

**CALDWELL EXEMPTED
VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

***GENERAL PURPOSE FINANCIAL STATEMENTS
(AUDITED)
FOR THE FISCAL YEAR ENDED
JUNE 30, 1999***

TRIMBLE, JULIAN & GRUBE, INC.

TJG

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NOBLE COUNTY, OHIO**

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JUNE 30, 1999***

**TRIMBLE, JULIAN & GRUBE, INC.
CHARLES RADCLIFF, TREASURER**

TJG

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

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STATE OF OHIO
OFFICE OF THE AUDITOR
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Board of Education
Caldwell Exempted Village School District
Caldwell, Ohio

We have reviewed the Independent Auditor's Report of the Caldwell Exempted Village School District, Noble County, prepared by Trimble, Julian & Grube, Inc., for the audit period July 1, 1998 to June 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Caldwell Exempted Village School District is responsible for compliance with these laws and regulations.



JIM PETRO
Auditor of State

January 4, 2000

TRIMBLE, JULIAN & GRUBE, INC.

"SERVING OHIO LOCAL GOVERNMENTS"

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Independent Auditor's Report

Board of Education
Caldwell Exempted Village School District
516 Fairground Street
Caldwell, Ohio 43724

We have audited the accompanying general purpose financial statements of the Caldwell Exempted Village School District, Noble County, (the "District"), as of and for the year ended June 30, 1999, 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the 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 Caldwell Exempted Village School District, Noble County, as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 1999 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

Trimble, Julian & Grube, Inc.

Trimble, Julian & Grube, Inc.
December 10, 1999

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
 NOBLE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1999

	Governmental Fund Types				Proprietary Fund Types			Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency	General Fixed Assets	Long-Term Obligations			
Assets and Other Debits:												
Assets:												
Equity in Pooled Cash and Cash Equivalents	\$2,165,994	\$223,671	\$185,706	\$325,107	\$56,189	\$0	\$21,262	\$0	\$0	\$0	\$0	\$2,977,929
Cash and Cash Equivalents:	0	0	0	0	0	0	11,971	0	0	0	0	11,971
In Segregated Accounts With Fiscal Agents and Escrow Agents	0	0	0	0	0	861,933	0	0	0	0	0	861,933
Receivables:												
Taxes	1,704,171	32,781	294,590	0	0	0	0	0	0	0	0	2,031,542
Intergovernmental	32,198	28,174	0	0	0	0	0	0	0	0	0	60,372
Accounts	1,623	0	0	0	0	0	0	0	0	0	0	1,623
Accrued Interest	531	0	0	0	0	0	0	0	0	0	0	531
Prepaid Items	6,884	0	0	0	0	0	0	0	0	0	0	6,884
Due From Other Funds	0	10,878	0	0	0	0	0	0	0	0	0	10,878
Restricted Equity in Pooled Cash and Cash Equivalents	28,284	0	0	0	0	0	0	0	0	0	0	28,284
Inventory Held for Resale	0	0	0	0	9,809	0	0	0	0	0	0	9,809
Materials and Supplies Inventory	0	0	0	0	2,544	0	0	0	0	0	0	2,544
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	42,817	0	0	11,235,647	0	0	0	11,278,464
Other Debits:												
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0	0	0	0	0	198,404	0	198,404
Amount to be Provided from General Government Resources	0	0	0	0	0	0	0	0	0	1,727,874	0	1,727,874
Total Assets and Other Debits	\$3,939,685	\$295,504	\$480,296	\$325,107	\$111,359	\$861,933	\$33,233	\$11,235,647	\$1,926,278	\$0	\$19,209,042	

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Types				Proprietary Fund Types			Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations			
Liabilities Fund Equity and Other Credits:												
Liabilities:												
Accounts Payable	\$61,703	\$22,271	\$0	\$13,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,681
Accrued Wages and Benefits	487,046	39,062	0	0	12,537	0	0	0	0	0	0	538,645
Compensated Absences Payable	31,705	0	0	0	5,652	0	0	0	404,589	0	0	441,946
Due to Other Funds	10,878	0	0	0	0	0	0	0	0	0	0	10,878
Intergovernmental Payable	99,541	8,497	0	0	11,079	0	0	0	0	0	0	119,117
Deferred Revenue	1,636,296	31,310	281,892	0	6,998	0	0	0	0	0	0	1,946,496
Undistributed Monies	0	0	0	0	0	0	11,971	0	0	0	0	11,971
Due to Students	0	0	0	0	0	0	21,262	0	0	0	0	21,262
Claims Payable	0	0	0	0	0	69,848	0	0	0	0	0	69,848
Energy Conservation Loan Payable	0	0	0	0	0	0	0	0	41,325	0	0	41,325
Long-Term Pension Liability	0	0	0	0	0	0	0	0	48,004	0	0	48,004
General Obligation Bonds Payable	0	0	0	0	0	0	0	0	1,280,000	0	0	1,280,000
Other Long-Term Liabilities	0	0	0	0	0	0	0	0	150,360	0	0	150,360
Total Liabilities	2,317,169	101,140	281,892	13,707	36,266	69,848	33,233	0	1,926,278	0	0	4,779,533
Fund Equity and Other Credits:												
Investment in General Fixed Assets	0	0	0	0	0	0	0	11,235,647	0	0	0	11,235,647
Contributed Capital	0	0	0	0	157,070	0	0	0	0	0	0	157,070
Retained Earnings:												
Unreserved (Deficit)	0	0	0	0	(81,977)	792,085	0	0	0	0	0	710,108
Fund Balance:												
Reserved for Encumbrances	390,701	30,247	0	18,273	0	0	0	0	0	0	0	439,221
Reserved for Prepaid Items	6,884	0	0	0	0	0	0	0	0	0	0	6,884
Reserved for Debt Service Principal	0	0	185,706	0	0	0	0	0	0	0	0	185,706
Reserved for Unclaimed Monies	282	0	0	0	0	0	0	0	0	0	0	282
Reserved for Property Taxes	77,875	1,471	12,698	0	0	0	0	0	0	0	0	92,044
Reserved for Budget Stabilization	28,284	0	0	0	0	0	0	0	0	0	0	28,284
Designated for Budget Stabilization	20,000	0	0	0	0	0	0	0	0	0	0	20,000
Unreserved:												
Undesignated	1,098,490	162,646	0	293,127	0	0	0	0	0	0	0	1,554,263
Total Fund Equity and Other Credits	1,622,516	194,364	198,404	311,400	75,093	792,085	0	11,235,647	0	0	0	14,229,509
Total Liabilities, Fund Equity and Other Credits	\$3,939,685	\$295,504	\$480,296	\$325,107	\$111,359	\$861,933	\$33,233	\$11,235,647	\$1,926,278	\$0	\$0	\$19,209,042

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<u>Revenues:</u>					
Taxes	\$1,779,427	\$34,992	\$309,966	\$0	\$2,124,385
Intergovernmental	3,492,978	469,336	34,068	34,899	4,031,281
Interest	134,523	0	0	631	135,154
Tuition and Fees	102,124	0	0	0	102,124
Rent	1,711	0	0	0	1,711
Extracurricular Activities	0	146,266	0	0	146,266
Miscellaneous	32,161	4,804	0	495	37,460
Total Revenues	5,542,924	655,398	344,034	36,025	6,578,381
<u>Expenditures:</u>					
Current:					
Instruction:					
Regular	2,540,869	99,544	0	148,994	2,789,407
Special	462,039	209,989	0	0	672,028
Vocational	94,314	581	0	0	94,895
Adult/Continuing	4	648	0	0	652
Other	11,199	0	0	0	11,199
Support Services:					
Pupils	222,182	41,286	0	0	263,468
Instructional Staff	116,346	55,552	0	0	171,898
Board of Education	44,468	0	0	0	44,468
Administration	444,044	63,711	0	0	507,755
Fiscal	176,497	1,676	12,137	0	190,310
Operation and Maintenance of Plant	410,754	15,555	0	0	426,309
Pupil Transportation	464,270	2,605	0	0	466,875
Central	724	1,116	0	0	1,840
Extracurricular Activities	108,126	118,352	0	0	226,478
Refund of Property Taxes	36,020	714	6,227	0	42,961
Capital Outlay	10,252	0	0	2,654	12,906
Debt Service:					
Principal Retirement	0	0	254,289	0	254,289
Interest and Fiscal Charges	0	0	112,787	0	112,787
Total Expenditures	5,142,108	611,329	385,440	151,648	6,290,525
Excess of Revenues Over (Under) Expenditures	400,816	44,069	(41,406)	(115,623)	287,856
<u>Other Financing Sources/(Uses):</u>					
Proceeds from Sale of Fixed Assets	2,228	0	0	0	2,228
Operating Transfers In/(Out)	(174,507)	0	74,507	100,000	0
Total Other Financing Sources/(Uses)	(172,279)	0	74,507	100,000	2,228
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	228,537	44,069	33,101	(15,623)	290,084
Fund Balances at Beginning of Year	1,393,979	150,295	165,303	327,023	2,036,600
Fund Balances at End of Year	<u>\$1,622,516</u>	<u>\$194,364</u>	<u>\$198,404</u>	<u>\$311,400</u>	<u>\$2,326,684</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
 NOBLE CUNITY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Fund				Totals (Miscellaneous Only)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
	Received Budget	Variances Favorable (Unfavorable)	Actual	Received Budget	Variances Favorable (Unfavorable)	Actual	Received Budget	Variances Favorable (Unfavorable)	Actual	Received Budget	Variances Favorable (Unfavorable)	Actual	Received Budget	Variances Favorable (Unfavorable)	Actual	Received Budget	Variances Favorable (Unfavorable)	Actual	Received Budget	Variances Favorable (Unfavorable)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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REVENUES:																					Taxes	\$1,651,274		\$1,756,330	510,256		532,294	534,677	\$308,014	533,362		50	50	\$1,916,288	\$2,099,281		50	\$1,916,288	\$2,099,281	\$141,001	Intergovernmental	3,102,960		3,211,480	402,760		523,837	478,000	34,084	3,174		140,983	142,461	2,896,451	4,166,239		1,478	2,896,451	4,166,239	319,575	Interest	102,700		134,610	31,910		0	0	0	0		0	0	0	135,847		31	0	135,847	31,910	License and Fees	23,300		102,065	78,565		0	0	0	0		0	0	25,500	102,065		0	25,500	102,065	76,565	Rent	4,500		1,711	(2,789)		0	0	0	0		0	0	1,900	1,711		0	1,900	1,711	(189)	Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103
Taxes	\$1,651,274		\$1,756,330	510,256		532,294	534,677	\$308,014	533,362		50	50	\$1,916,288	\$2,099,281		50	\$1,916,288	\$2,099,281	\$141,001	Intergovernmental	3,102,960		3,211,480	402,760		523,837	478,000	34,084	3,174		140,983	142,461	2,896,451	4,166,239		1,478	2,896,451	4,166,239	319,575	Interest	102,700		134,610	31,910		0	0	0	0		0	0	0	135,847		31	0	135,847	31,910	License and Fees	23,300		102,065	78,565		0	0	0	0		0	0	25,500	102,065		0	25,500	102,065	76,565	Rent	4,500		1,711	(2,789)		0	0	0	0		0	0	1,900	1,711		0	1,900	1,711	(189)	Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																					
Intergovernmental	3,102,960		3,211,480	402,760		523,837	478,000	34,084	3,174		140,983	142,461	2,896,451	4,166,239		1,478	2,896,451	4,166,239	319,575	Interest	102,700		134,610	31,910		0	0	0	0		0	0	0	135,847		31	0	135,847	31,910	License and Fees	23,300		102,065	78,565		0	0	0	0		0	0	25,500	102,065		0	25,500	102,065	76,565	Rent	4,500		1,711	(2,789)		0	0	0	0		0	0	1,900	1,711		0	1,900	1,711	(189)	Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																									
Interest	102,700		134,610	31,910		0	0	0	0		0	0	0	135,847		31	0	135,847	31,910	License and Fees	23,300		102,065	78,565		0	0	0	0		0	0	25,500	102,065		0	25,500	102,065	76,565	Rent	4,500		1,711	(2,789)		0	0	0	0		0	0	1,900	1,711		0	1,900	1,711	(189)	Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																													
License and Fees	23,300		102,065	78,565		0	0	0	0		0	0	25,500	102,065		0	25,500	102,065	76,565	Rent	4,500		1,711	(2,789)		0	0	0	0		0	0	1,900	1,711		0	1,900	1,711	(189)	Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																	
Rent	4,500		1,711	(2,789)		0	0	0	0		0	0	1,900	1,711		0	1,900	1,711	(189)	Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																					
Commodities	1,000		9,084	8,084		141,330	146,266	2,736	2,736		0	0	144,539	153,900		0	144,539	153,900	9,361	Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																									
Miscellaneous	1,821		22,666	20,245		6,499	4,790	(1,709)	(1,709)		0	495	3,221	27,264		495	3,221	27,264	19,400	Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																													
Total Revenues	8,953,235		9,318,372	842,637		702,061	663,663	362,152	38,218		141,283	143,887	6,948,985	6,887,264		3,004	6,948,985	6,887,264	63,729	EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																	
EXPENDITURES:																					Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																					
Current:																					Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																										
Instruction	3,140,292		2,617,572	492,728		149,875	11,288	0	36,587		0	0	0	2,970,212		(1,551)	3,140,164	2,970,212	522,956	Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																															
Regular	578,184		483,600	94,584		218,709	218,731	0	7,978		0	0	0	694,331		0	796,995	694,331	102,662	Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																			
Special	186,350		94,295	11,855		2,638	2,066	0	532		0	0	0	96,381		0	100,888	96,381	12,507	Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																							
Adult Continuing	4		4	0		648	648	0	0		0	0	0	652		0	652	652	0	Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																											
Other	17,651		11,440	6,211		0	0	0	0		0	0	17,651	11,440		0	17,651	11,440	6,211	Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																															
Support Services	227,896		219,834	7,962		76,211	47,645	0	10,266		0	0	286,207	267,579		0	286,207	267,579	18,628	Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																			
Personnel	135,977		114,797	21,180		105,916	55,298	0	9,612		0	0	311,815	178,101		0	311,815	178,101	133,714	Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																							
Instructional Staff	82,449		72,690	13,389		0	0	0	0		0	0	82,609	72,690		0	82,609	72,690	9,919	Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																											
Board of Education	508,256		454,894	53,362		72,283	84,986	0	8,117		0	0	580,341	518,862		0	580,341	518,862	61,479	Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																															
Administration	222,439		183,339	48,100		1,980	1,778	0	384		0	0	234,663	196,172		0	234,663	196,172	40,311	Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																			
Facilities	551,263		467,720	88,543		49,648	13,535	0	3,094		0	0	718,187	483,999		148,000	718,187	483,999	287,548	Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																							
Operation and Maintenance of Plant	656,627		666,419	48,792		2,666	2,377	0	289		0	0	659,293	610,996		0	659,293	610,996	48,297	Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Plant Transportation	1,278		14	1,264		19	1,196	0	260		0	0	2,654	2,386		0	2,654	2,386	274	Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Capital	100,666		96,273	4,393		132,270	127,754	0	4,475		0	0	232,897	224,027		0	232,897	224,027	8,870	Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Capital Outlay	115,276		43,889	69,387		0	0	0	0		15,545	10,244	130,421	56,133		5,301	130,421	56,133	74,288	Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Debt Service	0		0	0		0	0	0	0		266,423	0	266,421	251,889		0	266,421	251,889	12,532	Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Principal Retirement	0		0	0		0	0	0	0		113,800	0	113,800	112,787		0	113,800	112,787	1,013	Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Interest and Fiscal Charges	0		0	0		0	0	0	0		0	0	0	0		0	0	0	0	Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Total Expenditures	6,430,658		5,391,100	948,958		796,133	642,348	379,313	14,252		333,876	166,828	7,993,126	6,692,381		183,930	7,993,126	6,692,381	1,300,945	Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Excess of Revenues Over (Under) Expenditures	(1,534,323)		37,272	1,391,295		(8,072)	21,315	(37,021)	23,785		(212,287)	(36,333)	(1,944,541)	(6,417)		183,964	(1,944,541)	(6,417)	1,939,724	Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Other Financing Sources (Uses):																					Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Proceeds from Sale of Fixed Assets	300		2,228	1,728		0	0	0	0		0	0	580	2,228		0	580	2,228	1,728	Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Refund of Prior Year Expenditures	0		6,087	6,087		194	104	0	0		0	0	104	6,087		0	104	6,087	6,087	Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Operating Transfers - In	20,000		(178,507)	(158,507)		0	0	74,507	(11,697)		0	100,000	(174,507)	64,993		102,000	(174,507)	64,993	64,993	Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Operating Transfers - Out	(164,000)		(164,000)	(164,000)		(1,850)	(5,463)	(6,313)	2,286		0	0	(6,313)	(6,313)		0	(6,313)	(6,313)	0	Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Refund of Prior Year Receipts	(16,452)		0	16,452		0	0	0	0		0	0	0	0		0	0	0	16,452	Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Financing Uses																					Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Total Other Financing Sources (Uses)	(228,452)		(202,212)	26,278		(7,252)	(5,699)	68,280	(2,185)		25,000	100,000	(140,510)	(29,211)		71,000	(140,510)	(29,211)	181,179	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,762,813)		(164,960)	1,447,873		(9,827)	15,616	31,299	30,603		(187,287)	73,667	(2,085,051)	(64,248)		790,964	(2,085,051)	(64,248)	2,881,103	Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Period Balances at Beginning of Year	1,558,177		1,558,177	0		112,125	112,125	151,497	0		211,545	211,545	2,036,341	2,036,341		0	2,036,341	2,036,341	0	Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Prior Year Encumbrances Appropriated	337,995		337,995	0		38,960	38,960	0	0		1,914	3,914	384,869	384,869		0	384,869	384,869	0	Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Period Balances at End of Year	\$1,313,232		\$1,313,232	\$1,447,873		\$53,278	\$166,991	\$182,796	\$30,603		\$33,123	\$283,176	\$335,862	\$2,176,265		\$260,964	\$335,862	\$2,176,265	\$7,001,103																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
 NOBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN FUND EQUITY
 ALL PROPRIETARY FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	
<u>Operating Revenues:</u>			
Sales	\$158,867	\$0	\$158,867
Charges for Services	0	765,004	765,004
Other Operating Revenues	35	11,877	11,912
Total Operating Revenues	<u>158,902</u>	<u>776,881</u>	<u>935,783</u>
<u>Operating Expenses:</u>			
Salaries	82,063	0	82,063
Fringe Benefits	53,189	0	53,189
Purchased Services	3,462	81,774	85,236
Materials and Supplies	13,583	0	13,583
Cost of Sales	138,897	0	138,897
Depreciation	11,130	0	11,130
Claims	0	593,433	593,433
Other	1,281	0	1,281
Total Operating Expenses	<u>303,605</u>	<u>675,207</u>	<u>978,812</u>
Operating Income (Loss)	<u>(144,703)</u>	<u>101,674</u>	<u>(43,029)</u>
<u>Non-Operating Revenues:</u>			
Federal Donated Commodities	20,140	0	20,140
Operating Grants	96,996	0	96,996
Interest	529	40,441	40,970
Total Non-Operating Revenues	<u>117,665</u>	<u>40,441</u>	<u>158,106</u>
Net Income (Loss)	<u>(27,038)</u>	<u>142,115</u>	<u>115,077</u>
Retained Earnings (Deficit) at Beginning of Year	<u>(54,939)</u>	<u>649,970</u>	<u>595,031</u>
Retained Earnings (Deficit) at End of Year	(81,977)	792,085	710,108
Contributed Capital at Beginning of Year	144,074	0	144,074
Contributed Capital During the Year	<u>12,996</u>	<u>0</u>	<u>12,996</u>
Total Fund Equity at End of Year	<u>\$75,093</u>	<u>\$792,085</u>	<u>\$867,178</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITY - BUDGET AND ACTUAL (BUDGET BASIS)
ALL PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Enterprise Fund			Internal Service Fund			Totals (Memorandum Only)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Sales	\$159,270	\$158,867	(\$403)	\$0	\$0	\$0	\$159,270	\$158,867	(\$403)
Charges for Services	0	0	0	735,000	711,284	(23,716)	735,000	711,284	(23,716)
Interest	0	529	529	30,000	40,591	10,591	30,000	41,120	11,120
Other Revenues	100	35	(65)	0	1,232	1,232	100	1,267	1,167
Operating Grants	103,500	121,205	17,705	0	0	0	103,500	121,205	17,705
Refund of Prior Year Expense	0	0	0	0	5,511	5,511	0	5,511	5,511
Total Revenues	262,870	280,636	17,766	765,000	758,618	(6,382)	1,027,870	1,039,254	11,384
Expenses:									
Salaries	84,700	78,012	6,688	0	0	0	84,700	78,012	6,688
Fringe Benefits	60,950	55,797	5,153	0	0	0	60,950	55,797	5,153
Purchased Services	7,992	5,087	2,905	123,000	97,844	25,116	130,992	102,971	28,021
Claims	0	0	0	1,172,000	599,704	572,296	1,172,000	599,704	572,296
Materials and Supplies	153,245	147,004	6,241	0	0	0	153,245	147,004	6,241
Other	1,370	1,281	89	0	0	0	1,370	1,281	89
Capital Outlay	18,680	17,680	1,000	0	0	0	18,680	17,680	1,000
Total Expenses	326,937	304,861	22,076	1,295,000	697,588	597,412	1,621,937	1,002,449	619,488
Excess of Revenues Over (Under) Expenses	(64,067)	(24,225)	39,842	(530,000)	61,030	591,030	(594,067)	36,805	630,872
Fund Equity Beginning of Year	30,730	30,730	0	835,079	835,079	0	865,809	865,809	0
Prior Year Encumbrances Appropriated	33,987	33,987	0	0	0	0	33,987	33,987	0
Fund Equity at End of Year	\$650	\$40,492	\$39,842	\$945,079	\$896,109	\$591,030	\$905,729	\$936,601	\$630,872

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
 NOBLE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 For the Fiscal Year Ended June 30, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$158,867	\$0	\$158,867
Cash Received from Quasi-External Transactions with Other Funds	0	711,284	711,284
Cash Received from Other Operating Sources	35	11,877	11,912
Cash Payments for Other Operating Expenses	(1,281)	0	(1,281)
Cash Payments to Suppliers for Goods and Services	(136,394)	(81,774)	(218,168)
Cash Payments for Employee Services	(78,012)	0	(78,012)
Cash Payments for Employee Benefits	(55,797)	0	(55,797)
Cash Payments for Claims	0	(599,704)	(599,704)
Net Cash Provided by (Used in) Operating Activities	<u>(112,582)</u>	<u>41,683</u>	<u>(70,899)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Operating Grants Received	<u>121,205</u>	<u>0</u>	<u>121,205</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Payments for Capital Acquisitions	<u>(17,680)</u>	<u>0</u>	<u>(17,680)</u>
<u>Operating Grants Received:</u>			
Interest on Investments	<u>529</u>	<u>40,441</u>	<u>40,970</u>
Net Increase in Cash and Cash Equivalents	<u>(8,528)</u>	<u>82,124</u>	<u>73,596</u>
Cash and Cash Equivalents at Beginning of Year	<u>64,717</u>	<u>779,809</u>	<u>844,526</u>
Cash and Cash Equivalents at End of Year	<u>\$56,189</u>	<u>\$861,933</u>	<u>\$918,122</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</u>			
Operating Income (Loss)	<u>(144,703)</u>	<u>101,674</u>	<u>(43,029)</u>
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</u>			
Depreciation	11,130	0	11,130
Donated Commodities Used During Year	20,140	0	20,140
<u>Changes in Assets and Liabilities:</u>			
Increase in Inventory Held for Resale	(233)	0	(233)
Increase in Materials and Supplies Inventory	(244)	0	(244)
Decrease in Accounts Payable	(115)	0	(115)
Increase in Accrued Wages Payable	1,203	0	1,203
Increase in Compensated Absences Payable	2,848	0	2,848
Decrease in Intergovernmental Payable	(2,608)	0	(2,608)
Decrease in Deferred Revenue	0	(53,720)	(53,720)
Decrease in Claims Payable	0	(6,271)	(6,271)
Total Adjustments	<u>32,121</u>	<u>(59,991)</u>	<u>(27,870)</u>
Net Cash Provided by (Used for) Operating Activities	<u>(\$112,582)</u>	<u>\$41,683</u>	<u>(\$70,899)</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 1 - DESCRIPTION OF THE SCHOOL DISTRICT

The Caldwell Exempted Village School District (the "District") includes the following pre-consolidation schools Southern Noble (Dexter City), Aurelias Township (Macksburg), Fulda, Sharon and Jackson Township. The combined high school, Caldwell High School, was built in 1960 and the combined elementary school, Caldwell Elementary School, was built in 1987.

The District operates under a locally-elected five member board and provides educational services as authorized and mandated by state and federal agencies. The Board controls the District's three instructional/support facilities staffed by 45 classified employees, 75 certificated teaching personnel, and 4 administrators, who provide services to 1,171 students and other community members.

Reporting Entity

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

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

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 1 - DESCRIPTION OF THE SCHOOL DISTRICT - (Continued)

The District is associated with one organization, the Ohio School Board Association Workers' Compensation Group Rating Plan, which is a group insurance purchasing pool and two organizations, the Ohio Mid-Eastern Regional Educational Service agency (OME-RESA) and Mid-East Ohio Vocational District, which are defined as jointly governed organizations. Additional information concerning the jointly governed organizations is presented in Note 16 and 17.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 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 District also applies Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, to proprietary funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the District's accounting policies are described below.

A. Basis of Presentation - Fund Accounting

The 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 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 regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

GOVERNMENTAL FUND TYPES:

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

General Fund - The general fund is the operating fund of the 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 District for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

Debt Service Fund - The debt service 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 - The capital projects fund 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 funds).

PROPRIETARY FUND TYPES:

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

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

Enterprise Fund - The Enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

FIDUCIARY FUNDS:

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The District's fiduciary funds are all classified as agency funds. These 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 District, other than those accounted for in the proprietary or trust funds.

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

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

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.

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: investment earnings, tuition, grants, and student fees.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

The District reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of June 30, 1998 and delinquent property taxes, whose availability is indeterminable and which are intended to finance fiscal year 1999 operations, have been recorded as deferred revenue.

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable, and expenses are recognized when they are incurred, if measurable. There were no unbilled service charges receivable at year end. The fair value of donated commodities used during the year is reported in the operating statement as an expense with a like amount reported as donated commodities revenue. Unused donated commodities are reported as deferred revenue.

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.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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. Advances In and Advances Out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

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 not later than January 20, the Board-adopted budget is filed with the Noble 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 Budget Commission and receives the Commission's Certificate of Estimated Resources which states the projected revenue of each fund. Prior to June 30, the 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 District Treasurer. The amounts reported in the budgetary statement reflect the amounts in the final Amended Certificate issued during fiscal year 1999.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

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 must be legally enacted by the Board of Education at the fund level of expenditures, which is the legal levels 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 District. The appropriation resolution, by fund, must be within the estimated resources as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals at any level of control. Any revisions that alter the total of any fund appropriation must be approved by the Board of Education. The Board may pass supplemental fund appropriations so long as the total appropriations by fund does not exceed the amounts set forth in the most recent Certificate of Estimated Resources. During the year, several supplemental appropriations were legally enacted. 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, including the Debt Service fund, consistent with statutory provisions.

Encumbrances:

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of moneys 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 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 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.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

D. Cash and Cash Equivalents

To improve cash management, all cash received by the District is pooled. Moneys 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 District has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during fiscal year 1999. Star Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 1999.

Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. The District distributes interest to the Building Capital Projects Funds, Enterprise Fund and Self-Insurance Internal Service Fund based on fund balances at the end of each month, with the balance of the interest being credited to the General Fund. Interest revenue credited to the general fund during fiscal year 1999 amounted to \$134,523, which includes \$36,265 assigned from other School District funds.

The District participates in the OME-RESA insurance consortium for self-insurance. These moneys are held in interest bearing accounts separate from the District's central bank account. The interest bearing depository accounts are presented on the combined balance sheet as "Cash and Cash Equivalents with Fiscal and Escrow Agents" since they are not required to be deposited in the District treasury.

For purposes of the combined 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 District are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments. During the fiscal year, the District had no investments that met these criteria.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

E. Restricted Assets

Restricted assets in the general fund represent cash and cash equivalents set aside to establish a budget stabilization reserve. By statute, money must be set aside to create a budget stabilization reserve, and may also include amounts for the purchase of textbooks and instructional materials, and for the construction or acquisition of capital improvements. The balance held by the District for school bus purchases as required by the Ohio Revised Code may also be restricted. The reserve for budget stabilization consists of a refund received in fiscal year 1998 from the Bureau of Workers' Compensation, which State statute required to be included in this reserve. See Note 21 for the calculations of the year-end restricted asset balances and the corresponding fund balance reserves.

F. Inventory

Inventories of proprietary funds are stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. Inventories of proprietary funds consist of donated food, purchased food and materials and supplies held for consumption. The cost of inventory items is recorded as an expense in the proprietary fund types when used.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 1999, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

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

H. Fixed Assets and Depreciation

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. Fixed assets utilized in the proprietary funds are capitalized in the fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The District maintains a capitalization threshold of \$500. The District does not possess any infrastructure.

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. Interest incurred during the construction of general fixed assets is also not capitalized.

Assets in the general fixed assets account group are not depreciated. Depreciation of furniture and equipment in the proprietary fund types is computed using the straight-line method over an estimated useful life. All depreciation is closed to retained earnings. Improvements to fund fixed assets are depreciated over the useful lives of the related fixed assets.

I. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis and entitlements, are recorded as receivables and revenues when measurable and available. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred. Other than commodities, grants and entitlements for proprietary fund operations are recognized as non-operating revenues in the accounting period in which they are earned and become measurable.

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

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

Entitlements:

General Fund

- State Foundation Program
- State Equity Funds
- State Bus Purchase Allowance
- State Property Tax Relief

Non-Reimbursable Grants:

Special Revenue Funds

- Title VI-B
- Handicapped Preschool Grant
- Eisenhower Grant
- Excellence in Education Grant
- Professional Development Grant
- School Conflict Management Grant
- Disadvantaged Pupil Impact Aid
- Title I
- Title IV
- Drug Free Schools
- Educational Management Information System
- Textbook Subsidy Fund

Capital Projects Fund

- SchoolNet

Reimbursable Grants:

General Fund

- Driver Education Reimbursement
- Community Alternative Funding System

Proprietary Funds

- National School Lunch Program
- Government Donated Commodities

Grants and entitlements accounted for 61-1/2 percent of the District's governmental fund type operating revenue during the 1999 fiscal year.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

J. Interfund Assets/Liabilities

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet.

K. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the District has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rate at fiscal year end, taking into consideration any limits specified in the District's termination policy.

For governmental funds, the District records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The District records a liability for accumulated unused sick leave for all employees within ten years of retirement and having at least ten years of service. 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. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. 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, claims and judgments, compensated absences, pension obligation 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. Bonds and long-term loans are reported as liability of the general long-term debt account group until due.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

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

Long-Term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

M. Interfund Transactions

During the course of normal operations, the District has transactions between funds. The most significant include:

1. Transfers of resources from one fund to another fund. The resources transferred are to be expended for operations by the receiving fund and are recorded as operating transfers, with the exception of agency funds, which do not show transfers of resources as operating transfers.
2. Reimbursements from one fund to another are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund. Quasi-external transactions are accounted for as revenues, expenditures or expenses.
3. Short-term interfund loans and accrued interfund reimbursements and accrued operating transfers are reflected as "interfund loans receivable or payable".
4. Long-term interfund loans that will not be repaid within the next year are termed "advances" and are shown as reservations of fund balances on the combined balance sheet for those funds that report advances to other funds as assets because they are not spendable, available resources.

See Note 22 for a detailed analysis of interfund transactions.

N. Fund Balance Reserves

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available spendable resources and therefore are not available for appropriation for expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves are established for encumbrances, prepaid items, debt service principal, unclaimed monies, property taxes and budget stabilization. The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriations under State statute.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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

O. Contributed Capital

Contributed capital represents resources from other funds and other government sources provided to the enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date donated. There was no change in contributed capital during this fiscal year.

P. 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 results.

Q. Total Columns (Memorandum Only)

Total columns on the GPFS are captioned "Total (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 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", for its deferred compensation plan through the Ohio Public Employees Deferred Compensation Plan (OPEDCP). Prior to June 30, 1999, the OPEDCP created a trust for the assets of the plan for which the District has no fiduciary responsibility. Therefore, the balance of the OPEDCP deferred compensation plan of \$34,072 was shown as a reduction in the deferred compensation agency fund.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

Fund Deficits

The following funds had deficit fund balances/retained earnings at June 30, 1999:

	<u>Deficit Balance</u>
Drug Free Schools Grant	\$ (1,029)
Food Service Enterprise Fund	(81,977)

These funds complied with Ohio state law which does not permit a cash basis deficit at year end.

The deficit in the Drug Free Schools Grant is due primarily to the recognition of payables in accordance with generally accepted accounting principles. The General Fund is liable for the Special Revenue Fund deficit listed above and will provide operating transfers when cash is required, not when accruals occur.

The Food Service Enterprise Fund had deficit retained earnings due primarily to the recognition of contributed capital in accordance with generally accepted accounting principles. In addition, the District has not established charges for services sufficient to cover costs of operations. The District will review this practice to determine possible alternatives.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While the District is reporting financial position, results of operations and changes in fund balance/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 (Budget Basis), All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis), All Proprietary Fund Types 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).

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

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 types (GAAP basis).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than on the balance sheet (GAAP basis).
6. Principal and interest payments on notes and the corresponding revenues are reported in a debt service fund (budget basis) rather than in the fund that received the proceeds (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
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ 228,537	\$44,069	\$33,101	\$(15,623)
Net Adjustment for Revenue Accruals	1,535	8,369	(1,892)	107,562
Net Adjustment for Expenditure Accruals	67,617	20,148	0	13,709
Adjustment for Encumbrances	<u>(462,629)</u>	<u>(56,770)</u>	<u>0</u>	<u>(31,981)</u>
Budget Basis	<u>\$164,940</u>	<u>\$15,816</u>	<u>\$31,209</u>	<u>\$(73,667)</u>

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

Net Income/Excess of Revenues Over Expenses
All Proprietary Fund Types

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis	\$(27,038)	\$142,115
Net Adjustment for Revenue Accruals	24,209	(58,854)
Investment Income	0	150
Net Adjustment for Expenditure Accruals	851	(22,381)
Capital Outlay	(17,680)	0
Depreciation Expense	11,130	0
Adjustment for Encumbrances	<u>(15,697)</u>	<u>0</u>
Budget Basis	<u>\$(24,225)</u>	<u>\$ 61,030</u>

NOTE 6 - DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Cash Equivalents". Statutes require the classification of monies held by the District into three categories:

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

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

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

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 or 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. Bonds and other obligations of the State of Ohio;

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued).

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasury Asset Reserve of Ohio (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt instruments 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 District, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specific 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.

Protection of the District's deposits is provided by the Federal Deposit Insurance Corporation, 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 moneys deposited with the institution.

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."

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 6 - DEPOSITS AND INVESTMENTS - (Continued)

Deposits: At year end, the carrying amount of the District's deposits was \$1,213,875 and the bank balance was \$1,296,285, of which \$48,149 was in the payroll clearancce account. Of the bank balance, \$300,000 was covered by federal deposit insurance or by qualified investments held by the District or its agent in the District's name and \$996,285 was uninsured and uncollateralized. Although the collateral for the securities was held by the pledging financial institutions' trust department in the District's name and all State statutory requirements for the deposit of money had been followed, non-compliance with Federal requirements would potentially subject the District to a successful claim by the Federal Deposit Insurance Corporation.

Investments: The District's investments are required to be categorized to give an indication of the level of risk assumed by the District at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the 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 District's name. STAR Ohio is an unclassified investments since it is not evidenced by securities that exist in physical or book entry form. The carrying value of Star Ohio (\$1,803,952) approximates market value.

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 Non-Expendable 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 per of deposits and investments presented above per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 3,880,117	\$ 0
Undeposited Cash (Interest)	(357)	
Investments in STAR Ohio	(1,803,952)	1,803,952
Cash with fiscal agent	<u>(861,933)</u>	<u> </u>
GASB Statement No. 3	<u>\$ 1,213,875</u>	<u>\$1,803,952</u>

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 7 - PROPERTY TAXES

Property taxes are levied and assessed on a calendar year basis. Second half distributions occur in a new fiscal year. Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the District. Real property taxes are levied after April 1 on the assessed value listed as of the prior January 1, the lien date. Public utility property taxes attached as a lien on December 31 of the prior year, were levied April 1 and are collected with real property taxes. Assessed values for real property taxes are established by State law at thirty-five percent of appraised market value. All property is required to be revalued every six years. Public utility property taxes are assessed on tangible personal property at 88 percent of true value (with certain exceptions) and on real property at 35 percent of true value. Tangible personal property taxes are levied after April 1 on the value listed as of December 31 of the current year. Tangible personal property assessments are 25 percent of true value.

Real property taxes are payable annually or semi-annually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, state statute permits earlier or later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The District receives property taxes from Noble and Washington Counties. The Noble County Auditor periodically advances to the District its portion of the taxes collected. Second-half real property tax payments collected by the county by June 30, 1999, is available to finance fiscal year 1999 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represent delinquent taxes outstanding and real property, personal property and public utility taxes which became measurable as of June 30, 1999. 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 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, 1999, was \$77,875 in the General Fund, \$12,698 in the Bond Retirement Fund and \$1,471 in the Classroom Facilities Maintenance Fund.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE 7 - PROPERTY TAXES - (Continued)

The assessed values upon which the fiscal year 1999 taxes were collected for Noble County are:

	<u>1998 Second- Half Collections</u>		<u>1999 First- Half Collections</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Agricultural/Residential and Other Real Estate	\$48,029,990	67.4%	\$48,533,800	67.4%
Public Utility Personal	12,585,600	17.7%	12,646,830	17.6%
Tangible Personal Property	<u>10,653,300</u>	<u>14.9%</u>	<u>10,775,250</u>	<u>15.0%</u>
	<u>\$71,268,890</u>	<u>100.0%</u>	<u>\$71,995,880</u>	<u>100.0%</u>
Full Tax rate per \$1,000 of assessed valuation		\$33.10		\$36.30

NOTE 8 - RECEIVABLES

Receivables at June 30, 1999, consisted of taxes, accounts (rent and tuition), 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 year guarantee of federal funds. A summary of intergovernmental receivables is as follows:

<u>Intergovernmental Receivables</u>	<u>Amounts</u>
<u>General Fund:</u>	
GMN Educational Service Center	\$ 4,961
Basic Aid Adjustments	22,676
Frontier Local Schools	1,295
Drivers Education Reimbursement	650
Jefferson County Educational Service Center	<u>2,616</u>
Total General	<u>32,198</u>
<u>Special Revenue Funds:</u>	
Athletic and Music	521
Title VIB	6,653
Title I	<u>21,000</u>
Total Special Revenue	<u>28,174</u>
Total Intergovernmental Receivables	<u>\$60,372</u>

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE 9 - FIXED ASSETS

A summary of the Enterprise fund's fixed assets at June 30, 1999 follows:

Furniture and Equipment	\$193,450
Less: Accumulated depreciation	<u>(150,633)</u>
 Net Fixed Assets	 <u>\$ 42,817</u>

A summary of the changes in general fixed assets during fiscal year 1999 follows:

	Balance <u>June 30, 1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1999</u>
Land and Land Improvements	\$ 652,514	\$ 0	\$ 0	\$ 652,514
Buildings and Improvements	8,656,069	21,933	0	8,678,002
Improvements other than Buildings	87,028	4,167	0	91,195
Furniture and Equipment	705,326	219,730	0	925,056
Vehicles	<u>849,468</u>	<u>103,710</u>	<u>64,298</u>	<u>888,880</u>
 Total	 <u>\$10,950,405</u>	 <u>\$349,540</u>	 <u>\$64,298</u>	 <u>\$11,235,647</u>

The District does not include textbooks or library books in fixed assets.

NOTE 10 - RISK MANAGEMENT

The 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 1999, the District contracted with Westfield Insurance Company for property insurance and boiler and contents coverage. The policy has a 90% coinsurance provision. The policy includes a \$500 deductible.

Professional and general liability is protected by the Nationwide Insurance Company with a \$1,000,000 single occurrence/\$5,000,000 annual aggregate limit and no deductible. Vehicles are covered by Nationwide Insurance Company and holds no deductible for comprehensive and a \$50 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. Settled claims have not exceeded this commercial coverage in any of the past fifteen years.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 10 - RISK MANAGEMENT - (Continued)

For fiscal year 1999, the District participated in the Ohio School Boards Association (OSBA) Workers' Compensation Group Rating Program (the Plan), an insurance purchasing pool (Note 17). The Plan is intended to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the Plan. 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 Plan. Each participant pays its rate. Total savings are then calculated and each participant's individual performances is compared to the overall savings percent of the Plan. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund". This "Equity Pooling Fund" arrangement insures that each participant shares equally in the overall performance of the Plan. Participation in the Plan is limited to School Districts that can meet the Plan's selection criteria. The Districts apply for participation each year. The firm of Gates McDonald and Co. provides administrative, cost control, and actuarial services to the Plan. Each year, the District pays an enrollment fee to the Plan to cover the costs of administering the program. Dental coverage is provided on a self-insured basis through Ohio Mid Eastern Regional Education Service Agency. Premiums for this coverage are paid on a monthly basis and are \$41.84 family coverage and \$15.53 single coverage. The District is responsible for payment of all claim amounts in excess of the employee payment percentages established in the plan document.

The District also provides vision insurance to its employees through a self-insured program. The third-party administrator, Self-Funded, Inc. reviews and pays the claims. The monthly premium for this coverage is \$23.00 for family and single coverages with the employee paying \$11.50 for either type of coverage.

The District provide prescription drug coverage through the Prescription Card Service (PCS) plan. This is a card program that provides for a \$2.00 (generic drug), \$5.00 (name brand drug) co-pay for each prescription. The monthly premium for this coverage is \$75.45 for both family and single coverages.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 10 - RISK MANAGEMENT - (Continued)

Major medical/hospitalization insurance coverage is provided for qualifying employees through the self-funded program. Monthly premiums for classified employees for fiscal year 1999 contributed by the District were \$443.36 for married coverage and \$198.08 for single coverage. Monthly premiums for certified employees for fiscal year 1999 contributed by the District were \$433.36 for married coverage and \$190.08 for single coverage. Each classified employee pays \$6.00 toward this coverage and each certified employee pays \$8.00 for single and \$10.00 for family coverage toward this coverage. Self-Funded, Incorporated, the third-party administrator, reviews all claims and administers the program as established in the plan document.

The claims liability of \$69,848 reported in the fund at June 30, 1999, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the District's third-party administrator. Changes in claims liability for the past two fiscal years are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999	\$76,119	\$593,433	\$599,704	\$69,848
1998	87,089	464,353	475,323	76,119

NOTE 11- ESCROW ACCOUNT

The District established an escrow account in the name of J.A. Raeder, Inc., during the construction projects performed by this company. At June 30, 1999, the balance in this account was \$11,971; as reported in the Agency Fund of the Financial Statement. However, the District had not released the moneys because it felt it is entitled to these funds because the District incurred additional cost due to the negligence of the company. J.A. Raeder, Inc., contends that the balance in the escrow account is their property. The moneys in the escrow account can only be released by the District Treasurer.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. School Employees Retirement System

The District contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple employer public employee retirement system administered by the School Employees Retirement Board. SERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available financial report that includes financial statements and required supplementary information for SERS. The report may be obtained by writing to the School Employees Retirement System, 45 North Fourth Street, Columbus, Ohio 43215-3634.

Plan members are required to contribute 9 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current School District rate is 14 percent of annual covered payroll. A portion of the District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 1999, 7.7 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 District's required contributions for pension obligations to SERS for the fiscal years ending June 30, 1999, 1998, and 1997 were \$54,861, \$65,596 and \$65,594, respectively; 38.76 percent has been contributed for fiscal year 1999 and 100 percent for fiscal years 1998 and 1997. \$33,957, representing the unpaid contribution for fiscal year 1999, is recorded as a liability within the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

The District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer employee retirement system. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death and survivor benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information for STRS. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)

For the fiscal year ended June 30, 1999, plan members are required to contribute 9.3 percent of their annual covered salaries. The District was required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. For fiscal year 1998, the portion used for fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The District's contributions for pension obligations to STRS for the fiscal years ending June 30, 1999, 1998, and 1997 were \$160,482, \$269,336 and \$289,800, respectively; 83.1 percent has been contributed for fiscal year 1999 and 100 percent for fiscal years 1998 and 1997. \$27,123, representing the unpaid contribution for fiscal year 1999, is recorded as a liability in the respective funds.

NOTE 13 - POST-EMPLOYMENT BENEFITS

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 1999, the STRS Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund, an increase from 3.5 percent for fiscal year 1998. For the District, this amount equaled \$213,976 for fiscal year 1999.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 1998, (the latest information available) the balance in the Fund was \$2,156 million. For the year ended June 30, 1998, net health care costs paid by STRS were \$219,224,000 and STRS had 91,999 eligible benefit recipients.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 13 - POSTEMPLOYMENT BENEFITS - (Continued)

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

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 1999, employer contributions to fund health care benefits were 6.30 percent of covered payroll, an increase from 4.98 percent for fiscal year 1998. 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 1999, the minimum pay was established at \$12,400. For the District, the amount contributed to fund health care benefits, including the surcharge, during the 1999 fiscal year equaled \$60,827.

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 125 percent of the annual health care expenses. Expenses for health care for the fiscal year ended June 30, 1998, (the latest information available), were \$111,900,575 and the target level was \$139.9 million. At June 30, 1998, SERS had net assets available for payment of health care benefits of \$160.3 million. SERS has approximately 50,000 participants currently receiving health care benefits.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Classified employees and administrators who are contracted to work 260 days per year, earn ten to twenty days of vacation per year, depending upon length of service. Accumulated unused vacation time is paid to classified employees upon termination of employment. Teachers and administrators who work less than 260 days per year 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 215 days for certified employees and up to 220 days for classified employees. Upon retirement certificated employees receive payment for one-fourth of the total sick leave accumulation up to a maximum of 32 days plus 1 additional day for every 3 years spent in the District. Classified employees, upon retirement, receive payment for one-fourth of the total sick leave accumulation up to 36 total paid days plus 1 1/2 days of severance pay for every three years of continuous employment leading up to retirement. An estimate of probable future payments for sick leave was made based upon historical employment information.

B. Other Insurance

The District provides life insurance and accidental death and dismemberment insurance to certified employees and administrative employees through Union Central Life Insurance Company, in the amount of \$5,000.

C. Deferred Compensation

Employees of the District may elect to participate in the Ohio Public Employees Deferred Compensation Program (the "Program"), a deferred compensation plan under Internal Revenue Code Section 457. Under the Program, employees may elect to defer a portion of their pay until a later date, usually after retirement. According to the plan, the deferred compensation is not available until termination, retirement, death, or an unforeseeable emergency.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 15 - LONG-TERM OBLIGATIONS

	<u>Balance</u> <u>07/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding</u> <u>06/30/99</u>
General Long-Term Obligations:				
Compensated Absences Payable	\$ 430,758	\$112,945	\$139,114	\$ 404,589
House Bill 264 - Energy Conservation Borrowing 1996 5.29%	<u>112,614</u>	<u>0</u>	<u>69,289</u>	<u>43,325</u>
Long-Term Pension Obligation	<u>50,564</u>	<u>48,004</u>	<u>50,564</u>	<u>48,004</u>
High School Gymnasium Bonds 1980 7.5%	165,000	0	55,000	110,000
Elementary School Bonds 1987 7.875%	<u>1,300,000</u>	<u>0</u>	<u>130,000</u>	<u>1,170,000</u>
Total General Obligation Bonds	<u>1,465,000</u>	<u>0</u>	<u>185,000</u>	<u>1,280,000</u>
Tax Refund Payable	<u>193,321</u>	<u>0</u>	<u>42,961</u>	<u>150,360</u>
Total	<u>\$2,252,257</u>	<u>\$160,949</u>	<u>\$486,928</u>	<u>\$1,926,278</u>

Outstanding general obligation bonds are direct obligations of the District for which its full faith, credit, and resources are pledged.

Principal and interest requirements to retire general obligation debt, at June 30, 1999, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 185,000	\$ 93,206	\$ 278,206
2001	185,000	78,844	263,844
2002	130,000	66,544	196,544
2003	130,000	56,036	186,036
2004	130,000	46,069	176,069
2005	130,000	35,831	165,831
2006	130,000	25,594	155,594
2007	130,000	15,356	145,356
2008	<u>130,000</u>	<u>5,119</u>	<u>135,119</u>
Total	<u>\$1,280,000</u>	<u>\$422,599</u>	<u>\$1,702,599</u>

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 15 - LONG-TERM OBLIGATIONS - (Continued)

The District has an Energy Conservation Loan that was in the original amount of \$190,000, as approved by the Department of Education School Building Assistance/Energy Section. The loan is through The First National Bank of Southeastern Ohio. The interest rate is 5.29% and the life of the loan is for 10 years, with the ability to prepay or pay off the loan at any point in time. The monthly payment requirement, \$2,402.23, contains both interest and principal.

Principal and interest requirements of the note at June 30, 1999 is as follows:

<u>Year</u>	<u>H. B. 264 Principal</u>	<u>H. B. 264 Interest</u>	<u>Total</u>
2000	\$19,628	\$4,879	\$24,507
2001	20,691	3,815	24,506
2002	<u>3,006</u>	<u>160</u>	<u>3,166</u>
	<u>\$43,325</u>	<u>\$8,854</u>	<u>\$52,179</u>

The District has a State Facilities Bond Loan through the State of Ohio pursuant to Section 3318.06 Ohio Revised Code. The original amount provided on January 3, 1985 was \$4,278,520. The levy of tax per year is collected at one half mill and whatever amount that generates is the amount paid, as principal, on the outstanding indebtedness for the year. This loan is for twenty-three years. Any unpaid balance at the end of that period is forgiven. As of June 30, 1999, the total amount paid was \$421,768, leaving a balance outstanding of \$3,878,752.

Compensated absences and the pension obligation will be paid from the fund which the employee's salaries are paid. As of June 30, 1999, the District's overall legal debt margin (the ability to issue additional amounts of general obligation bonded debt) was \$5,338,410.

The District has a long-term debt obligation on its books for the repayment of 1992 through 1997 taxes paid by Texas Eastern Transmission Inc. in the amount of \$150,360. This is the result of an Ohio Supreme Court ruling in favor of Texas Eastern Transmission Inc. in its suit against the Ohio Department of Taxation in regards to method of taxation on its transmission pipeline. Terms of repayment have not been determined at this point in time.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 16 - GROUP INSURANCE PURCHASING POOL

Ohio School Boards Association Workers' Compensation Group Rating Plan (OSBA)

The District participates in a group rating plan or workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The Ohio School Boards Association Workers' Compensation Group Rating Program (WCGRP) was established through the OSBA as a group purchasing pool.

The WCGRP's business and affairs are conducted by a three member Board of directors consisting of the President-Elect and the Immediate Past President of the OSBA. The Executive Director of the OSBA, or his/her designee, serves as coordinator of the program. Each year, the participating School Districts pay an enrollment fee to the WCGRP to cover the costs of administering the program.

NOTE 17 - JOINTLY GOVERNED ORGANIZATIONS

A. Ohio Mid-Eastern Regional Education Service Agency

Ohio Mid Eastern Regional Educational Service Agency is a jointly governed organization created as a regional council of governments pursuant to State Statutes. OME-RESA provides financial accounting services, educational management information system, cooperative purchase services and legal services to member School Districts. Each member school district pays an annual fee for services provided by OME-RESA. The District's fees for fiscal 1999 were \$11,339. OME-RESA is governed by a board of directors which is selected by the member districts. Each district has one vote in all matters, and each member district's control over budgeting and financing of OME-RESA is limited to its voting authority and any representation it may have on the board of directors. The Jefferson County Board of Education office serves as the fiscal agent and receive funding from the State Department of Education. The continued existence of OME-RESA is not dependent on the District's continued participation and 1.76% equity interest exists. OME-RESA has no outstanding debt.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 17 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

B. Mid-East Vocational School District

The Mid-East Ohio Vocational, a joint vocational school, is a jointly governed organization providing vocational services to its six member school districts. The vocational school is governed by a board of education comprised of eleven members appointed by the participating schools. The board controls the financial activity of the Career Center and reports to the Ohio Department of Education and the Auditor of State of Ohio. The continued existence of the Vocational School is not dependent on the District's continued participation and no equity interest exists.

NOTE 18 - CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 1999.

B. Litigation

The District is currently not party to any pending litigation.

NOTE 19 - STATE SCHOOL FUNDING DECISION

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the defects in that system. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to this School District. During the fiscal year ended June 30, 1999, the District received \$2,812,192 of school foundation support for its general fund.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 19 - STATE SCHOOL FUNDING COURT DECISION - (Continued)

In addition, the Court declared the classroom facilities program unconstitutional, because, in the Court's opinion, the program had not been sufficiently funded by the State. The classroom facilities program provided money to build schools and furnish classrooms. As of June 30, 1999, the District had received a total of \$4,278,520 under this program.

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the State legislature in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued on February 26, 1999, determined they are not sufficiently responsive to the constitutional issue raised under the "thorough and efficient" clause of the Ohio Constitution. The State has appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. As of the date of this report, the Ohio Supreme Court has not rendered an opinion on this issue. The decision of the Court of Common Pleas in Perry County has been stayed by the Ohio Supreme Court, and, as such, school districts are still operating under the laws that the Common Pleas Court declared unconstitutional.

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

NOTE 20 - SET-ASIDE CALCULATIONS AND FUND RESERVES

The District is required by State statute to annually set aside an amount based on prior year revenues for the purchase of textbooks and other instructional materials and an additional amount for capital improvements. Amounts not spent by year-end or offset by similarly restricted resources must be held in cash at year-end and carried forward to be used for the same purposes in future years. Amounts are also to be set aside if the District's base amount used for the yearly set-aside calculation increases three percent or more from the prior year. This amount is to be included in the budget stabilization reserve.

The following information describes any changes in the amounts set-aside for textbooks and instructional materials, capital improvements, and budget stabilization from the end of the prior year to the end of the current year.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 20 - SET-ASIDE CALCULATIONS AND FUND RESERVES - (Continued)

	<u>Textbook Reserve</u>	<u>Capital Maintenance Reserve</u>	<u>Budget Stabilization Reserve</u>	<u>Total</u>
Set-Aside Cash Balance as of June 30, 1998	\$ 0	\$ 0	\$28,284	\$ 28,284
Additional Set-Aside by District	0	0	20,000	20,000
Current Year Set-Aside Requirement	79,910	79,910	0	159,820
Current Year Offsets	(16,675)	(84,676)	0	(101,351)
Qualifying Disbursements	<u>(64,167)</u>	<u>0</u>	<u>0</u>	<u>(64,167)</u>
Total	<u>\$ (932)</u>	<u>\$ (4,766)</u>	<u>\$48,284</u>	<u>\$ 42,586</u>
Cash Balance Carried Forward to FY 2000	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$48,284</u>	<u>\$ 48,284</u>

A schedule of the restricted assets at June 30, 1999 follows:

Amount Restricted for Budget Stabilization	<u>\$28,284</u>
Total Restricted Assets	<u>\$28,284</u>

Although the District had qualifying disbursements during the year that reduced the set-aside amounts to below zero, these extra amounts may not be used to reduce the set-aside requirements of future years. Negative amounts are therefore not presented as being carried forward to the next fiscal year. During fiscal year 1999, the District has elected to set-aside \$20,000 in excess of the statutory requirement for budget stabilization. This amount is reported as designated fund balance on the combined balance sheet.

Amounts remaining at year end that have been set-aside to satisfy statutory requirements must be represented by cash and should be presented as restricted assets on the balance sheet. Corresponding amounts should be reported as reserves of fund balance. Amounts remaining at year end that have been set-aside in excess of statutory requirements should be reported as designations.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE 21 - INTERFUND TRANSACTIONS

The following is a summarized breakdown of the District's operating transfers for fiscal year 1999:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>General Fund</u>		\$(174,507)
<u>Debt Service Fund</u>		
Bond Retirement	\$ 74,507	
<u>Capital Projects Fund</u>		
Permanent Improvement	<u>100,000</u>	_____
Total	<u>\$174,507</u>	<u>\$(174,507)</u>

NOTE 22 - YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the District's operations.

The District is aware of the problem and has identified such systems as being financial reporting, payroll and employee benefits, and educational statistics reporting (through the State's Education Management and Information System (EMIS)). The District has two school buildings with power and heating systems which have some efficiency utilization measures within the systems.

The District uses the State of Ohio Uniform School Accounting System software for its financial reporting, and payroll and employee benefits. The State is responsible for remediating this system.

The State of Ohio distributes a substantial sum of money to the District in the form of basic state aid "school foundation" and federal and state grant payments. Further, the State processes a significant amount of financial and non-financial information about the District through EMIS. The State is responsible for remediating these systems.

**CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
NOBLE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 22 - YEAR 2000 ISSUE - (Continued)

The District currently is assessing the changes needed in the power and heating. Systems may have to be remediated, and tested and validated. In the continuing effort to assess all computer equipment, other areas may be found (clock systems, fire alarm systems, etc.) and, if so, changes will be made in those systems. We anticipate that all costs will be handled through departmental and or building appropriations.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the District is or will be Year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be Year 2000 ready.

NOTE 23 - SUBSEQUENT EVENT

Subsequent to the balance sheet date, the District paid off its Energy Conservation Note early. The final payment was made on December 3, 1999.

NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The District maintains one enterprise fund which provides lunchroom/cafeteria services, therefore, segment information for the year ended June 30, 1999 is not presented. The enterprise fund had encumbrances of \$15,697 outstanding at June 30, 1999.

SUPPLEMENTAL DATA

CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) CASH FEDERAL RECEIPTS	OTHER FEDERAL RECEIPTS	(C) CASH FEDERAL DISBURSEMENTS	OTHER FEDERAL DISBURSEMENTS
U. S. DEPARTMENT OF AGRICULTURE						
PASSED THROUGH THE						
<u>OHIO DEPARTMENT OF EDUCATION:</u>						
Nutrition Grant Cluster:						
(A) (D) Food Distribution	10.550	N/A		\$18,343		\$20,140
(B) (D) School Breakfast Program	10.553	N/A	\$18,553		\$18,553	
(B) (D) National School Lunch Program	10.555	N/A	94,663		94,663	
Total Nutrition Grant Cluster:			113,216	18,343	113,216	20,140
Total U. S. Department of Agriculture			113,216	18,343	113,216	20,140
U. S. DEPARTMENT OF EDUCATION						
PASSED THROUGH THE						
<u>OHIO DEPARTMENT OF EDUCATION:</u>						
FEMA Disaster Relief	83.544	DR-1227-121-91003	47,231		29,377	
Title I -						
Local Educational Agencies	84.010	045252-C1-S1-98	34,000		39,698	
	84.010	045252-C1-S1-98 C	14,713		16,693	
	84.010	045252-C1-S1-99	176,733		159,016	
Total Title I			225,446		215,407	
Special Education Grant Cluster:						
(E) Title VI-B						
Education of the Handicapped Act	84.027	045252-6B-SF-97F	13,088		14,938	
	84.027	045252-6B-SF-98P	34,351		47,643	
(E) Preschool Handicapped	84.173	045252-PG-S1-97	18,252		9,707	
	84.173	045252-PG-S1-98 P	0		7,294	
Total Special Education Grant Cluster			65,691		79,582	
Safe and Drug-Free Schools State Grants						
	84.186	045252-DR-S1-98	0		1,703	
	84.186	045252-DR-S1-99	6,161		2,582	
Total Drug-Free Schools			6,161		4,285	
Goals 2000						
	84.276	045252-G2-S2-97 C	0		2,708	
	84.276	045252-G2-S2-99	5,000		300	
Total Goals 2000			5,000		2,908	
Eisenhower Professional Development State Grants						
	84.281	045252-MS-S1-98	0		6,104	
	84.281	045252-MS-S1-99	6,324		337	
Total Eisenhower Grants			6,324		6,441	
Innovative Education - Program Strategies						
	84.298	045252-C3-S1-98	0		2,456	
	84.298	045252-C3-S1-99	4,290		1,717	
Total Innovative Education			4,290		4,173	
PASSED THROUGH THE						
<u>WASHINGTON COUNTY CAREER CENTER:</u>						
School to Work	17.249	N/A	3,407		3,407	
PASSED THROUGH THE						
<u>GTE COMPANY:</u>						
E-Rate Telecommunications Grant	88.001	N/A	4,394		4,394	
Total U.S. Department of Education			387,944		350,174	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASSED THROUGH THE						
<u>OHIO DEPARTMENT OF MENTAL AND DEVELOPMENTAL DISABILITIES:</u>						
Community Alternative Funding System Program	93.unknown	N/A	378		378	
Total U. S. Department of Health and Human Services			378		378	
Total Federal Financial Assistance			\$501,538	\$18,343	\$463,768	\$20,140

- (A) The Food Distribution Program is a non-cash, in kind, federal grant.
- (B) Commingled with state and local revenue from sales of lunches; assumed expenditures were made on a first-in, first-out basis.
- (C) This schedule was prepared on a cash basis.
- (D) Included as part of "Nutrition Grant Cluster" in determining major programs.
- (E) Included as part of the "Special Education Grant Cluster" in determining major programs.

TRIMBLE, JULIAN & GRUBE, INC.

"SERVING OHIO LOCAL GOVERNMENTS"

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

Board of Education
Caldwell Exempted Village School District
516 Fairground Street
Caldwell, Ohio 43724

We have audited the general purpose financial statements of Caldwell Exempted Village School District as of and for the year ended June 30, 1999, and have issued our report thereon dated December 10, 1999. We conducted our audit in accordance with generally accepted auditing standards and 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 Caldwell Exempted Village School District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Caldwell Exempted Village School 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 that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Caldwell Exempted Village School District in a separate letter dated December 10, 1999.

This report is intended for the information and use of management, the Board of Caldwell Exempted Village School District, 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.

Trimble, Julian & Grube, Inc.

Trimble, Julian & Grube, Inc.
December 10, 1999

TRIMBLE, JULIAN & GRUBE, INC.

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education
Caldwell Exempted Village School District
516 Fairground Street
Caldwell, Ohio 43724

Compliance

We have audited the compliance of Caldwell Exempted Village School District with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the fiscal year ended June 30, 1999. Caldwell Exempted Village School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Caldwell Exempted Village School District's management. Our responsibility is to express an opinion on Caldwell Exempted Village School District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Caldwell Exempted Village School 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 Caldwell Exempted Village School District's compliance with those requirements.

In our opinion, Caldwell Exempted Village School District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the fiscal year ended June 30, 1999.

Internal Control Over Compliance

The management of Caldwell Exempted Village School 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 Caldwell Exempted Village School 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.

This report is intended for the information and use of the management, the Board of Caldwell Exempted Village School District, 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.

Trimble, Julian & Grube, Inc.

Trimble, Julian & Grube, Inc.
December 10, 1999

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505

Caldwell Exempted Village School District
Noble County
June 30, 1999

I. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unqualified
<i>(d)(1)(ii)</i>	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported non-compliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any other reportable internal control weakness conditions reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under § .510?</i>	No

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

<i>(d)(1)(vii)</i>	<i>Major Program:</i>	Title I - Local Educational Agencies, CFDA #84.010.
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee?</i>	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CALDWELL EXEMPTED VILLAGE SCHOOL DISTRICT

NOBLE 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.

By: *Susan Babbitt*

Date: JANUARY 13, 2000