexpendable trust funds.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days of the fiscal year end.

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

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

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

Property taxes for which there is an enforceable legal claim as of June 30, 2002, but which were levied to finance fiscal year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported 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.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

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

**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. A separate budgetary statement is not presented for the Bond Retirement Debt Service Fund because no cash activity was anticipated for fiscal year 2002 and none occurred.

*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 2002. 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.

**CHILlicoTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

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

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.

*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 2002, 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 2002. 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, 2002.

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 2002 amounted to \$167,258 which includes \$89,578 assigned from other School District funds. The Special Revenue Funds and the Nonexpendable Trust Fund earned interest revenue of \$4,671 and \$10,293, respectively.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

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

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.

**E. Inventory**

Inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. Inventory in governmental funds consist of expendable supplies held for consumption and food held for resale. 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, 2002, 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. Interfund Assets/Liabilities**

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

**I. Compensated Absences**

Vacation benefits and salary related payments 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 and salary related payments are accrued as a liability using the termination payment method. An accrual for earned sick

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

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

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.

**J. 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.

**K. 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.

**L. 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 20 for additional information regarding set-asides.

**M. 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



**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

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

reserve can be used with certain restrictions, at the discretion of the Board of Education.

**N. 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.

**O. 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 - PRIOR PERIOD ADJUSTMENTS**

Previously, the School District had made an error in the reporting of equity in pooled cash in the General Fund and Special Revenue Funds which resulted in the General Fund equity in pooled cash being understated and the Special Revenue Funds equity in pooled cash being understated. Adjustments were made to the General Fund and Special Revenue Funds for \$18,583 and \$12, respectively. These adjustments had the effect of increasing fund balance in the General Fund and in the Special Revenue Funds. The adjustment in the Special Revenue Funds is the net effect of adjustments in the Public School Support, Other Local Grants, Teacher Development, Public School Preschool, and Goals 2000 Special Revenue Funds.

**NOTE 4 - ACCOUNTABILITY**

At June 30, 2002, the Public School Preschool, Disadvantaged Pupil Impact Aid, and Miscellaneous Federal Grants Special Revenue Funds had deficit fund balances of \$20,033, \$177,869 and \$2, 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.

**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).

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

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

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	(\$243,314)	\$199,027	(\$52,024)
Revenue Accruals	(108,962)	(102,035)	7,975
Expenditure Accruals	(529,963)	(60,001)	(1,488)
Other Financing Sources (Uses)	(8,319)	7,759	560
Budget Basis	(\$890,558)	\$44,750	(\$44,977)

Net Income (Loss)/Excess of Revenues Over (Under) Expenses  
Internal Service Fund and Nonexpendable Trust Fund

	Internal Service	Nonexpendable Trust
GAAP Basis	\$38,173	(\$15,621)
Revenue Accruals	(379)	362
Expense Accruals	(113,037)	(4,921)
Capital Outlay	0	(33,510)
Depreciation	0	22,021
Other Financing Sources (Uses)	0	2,163
Budget Basis	(\$75,243)	(\$29,506)

**CHILlicothe CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**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;
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);

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

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

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 \$1,971,893 and the bank balance was \$2,653,840. Of the bank balance:

1. \$207,625 was covered by federal depository insurance; and
2. \$2,446,215 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the School District to a successful claim by the FDIC.

**Investments:** The School District's investments are required to be categorized 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	\$969,521	\$969,521
U. S. Government Securities	1,762,099	0	1,762,099
Totals	\$1,762,099	\$969,521	\$2,731,620

**CHILlicothe City School District**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

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

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>	\$4,703,513	\$0
<i>Investments:</i>		
STAR Ohio	(969,521)	969,521
U. S. Government Securities	(1,762,099)	1,762,099
<i>GASB Statement No. 3</i>	\$1,971,893	\$2,731,620

**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 2002 for real and public utility property taxes represents collections of calendar 2001 taxes. Property tax payments received during calendar 2002 for tangible personal property (other than public utility property) are for calendar 2002 taxes.

2002 real property taxes are levied after April 1, 2002, on the assessed value as of January 1, 2002, 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. 2002 public utility property taxes became a lien December 31, 2001, are levied after April 1, 2002 and are collected in 2002 with real property taxes.

2002 tangible personal property taxes are levied after April 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. 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.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

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

The assessed values upon which fiscal year 2002 taxes were collected are:

	2001 Second - Half Collections		2002 First - Half Collections	
	Amount	Percent	Amount	Percent
Agricultural/Residential and Other Real Estate	\$287,143,700	62.96%	\$322,526,210	66.57%
Public Utility	30,062,090	6.59%	26,393,230	5.45%
Tangible Personal Property	138,865,100	30.45%	135,568,200	27.98%
Total Assessed Value	<u>\$456,070,890</u>	<u>100.00%</u>	<u>\$484,487,640</u>	<u>100.00%</u>
Tax rate per \$1,000 of assessed valuation	\$37.70		\$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, 2002, are available to finance fiscal year 2002 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, 2002. 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, 2002, was \$558,447 in the General Fund.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**NOTE 8 - RECEIVABLES**

Receivables at June 30, 2002, 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:*

Field Trip Reimbursement	\$209
Auditor of State - Substitute Cost Reimbursement	92
Auditor of State - BCI Reimbursement	195
Community Alternative Funding Reimbursement	24,824
<i>Total General Fund</i>	25,320

*Special Revenue Funds:*

Federal Lunch Program Grant	4,690
Other Local Grants	16,511
Truency Prevention Grant	6,000
Miscellaneous State Grants	8,103
Dwight D. Eisenhower Grant	1,354
Title VI-B Grant	2,395
Title I Grant	315,269
Title VI - Innovation Grant	2,870
Drug Free Schools Grant	352
Title VI-R Class Size Grant	22,322
Miscellaneous Federal Grants	19,540
<i>Total Special Revenue Funds</i>	399,406

*Capital Project Fund:*

ADA Grant	560
<b>Total Intergovernmental Receivables</b>	<b>\$425,286</b>

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**NOTE 9 - FIXED ASSETS**

A summary of the Nonexpendable Trust Fund fixed assets at June 30, 2002 follows:

Furniture and Equipment	\$135,139
Less Accumulated Depreciation	<u>(84,107)</u>
Net Fixed Assets	<u><u>\$51,032</u></u>

A summary of the changes in general fixed assets during fiscal year 2002 follows:

<u>Asset Category</u>	<u>Balance at 6/30/01</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at 6/30/02</u>
Land and Improvements	\$1,407,219	\$0	\$0	\$1,407,219
Buildings and Improvements	15,913,811	57,965	0	15,971,776
Furniture, Fixtures and Equipment	5,582,664	324,140	1,115,113	4,791,691
Vehicles	<u>974,309</u>	<u>65,361</u>	<u>71,186</u>	<u>968,484</u>
Totals	<u><u>\$23,878,003</u></u>	<u><u>\$447,466</u></u>	<u><u>\$1,186,299</u></u>	<u><u>\$23,139,170</u></u>



**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**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 2002, the School District contracted with Nationwide Agribusiness Insurance for liability, property, fleet, inland marine, and boiler and machinery insurance. Coverages provided are as follows:

*Liability Insurance:*

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

*Property Insurance:*

Building and Contents (\$250 Deductible)	65,670,600
Extension Endorsement, EDP (\$250 Deductible)	2,012,336
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 - (\$500 Deductible)	14,862,100

*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)	110,623

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

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

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

For fiscal year 2002, the School District participated in the Ohio School Boards Association Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool (Note 18). 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 \$344,151 reported in the Internal Service Fund at June 30, 2002 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
2001	\$328,053	\$2,441,924	\$2,316,789	\$453,188
2002	453,188	1,999,137	2,108,174	344,151

**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, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**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 2002, 5.46 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, 2002, 2001, and 2000 were \$218,273, \$144,759, and \$154,934, respectively; 54.74 percent has been contributed for fiscal year 2002 and 100 percent for fiscal years 2001 and 2000. \$98,791 representing the unpaid contribution for fiscal year 2002, 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, 2002, 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, 2002, 2001, and 2000 were \$1,193,254, \$1,137,974, and \$732,123, respectively; 83.27 percent has been contributed for fiscal year 2002 and 100 percent for fiscal years 2001 and 2000. \$199,609 represents the unpaid contribution for fiscal year 2002 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, 2002, 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, 2002**

---

**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 2002, 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 \$565,225 for fiscal year 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.256 billion at June 30, 2001. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and STRS had 102,132 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 2002, employer contributions to fund health care benefits were 8.54 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 2002, 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 2002 fiscal year equaled \$378,649.

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, 2002, were \$182,946,777 and the target level was \$274.4 million. At June 30, 2002, SERS had net assets available for payment of health care benefits of \$335.2 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, 2002**

---

**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 are classified as expenditures and liabilities in the General Fund. Any payments made after the available period are 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 2002, no employees were eligible to take advantage of this benefit.

**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

**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.

At June 30, 2002, the School District had no obligations for capital leases. Principal payments in fiscal year 2002 totaled \$161,468 in the General Fund and \$4,886 in the Alumni Library Nonexpendable Trust Fund, which retired all of the School District's capital leases.

**NOTE 15 - LONG-TERM OBLIGATIONS**

The changes in the School District's long-term obligations during fiscal year 2002 were as follows:

	Principal Outstanding 6/30/01	Additions	Deductions	Principal Outstanding 6/30/02
<u>Nonexpendable Trust Fund Obligations</u>				
Capital Leases	\$4,886	\$0	\$4,886	\$0
<u>General Long-Term Obligations</u>				
Energy Conservation Notes				
1998-2013 5.00%	\$2,030,000	\$0	\$130,000	\$1,900,000
Capital Leases	161,468	0	161,468	0
Pension Obligation	200,778	205,194	200,778	205,194
Compensated Absences	1,428,895	69,410	0	1,498,305
Retirement Incentive	12,226	126,455	138,681	0
Total General Long-Term Obligations	<u>\$3,833,367</u>	<u>\$401,059</u>	<u>\$630,927</u>	<u>\$3,603,499</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.

**CHILlicothe CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

**NOTE 15 - LONG-TERM OBLIGATIONS** (Continued)

The School District's overall legal debt margin was \$43,603,888, the energy conservation debt margin was \$2,460,389, and the unvoted debt margin was \$484,488 at June 30, 2002.

Principal and interest requirements to retire general obligation debt at June 30, 2002 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
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	165,000	66,000	231,000
2008-2012	940,000	199,000	1,139,000
2013	215,000	10,750	225,750
Totals	<u>\$1,900,000</u>	<u>\$614,000</u>	<u>\$2,514,000</u>

**NOTE 16 - INTERFUND ACTIVITY**

As of June 30, 2002, receivables and payables that resulted from various interfund transactions were as follows:

Fund Type/Fund	Interfund Receivable	Interfund Payables
General Fund	\$21,196	\$0
<i>Special Revenue Funds:</i>		
Uniform School Supplies	0	2,507
Public School Support	0	1,450
Other Local Grants	0	4,177
OneNet Connectivity Grant	0	12,460
Miscellaneous Federal Grant	0	2
<i>Total Special Revenue Funds</i>	<u>0</u>	<u>20,596</u>
<i>Capital Project Fund:</i>		
ADA Grant	0	560
<i>Agency Fund:</i>		
Student Managed Activity	0	40
Total All Funds	<u>\$21,196</u>	<u>\$21,196</u>

**CHILlicothe CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

---

**NOTE 17 - 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 \$74,272 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 18 - 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 19 - SET-ASIDE CALCULATIONS AND FUND RESERVES**

The School District is required by State statute to annually set aside in the General Fund an amount based on a statutory formula for the purchase of textbooks and other instructional materials and an equal amount for the acquisition and construction of capital improvements. Amounts not spent by year-end or offset by similarly restricted resources received during the year must be held in cash at year-end and carried forward to be used for the same purposes in future years. The School District is 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.



**CHILICOTHE CITY SCHOOL DISTRICT**  
**Notes to the General Purpose Financial Statements**  
**For the Fiscal Year Ended June 30, 2002**

**NOTE 19 - SET-ASIDE CALCULATIONS AND FUND RESERVES** (Continued)

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, 2001	\$0	\$0	\$274,592	\$274,592
Prior Year Disbursements Carried Forward	(517,976)	0	0	(517,976)
Current Year Set Aside Requirement	452,717	452,717	0	905,434
Qualifying Disbursements	(672,775)	(542,671)	0	(1,215,446)
Set-Aside Balance Carried Forward to FY 2003	(738,034)	(89,954)	274,592	(553,396)
Set-Aside Reserve Balance at June 30, 2002	<u>\$0</u>	<u>\$0</u>	<u>\$274,592</u>	
Total Restricted Assets				<u>\$274,592</u>

**NOTE 20 - 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, 2002.

**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.

**NOTE 21 - NEW ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," Statement No. 37, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus," and Statement No. 38, "Certain Financial Statement Disclosures." These statements revise accounting and reporting standards for general purpose external financial reporting by governmental units. These statements are effective for the School District's year ending June 30, 2003. The School District has not completed an analysis of the impact of these statements on its reported financial condition and results of operations.

**CHILLICOTHE CITY SCHOOL DISTRICT**  
***Notes to the General Purpose Financial Statements***  
***For the Fiscal Year Ended June 30, 2002***

---

**NOTE 22 - SUBSEQUENT EVENT**

On December 11, 2002, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision reaffirmed the earlier decisions that Ohio's current school-funding decision is unconstitutional. The Supreme Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient...".

The School District is currently unable to determine what effect, if any, this decision will have on its future State funding and on its financial operations.

THIS PAGE INTENTIONALLY LEFT BLANK.

COMBINING, INDIVIDUAL FUND  
AND ACCOUNT GROUP STATEMENTS  
AND SCHEDULES

## GENERAL FUND

---

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

**CHILLCOTHE CITY SCHOOL DISTRICT**

**General Fund**

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

*(Non-GAAP Budgetary Basis)*

*(continued)*

**For The Fiscal Year Ended June 30, 2002**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$11,858,535	\$11,858,535	\$0
Intergovernmental	7,366,202	7,366,202	0
Interest	205,689	205,689	0
Tuition and Fees	1,052,549	1,052,549	0
Gifts and Donations	25	25	0
Customer Services	68,814	68,814	0
Miscellaneous	78,167	78,167	0
<b>Total Revenues</b>	<u>20,629,981</u>	<u>20,629,981</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	6,932,116	6,932,116	0
Fringe Benefits	1,811,670	1,811,670	0
Purchased Services	504,595	504,595	0
Materials And Supplies	478,443	478,443	0
Other Operating Charges	16,533	16,533	0
Capital Outlay - New	100,044	100,044	0
Capital Outlay - Replacement	6,937	6,937	0
<b>Total Regular Instruction</b>	<u>9,850,338</u>	<u>9,850,338</u>	<u>0</u>
Special			
Salaries	1,258,761	1,258,761	0
Fringe Benefits	329,128	329,128	0
Purchased Services	248,206	248,206	0
Materials And Supplies	11,952	11,952	0
Capital Outlay - New	157	157	0
<b>Total Special Instruction</b>	<u>1,848,204</u>	<u>1,848,204</u>	<u>0</u>
Vocational			
Salaries	6,518	6,518	0
Fringe Benefits	1,023	1,023	0
<b>Total Vocational Instruction</b>	<u>7,541</u>	<u>7,541</u>	<u>0</u>
Other			
Fringe Benefits	50	50	0
Purchased Services	106,865	106,865	0
<b>Total Other Instruction</b>	<u>106,915</u>	<u>106,915</u>	<u>0</u>
<b>Total Instruction</b>	<u>11,812,998</u>	<u>11,812,998</u>	<u>0</u>

(Continued)

**CHILICOTHE CITY SCHOOL DISTRICT**

**General Fund**

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

*(Non-GAAP Budgetary Basis)*

*(continued)*

**For The Fiscal Year Ended June 30, 2002**

	<b>Revised Budget</b>	<b>Budgetary Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Support Services:			
Pupils			
Salaries	913,161	913,161	0
Fringe Benefits	261,886	261,886	0
Purchased Services	45,019	45,019	0
Materials And Supplies	29,628	29,628	0
Capital Outlay - New	1,123	1,123	0
Capital Outlay - Replacement	1,642	1,642	0
Total Pupils	<u>1,252,459</u>	<u>1,252,459</u>	<u>0</u>
Instructional Staff			
Salaries	857,586	857,586	0
Fringe Benefits	300,958	300,958	0
Purchased Services	19,805	19,805	0
Materials And Supplies	29,337	29,337	0
Other Operating Charges	8,613	8,613	0
Capital Outlay - New	13,408	13,408	0
Capital Outlay - Replacement	1,354	1,354	0
Total Instructional Staff	<u>1,231,061</u>	<u>1,231,061</u>	<u>0</u>
Board of Education			
Salaries	4,800	4,800	0
Fringe Benefits	548	548	0
Purchased Services	61,435	61,435	0
Materials And Supplies	2,228	2,228	0
Capital Outlay - New	8,030	8,030	0
Total Board of Education	<u>77,041</u>	<u>77,041</u>	<u>0</u>
Administration			
Salaries	1,401,993	1,401,993	0
Fringe Benefits	423,317	423,317	0
Purchased Services	26,561	26,561	0
Materials And Supplies	15,755	15,755	0
Other Operating Charges	186,357	186,357	0
Capital Outlay - New	4,862	4,862	0
Capital Outlay - Replacement	10,065	10,065	0
Total Administration	<u>2,068,910</u>	<u>2,068,910</u>	<u>0</u>

(Continued)

**CHILLCOTHE CITY SCHOOL DISTRICT**

**General Fund**

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

*(Non-GAAP Budgetary Basis)*

*(continued)*

**For The Fiscal Year Ended June 30, 2002**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Fiscal			
Salaries	242,799	242,799	0
Fringe Benefits	91,344	91,344	0
Purchased Services	22,005	22,005	0
Materials And Supplies	13,031	13,031	0
Other Operating Charges	218,708	218,708	0
Capital Outlay - New	1,520	1,520	0
Capital Outlay - Replacement	1,606	1,606	0
Total Fiscal	<u>591,013</u>	<u>591,013</u>	<u>0</u>
Business			
Salaries	71,729	71,729	0
Fringe Benefits	27,725	27,725	0
Purchased Services	43,377	43,377	0
Materials And Supplies	6,196	6,196	0
Other Operating Charges	1,801	1,801	0
Capital Outlay - Replacement	310	310	0
Total Business	<u>151,138</u>	<u>151,138</u>	<u>0</u>
Operation and Maintenance of Plant			
Salaries	1,052,925	1,052,925	0
Fringe Benefits	361,254	361,254	0
Purchased Services	834,702	834,702	0
Materials And Supplies	184,567	184,567	0
Other Operating Charges	29,913	29,913	0
Capital Outlay - New	6,851	6,851	0
Capital Outlay - Replacement	55,676	55,676	0
Total Operation and Maintenance of Plant	<u>2,525,888</u>	<u>2,525,888</u>	<u>0</u>
Pupil Transportation			
Salaries	396,275	396,275	0
Fringe Benefits	204,334	204,334	0
Purchased Services	57,426	57,426	0
Materials And Supplies	97,883	97,883	0
Other Operating Charges	5,248	5,248	0
Capital Outlay - New	55,577	55,577	0
Capital Outlay - Replacement	189,413	189,413	0
Total Pupil Transportation	<u>1,006,156</u>	<u>1,006,156</u>	<u>0</u>

(Continued)



**CHILICOTHE CITY SCHOOL DISTRICT**

**General Fund**

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

*(Non-GAAP Budgetary Basis)*

*(continued)*

**For The Fiscal Year Ended June 30, 2002**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Central			
Fringe Benefits	881	881	0
Purchased Services	86,412	86,412	0
Materials And Supplies	253	253	0
Total Central	<u>87,546</u>	<u>87,546</u>	<u>0</u>
Total Support Services	<u>8,991,212</u>	<u>8,991,212</u>	<u>0</u>
Operation of Non-Instructional Services:			
Community Services			
Salaries	900	900	0
Fringe Benefits	126	126	0
Materials And Supplies	1,675	1,675	0
Total Operation of Non-Instructional Services	<u>2,701</u>	<u>2,701</u>	<u>0</u>
Extracurricular Activities			
Academic Oriented Activities			
Salaries	58,654	58,654	0
Fringe Benefits	9,109	9,109	0
Other Operating Charges	500	500	0
Total Academic Oriented Activities	<u>68,263</u>	<u>68,263</u>	<u>0</u>
Sport Oriented Activities			
Salaries	298,782	298,782	0
Fringe Benefits	52,163	52,163	0
Purchased Services	889	889	0
Materials And Supplies	1,482	1,482	0
Other Operating Charges	169	169	0
Capital Outlay - New	495	495	0
Total Sport Oriented Activities	<u>353,980</u>	<u>353,980</u>	<u>0</u>
School and Public Service			
Co-Curricular Activities			
Salaries	23,962	23,962	0
Fringe Benefits	3,750	3,750	0
Total School and Public Service Co-Curricular Activities	<u>27,712</u>	<u>27,712</u>	<u>0</u>
Total Extracurricular Activities	<u>449,955</u>	<u>449,955</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)*

*(continued)*

**For The Fiscal Year Ended June 30, 2002**

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Debt Service:			
Principal Retirement	130,000	130,000	0
Intrest and Fiscal Charges	101,500	101,500	0
Total Debt Service	231,500	231,500	0
<i>Total Expenditures</i>	21,488,366	21,488,366	0
Excess of Revenues Under Expenditures	<i>(858,385)</i>	<i>(858,385)</i>	0
<b><u>Other Financing Sources (Uses):</u></b>			
Advances - Out	<i>(8,319)</i>	<i>(8,319)</i>	0
Operating Transfers-In	5,546	5,546	0
Operating Transfers Out	<i>(29,400)</i>	<i>(29,400)</i>	0
<i>Total Other Financing Sources (Uses)</i>	<i>(32,173)</i>	<i>(32,173)</i>	0
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<i>(890,558)</i>	<i>(890,558)</i>	0
Fund Balance at Beginning of Year	1,942,516	1,942,516	0
Prior Year Encumbrances Appropriated	361,904	361,904	0
Fund Balance at End of Year	\$1,413,862	\$1,413,862	\$0

## SPECIAL REVENUE FUNDS

---

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

---

### 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.

### Truancy Prevention

A fund to account for monies which provide for the development of truancy prevention programs.

### Public School Preschool

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

### 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

---

### 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.

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Special Revenue Funds**

*As Of June 30, 2002*

	<b>Food Services</b>	<b>Uniform School Supplies</b>	<b>Rotary</b>	<b>Public School Support</b>
<b><u>Assets:</u></b>				
Equity In Pooled Cash And				
Cash Equivalents	\$248,926	\$9,839	\$297	\$108,425
Receivables:				
Accounts	227	9,651	0	27,413
Intergovernmental	4,690	0	0	0
Materials And Supplies Inventory	49,107	0	0	0
<b>Total Assets</b>	<b>\$302,950</b>	<b>\$19,490</b>	<b>\$297</b>	<b>\$135,838</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$722	\$0	\$0	\$102
Accrued Wages and Benefits	61,460	0	0	3,768
Compensated Absences Payable	6,255	0	0	173
Interfund Payable	0	2,507	0	1,450
Intergovernmental Payable	15,442	0	0	1,926
Deferred Revenue	170	6,074	0	18,329
<b>Total Liabilities</b>	<b>84,049</b>	<b>8,581</b>	<b>0</b>	<b>25,748</b>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved For Encumbrances	3,885	5,697	0	11,095
Reserved For Inventory	49,107	0	0	0
Unreserved:				
Undesignated (Deficit)	165,909	5,212	297	98,995
<b>Total Fund Equity (Deficit)</b>	<b>218,901</b>	<b>10,909</b>	<b>297</b>	<b>110,090</b>
<b>Total Liabilities And Fund Equity</b>	<b>\$302,950</b>	<b>\$19,490</b>	<b>\$297</b>	<b>\$135,838</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>
\$56,964	\$29,849	\$41,373	\$72,825	\$0	\$3,220
0	0	1,099	0	0	0
16,511	0	0	0	0	0
0	0	0	0	0	0
<u>\$73,475</u>	<u>\$29,849</u>	<u>\$42,472</u>	<u>\$72,825</u>	<u>\$0</u>	<u>\$3,220</u>
\$0	\$8,639	\$23	\$0	\$0	\$0
0	0	176	0	0	0
0	0	0	0	0	0
4,177	0	0	0	0	0
194	0	109	0	0	0
3,250	0	600	0	0	0
<u>7,621</u>	<u>8,639</u>	<u>908</u>	<u>0</u>	<u>0</u>	<u>0</u>
356	9,231	15,671	3,441	0	3,155
0	0	0	0	0	0
<u>65,498</u>	<u>11,979</u>	<u>25,893</u>	<u>69,384</u>	<u>0</u>	<u>65</u>
<u>65,854</u>	<u>21,210</u>	<u>41,564</u>	<u>72,825</u>	<u>0</u>	<u>3,220</u>
<u>\$73,475</u>	<u>\$29,849</u>	<u>\$42,472</u>	<u>\$72,825</u>	<u>\$0</u>	<u>\$3,220</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Special Revenue Funds**

*As Of June 30, 2002*

	<i>Education Management Information Systems</i>	<i>Trauncy Prevention</i>	<i>Public School Preschool</i>	<i>Disadvantaged Pupil Impact Aid</i>
<b><u>Assets:</u></b>				
Equity In Pooled Cash And Cash Equivalents	\$32,851	\$0	\$14,569	\$1
Receivables:				
Accounts	0	0	0	0
Intergovernmental	0	6,000	0	0
Materials And Supplies Inventory	0	0	0	0
<b>Total Assets</b>	<b>\$32,851</b>	<b>\$6,000</b>	<b>\$14,569</b>	<b>\$1</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	0	0	27,407	150,027
Compensated Absences Payable	0	0	1,887	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	0	5,308	27,843
Deferred Revenue	0	1,647	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>1,647</b>	<b>34,602</b>	<b>177,870</b>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved For Encumbrances	0	0	143	0
Reserved For Inventory	0	0	0	0
Unreserved:				
Undesignated (Deficit)	32,851	4,353	(20,176)	(177,869)
<b>Total Fund Equity (Deficit)</b>	<b>32,851</b>	<b>4,353</b>	<b>(20,033)</b>	<b>(177,869)</b>
<b>Total Liabilities And Fund Equity</b>	<b>\$32,851</b>	<b>\$6,000</b>	<b>\$14,569</b>	<b>\$1</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>
\$14,170	\$6,642	\$15,648	\$485	\$155	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$14,170</u>	<u>\$6,642</u>	<u>\$15,648</u>	<u>\$485</u>	<u>\$155</u>	<u>\$0</u>
\$0	\$0	\$810	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
12,460	0	0	0	0	0
0	0	111	0	0	0
0	0	0	0	0	0
<u>12,460</u>	<u>0</u>	<u>921</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,710	0	14,838	0	0	0
0	0	0	0	0	0
0	6,642	(111)	485	155	0
<u>1,710</u>	<u>6,642</u>	<u>14,727</u>	<u>485</u>	<u>155</u>	<u>0</u>
<u>\$14,170</u>	<u>\$6,642</u>	<u>\$15,648</u>	<u>\$485</u>	<u>\$155</u>	<u>\$0</u>

(Continued)

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Combining Balance Sheet  
All Special Revenue Funds**

*As Of June 30, 2002*

	<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	\$19,186	\$8,299	\$44,727	\$143,686
Receivables:				
Accounts	0	0	0	0
Intergovernmental	8,103	1,354	2,395	315,269
Materials And Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>\$27,289</u>	<u>\$9,653</u>	<u>\$47,122</u>	<u>\$458,955</u>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$107	\$22	\$0	\$10
Accrued Wages and Benefits	2,093	0	28,718	141,913
Compensated Absences Payable	0	0	897	3,387
Interfund Payable	0	0	0	0
Intergovernmental Payable	622	0	5,301	27,233
Deferred Revenue	8,103	1,354	0	3,500
<i>Total Liabilities</i>	<u>10,925</u>	<u>1,376</u>	<u>34,916</u>	<u>176,043</u>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved For Encumbrances	14,254	0	120	8,796
Reserved For Inventory	0	0	0	0
Unreserved:				
Undesignated (Deficit)	2,110	8,277	12,086	274,116
<i>Total Fund Equity (Deficit)</i>	<u>16,364</u>	<u>8,277</u>	<u>12,206</u>	<u>282,912</u>
<i>Total Liabilities And Fund Equity</i>	<u>\$27,289</u>	<u>\$9,653</u>	<u>\$47,122</u>	<u>\$458,955</u>

<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>
\$6,296	\$12,359	\$0	\$27,058	\$50,525	\$0	\$968,375
0	0	0	0	0	0	38,390
2,870	352	0	0	22,322	19,540	399,406
0	0	0	0	0	0	49,107
<u>\$9,166</u>	<u>\$12,711</u>	<u>\$0</u>	<u>\$27,058</u>	<u>\$72,847</u>	<u>\$19,540</u>	<u>\$1,455,278</u>
\$1,192	\$0	\$0	\$0	\$0	\$0	\$11,627
1,061	3,871	0	150	22,157	0	442,801
0	0	0	0	0	0	12,599
0	0	0	0	0	2	20,596
436	1,509	0	605	3,724	0	90,363
2,870	0	0	0	0	19,540	65,437
<u>5,559</u>	<u>5,380</u>	<u>0</u>	<u>755</u>	<u>25,881</u>	<u>19,542</u>	<u>643,423</u>
1,049	4	0	0	0	0	93,445
0	0	0	0	0	0	49,107
<u>2,558</u>	<u>7,327</u>	<u>0</u>	<u>26,303</u>	<u>46,966</u>	<u>(2)</u>	<u>669,303</u>
<u>3,607</u>	<u>7,331</u>	<u>0</u>	<u>26,303</u>	<u>46,966</u>	<u>(2)</u>	<u>811,855</u>
<u>\$9,166</u>	<u>\$12,711</u>	<u>\$0</u>	<u>\$27,058</u>	<u>\$72,847</u>	<u>\$19,540</u>	<u>\$1,455,278</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, 2002*

	<i>Food Services</i>	<i>Uniform School Supplies</i>	<i>Rotary</i>	<i>Public School Support</i>
<b><u>Revenues:</u></b>				
Intergovernmental	\$559,370	\$0	\$0	\$0
Interest	4,671	0	0	0
Tuition And Fees	0	57,079	0	172,961
Extracurricular Activities	0	0	0	17,415
Gifts And Donations	0	6,753	0	45,115
Customer Services	650,846	0	0	7,150
Miscellaneous	2,612	1,765	0	28,387
<b>Total Revenues</b>	<b>1,217,499</b>	<b>65,597</b>	<b>0</b>	<b>271,028</b>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	59,622	0	114,930
Special	0	0	689	0
Other	0	0	0	0
Support Services:				
Pupils	0	0	0	6,416
Instructional Staff	0	0	165	101,878
Administration	0	0	0	6,185
Fiscal	0	0	0	0
Central	0	0	0	837
Operation Of Non-Instructional Services	1,180,971	0	0	31,622
Extracurricular Activities	0	0	0	694
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,180,971</b>	<b>59,622</b>	<b>854</b>	<b>262,562</b>
Excess Of Revenues Over (Under) Expenditures	36,528	5,975	(854)	8,466
Fund Balances (Deficit) At Beginning Of Year	177,253	4,934	1,151	101,624
Increase In Reserve For Inventory	5,120	0	0	0
Fund Balances (Deficit) At End Of Year	<b>\$218,901</b>	<b>\$10,909</b>	<b>\$297</b>	<b>\$110,090</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>
\$78,471	\$50,000	\$0	\$142,807	\$0	\$0
0	0	0	0	0	0
0	0	1,470	0	0	0
0	0	105,694	0	0	0
11,140	0	12,545	0	0	0
0	0	0	0	0	0
0	0	16,741	0	0	0
<u>89,611</u>	<u>50,000</u>	<u>136,450</u>	<u>142,807</u>	<u>0</u>	<u>0</u>
44,063	602	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,088	0	0	0	0	0
8,814	43,267	0	0	3,926	30,002
0	0	0	0	0	0
0	0	0	0	0	0
6,382	0	0	0	0	0
0	0	0	72,181	0	0
0	0	124,039	0	0	0
0	0	0	0	0	0
<u>66,347</u>	<u>43,869</u>	<u>124,039</u>	<u>72,181</u>	<u>3,926</u>	<u>30,002</u>
23,264	6,131	12,411	70,626	(3,926)	(30,002)
42,590	15,079	29,153	2,199	3,926	33,222
0	0	0	0	0	0
<u>\$65,854</u>	<u>\$21,210</u>	<u>\$41,564</u>	<u>\$72,825</u>	<u>\$0</u>	<u>\$3,220</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, 2002*

	<i>Education Management Information Systems</i>	<i>Truancy Prevention</i>	<i>Public School Preschool</i>	<i>Disadvantaged Pupil Impact Aid</i>
<b><u>Revenues:</u></b>				
Intergovernmental	\$14,069	\$6,353	\$242,719	\$1,269,474
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>14,069</u>	<u>6,353</u>	<u>242,719</u>	<u>1,269,474</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	0	131,803	1,162,229
Special	0	2,000	0	0
Other	0	0	0	0
Support Services:				
Pupils	0	0	30,039	105,104
Instructional Staff	0	0	93,956	42,630
Administration	0	0	7,209	0
Fiscal	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>0</u>	<u>2,000</u>	<u>263,007</u>	<u>1,309,963</u>
Excess Of Revenues Over (Under) Expenditures	14,069	4,353	(20,288)	(40,489)
Fund Balances (Deficit) At Beginning Of Year	18,782	0	255	(137,380)
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>\$32,851</u></u>	<u><u>\$4,353</u></u>	<u><u>(\$20,033)</u></u>	<u><u>(\$177,869)</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>
\$31,500	\$7,592	\$132,000	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
31,500	7,592	132,000	0	0	0
0	0	87,476	958	20,791	22,950
0	0	13,559	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	13	16,238	0	237	0
0	2,950	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
40,039	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
40,039	2,963	117,273	958	21,028	22,950
(8,539)	4,629	14,727	(958)	(21,028)	(22,950)
10,249	2,013	0	1,443	21,183	22,950
0	0	0	0	0	0
\$1,710	\$6,642	\$14,727	\$485	\$155	\$0

(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, 2002*

	<i>Misc State Grants</i>	<i>Dwight D. Eisenhower Grant</i>	<i>Title VI-B</i>	<i>Title I</i>
<b><u>Revenues:</u></b>				
Intergovernmental	\$153,103	\$31,686	\$312,339	\$1,553,951
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>153,103</u>	<u>31,686</u>	<u>312,339</u>	<u>1,553,951</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	78,775	10,632	0	0
Special	0	0	138,541	1,005,727
Other	107	0	0	0
Support Services:				
Pupils	0	0	148,290	88,128
Instructional Staff	67,479	17,637	9,619	185,532
Administration	329	0	25,130	94,729
Fiscal	0	0	5,341	25,581
Central	0	0	0	0
Operation Of Non-Instructional Services	4,345	0	0	0
Extracurricular Activities	0	0	0	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>151,035</u>	<u>28,269</u>	<u>326,921</u>	<u>1,399,697</u>
Excess Of Revenues Over (Under) Expenditures	2,068	3,417	(14,582)	154,254
Fund Balances (Deficit) At Beginning Of Year	14,296	4,860	26,788	128,658
Increase In Reserve For Inventory	0	0	0	0
Fund Balances (Deficit) At End Of Year	<u>\$16,364</u>	<u>\$8,277</u>	<u>\$12,206</u>	<u>\$282,912</u>



<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>
\$23,220	\$37,838	\$0	\$40,000	\$186,734	\$8,866	\$4,882,092
0	0	0	0	0	0	4,671
0	0	0	0	0	0	231,510
0	0	0	0	0	0	123,109
0	0	0	0	0	0	75,553
0	0	0	0	0	0	657,996
0	0	0	0	0	0	49,505
<u>23,220</u>	<u>37,838</u>	<u>0</u>	<u>40,000</u>	<u>186,734</u>	<u>8,866</u>	<u>6,024,436</u>
0	0	0	150	172,218	0	1,907,199
0	0	0	0	0	12,342	1,172,858
0	0	0	0	0	0	107
18,703	30,339	0	0	0	215	434,322
0	0	0	42,311	7,819	0	671,523
0	0	0	895	0	0	137,427
0	0	0	0	5,603	0	36,525
0	0	0	0	0	0	7,219
1,549	2	0	0	0	0	1,330,709
0	0	0	0	0	0	124,733
0	0	2,787	0	0	0	2,787
<u>20,252</u>	<u>30,341</u>	<u>2,787</u>	<u>43,356</u>	<u>185,640</u>	<u>12,557</u>	<u>5,825,409</u>
2,968	7,497	(2,787)	(3,356)	1,094	(3,691)	199,027
639	(166)	2,787	29,659	45,872	3,689	607,708
0	0	0	0	0	0	5,120
<u>\$3,607</u>	<u>\$7,331</u>	<u>\$0</u>	<u>\$26,303</u>	<u>\$46,966</u>	<u>(\$2)</u>	<u>\$811,855</u>

**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, 2002*

	<b><i>Revised Budget</i></b>	<b><i>Budgetary Actual</i></b>	<b><i>Variance Favorable (Unfavorable)</i></b>
<b><u>Revenues:</u></b>			
Intergovernmental	\$560,966	\$560,966	\$0
Interest	4,671	4,671	0
Customer Services	654,125	654,125	0
Miscellaneous	2,612	2,612	0
<i>Total Revenues</i>	<u>1,222,374</u>	<u>1,222,374</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Food Service Operations			
Salaries	588,446	588,446	0
Fringe Benefits	204,840	204,840	0
Purchased Services	10,304	10,304	0
Materials And Supplies	401,824	401,824	0
Other Operating Charges	1,668	1,668	0
Capital Outlay - New	4,387	4,387	0
Capital Outlay - Replacement	2,919	2,919	0
<i>Total Expenditures</i>	<u>1,214,388</u>	<u>1,214,388</u>	<u>0</u>
Excess of Revenues Over Expenditures	7,986	7,986	0
Fund Balance at Beginning of Year	228,965	228,965	0
Prior Year Encumbrances Appropriated	<u>2,587</u>	<u>2,587</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$239,538</u></u>	<u><u>\$239,538</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, 2002**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$54,111	\$54,111	\$0
Gifts and Donations	6,753	6,753	0
Miscellaneous	1,765	1,765	0
<i>Total Revenues</i>	<u>62,629</u>	<u>62,629</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Materials And Supplies	<u>65,319</u>	<u>65,319</u>	<u>0</u>
Excess of Revenues Under Expenditures	(2,690)	(2,690)	0
<b><u>Other Financing Sources:</u></b>			
Advances-In	<u>2,507</u>	<u>2,507</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(183)	(183)	0
Fund Balance at Beginning of Year	<u>4,326</u>	<u>4,326</u>	<u>0</u>
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, 2002*

	<b>Revised Budget</b>	<b>Budgetary Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$12,670	\$12,670	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Salaries	9,054	9,054	0
Fringe Benefits	3,002	3,002	0
Total Instruction	12,056	12,056	0
Support Services:			
Instructional Staff			
Salaries	8,680	8,680	0
Fringe Benefits	552	552	0
Total Support Services	9,232	9,232	0
<i>Total Expenditures</i>	21,288	21,288	0
Excess of Revenues Under Expenditures	(8,617)	(8,617)	0
Fund Balance at Beginning of Year	8,452	8,452	0
Prior Year Encumbrances Appropriated	463	463	0
Fund Balance at End of Year	\$298	\$298	\$0

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$181,143	\$181,143	\$0
Extracurricular Activities	17,423	17,423	0
Gifts and Donations	45,115	45,115	0
Customer Services	7,150	7,150	0
Miscellaneous	28,243	28,243	0
<i>Total Revenues</i>	<u>279,074</u>	<u>279,074</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	25,080	25,080	0
Fringe Benefits	4,011	4,011	0
Purchased Services	8,147	8,147	0
Materials And Supplies	46,757	46,757	0
Other Operating Charges	19,686	19,686	0
Capital Outlay - New	12,008	12,008	0
Capital Outlay - Replacement	2,653	2,653	0
<i>Total Instruction</i>	<u>118,342</u>	<u>118,342</u>	<u>0</u>
Support Services:			
Pupils			
Salaries	7,647	7,647	0
Fringe Benefits	1,319	1,319	0
<i>Total Pupils</i>	<u>8,966</u>	<u>8,966</u>	<u>0</u>
Instructional Staff			
Salaries	65,141	65,141	0
Fringe Benefits	15,654	15,654	0
Purchased Services	250	250	0
Materials And Supplies	18,384	18,384	0
Capital Outlay - New	2,960	2,960	0
<i>Total Instructional Staff</i>	<u>102,389</u>	<u>102,389</u>	<u>0</u>

(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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Administration			
Fringe Benefits	7	7	0
Purchased Services	458	458	0
Materials And Supplies	327	327	0
Capital Outlay - New	11,806	11,806	0
Total Administration	12,598	12,598	0
Central			
Materials And Supplies	835	835	0
Total Support Services	124,788	124,788	0
Operation of Non-Instructional Services:			
Food Service Operations			
Salaries	4,727	4,727	0
Fringe Benefits	690	690	0
Purchased Services	13,866	13,866	0
Materials And Supplies	28	28	0
Total Food Service Operations	19,311	19,311	0
Community Services			
Purchased Services	2,802	2,802	0
Materials And Supplies	7,778	7,778	0
Other Operating Charges	4,216	4,216	0
Capital Outlay - New	213	213	0
Total Community Services	15,009	15,009	0
Total Operation of Non-Instructional Services	34,320	34,320	0
Extracurricular Services			
Academic Oriented Activities			
Purchased Services	694	694	0
<i>Total Expenditures</i>	278,144	278,144	0
Excess of Revenues Over Expenditures	929	929	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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Other Financing Sources:</u></b>			
Advances-In	<u>1,075</u>	<u>1,075</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	2,003	2,003	0
Fund Balance at Beginning of Year	90,520	90,520	0
Prior Year Encumbrances Appropriated	<u>4,700</u>	<u>4,700</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$97,223</u></u>	<u><u>\$97,223</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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Intergovernmental	\$65,210	\$65,210	\$0
Gifts and Donations	11,140	11,140	0
<i>Total Revenues</i>	<u>76,350</u>	<u>76,350</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	30,795	30,795	0
Fringe Benefits	4,007	4,007	0
Purchased Services	867	867	0
Materials And Supplies	4,885	4,885	0
Other	3,690	3,690	0
Total Instruction	<u>44,244</u>	<u>44,244</u>	<u>0</u>
Support Services:			
Pupils			
Salaries	5,047	5,047	0
Fringe Benefits	2,006	2,006	0
Total Pupils	<u>7,053</u>	<u>7,053</u>	<u>0</u>
Instructional Staff			
Salaries	5,250	5,250	0
Fringe Benefits	556	556	0
Purchased Services	325	325	0
Materials And Supplies	2,207	2,207	0
Capital Outlay - Replacement	497	497	0
Total Instructional Staff	<u>8,835</u>	<u>8,835</u>	<u>0</u>
Central			
Salaries	2,025	2,025	0
Fringe Benefits	296	296	0
Purchased Services	2,566	2,566	0
Materials And Supplies	1,490	1,490	0
Total Central	<u>6,377</u>	<u>6,377</u>	<u>0</u>
Total Support Services	<u>22,265</u>	<u>22,265</u>	<u>0</u>
<i>Total Expenditures</i>	<u>66,509</u>	<u>66,509</u>	<u>0</u>

(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, 2002**

Excess of Revenues Over Expenditures	9,841	9,841	0
<b><u>Other Financing Sources:</u></b>			
Advances-In	<u>4,177</u>	<u>4,177</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	14,018	14,018	0
Fund Balance at Beginning of Year	42,329	42,329	0
Prior Year Encumbrances Appropriated	<u>262</u>	<u>262</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$56,609</u></u>	<u><u>\$56,609</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, 2002***

	<b><i>Revised Budget</i></b>	<b><i>Budgetary Actual</i></b>	<b><i>Variance Favorable (Unfavorable)</i></b>
<b><u>Revenues:</u></b>			
Intergovernmental	\$50,000	\$50,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	397	397	0
Fringe Benefits	19	19	0
Purchased Services	186	186	0
Total Instruction	602	602	0
Support Services:			
Pupils			
Instructional Staff			
Salaries	4,605	4,605	0
Fringe Benefits	662	662	0
Purchased Services	32,540	32,540	0
Materials And Supplies	14,691	14,691	0
Total Support Services	52,498	52,498	0
<b><i>Total Expenditures</i></b>	<b>53,100</b>	<b>53,100</b>	<b>0</b>
Excess of Revenues Under Expenditures	(3,100)	(3,100)	0
Fund Balance at Beginning of Year	12,165	12,165	0
Prior Year Encumbrances Appropriated	2,916	2,916	0
Fund Balance at End of Year	<u>\$11,981</u>	<u>\$11,981</u>	<u>\$0</u>

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Tuition and Fees	\$1,470	\$1,470	\$0
Extracurricular Activities	105,694	105,694	0
Gifts and Donations	12,545	12,545	0
Miscellaneous	16,241	16,241	0
<i>Total Revenues</i>	<u>135,950</u>	<u>135,950</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Extracurricular Services			
Sport Oriented Activities			
Salaries	6,957	6,957	0
Fringe Benefits	1,134	1,134	0
Purchased Services	48,514	48,514	0
Materials And Supplies	64,514	64,514	0
Other Operating Charges	12,545	12,545	0
Capital Outlay - New	2,560	2,560	0
Capital Outlay - Replacement	3,411	3,411	0
<i>Total Expenditures</i>	<u>139,635</u>	<u>139,635</u>	<u>0</u>
Excess of Revenues Under Expenditures	(3,685)	(3,685)	0
Fund Balance at Beginning of Year	26,695	26,695	0
Prior Year Encumbrances Appropriated	<u>2,671</u>	<u>2,671</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,681</u></u>	<u><u>\$25,681</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, 2002***

	<b><i>Revised Budget</i></b>	<b><i>Budgetary Actual</i></b>	<b><i>Variance Favorable (Unfavorable)</i></b>
<b><u>Revenues:</u></b>			
Intergovernmental	\$142,807	\$142,807	\$0
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services			
Salaries	10,558	10,558	0
Fringe Benefits	2,942	2,942	0
Purchased Services	9,357	9,357	0
Materials And Supplies	22,510	22,510	0
Capital Outlay - New	42,514	42,514	0
<b><i>Total Expenditures</i></b>	<b>87,881</b>	<b>87,881</b>	<b>0</b>
Excess of Revenues Over Expenditures	54,926	54,926	0
Fund Balance at Beginning of Year	13,422	13,422	0
Prior Year Encumbrances Appropriated	1,032	1,032	0
Fund Balance at End of Year	<b>\$69,380</b>	<b>\$69,380</b>	<b>\$0</b>

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Purchased Services	3,926	3,926	0
Excess of Revenues Under Expenditures	(3,926)	(3,926)	0
Fund Balance at Beginning of Year	4	4	0
Prior Year Encumbrances Appropriated	3,922	3,922	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Salaries	2,700	2,700	0
Fringe Benefits	408	408	0
Purchased Services	30,096	30,096	0
<i>Total Expenditures</i>	<u>33,204</u>	<u>33,204</u>	<u>0</u>
Excess of Revenues Under Expenditures	(33,204)	(33,204)	0
Fund Balance at Beginning of Year	<u>33,269</u>	<u>33,269</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$65</u></u>	<u><u>\$65</u></u>	<u><u>\$0</u></u>

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$14,069	\$14,069	\$0
<b><u>Expenditures</u></b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	14,069	14,069	0
Fund Balance at Beginning of Year	<u>18,783</u>	<u>18,783</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$32,852</u></u>	<u><u>\$32,852</u></u>	<u><u>\$0</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

**Truancy Prevention 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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Intergovernmental	\$2,000	\$2,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Purchased Services	2,000	2,000	0
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**

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$242,719	\$242,719	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	101,074	101,074	0
Fringe Benefits	28,945	28,945	0
Total Instruction	130,019	130,019	0
Support Services:			
Pupils			
Salaries	25,200	25,200	0
Fringe Benefits	3,919	3,919	0
Materials And Supplies	60	60	0
Capital Outlay - New	777	777	0
Total Pupils	29,956	29,956	0
Instructional Staff			
Salaries	62,885	62,885	0
Fringe Benefits	35,028	35,028	0
Total Instructional Staff	97,913	97,913	0
Administration			
Salaries	2,810	2,810	0
Fringe Benefits	1,572	1,572	0
Total Administration	4,382	4,382	0
Total Support Services	132,251	132,251	0
<i>Total Expenditures</i>	262,270	262,270	0
Excess of Revenues Under Expenditures	(19,551)	(19,551)	0
Fund Balance at Beginning of Year	32,255	32,255	0
Prior Year Encumbrances Appropriated	1,722	1,722	0
Fund Balance at End of Year	<u>\$14,425</u>	<u>\$14,425</u>	<u>\$0</u>

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,269,474	\$1,269,474	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	892,202	892,202	0
Fringe Benefits	240,000	240,000	0
Materials And Supplies	5,717	5,717	0
Total Instruction	1,137,919	1,137,919	0
Support Services:			
Pupils			
Salaries	71,883	71,883	0
Fringe Benefits	18,427	18,427	0
Total Pupils	90,310	90,310	0
Instructional Staff			
Salaries	25,468	25,468	0
Fringe Benefits	15,777	15,777	0
Total Instructional Staff	41,245	41,245	0
Total Support Services	131,555	131,555	0
<b>Total Expenditures</b>	<b>1,269,474</b>	<b>1,269,474</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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$31,500	\$31,500	\$0
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services			
Purchased Services	17,243	17,243	0
Materials And Supplies	4,784	4,784	0
Capital Outlay - New	7,262	7,262	0
<i>Total Expenditures</i>	<u>29,289</u>	<u>29,289</u>	<u>0</u>
Excess of Revenues Over Expenditures	2,211	2,211	0
Fund Balance at Beginning of Year	<u>10,249</u>	<u>10,249</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,460</u></u>	<u><u>\$12,460</u></u>	<u><u>\$0</u></u>

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$7,592	\$7,592	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff			
Purchased Services	13	13	0
Administration			
Purchased Services	2,950	2,950	0
Total Support Services	2,963	2,963	0
<i>Total Expenditures</i>	2,963	2,963	0
Excess of Revenues Over Expenditures	4,629	4,629	0
Fund Balance at Beginning of Year	2,013	2,013	0
Fund Balance at End of Year	<u>\$6,642</u>	<u>\$6,642</u>	<u>\$0</u>

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$132,000	\$132,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Purchased Services	30,238	30,238	0
Materials And Supplies	70,311	70,311	0
Total Regular Instruction	100,549	100,549	0
Special			
Salaries	4,075	4,075	0
Fringe Benefits	630	630	0
Purchased Services	5,200	5,200	0
Materials And Supplies	5,095	5,095	0
Total Special Instruction	15,000	15,000	0
Total Instruction	115,549	115,549	0
Support Services:			
Instructional Staff			
Salaries	10,821	10,821	0
Fringe Benefits	1,644	1,644	0
Purchased Services	3,836	3,836	0
Materials And Supplies	150	150	0
Total Instructional Staff	16,451	16,451	0
Total Support Services	16,451	16,451	0
<i>Total Expenditures</i>	132,000	132,000	0
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**

**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, 2002**

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Other	12,620	12,620	0
Total Instruction	12,620	12,620	0
Support Services:			
Instructional Staff			
Purchased Services	958	958	0
Total Support Services	958	958	0
<i>Total Expenditures</i>	13,578	13,578	0
Excess of Revenues Under Expenditures	(13,578)	(13,578)	0
Fund Balance at Beginning of Year	14,063	14,063	0
Fund Balance at End of Year	<u>\$485</u>	<u>\$485</u>	<u>\$0</u>

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Materials And Supplies	6,125	6,125	0
Capital Outlay - New	15,206	15,206	0
Total Instruction	21,331	21,331	0
Support Services:			
Instructional Staff			
Purchased Services	237	237	0
<i>Total Expenditures</i>	21,568	21,568	0
Excess of Revenues Under Expenditures	(21,568)	(21,568)	0
Fund Balance at Beginning of Year	21,509	21,509	0
Prior Year Encumbrances Appropriated	214	214	0
Fund Balance at End of Year	<u>\$155</u>	<u>\$155</u>	<u>\$0</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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Current:			
Instruction			
Regular			
Salaries	10,772	10,772	0
Fringe Benefits	1,002	1,002	0
Purchased Services	112	112	0
Materials And Supplies	11,064	11,064	0
<i>Total Expenditures</i>	<u>22,950</u>	<u>22,950</u>	<u>0</u>
Excess of Revenues Under Expenditures	(22,950)	(22,950)	0
Fund Balance at Beginning of Year	<u>22,950</u>	<u>22,950</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**

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$153,103	\$153,103	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	16,970	16,970	0
Fringe Benefits	2,390	2,390	0
Purchased Services	65,145	65,145	0
Total Instruction	84,505	84,505	0
Support Services:			
Instructional Staff			
Salaries	19,243	19,243	0
Fringe Benefits	3,631	3,631	0
Purchased Services	45,636	45,636	0
Materials And Supplies	5,912	5,912	0
Total Instructional Staff	74,422	74,422	0
Administration			
Salaries	287	287	0
Fringe Benefits	40	40	0
Total Administration	327	327	0
Total Support Services	74,749	74,749	0
Operation of Non-Instructional Services:			
Community Services			
Salaries	4,345	4,345	0
<b>Total Expenditures</b>	<b>163,599</b>	<b>163,599</b>	<b>0</b>
Excess of Revenues Under Expenditures	(10,496)	(10,496)	0
Fund Balance at Beginning of Year	11,905	11,905	0
Prior Year Encumbrances Appropriated	3,416	3,416	0
Fund Balance at End of Year	<u>\$4,825</u>	<u>\$4,825</u>	<u>\$0</u>

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Intergovernmental	\$31,686	\$31,686	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	4,836	4,836	0
Fringe Benefits	725	725	0
Purchased Services	1,606	1,606	0
Materials And Supplies	4,048	4,048	0
Total Instruction	11,215	11,215	0
Support Services:			
Instructional Staff			
Salaries	4,725	4,725	0
Fringe Benefits	928	928	0
Purchased Services	11,824	11,824	0
Materials And Supplies	160	160	0
Total Support Services	17,637	17,637	0
<i>Total Expenditures</i>	28,852	28,852	0
Excess of Revenues Over Expenditures	2,834	2,834	0
Fund Balance at Beginning of Year	4,594	4,594	0
Prior Year Encumbrances Appropriated	849	849	0
Fund Balance at End of Year	<u>\$8,277</u>	<u>\$8,277</u>	<u>\$0</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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$336,272	\$336,272	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Salaries	47,318	47,318	0
Fringe Benefits	13,484	13,484	0
Purchased Services	53,915	53,915	0
Materials And Supplies	19,394	19,394	0
Total Instruction	134,111	134,111	0
Support Services:			
Pupils			
Salaries	111,532	111,532	0
Fringe Benefits	29,975	29,975	0
Purchased Services	700	700	0
Total Pupils	142,207	142,207	0
Instructional Staff			
Salaries	6,687	6,687	0
Fringe Benefits	2,932	2,932	0
Total Instructional Staff	9,619	9,619	0
Administration			
Salaries	18,785	18,785	0
Fringe Benefits	5,583	5,583	0
Total Administration	24,368	24,368	0
Fiscal			
Other Operating Charges	5,341	5,341	0
Total Support Services	181,535	181,535	0
<b>Total Expenditures</b>	<b>315,646</b>	<b>315,646</b>	<b>0</b>
Excess of Revenues Over Expenditures	20,626	20,626	0
Fund Balance at Beginning of Year	22,955	22,955	0
Prior Year Encumbrances Appropriated	1,027	1,027	0
Fund Balance at End of Year	<u>\$44,608</u>	<u>\$44,608</u>	<u>\$0</u>

**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, 2002*

	<b>Revised Budget</b>	<b>Budgetary Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,421,840	\$1,421,840	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Salaries	690,219	690,219	0
Fringe Benefits	184,809	184,809	0
Purchased Services	19,795	19,795	0
Materials And Supplies	42,214	42,214	0
Other Operating Charges	649	649	0
Capital Outlay - New	36,091	36,091	0
Total Instruction	973,777	973,777	0
Support Services:			
Pupils			
Salaries	59,463	59,463	0
Fringe Benefits	17,637	17,637	0
Purchased Services	208	208	0
Total Pupils	77,308	77,308	0
Instructional Staff			
Salaries	82,017	82,017	0
Fringe Benefits	30,993	30,993	0
Purchased Services	73,525	73,525	0
Other Operating Charges	1,284	1,284	0
Total Instructional Staff	187,819	187,819	0
Administration			
Salaries	57,307	57,307	0
Fringe Benefits	20,127	20,127	0
Purchased Services	10,000	10,000	0
Materials And Supplies	2,038	2,038	0
Capital Outlay - New	5,356	5,356	0
Total Administration	94,828	94,828	0

(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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,421,840	\$1,421,840	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Salaries	690,219	690,219	0
Fringe Benefits	184,809	184,809	0
Purchased Services	19,795	19,795	0
Materials And Supplies	42,214	42,214	0
Other Operating Charges	649	649	0
Capital Outlay - New	36,091	36,091	0
Total Instruction	<u>973,777</u>	<u>973,777</u>	<u>0</u>
Support Services:			
Pupils			
Salaries	59,463	59,463	0
Fringe Benefits	17,637	17,637	0
Purchased Services	208	208	0
Total Pupils	<u>77,308</u>	<u>77,308</u>	<u>0</u>
Instructional Staff			
Salaries	82,017	82,017	0
Fringe Benefits	30,993	30,993	0
Purchased Services	73,525	73,525	0
Other Operating Charges	1,284	1,284	0
Total Instructional Staff	<u>187,819</u>	<u>187,819</u>	<u>0</u>
Administration			
Salaries	57,307	57,307	0
Fringe Benefits	20,127	20,127	0
Purchased Services	10,000	10,000	0
Materials And Supplies	2,038	2,038	0
Capital Outlay - New	5,356	5,356	0
Total Administration	<u>94,828</u>	<u>94,828</u>	<u>0</u>

(Continued)

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Intergovernmental	\$23,220	\$23,220	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils			
Salaries	14,258	14,258	0
Fringe Benefits	4,492	4,492	0
Capital Outlay - New	2,791	2,791	0
Total Support Services	21,541	21,541	0
Operation of Non-Instructional Services:			
Community Services			
Capital Outlay - New	1,549	1,549	0
<i>Total Expenditures</i>	23,090	23,090	0
Excess of Revenues Over Expenditures	130	130	0
Fund Balance at Beginning of Year	3,924	3,924	0
Fund Balance at End of Year	\$4,054	\$4,054	\$0

**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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$39,848	\$39,848	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils			
Salaries	22,391	22,391	0
Fringe Benefits	11,030	11,030	0
Purchased Services	382	382	0
Total Support Services	33,803	33,803	0
Operation of Non-Instructional Services:			
Community Services			
Materials And Supplies	2	2	0
<i>Total Expenditures</i>	33,805	33,805	0
Excess of Revenues Over Expenditures	6,043	6,043	0
Fund Balance at Beginning of Year	6,315	6,315	0
Prior Year Encumbrances Appropriated	2	2	0
Fund Balance at End of Year	<u>\$12,360</u>	<u>\$12,360</u>	<u>\$0</u>

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Capital Outlay:			
Building Improvement Services			
Capital Outlay - Replacement	2,787	2,787	0
<i>Total Expenditures</i>	<u>\$2,787</u>	<u>\$2,787</u>	<u>\$0</u>
Excess of Revenues Under Expenditures	(2,787)	(2,787)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>2,787</u>	<u>2,787</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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Intergovernmental	\$40,000	\$40,000	\$0
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Instructional Staff			
Salaries	17,108	17,108	0
Fringe Benefits	2,645	2,645	0
Purchased Services	21,386	21,386	0
Materials And Supplies	567	567	0
Total Instructional Staff	41,706	41,706	0
Administration			
Purchased Services	895	895	0
Total Support Services	42,601	42,601	0
<i>Total Expenditures</i>	42,601	42,601	0
Excess of Revenues Under Expenditures	-2,601	-2,601	0
Fund Balance at Beginning of Year	25,214	25,214	0
Prior Year Encumbrances Appropriated	4,445	4,445	0
Fund Balance at End of Year	\$27,058	\$27,058	\$0

**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, 2002*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b><u>Revenues:</u></b>			
Intergovernmental	\$186,356	\$186,356	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Regular			
Salaries	124,252	124,252	0
Fringe Benefits	45,997	45,997	0
Total Instruction	170,249	170,249	0
Support Services:			
Instructional Staff			
Purchased Services	7,819	7,819	0
Total Instructional Staff	7,819	7,819	0
Fiscal			
Other Operating Charges	5,603	5,603	0
Total Support Services	13,422	13,422	0
<i>Total Expenditures</i>	183,671	183,671	0
Excess of Revenues Over Expenditures	2,685	2,685	0
Fund Balance at Beginning of Year	47,840	47,840	0
Fund Balance at End of Year	\$50,525	\$50,525	\$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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$8,867	\$8,867	\$0
<i>Total Revenues</i>	<u>8,867</u>	<u>8,867</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction			
Special			
Purchased Services	2,118	2,118	0
Materials And Supplies	1,376	1,376	0
Capital Outlay - New	8,848	8,848	0
Total Instruction	<u>12,342</u>	<u>12,342</u>	<u>0</u>
Support Services:			
Pupils			
Salaries	186	186	0
Fringe Benefits	29	29	0
Total Support Services	<u>215</u>	<u>215</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,557</u>	<u>12,557</u>	<u>0</u>
Excess of Revenues Under Expenditures	(3,690)	(3,690)	0
Fund Balance at Beginning of Year	<u>3,690</u>	<u>3,690</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>

## DEBT SERVICE FUND

---

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

---

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.

### Disability Access

A fund used to account for Federal money used to improve facilities to comply with the American Disabilities Act guidelines.

### 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.

### 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, 2002

	<b><i>Permanent Improvement</i></b>	<b><i>Disability Access</i></b>	<b><i>SchoolNet</i></b>	<b><i>Interactive Video Distance Learning</i></b>	<b><i>Totals</i></b>
<b><i>Assets:</i></b>					
Equity In Pooled Cash And Cash Equivalents	\$635,509	\$0	\$1	\$15,068	\$650,578
Receivables: Intergovernmental	0	560	0	0	560
<b><i>Total Assets</i></b>	<b><u>\$635,509</u></b>	<b><u>\$560</u></b>	<b><u>\$1</u></b>	<b><u>\$15,068</u></b>	<b><u>\$651,138</u></b>
<b><i>Liabilities:</i></b>					
Accounts Payable	\$0	\$560	\$0	\$0	\$560
<b><i>Total Liabilities</i></b>	<b><u>0</u></b>	<b><u>560</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>560</u></b>
<b><i>Fund Equity:</i></b>					
Fund Balance:					
Unreserved:					
Undesignated	0	0	0	0	0
	635,509	0	1	15,068	650,578
<b><i>Total Fund Equity</i></b>	<b><u>635,509</u></b>	<b><u>0</u></b>	<b><u>1</u></b>	<b><u>15,068</u></b>	<b><u>650,578</u></b>
<b><i>Total Liabilities And Fund Equity</i></b>	<b><u>\$635,509</u></b>	<b><u>\$560</u></b>	<b><u>\$1</u></b>	<b><u>\$15,068</u></b>	<b><u>\$651,138</u></b>

**CHILLICOTHE CITY SCHOOLS**

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

*For The Fiscal Year Ended June 30, 2002*

	<i>Permanent Improvement</i>	<i>Disability Access</i>	<i>School Net</i>	<i>Interactive Video Distance Learning</i>	<i>Totals</i>
<b><u>Revenues:</u></b>					
Intergovernmental	\$0	\$5,600	\$0	\$31,665	\$37,265
<i>Total Revenues</i>	<u>0</u>	<u>5,600</u>	<u>0</u>	<u>31,665</u>	<u>37,265</u>
<b><u>Expenditures:</u></b>					
Current:					
Instruction:					
Regular	0	0	36,154	0	36,154
Support Services:					
Business	0	0	0	26,920	26,920
Operation and Maintenance of Plant	7,210	35,000	0	0	42,210
Capital Outlay	7,859	0	0	0	7,859
<i>Total Expenditures</i>	<u>15,069</u>	<u>35,000</u>	<u>36,154</u>	<u>26,920</u>	<u>113,143</u>
Excess of Revenues					
Over (Under) Expenditures				4,745	
<b><u>Other Financing Sources (Uses):</u></b>					
Operating Transfers - In	0	29,400	0	0	29,400
Operating Transfers - Out		0	0	0	
<i>Total Other Financing Sources (Uses)</i>		<u>29,400</u>	<u>0</u>	<u>0</u>	<u>23,854</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures		0		4,745	
Fund Balances at Beginning of Year	656,124	0	36,155	10,323	702,602
Fund Balances at End of Year	<u>\$635,509</u>	<u>\$0</u>	<u>\$1</u>	<u>\$15,068</u>	<u>\$650,578</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, 2002*

	<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:			
Support Services:			
Operation and Maintenance of Plant			
Capital Outlay - Replacement	7,210	7,210	0
Total Support Services	7,210	7,210	0
Capital Outlay:			
Site Improvement Services			
Capital Outlay - Replacement	6,122	6,122	0
Building Improvement Services			
Capital Outlay - Replacement	1,738	1,738	0
Total Capital Outlay	7,860	7,860	0
<i>Total Expenditures</i>	15,070	15,070	0
Excess of Revenues Over Expenditures	(15,070)	(15,070)	0
<b><u>Other Financing Uses:</u></b>			
Operating Transfers-Out	(5,546)	(5,546)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(20,616)	(20,616)	0
Fund Balance at Beginning of Year	648,181	648,181	0
Prior Year Encumbrances Appropriated	7,945	7,945	0
Fund Balance at End of Year	\$635,510	\$635,510	\$0



**CHILLICOTHE CITY SCHOOL DISTRICT**

**Disability Access 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, 2002*

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$5,040	\$5,040	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Operations and Maintenance of Plant			
Capital Outlay - Replacement	35,000	35,000	0
Excess of Revenues Under Expenditures	(29,960)	(29,960)	0
<b><u>Other Financing Sources:</u></b>			
Advances-In	560	560	0
Operating Transfers-In	29,400	29,400	0
<i>Total Other Financing Sources</i>	29,960	29,960	0
Excess of Revenues and Other Financing Sources 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**

**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, 2002*

	<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>			
Current:			
Instruction			
Regular			
Materials And Supplies	6,704	6,704	0
Capital Outlay - New	26,988	26,988	0
Capital Outlay - Replacement	3,950	3,950	0
Total Instruction	<u>37,642</u>	<u>37,642</u>	<u>0</u>
<i>Total Expenditures</i>	<u>37,642</u>	<u>37,642</u>	<u>0</u>
Excess of Revenues Under Expenditures	(37,642)	(37,642)	0
Fund Balance at Beginning of Year	32,154	32,154	0
Prior Year Encumbrances Appropriated	5,488	5,488	0
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)*

*(Continued)*

**For The Fiscal Year Ended June 30, 2002**

	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$40,200	\$40,200	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Business			
Purchased Services	2,701	2,701	0
Materials And Supplies	55	55	0
Capital Outlay - New	24,164	24,164	0
Total Support Services	26,920	26,920	0
<i>Total Expenditures</i>	26,920	26,920	0
Excess of Revenues Over Expenditures	13,280	13,280	0
Fund Balance at Beginning of Year	1,788	1,788	0
Fund Balance at End of Year	<u>\$15,068</u>	<u>\$15,068</u>	<u>\$0</u>

## INTERNAL SERVICE FUND

---

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

---

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.

### 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, 2002*

	<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	\$450,980	\$1,322	\$73,626	\$525,928
Receivables:				
Accounts	0	0	953	953
Accrued Interest	2,137	0	0	2,137
Fixed Assets (net of accumulated depreciation)	51,032	0	0	51,032
<i>Total Assets</i>	<u>\$504,149</u>	<u>\$1,322</u>	<u>\$74,579</u>	<u>\$580,050</u>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$0	\$0	\$1,924	\$1,924
Interfund Payable	0	0	40	40
Undistributed Monies	0	1,322	72,615	73,937
<i>Total Liabilities</i>	<u>0</u>	<u>1,322</u>	<u>74,579</u>	<u>75,901</u>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved for Contributions to Non-Expendable Trust Fund	0	0	0	0
Unreserved	504,149	0	0	504,149
<i>Total Fund Equity</i>	<u>504,149</u>	<u>0</u>	<u>0</u>	<u>504,149</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$504,149</u>	<u>\$1,322</u>	<u>\$74,579</u>	<u>\$580,050</u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

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

*For the Fiscal Year Ended June 30, 2002*

	<i>Balance July 1, 2001</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance June 30, 2002</i>
<b><u>District Agency</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,168	\$125	\$971	\$1,322
<b><u>Liabilities:</u></b>				
Undistributed Monies	\$2,168	\$125	\$971	\$1,322
<b><u>Student Managed Activity</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$74,867	\$192,734	\$193,975	\$73,626
Accounts Receivable	1,110	953	1,110	953
<i>Total Assets</i>	<u>\$75,977</u>	<u>\$193,687</u>	<u>\$195,085</u>	<u>\$74,579</u>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$727	\$1,924	\$727	\$1,924
Interfund Payable	553	40	553	40
Undistributed Monies	74,697	191,723	193,805	72,615
<i>Total Liabilities</i>	<u>\$75,977</u>	<u>\$193,687</u>	<u>\$195,085</u>	<u>\$74,579</u>
<b><u>Total - All Agency Funds</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$77,035	\$192,859	\$194,946	\$74,948
Accounts Receivable	1,110	953	1,110	953
<i>Total Assets</i>	<u>\$78,145</u>	<u>\$193,812</u>	<u>\$196,056</u>	<u>\$75,901</u>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$727	\$1,924	\$727	\$1,924
Interfund Payable	553	40	553	40
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Undistributed Monies	76,865	191,848	194,776	73,937
<i>Total Liabilities</i>	<u>\$78,145</u>	<u>\$193,812</u>	<u>\$196,056</u>	<u>\$75,901</u>

## GENERAL FIXED ASSETS ACCOUNT GROUP

---

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, 2002*

<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	\$77,638	\$1,615,344	\$0	\$1,692,982
Special	0	47,531	243,326	0	290,857
Vocational	0	0	84,908	0	84,908
Adult/Continuing	0	0	61,505	0	61,505
Other	0	0	687,818	0	687,818
<i>Total Instruction</i>	<u>0</u>	<u>125,169</u>	<u>2,692,901</u>	<u>0</u>	<u>2,818,070</u>
<b>Support Services:</b>					
Pupils	0	0	108,570	0	108,570
Instructional Staff	0	0	121,314	0	121,314
Board Of Education	0	0	68,924	0	68,924
Administration	0	0	101,404	0	101,404
Fiscal	0	0	374,162	0	374,162
Business	0	0	40,703	754,614	795,317
Operation And Maintenance Of Plant	0	35,000	260,137	34,735	329,872
Pupil Transportation	0	0	179,810	155,666	335,476
Central	772,209	0	5,017	0	777,226
Operation and Maintenance of Plant	0	0	0	0	0
Central	0	0	0	0	0
<i>Total Support Services</i>	<u>772,209</u>	<u>35,000</u>	<u>1,260,041</u>	<u>945,015</u>	<u>3,012,265</u>
Non-Instructional Services	0	11,601,770	630,853	0	12,232,623
Extracurricular Activities	0	0	66,413	23,469	89,882
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>\$15,971,776</u>	<u>\$4,791,691</u>	<u>\$968,484</u>	<u>\$23,139,170</u>

**CHILICOTHE CITY SCHOOL DISTRICT**

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

*For The Fiscal Year Ended June 30, 2002*

<i>Function</i>	<i>General Fixed Assets June 30, 2001</i>	<i>Increases</i>	<i>Decreases</i>	<i>General Fixed Assets June 30, 2002</i>
<b>Instruction:</b>				
Regular	\$1,591,461	\$157,361	\$55,840	\$1,692,982
Special	277,190	37,609	23,942	290,857
Vocational	94,965	0	10,057	84,908
Adult/Continuing	84,964	0	23,459	61,505
Other	961,371	0	273,553	687,818
<i>Total Instruction</i>	<u>3,009,951</u>	<u>194,970</u>	<u>386,851</u>	<u>2,818,070</u>
<b>Support Services:</b>				
Pupils	116,940	1,123	9,493	108,570
Instructional Staff	111,920	13,407	4,013	121,314
Board Of Education	60,894	8,030	0	68,924
Administration	565,307	15,279	479,182	101,404
Fiscal	374,594	3,770	4,202	374,162
Business	960,830	1,199	166,712	795,317
Operation And Maintenance Of Plant	275,625	67,737	13,490	329,872
Pupil Transportation	284,811	75,121	24,456	335,476
Central	777,226	0	0	777,226
<i>Total Support Services</i>	<u>3,528,147</u>	<u>185,666</u>	<u>701,548</u>	<u>3,012,265</u>
Non-Instructional Services	<u>12,280,256</u>	<u>49,667</u>	<u>97,300</u>	<u>12,232,623</u>
Extracurricular Activities	<u>73,319</u>	<u>17,163</u>	<u>600</u>	<u>89,882</u>
Capital Outlay	<u>4,986,330</u>	<u>0</u>	<u>0</u>	<u>4,986,330</u>
Construction In Progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total General Fixed Assets</i>	<u><u>\$23,878,003</u></u>	<u><u>\$447,466</u></u>	<u><u>\$1,186,299</u></u>	<u><u>\$23,139,170</u></u>

**CHILLICOTHE CITY SCHOOL DISTRICT**

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

*As Of June 30, 2002*

---

**General Fixed Assets:**

Land and Improvements	\$1,407,219
Buildings and Improvements	15,971,776
Furniture, Fixtures and Equipment	4,791,691
Vehicles	968,484
<b>Total General Fixed Assets</b>	<b><u><u>\$23,139,170</u></u></b>

**Investments in General Fixed Assets From:**

General Fund Revenues	\$16,412,453
Special Revenue Fund Revenues:	
Food Services	495,956
Rotary	10,640
Public School Support	67,735
Other Local Grants	79,297
Venture Capital	1,689
District Managed Student Activities	41,971
Auxiliary Services	46,242
School Age Childcare	5,816
Education Management Information Systems	50,383
Public School Preschool	27,526
Disadvantaged Pupil Impact Aid	1,699
OneNet	9,042
Local Report Card	22,009
Dwight D. Eisenhower Grant	4,001
Title VI-B	22,245
Title I	305,780
Title VI	19,558
Telecommunications Act Grant	50,401
Capital Projects Fund Revenues:	
Permanent Improvement	2,594,650
Energy Conservation	2,390,000
Disability Access	35,000
SchoolNet	419,279
Interactive Video Distance Learning	2,699
Fiduciary Funds:	
Student Managed Activity	<u>23,099</u>
Acquired Before June 30, 1994	<u>0</u>
<b>Total Investments in General Fixed Assets</b>	<b><u><u>\$23,139,170</u></u></b>

THIS PAGE INTENTIONALLY LEFT BLANK

Table 1

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

	2002 (a)	2001 (a)	2000 (a)	1999 (a)	1998 (a)	1997 (a)	1996 (a)	1995 (b)	1994 (b)	1993 (b)
Instruction										
Regular	\$9,791,469	\$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
Special	1,876,206	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
Vocational	7,564	5,388	3,414	5,111	5,876	7,192	15,200	508,074	476,594	470,670
Adult/Continuing	0	0	97,517	0	2,868	2,078	2,057	2,045	2,135	2,530
Other Instruction	83,229	86,561	0	70,928	92,667	60,818	57,377	61,297	129,380	77,972
<b>Total Instruction</b>	<b>11,758,468</b>	<b>11,091,262</b>	<b>11,107,952</b>	<b>10,288,280</b>	<b>10,195,242</b>	<b>9,509,774</b>	<b>9,264,865</b>	<b>9,962,169</b>	<b>10,096,511</b>	<b>9,510,882</b>
Support Services										
Pupils	1,185,000	1,157,849	1,129,923	1,089,152	902,351	773,619	823,389	1,026,181	943,142	907,258
Instructional Staff	1,197,481	1,180,112	1,104,212	993,070	1,056,206	1,237,503	1,061,207	1,199,559	735,420	719,440
Board of Education	83,146	37,325	55,409	43,399	76,794	43,639	56,204	30,083	90,749	39,643
Administration	1,987,982	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
Fiscal	582,039	620,365	628,101	635,402	624,127	681,111	491,736	461,915	548,565	605,930
Business	102,420	107,821	95,117	178,512	178,025	189,069	170,978	178,503	181,344	380,914
Operation of Maintenance of Plant	2,338,691	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
Pupil Transportation	788,834	739,880	860,794	725,528	720,777	656,062	591,031	577,691	627,878	602,278
Central	87,296	77,047	64,509	12,215	14,693	49,997	47,827	49,785	406,988	300,609
<b>Total Support Services</b>	<b>8,352,889</b>	<b>7,964,153</b>	<b>7,720,207</b>	<b>7,501,667</b>	<b>7,418,574</b>	<b>7,575,470</b>	<b>7,008,007</b>	<b>7,177,627</b>	<b>7,218,661</b>	<b>7,146,602</b>
Operation of Non-Instructional Services	2,704	2,832	3,022	2,937	4,989	90	86	0	0	0
Extracurricular Activities	443,540	465,985	473,277	470,919	436,096	393,822	348,939	330,040	309,816	292,303
Capital Outlay (1)	0	0	10,458	80,542	576,631	16,933	104,330	0	0	0
Debt Service	400,802	377,251	378,002	367,066	135,700	23,201	15,688	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>\$20,958,403</b>	<b>\$19,901,483</b>	<b>\$19,692,918</b>	<b>\$18,711,411</b>	<b>\$18,767,232</b>	<b>\$17,519,290</b>	<b>\$16,741,915</b>	<b>\$17,469,836</b>	<b>\$17,624,988</b>	<b>\$16,949,787</b>

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

Table 2

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

	2002 (a)	2001 (a)	2000 (a)	1999 (a)	1998 (a)	1997 (a)	1996 (a)	1995 (b)	1994 (b)	1993 (b)
Property Taxes	\$11,998,995	\$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
Intergovernmental	7,372,898	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
Interest	167,258	458,909	472,984	606,400	544,981	542,943	547,839	462,479	299,092	302,302
Tuition and Fees	1,053,363	867,339	607,564	475,860	73,112	30,563	24,288	17,838	19,467	13,085
Rent (1)	0	0	7,258	5,442	4,495	8,260	8,065	0	0	0
Gifts and Donations (1)	25	15	1,037	9,475	1,125	789	3,912	0	0	0
Customer Services (1)	56,194	94,537	85,615	72,369	96,259	40,375	77,107	0	0	0
Miscellaneous	90,210	158,289	62,356	88,911	178,197	33,377	48,343	70,330	46,748	51,887
<b>Total Revenues</b>	<b>\$20,738,943</b>	<b>\$19,648,143</b>	<b>\$18,987,584</b>	<b>\$19,025,405</b>	<b>\$18,770,059</b>	<b>\$16,977,939</b>	<b>\$17,610,497</b>	<b>\$17,656,672</b>	<b>\$17,156,738</b>	<b>\$17,613,446</b>

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**

<b>Collection Years</b>	<b>Current Tax Levied (1)</b>	<b>Current Taxes Collected (1)</b>	<b>Percent of Current Levy Collected</b>	<b>Delinquent Tax Collections</b>	<b>Total Tax Collections (1)</b>	<b>Total Tax Collections to Taxes Levied</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percent Of Delinquent Taxes to Current Levied</b>
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%
2002	12,547,558	12,226,466	97.44%	186,907	12,413,373	98.93%	457,488	3.65%

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

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

Collection Years	Real Property			Personal Property			Public Utility			Total		
	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value
1993	35%	\$205,569,420	\$587,341,200	26%	\$112,372,566	\$432,202,177	88%	\$27,806,720	\$31,598,545	88%	\$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	88%	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	88%	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	88%	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	88%	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	88%	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	88%	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	88%	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	88%	456,070,890	1,410,032,437
2002	35%	322,526,210	921,503,457	25%	135,568,200	542,272,800	88%	26,393,230	29,992,307	88%	484,487,640	1,493,768,564

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)**

Calendar Year	Chillicothe City School District	Ross County	Pickaway-Ross Joint Vocational School	Scioto Township	Total Rate	Total	
						Residential/Agriculture Effective Rate	Commercial/Industrial Effective Rate
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	58.00	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
2002	37.70	9.40	3.20	5.50	55.80	32.654803	37.885521

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 5-B**

**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)*

<b>Calendar Year</b>	<b>Chillicothe City School District</b>	<b>City Of Chillicothe</b>	<b>Ross County</b>	<b>Pickaway-Ross Joint Vocational School</b>	<b>Scioto Township</b>	<b>Total Rate</b>	<b>Total Residential/Agriculture Effective Rate</b>	<b>Total Commercial/Industrial Effective Rate</b>
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	56.30	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	108.20	33.408985	39.208522
2002	37.70	3.20	9.40	3.20	0.60	54.10	32.081234	36.848467

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 Tax Year**

	<i>Assessed Valuation</i>	<i>% of Total Assessed Valuation</i>
<b><u>Public Utilities</u></b>		
(1) Columbus Southern Power	\$11,857,380	2.45%
(2) Chillicothe Telephone	7,865,090	1.62%
(3) Horizon Personal Communication	4,163,440	0.86%
(4) Columbia Gas of Ohio, Inc.	1,236,080	0.26%
(5) Norfolk Southern Combined Railroad Subsidiaries	787,020	0.16%
<b><u>Real Estate</u></b>		
(1) Mead Corporation	28,699,460	5.92%
(2) DDR Ohio Opportunity II LLC	3,389,440	0.70%
(3) Chillicothe Mall Inc.	3,312,040	0.68%
(4) Central Center LTD	2,656,830	0.55%
(5) Real Estate Finance Trust	2,259,030	0.47%
(6) Shawnee Group LTD Partnership	1,657,990	0.34%
(7) RG Chillicothe Associates LTD	1,602,880	0.33%
(8) ABCO Land Development Corp & Beerman Corp	1,579,460	0.33%
(9) Hermanson Limited Partnership	1,210,190	0.25%
<b><u>Tangible Personal Property</u></b>		
(1) Mead Corporation	95,238,590	19.66%
(2) BLC Corporation	2,185,150	0.45%
(3) QNP Holding Inc.	2,220,720	0.46%
(4) Lowe's Companies Inc.	1,587,160	0.33%
(5) Kmart Corp.	1,582,980	0.33%
(6) Wal-Mart Stores East Inc.	1,450,660	0.30%
(7) Fistar Equipment Finance Corp.	1,120,430	0.23%
(8) Union Spring & Mfg Corporation	1,075,090	0.22%
(9) Frontier Operating Partners	967,200	0.20%
(10) Sears Roebuck & Co.	890,340	0.19%
ALL OTHERS	<u>303,892,990</u>	<u>62.72%</u>
TOTAL ASSESSED VALUATION	<u><u>\$484,487,640</u></u>	<u><u>100.00%</u></u>

Note: Tax collections for fiscal year 2002 are based on assessed values from 2001 tax year.

Source: Office of the County Auditor  
 Ross County, Ohio

**Table 7**

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Legal Debt Margin**  
**June 30, 2002**

Total assessed valuation		\$484,487,640
Overall debt limitation - 9.0% of assessed valuation (1)		<u>43,603,888</u>
Gross indebtedness authorized by the School Board	<u>\$1,900,000</u>	
Less debt outside limitation:	<u>1,900,000</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>\$43,603,888</u></u>
<hr style="border: 1px solid black;"/>		
Energy Conservation Debt Limit - .90% of assessed value (1)		\$4,360,389
Net debt within .90% limitation		<u>(1,900,000)</u>
Energy Conservation Debt Margin		<u><u>\$2,460,389</u></u>
<hr style="border: 1px solid black;"/>		
Unvoted debt limitation - .10% of assessed valuation (1)		\$484,488
Net debt within .10% limitation		<u>0</u>
Legal debt margin within .10% limitation		<u><u>\$484,488</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**

<b>Fiscal Year</b>	<b>Estimated Population (1)</b>	<b>Assessed Value Real &amp; Personal Property (2)</b>	<b>General Bonded Debt (3)</b>	<b>Less Debt Service (3)</b>	<b>Net Bonded Debt</b>	<b>Ratio Bonded Debt To Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>
1993 (b)	22,176	\$345,748,706	\$2,118,000	\$959,496	\$1,158,504	0.34%	\$52
1994 (b)	22,176	346,551,640	1,742,000	882,672	859,328	0.25%	39
1995 (b)	22,176	356,402,749	1,366,000	790,241	575,759	0.16%	26
1996 (a)	22,176	391,713,890	990,000	171,641	818,359	0.21%	37
1997 (a)	22,176	400,099,100	614,000	0	614,000	0.15%	28
1998 (a)	22,176	416,625,550	463,000	0	463,000	0.11%	21
1999 (a)	22,726	443,600,140	312,000	0	312,000	0.07%	14
2000 (a)	22,550	447,983,112	161,000	0	161,000	0.04%	7
2001 (a)	22,550	456,070,890	0	0	0	0.00%	0
2002 (a)	22,550	484,487,640	0	0	0	0.00%	0

Sources:

- (1) Office of the City Auditor, Chillicothe, Ohio
- (2) Office of the County Auditor, Ross County, Ohio
- (3) Includes all general obligation bonded debt and bond anticipation notes supported by property taxes. Energy conservation notes are excluded.

(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**

<b>Fiscal Year</b>	<b>Principal (1)</b>	<b>Interest (1)</b>	<b>Total Debt Service</b>	<b>Total General Fund Expenditures</b>	<b>Percent of Debt Service to General Fund Expenditures</b>
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%
2002 (a)	0	0	0	20,958,403	0.00%

Source: School District Financial Records

(1) Includes principal and interest for all general obligation bonded debt and bond anticipation notes supported by property taxes. Energy conservation notes are excluded.

(a) GAAP Basis Data

(b) Cash Basis Data

Table 10

**CHILLICOTHE CITY SCHOOL DISTRICT**  
**Computation of Direct and Overlapping Debt**  
**June 30, 2002**

	<u>General Obligation Debt (1)</u>	<u>Percent Overlapping</u>	<u>Applicable To Chillicothe City School District</u>
<b>Direct Debt:</b>			
Chillicothe City School District	\$1,900,000	100.00%	\$1,900,000
<b>Overlapping Debt:</b>			
Ross County	11,860,000	47.26%	5,605,036
City of Chillicothe	2,895,000	98.00%	2,837,100
Subtotal - Overlapping Debt			<u>8,442,136</u>
Total Direct and Overlapping Debt			<u><u>\$10,342,136</u></u>

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

(1) General obligation debt includes general obligation bonds, bond anticipation notes and energy conservation notes.

Table 11

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

Year	Residential		Commercial		Total Value New Construction	Real Property	Assessed Value		Total	Bank Deposits (3)
	Number of Permits (1)	Value (2)	Number of Permits (1)	Value (2)			Tangible Personal	Public Utility Personal		
1993	25	\$1,424,800	134	\$1,154,280	\$2,579,080	\$205,569,420	\$112,372,566	\$27,806,720	\$345,748,706	\$143,312,000
1994	26	1,298,950	112	797,990	2,096,940	206,913,940	110,588,710	29,048,990	346,551,640	155,241,000
1995	41	1,145,700	121	590,190	1,735,890	209,036,130	117,831,469	29,535,150	356,402,749	156,118,000
1996	25	2,805,670	119	2,681,680	5,487,350	245,488,730	120,842,390	28,382,770	394,713,890	165,364,000
1997	18	1,881,030	119	3,454,220	5,335,250	249,142,990	123,131,670	27,824,440	400,099,100	172,794,000
1998	20	1,359,320	109	2,959,150	4,318,470	253,203,920	135,195,900	28,225,730	416,625,550	185,378,000
1999	14	1,482,980	94	2,245,760	3,728,740	283,825,300	129,782,920	29,991,920	443,600,140	198,526,000
2000	27	1,941,810	152	1,299,930	3,241,740	285,593,080	133,870,322	28,519,710	447,983,112	208,502,000
2001	38	1,150,330	258	1,352,980	2,503,310	287,143,700	138,865,100	30,062,090	940,558,530	219,907,000
2002	12	1,226,570	194	759,300	1,985,870	322,526,210	135,568,200	26,393,230	484,487,640	238,186,000

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 2001 Graduate**

<u>School Year Ended</u>	<u>Grade</u>	<u>Chillicothe Annual Per Pupil Cost</u>	<u>State Average</u>
1989	Kindergarten	\$1,635	\$1,919
1990	1st	3,533	4,159
1991	2nd	3,667	4,373
1992	3rd	3,482	4,619
1993	4th	4,728	4,815
1994	5th	5,292	5,010
1995	6th	5,171	5,151
1996	7th	5,324	5,328
1997	8th	5,781	5,939
1998	9th	6,136	6,232
1999	10th	6,101	6,642
2000	11th	6,510	7,057
2001	12th	6,560	7,602
Total Cost		<u>\$63,920</u>	<u>\$68,846</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>Enrollment</i>	<i>Percentage Enrollment Increase (Decrease)</i>
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	(2.04%)
2001	263	3,753	1.87%
2002	280	3,680	(1.98)%

Source: State of Ohio Department of Education - EMIS

Table 14

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

	<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>Actual</i>	<u>2002-03</u> <i>Estimate</i>
Professional Staff:						
Teaching Staff:						
Elementary	80.8	83.3	86.3	87.3	89.3	80.0
Middle	44.4	44.6	44.6	39.4	39.2	39.1
High	49.3	51.6	52.1	47.3	46.4	40.8
Chapter I	17.0	16.0	16.0	14.5	17.5	15.5
Other Funds	8.5	7.5	10.0	13.1	8.0	11.5
Administrators:						
District	17.0	17.0	17.0	15.4	17.1	16.6
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	28.0	27.8	28.8	27.3	29.8	28.3
Librarians / Audio Visual	4.0	4.0	4.0	4.0	3.0	3.0
Guidance	6.0	6.0	6.0	6.0	6.5	5.6
Total Professional Staff	259.0	261.8	268.8	258.3	260.8	244.3
Support Staff:						
Secretarial	22.5	22.5	23.0	24.0	23.2	23.1
Aides / Monitors	25.6	28.7	27.6	27.6	34.1	20.2
Technical	8.4	8.4	9.4	9.4	9.4	8.0
Custodial	28.5	28.5	28.5	25.5	27.5	25.5
Maintenance	9.0	9.0	9.0	9.0	9.0	8.0
Transportation	18.5	20.5	20.5	21.5	22.5	22.5
Lunchroom	27.4	27.4	28.9	28.9	28.9	28.9
Chapter I	4.1	3.1	2.5	2.5	1.5	1.5
Support Staff - Other Funds	11.4	9.4	7.0	7.0	8.8	10.3
Total Support Staff	155.4	157.4	156.4	155.4	164.9	148.0
Total District Staffing	414.4	419.2	425.2	413.7	425.7	392.3

Source: School District Records

Table 15

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

	1997-98	1998-99	1999-00	2000-01	2001-02
<b>4th Grade Proficiency Tests:</b>					
Citizenship	53	79	71	74	79
Mathematics	45	57	62	80	82
Reading	38	65	68	67	82
Writing	44	70	77	90	87
Science	45	59	55	72	82
<b>6th Grade Proficiency Tests:</b>					
Citizenship	62	79	75	73	74
Mathematics	41	54	57	61	60
Reading	46	55	52	64	54
Writing	88	86	88	88	89
Science	47	47	55	67	63
<b>9th Grade Proficiency Tests:</b>					
Citizenship	77	82	82	82	86
Mathematics	66	71	71	70	71
Reading	89	91	88	88	95
Writing	85	95	89	89	87
Science	78	77	80	78	76
<b>10th Grade Proficiency Tests:</b>					
Citizenship	84	89	84	90	94
Mathematics	71	81	72	79	83
Reading	86	95	91	93	97
Writing	88	96	92	94	96
Science	N/A	88	82	87	87
<b>12th Grade Proficiency Tests:</b>					
Citizenship	58	54	60	71	N/A
Mathematics	46	45	48	55	N/A
Reading	67	67	63	76	N/A
Writing	78	80	80	89	N/A
Science	57	52	51	68	N/A
<b>ACT Scores (Composite Averages)</b>					
Chillicothe	21.6	21.4	21.6	21.4	21.4
State	21.4	21.4	21.4	21.4	21.4
National	21.0	21.0	21.0	21.0	20.8
<b>SAT Scores (Averages)</b>					
Chillicothe					
Verbal	564	547	561	565	565
Mathematics	558	563	560	572	566
State					
Verbal	536	534	533	534	533
Mathematics	540	538	539	539	540
National					
Verbal	505	505	505	506	504
Mathematics	512	511	514	514	516

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

N/A = Not Available / Not Applicable

(a) Grade 9 Proficiency Tests - 8th & 9th Grade Students.

(b) Grade 10 Proficiency - - Includes Scores of 8th, 9th & 10th Grade Students on Grade 9 Proficiency.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**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 28, 2003**