

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
OF
ROCK HILL SCHOOL DISTRICT THREE
ROCK HILL, SOUTH CAROLINA

FOR THE
FISCAL YEAR ENDED
JUNE 30, 2010

PREPARED BY:
Rock Hill School District Three
Finance Department

ROCK HILL SCHOOL DISTRICT THREE
 Comprehensive Annual Financial Report
 For the fiscal year ended June 30, 2010

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Introductory Section

ROCK HILL SCHOOL DISTRICT THREE
ADMINISTRATIVE CHART
FY 2009 - 2010

Board of Trustees

The School District is governed by a seven member Board of Trustees elected at large by the registered voters in the School District at the November general election in even-numbered years. Trustees are elected to serve staggered 4-year terms of office, which commence on December 1 of the year in which they are elected.

<u>Name</u>	<u>Occupation</u>	<u>Number of Years of Service</u>
Mr. Walter Brown, Sr.	Volunteer	9
Mrs. Mildred Douglas	Teacher	9
Mr. Bob Norwood (<i>Chair</i>)	Insurance Executive	13
Ms. Elizabeth "Ann" Reid	College Instructor	9
Mrs. Mikki Rentschler	Sales	6
Dr. Jason Silverman	University Professor	7
Mr. Jim Vining	Management Consultant	11

District Personnel

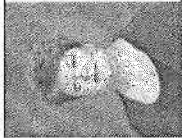
<u>Name</u>	<u>Position</u>
Dr. Lynn Moody	Superintendent
Mr. Bill Mabry	Associate Superintendent for Administrative Services
Dr. Harriet Jaworowski	Associate Superintendent for Accountability and Instructional Services
Dr. Luanne Kokolis	Associate Superintendent for Planning and Program Support Services
Ms. Elaine Bilton	Executive Director of Finance



YORK COUNTY DISTRICT THREE

Board of Trustees

Director of Information Services
Mrs. Elaine Baker
ebaker@rock-hill.k12.sc.us
981-1005



Superintendent
Dr. Lynn P. Moody
lmoody@rock-hill.k12.sc.us
981-1002



Principals

Associate Superintendent for Instruction & Accountability
Dr. Harriet Jaworowski
hjaworow@rock-hill.k12.sc.us
981-1055



Associate Superintendent for Planning & Program Support
Dr. Luanne Kokolis
lkokolis@rock-hill.k12.sc.us
981-1045



Associate Superintendent for Administrative Services
Mr. Bill Mabry
bmabry@rock-hill.k12.sc.us
981-1009



Executive Director of Secondary Curriculum
Mrs. Sheila Huckabee
shuckabee@rock-hill.k12.sc.us
981-1055



Executive Director of Personnel
Ms. Rebecca Partlow
bpartlow@rock-hill.k12.sc.us
981-1092



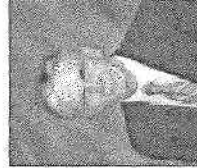
Executive Director of Financial Services
Ms. Elaine Bilton
ebilton@rock-hill.k12.sc.us
981-1083



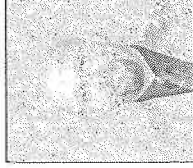
Executive Director of Elementary Curriculum
Mr. Richard Melzer
rmez@rock-hill.k12.sc.us
981-1055



Executive Director of Technology
Mr. Joel Whitesides
joel@rock-hill.k12.sc.us
981-1030



Executive Director of Student Services
Mr. Keith Wilks
kwilks@rock-hill.k12.sc.us
981-1041





Engaging Students for Successful Futures

660 N. Anderson Road T: (803) 981-1000
P.O. Drawer 10072 F: (803) 981-1094
Rock Hill, SC 29731 www.rock-hill.k12.sc.us

Lynn P. Moody, Ed.D., Superintendent

December 1, 2010

To the Citizens of
Rock Hill School District Three

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of Rock Hill School District Three (the School District) for the fiscal year ended June 30, 2010. The responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School District. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the School District.

The CAFR is presented in four sections: Introductory, Financial, Statistical, and Single Audit. The Introductory Section includes this transmittal letter, the School District's organizational chart, and a list of principal officials. The Financial Section includes Management's Discussion and Analysis, the basic financial statements, notes to the basic financial statements, as well as the independent auditors' report on the financial statements. Also included in the Financial Section is a Supplemental Subsection containing additional supplemental financial schedules (with account numbers) required statutorily by the South Carolina Department of Education. The Statistical Section presents selected financial, economic, and demographic trend data, generally, over the past ten years. The Single Audit section contains schedules and auditors' reports required for the School District to comply with the Revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The information presented in this letter of transmittal should be read in conjunction with Management's Discussion and Analysis, which can be found immediately following the report of the independent auditors.

PROFILE OF THE SCHOOL DISTRICT

The School District was created in March 1953, through the merger of four former school districts. The School District encompasses a land area of 228 square miles, or almost one third of the land area of York County (the County), which is on the border between North Carolina and South Carolina, just south of Charlotte, North Carolina. The School District includes within its boundaries the entire City of Rock Hill, the sixth largest city in the State, as well as considerable surrounding territory.

The School District currently operates 17 elementary schools (grades K-5), a four year old child development center, five middle schools (grades 6-8), and three senior high schools (grades 9-12) to serve 18,023 students. The School District also has a vocational center, an adult education center, an alternative center, and a special instructional TV center. All schools in the School District and the School District itself are accredited by the South Carolina Department of Education and the School District is fully accredited by the Southern Association of Colleges and Schools (SACS).

REPORTING ENTITY

In August 2004, a charter school, The Children's Attention Home, was opened and is operating as an entity in York County School District Three. The School District has reviewed its operating entity definition in order to insure conformance with the Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* and is presenting the Charter School Financial Information in the accompanying statements as a component unit. The School District is not included in any other "reporting entity" as defined by GASB Statements 14 and 39.

