



***GREAT OAKS INSTITUTE
OF TECHNOLOGY AND
CAREER DEVELOPMENT***

*Office of Management and Budget Circular A-133
Reports for the Year Ended June 30, 2000*



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Education
Hamilton County Joint Vocational School District
Cincinnati, Ohio 44241

We have reviewed the Independent Auditor's Report of Great Oaks Institute of Technology and Career Development, Hamilton County, prepared by Deloitte & Touche LLP, for the audit period July 1, 1999 through June 30, 2000. 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 Great Oaks Institute of Technology and Career Development is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

December 8, 2000

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Great Oaks Institute of Technology and Career Development
and
Jim Petro, Auditor of State of Ohio

We have audited the accompanying general purpose financial statements of Great Oaks Institute of Technology and Career Development (the "District") as of June 30, 2000, and for the year then ended, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the District. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, such general purpose financial statements present fairly, in all material respects, the financial position of the District at June 30, 2000 and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 the purpose 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. This schedule is the responsibility of the management of the District. Such information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2000, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Deloitte & Touche LLP

October 27, 2000

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combined Balance Sheet--All Fund Types and Account Groups

June 30, 2000 (Thousands of Dollars)

	GOVERNMENTAL FUND TYPES		
	General	Special Revenue	Capital Projects
ASSETS AND OTHER DEBITS			
ASSETS:			
Cash and equity in pooled cash, deposits and investments	\$31,772	\$809	\$4,677
Restricted cash, deposits and investments	716	0	0
Receivables (net, where applicable, of allowances for uncollectibles):			
Taxes	16,302	0	0
Accounts	35	542	0
Interest	514	0	0
Intergovernmental	0	354	0
Interfund	785	0	0
Prepaid items	482	249	0
Supplies inventory	122	229	0
Fixed assets (net, where applicable, of accumulated depreciation)	0	0	0
OTHER DEBITS:			
Amount to be provided to retire other obligations	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$50,728	\$2,183	\$4,677

The accompanying notes to the financial statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS			TOTALS	
Enterprise	Internal Service	Expendable Trust	General Fixed Assets	General Long-Term Debt		(Memorandum Only) 2000	1999
\$2	\$6	\$133	\$0	\$0		\$37,399	\$32,812
0	0	0	0	0		716	353
0	0	0	0	0		16,302	12,560
2	0	0	0	0		579	363
0	0	0	0	0		514	494
0	0	0	0	0		354	571
0	0	0	0	0		785	542
0	0	0	0	0		731	161
0	72	0	0	0		423	502
0	0	0	79,335	0		79,335	76,507
0	0	0	0	1,201		1,201	1,081
\$4	\$78	\$133	\$79,335	\$1,201		\$138,339	\$125,946

(Continued)

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combined Balance Sheet--All Fund Types and Account Groups

June 30, 2000 (Thousands of Dollars)

	GOVERNMENTAL FUND TYPES		
	General	Special Revenue	Capital Projects
LIABILITIES, EQUITY AND OTHER CREDITS			
LIABILITIES:			
Accounts payable	\$231	\$31	\$232
Accrued wages	2,460	368	0
Intergovernmental payable	407	94	0
Interfund payable	0	775	0
Deferred revenue	5,310	0	0
Compensated absences and benefits payable	0	0	0
TOTAL LIABILITIES	8,408	1,268	232
EQUITY AND OTHER CREDITS:			
Investment in general fixed assets	0	0	0
Retained Earnings (Deficit) --Unreserved	0	0	0
Fund balance:			
Reserved for encumbrances	82	96	1,794
Reserved for prepaid items	482	249	0
Reserved for inventory	122	229	0
Reserved for budget stabilization	716	0	0
Unreserved	40,918	341	2,651
TOTAL EQUITY (DEFICIT) AND OTHER CREDITS	42,320	915	4,445
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$50,728	\$2,183	\$4,677

The accompanying notes to the financial statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS			TOTALS	
Enterprise	Internal Service	Expendable Trust	General Fixed Assets	General Long-Term Debt	(Memorandum Only)		
					2000	1999	
\$0	\$3	\$1	\$0	\$0	\$498	\$950	
12	0	0	0	0	2,840	2,631	
5	0	0	0	0	506	446	
10	0	0	0	0	785	542	
0	0	0	0	0	5,310	5,395	
0	22	0	0	1,201	1,223	1,098	
27	25	1	0	1,201	11,162	11,062	
0	0	0	79,335	0	79,335	76,506	
(23)	53	0	0	0	30	163	
0	0	1	0	0	1,973	3,921	
0	0	0	0	0	731	161	
0	0	0	0	0	351	341	
0	0	0	0	0	716	353	
0	0	131	0	0	44,041	33,439	
(23)	53	132	79,335	0	127,177	114,884	
\$4	\$78	\$133	\$79,335	\$1,201	\$138,339	\$125,946	

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combined Statement of Revenues, Expenditures and Changes in Fund Balances--

All Governmental Fund Types and Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	GOVERNMENTAL FUND TYPES		
	General	Special Revenue	Capital Projects
REVENUES:			
Taxes	\$34,211	\$0	\$0
Tuition and fees	131	2,854	0
Interest	2,125	0	0
Intergovernmental	14,836	6,317	0
Food services	0	703	0
Classroom materials and fees	0	739	0
Extracurricular activities	0	0	0
Contributions and donations	0	0	0
Refund of prior year expenditures	0	0	0
Miscellaneous	695	360	0
TOTAL REVENUES	51,998	10,973	0
EXPENDITURES:			
Current:			
Instruction:			
Regular	0	94	0
Special	0	214	0
Vocational	18,024	867	0
Adult/Continuing	0	7,979	0
Support Services:			
Pupil	1,399	377	201
Instructional staff	2,482	595	92
Board of Education	113	0	0
Administration	2,478	321	41
Fiscal	1,297	6	56
Business	369	0	0
Operation and maintenance of plant	5,604	320	83
Pupil transportation	85	3	0
Central	919	322	0
Non-instructional services:			
Food service	0	762	0
Community service	86	0	0
Enterprise operation	159	430	0
Building & construction	0	0	99
Pass through payments	0	208	0
Extracurricular activities	0	0	0
Capital outlay	1,200	126	5,957
TOTAL EXPENDITURES	34,215	12,624	6,529
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	17,783	(1,651)	(6,529)
OTHER FINANCING SOURCES (USES):			
Operating transfers in	500	1,299	3,500
Operating transfers out	(4,927)	(500)	0
Sale of general fixed assets	109	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,318)	799	3,500
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)	13,465	(852)	(3,029)
Fund balances beginning of year	28,822	1,790	7,474
Increase (decrease) in reserve for inventory	33	(23)	0
FUND BALANCES END OF YEAR	\$42,320	\$915	\$4,445

The accompanying notes to the financial statements are an integral part of this statement.

FIDUCIARY FUND TYPE Expendable Trust	TOTALS (Memorandum Only)	
	2000	1999
	\$0	\$34,211
0	2,985	2,855
8	2,133	1,905
295	21,448	19,323
0	703	682
0	739	659
235	235	249
20	20	23
0	0	7
3	1,058	976
561	63,532	51,431
0	94	73
0	214	200
11	18,902	20,637
295	8,274	7,609
0	1,977	1,861
0	3,169	2,850
0	113	126
0	2,840	2,782
0	1,359	1,170
0	369	387
0	6,007	6,342
0	88	81
0	1,241	1,094
0	762	711
6	92	66
0	589	615
0	99	376
0	208	995
246	246	226
0	7,283	5,964
558	53,926	54,165
3	9,606	(2,734)
0	5,299	9,726
0	(5,427)	(9,840)
0	109	47
0	(19)	(67)
3	9,587	(2,801)
129	38,215	40,937
0	10	79
\$132	\$47,812	\$38,215

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual
(Non-GAAP Budgetary Basis)--All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
REVENUES:				
Taxes	\$27,751	\$30,383	\$0	\$0
Tuition and fees	21	131	3,645	2,854
Interest	1,500	2,185	0	0
Intergovernmental	13,928	14,836	8,693	6,535
Food services	0	0	695	703
Classroom materials and fees	0	0	827	739
Extracurricular activities	5	0	0	0
Contributions and donations	0	0	0	0
Miscellaneous	1,111	541	443	360
TOTAL REVENUES	44,316	48,076	14,303	11,191
EXPENDITURES:				
Current:				
Instruction:				
Regular	0	0	216	101
Special	0	0	52	33
Vocational	19,447	18,806	989	901
Adult/Continuing	0	0	9,757	8,077
Support Services:				
Pupil	1,512	1,381	572	532
Instructional staff	2,772	2,484	744	587
Board of Education	178	119	0	0
Administration	2,813	2,556	367	329
Fiscal	1,595	1,317	6	5
Business	502	394	0	0
Operation and maintenance of plant	6,123	5,785	463	347
Pupil transportation	122	97	10	3
Central	1,291	1,033	345	327
Non-instructional services:				
Food service	0	0	879	762
Community service	101	87	2	0
Enterprise operations	222	161	470	457
Building & construction	0	0	0	0
Pass through payments	0	0	259	250
Extracurricular activities	0	0	0	0
TOTAL EXPENDITURES	36,678	34,220	15,131	12,711
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,638	13,856	(828)	(1,520)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	500	500	1,330	1,299
Operating transfers out	(4,982)	(4,927)	(500)	(500)
Advances in	200	200	1,118	1,118
Advances out	(785)	(785)	(542)	(542)
Sale of general fixed assets	110	109	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,957)	(4,903)	1,406	1,375
Excess of revenues and other sources over (under) expenditures and other uses	2,681	8,953	578	(145)
Fund balances beginning of year	23,703	23,703	1,551	1,551
Appropriation for prior year encumbrances	154	154	171	171
FUND BALANCES END OF YEAR	\$26,538	\$32,810	\$2,300	\$1,577

The accompanying notes to the financial statements are an integral part of this statement.

Capital Projects Fund		Expendable Trust Funds		TOTALS	
Budget	Actual	Budget	Actual	(Memorandum Only)	
				Budget	Actual
\$0	\$0	\$0	\$0	\$27,751	\$30,383
0	0	0	0	3,666	2,985
0	0	0	8	1,500	2,193
0	0	300	295	22,921	21,666
0	0	0	0	695	703
0	0	0	0	827	739
0	0	251	235	256	235
0	0	20	20	20	20
0	0	7	3	1,561	904
0	0	578	561	59,197	59,828
0	0	0	0	216	101
0	0	0	0	52	33
1,092	1,007	30	13	21,558	20,727
0	0	300	295	10,057	8,372
350	222	0	0	2,434	2,135
0	0	0	0	3,516	3,071
0	0	0	0	178	119
435	433	0	0	3,615	3,318
75	56	0	0	1,676	1,378
0	0	0	0	502	394
1,911	1,060	0	0	8,497	7,192
0	0	0	0	132	100
132	37	0	0	1,768	1,397
0	0	0	0	879	762
0	0	0	0	103	87
0	0	0	0	692	618
7,447	5,748	0	0	7,447	5,748
0	0	0	0	259	250
0	0	347	252	347	252
11,442	8,563	677	560	63,928	56,054
(11,442)	(8,563)	(99)	1	(4,731)	3,774
3,500	3,500	0	0	5,330	5,299
0	0	0	0	(5,482)	(5,427)
0	0	0	0	1,318	1,318
0	0	0	0	(1,327)	(1,327)
0	0	0	0	110	109
3,500	3,500	0	0	(51)	(28)
(7,942)	(5,063)	(99)	1	(4,782)	3,746
4,285	4,285	129	129	29,668	29,668
3,595	3,595	1	1	3,921	3,921
(\$62)	\$2,817	\$31	\$131	\$28,807	\$37,335

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Statement of Revenues, Expenses, and Changes in Retained Earnings--

All Proprietary Fund Types

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Proprietary Fund Types		TOTALS	
	Enterprise	Internal Service	(Memorandum Only) 2000	1999
OPERATING REVENUES:				
Tuition and fees	\$113	\$0	\$113	\$93
Sales	0	111	111	147
TOTAL OPERATING REVENUES	113	111	224	240
OPERATING EXPENSES:				
Salaries and wages	172	45	217	220
Fringe benefits	41	10	51	45
Cost of sales	6	193	199	172
Depreciation	0	1	1	3
Miscellaneous expenses	17	0	17	26
TOTAL OPERATING EXPENSES	236	249	485	466
NET OPERATING LOSS BEFORE				
OPERATING TRANSFERS	(123)	(138)	(261)	(226)
Operating Transfers In	114	14	128	115
NET LOSS:	(9)	(124)	(133)	(111)
Retained earnings beginning of year	(14)	177	163	274
RETAINED EARNINGS (DEFICIT) END OF YEAR	(\$23)	\$53	\$30	\$163

The accompanying notes to the financial statements are an integral part of this statement.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Statement of Revenues, Expenses, and Changes in Retained Earnings--Budget and Actual
(Non GAAP Budgetary Basis)--All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Enterprise Fund		Internal Service		TOTALS	
	Budget	Actual	Budget	Actual	(Memorandum Only)	
					Budget	Actual
OPERATING REVENUES:						
Tuition and fees	\$192	\$113	\$0	\$0	\$192	\$113
Sales	0	0	180	111	180	111
TOTAL OPERATING REVENUES	192	113	180	111	372	224
OPERATING EXPENSES:						
Salaries and wages	175	172	40	39	215	211
Fringe benefits	42	40	10	10	52	50
Cost of sales	7	6	200	107	207	113
Capital Outlay	2	2	0	0	2	2
Miscellaneous expenses	38	22	0	0	38	22
TOTAL OPERATING EXPENSES	264	242	250	156	514	398
OPERATING LOSS	(72)	(129)	(70)	(45)	(142)	(174)
NON-OPERATING REVENUES						
Transfers In	115	114	39	14	154	128
Advance in	10	10	0	0	10	10
TOTAL NON-OPERATING REVENUES	125	124	39	14	164	138
NET INCOME (LOSS)	53	(5)	(31)	(31)	22	(36)
Retained earnings beginning of year	4	4	65	65	69	69
Appropriation for prior year encumbrances	2	2	1	1	3	3
RETAINED EARNINGS END OF YEAR	\$59	\$1	\$35	\$35	\$94	\$36

The accompanying notes to the financial statements are an integral part of this statement.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Statement of Cash Flows--All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Proprietary Fund Types		TOTALS	
	Enterprise	Internal Service	(Memorandum Only) 2000	1999
INCREASE (DECREASE) IN CASH				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from outside sources	\$113	\$111	\$224	\$240
Cash payments to employees for services	(172)	(39)	(211)	(198)
Cash payments for employee benefits	(40)	(10)	(50)	(41)
Cash payments to suppliers for goods and services	(29)	(103)	(132)	(150)
NET CASH USED IN OPERATING ACTIVITIES	(128)	(41)	(169)	(149)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Operating transfers from other funds	114	14	128	115
Operating advances from other funds	10	0	10	115
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	124	14	138	230
NET INCREASE (DECREASE) IN CASH	(4)	(27)	(31)	81
CASH AND INVESTMENTS BEGINNING OF YEAR	6	33	39	73
CASH AND INVESTMENTS END OF YEAR	2	6	8	154
 RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:				
OPERATING LOSS	(123)	(138)	(261)	(226)
ADJUSTMENTS TO RECONCILE NET LOSS TO NET CASH USED IN OPERATING ACTIVITIES:				
Depreciation	0	1	1	3
Change in assets and liabilities:				
Decrease in inventory of supplies	0	89	89	41
Increase (decrease) in accounts payable	(7)	2	(5)	8
Increase in accrued wages	1	0	1	5
Increase in intergovernmental payables	1	0	1	3
Increase in compensated absences and benefits payable	0	5	5	17
NET CASH USED IN OPERATING ACTIVITIES	(\$128)	(\$41)	(\$169)	(\$149)

The accompanying notes to the financial statements are an integral part of this statement.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Note 1--Summary of Significant Accounting Policies

The financial statements of the Great Oaks Institute of Technology and Career Development ("the District") for the fiscal year ended June 30, 2000 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The more significant District accounting policies are described below.

A. Reporting Entity

The District is a joint vocational school district organized under section 3311.18 of the Ohio Revised Code. The District provides vocational education for thirty-five school Districts serving the population of approximately 600,000 throughout 2,200 square miles of southwest Ohio. A 35-member Board of Directors governs the District, which was supported in fiscal 1998 by a 2.70 mill operating levy assessed over a \$14.8 billion tax duplicate and by funds from the State of Ohio Joint Vocational School Foundation Program. The District fosters cooperative relationships with business and industry, professional organizations, participating school districts, and other interested, concerned groups and organizations to consider, plan and implement educational programs, designed to meet the common needs and interests of students.

The District has implemented the Governmental Accounting Standards Board pronouncements concerning the definition of the reporting entity. Accordingly, the District's financial statements include all funds, account groups, departments, agencies, boards, commissions, and other organizations over which the District is considered to be financially accountable or other organizations for which the District is not accountable, but for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. On this basis, there were no organizations which required incorporation into the financial statements, and the reporting entity is limited to the financial activity recorded on the District's books.

B. Fund Accounting

The District uses funds and account groups to report 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories, each of which is divided into separate fund types. Descriptions of the fund categories and fund types follow:

Governmental funds are used to account for all or most Board of Directors general activities, including the collection and disbursement of earmarked monies

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

(*special revenue funds*), and the acquisition or construction of general fixed assets (*capital projects funds*). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (*enterprise funds*) or to other departments or agencies primarily within the government (*internal service funds*). The District has one internal service fund and one enterprise fund. The enterprise fund was established to account for the child care services offered by the District.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District.

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. The District accounts for fixed assets, other than those accounted for in the proprietary fund, and general long-term obligations in the *General Fixed Assets Account Group* and the *General Long-Term Debt Account Group*, respectively.

C. Basis of Accounting/Measurement Focus

The financial statements of the District for the year ended June 30, 2000 are prepared in accordance with standards promulgated by the Governmental Accounting Standards Board (GASB). These standards include the effective pronouncements of the National Council on Governmental Accounting and the American Institute of Certified Public Accountants which are considered to be "accounting principles generally accepted in the United States of America" for state and local entities, until they are altered, amended, supplemented, revoked or superseded by a subsequent GASB pronouncement. The District has elected only to apply Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are 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.

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For the Fiscal Year Ended June 30, 2000

The 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) consists of retained earnings. The proprietary funds operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The District uses the modified accrual basis of accounting for all governmental fund types and expendable trust funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and are, therefore, susceptible to accrual. "Measurable" indicates that the amount of the transaction can be determined, while "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District uses a thirty-day availability period for revenue recognition for all governmental fund revenues. Those revenues susceptible to accrual are property taxes, interest revenue and charges for services. Fines, permits and other revenue are not susceptible to accrual because generally they are not measurable until received in cash.

In accordance with the modified accrual basis of accounting, the District records expenditures when the related fund liability is incurred. The District records principal and interest on general long-term debt as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

The District uses the accrual basis of accounting for the proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded when the related liabilities are incurred.

The District reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgetary Process

Budget--The District submits a budget of estimated cash receipts and disbursements to the County Auditor, as secretary of the county budget commission, by January 20 of each year for the period July 1 to June 30 of the following fiscal year. A budget is legally adopted for all funds.

Estimated Resources--The county budget commission is to certify its action on the budget together with an estimate of amounts and rates by March 1 for the period July 1 to June 30 of the following fiscal year. On or about July 1, the District certifies to the county auditor the total amount from all sources available for

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For the Fiscal Year Ended June 30, 2000

expenditures as of the end of the preceding fiscal year. This certification serves as the basis for the official certificate of estimated resources for the fiscal year commencing July 1. Any changes in estimated revenue during the fiscal year must be likewise reported to and certified by the county budget commission.

Appropriations - A temporary appropriation measure to control cash disbursements may be passed on or about July 1 of each year for the period July 1 to September 30. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources, as stated in the official certificate of estimated resources.

Budgeted Level of Expenditures - Appropriations are made by fund, function or department, and object, including personal services, fringe benefits, contractual services, supplies, capital outlay, and other. A fund's expenditures may not exceed its appropriations. The Board of Directors may alter amounts allocated to various funds during the year if necessary by adopting amendments to the annual appropriation resolution. The legal level of budgetary control has been established at the object level. The following budgetary reallocations must be approved by the Board of Directors: 1) between funds; 2) between general functions (defined as the first two significant characters of the function code); and, 3) between general objects (defined as the first significant character of the object code). Management may reallocate all budgets not requiring approval by the Board of Directors.

Amounts shown in the budgetary financial statements represent the final amounts appropriated for 2000, including all amendments to the appropriations. Amendments made during the year were not significant.

Encumbrances - The Ohio Revised Code requires that the District use the encumbrance method of accounting. Under this method, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable appropriation.

Lapsing of Appropriations - At the close of each fiscal year, the unencumbered balance of each appropriation lapses. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated. However, the June 30, 2000 budgetary statements for funds, which had, outstanding encumbrances at June 30, 1999, reflect appropriations for prior year encumbrances.

Budgetary Basis--While the District reports financial position, results of operations, and changes in fund balance on the GAAP basis, it prepares its budget using the budgetary basis. As provided by law, the budgetary basis calls for

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accounting for certain transactions based on cash receipts and disbursements.
 Following are key differences between the GAAP basis and the budgetary basis:

	<u>GAAP Basis</u>	<u>Budgetary Basis</u>
Revenue recognition	Susceptible to accrual or earned	Cash received
Expenditure recognition	Liability is incurred	Cash paid
Year-end encumbrances (governmental funds)	Reserved portion of fund balance	Current expenditure

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis for the governmental funds are as follows:
 (Thousands of dollars)

Excess Of Revenues And Other Financing Sources Over
(Under) Expenditures And Other Financing Uses

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP basis (as reported)	\$13,465	(\$852)	(\$3,029)	\$3
Adjustments:				
Revenue accruals	(3,922)	218	0	0
Expenditure accrual	77	9	(240)	(1)
Encumbrances	(82)	(96)	(1,794)	(1)
Advances	(585)	576	0	0
Budgetary basis	<u>\$8,953</u>	<u>(\$145)</u>	<u>(\$5,063)</u>	<u>\$1</u>

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The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budgetary basis for the Enterprise and the Internal Service Funds are as follows:
(Thousands of dollars)

Net Income (Loss)/Excess Of Revenues And Other Sources Over
(Under) Expenses And Other Uses

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Proprietary</u>
GAAP basis (as reported)	(\$9)	(\$124)	(\$133)
Adjustments:			
Revenue and other source accruals, net	-	-	-
Expenses and other use accruals, net	(6)	93	87
Advances	10	-	10
Budgetary basis	<u>(\$5)</u>	<u>(\$31)</u>	<u>(\$36)</u>

E. Cash and Investments

The District pools its cash for investment purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund had maintained its own cash and investment accounts. Investments are stated at fair value with gains or losses recognized in the operating statement.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, cash and cash equivalents of the proprietary fund include only cash on deposit. The District does not have any cash equivalents.

G. Short-term Interfund Receivables/Payables

Due to timing of revenues and expenditures in certain funds, the District may need to record advances from the General Fund to other funds at year end in order to prevent fund expenditures from exceeding fund revenues (budgetary basis) for the fiscal year. Such short-term interfund advances outstanding at year-end are to be repaid during the next fiscal year and are classified as "interfund receivables" and "interfund payables" on the balance sheet.

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For the Fiscal Year Ended June 30, 2000

The following balances at June 30, 2000 represent interfund receivables and payables: (Thousands of Dollars)

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$785	
Special revenue funds-		
Career Education		\$39
Vocational Adult Education		595
Adult Basic Education		106
JTPA		35
Enterprise Fund	—	<u>10</u>
Total	<u>\$785</u>	<u>\$785</u>

H. Inventories

Inventory consists of expendable items and is recorded using the purchase method of reporting. This method charges inventory acquisitions as expenditures. Governmental fund inventories on hand at year end are recorded as an asset at cost. A corresponding reserve for inventory is recorded in the fund balance for governmental funds, indicating that the asset does not represent spendable financial resources. Proprietary fund inventory is valued at the lower of cost or market. For all funds, cost is determined on the first-in, first-out basis.

I. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair-market value as of the date they were received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The District does not depreciate assets in the General Fixed Asset Account Group.

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For the Fiscal Year Ended June 30, 2000

The District uses the straight-line method to compute depreciation of proprietary fund fixed assets. For purposes of computing depreciation, the District has assigned estimated useful lives for the fixed asset classes as follows:

Buildings and building improvements	25 years
Machinery and equipment other than vehicles	10 years
Machinery and equipment--vehicles	5 years

J. Reservations and Designations of Fund Equity

Reservations and designations indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved or designated for inventory, encumbrances, prepaid items, textbooks, capital acquisition and budget stabilization.

During 1998, the reserve for budget stabilization was established and during 1999 the reserves for textbooks and capital acquisition were established in response to the State of Ohio's House Bill 412. This bill requires school districts to set aside funds for 1) the purchase of instructional materials, software and textbooks, 2) the acquisition, repair or maintenance of permanent improvements and 3) unanticipated deficiencies in revenue or other emergencies. In 1998, the District was required to set aside a workers compensation refund into the budget stabilization reserve. In 1999 and 2000, the District was required to set aside a prescribed percentage of certain general fund revenue amounts into the textbooks, capital acquisition and budget stabilization reserves.

K. Interfund Transactions

During the normal course of operations, numerous transactions occur between individual funds. These transactions include goods provided by the internal service fund to other funds, goods provided or services rendered via instructional program applied learning experience activity to funds other than the general fund, interfund reimbursements, and operating transfers.

Internal service fund and general fund applied learning experience transactions are recorded as operating expenditures in the funds receiving the goods or services and as operating revenue in the internal service fund and the general fund.

Where expenditures applicable to one fund are made from another fund, the District records interfund reimbursement transactions to reimburse the fund from which the expenditure was made. Via such transactions, expenditures are recorded in the reimbursing funds, and expenditures are reduced in the reimbursed funds.

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Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

L. Intergovernmental Revenues

In governmental funds, Federal and State grants awarded on a non-reimbursement basis and entitlements are recorded as intergovernmental receivables and revenue when measurable and available if such funds have not been received by year end. Grants awarded on a reimbursement basis are recognized as revenue when the related expenditures are incurred.

M. Total Columns On General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "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 combining of this data.

N. Compensated Absences

Accumulated Unpaid Vacation

District employees earn vacation leave at varying rates based upon length of Ohio service. Upon separation from the District, the employee (or his/her estate) is paid for his/her accumulated unused vacation leave balance. The District accrues unused portions of vacation (which is limited to 2 years credit) and salary-related payments associated with the payment of the vacation leave in the period earned.

The District reports accumulated vacation leave and salary-related payments that is expected to be liquidated with expendable available financial resources as an expenditure and a liability of the fund from which it will be paid. The District reports accumulated vacation leave and salary-related payments that is not expected to be liquidated with expendable available financial resources as a liability in the general long-term debt account group with no corresponding expenditure. Accumulated vacation leave of the proprietary fund is recorded as an expense and liability of that fund as the benefits accrue to employees.

Accumulated Unpaid Sick Leave

Full-time District employees earn sick leave at the rates shown in the table below. Sick leave usage is recorded at the time of an employee's absence. Upon retirement from the District, full-time employees who (1) have five years of service credit and have attained age sixty or (2) have thirty years of service credit are eligible to receive severance pay from the District. Full-time employees retiring under the State Teachers Retirement System who have twenty-five years of service credit and have attained age fifty-five are also eligible to receive such severance

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pay. According to District policy, retiring employees receive severance pay for one fourth of their accumulated sick leave, not to exceed the maximum number of days specified in the table below, at their daily rate at the time of their retirement.

<u>Length of Contract (Days)</u>	<u>Sick Leave Earned Per Year (Days)</u>	<u>Maximum Leave Paid Upon Retirement (Days)</u>
192-221	15	62
222-235	16	71
236-259	17	76
260	19	84

In accordance with the provisions of Government Accounting Standard No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement and salary-related payments associated with the payment of the sick leave benefits.

O. Use of Estimates

The preparation of general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures / expenses during the reporting period. Actual results could differ from those estimates.

P. Pronouncements Issued But Not Effective

In November 1997, the GASB issued Interpretation No. 5, *Property Tax Revenue Recognition in Governmental Funds*. This interpretation sets standards for the recognition of property tax revenue. The District will first be required to comply with Interpretation No. 5 for the year ended June 30, 2001.

GASB Statement No. 33 (as amended), *Accounting and Financial Reporting for Nonexchange Transactions*, was issued in December 1998 and establishes accounting and reporting standards to guide state and local governments' decisions about when (in which fiscal year) to report the results of nonexchange transactions. In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. This Statement establishes more uniform recognition criteria to promote greater consistency and comparability in financial reporting. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2000.

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In June 1999, the GASB issued Statement No. 34, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments*. The Statement establishes accounting and financial reporting standards for general purpose external financial reporting by state and local governments in order to enhance the understandability and usefulness of the reporting. The Statement also establishes specific standards for the basic financial statements, management's discussion and analysis and certain required supplementary information. The District will first be required to comply with GASB No. 34 for the year ended June 30, 2003.

Note 2--Property Tax

The District currently operates under a 2.7 mill 10 year tax levy that was passed in November 1998. The levy passed with a 51.8% positive vote.

Real property taxes are levied on assessed values which equal 35% of appraised value. The county auditor reappraises all real property every six years with a triennial update.

Property taxes are recorded as receivables when levied. Amounts which are received within thirty days of year end are considered measurable and available and are, therefore, recorded as revenue in the current year. Amounts which are not received within thirty days of year end are considered measurable, but not available, and are, therefore, recorded as deferred revenue. The second installment of real estate taxes which are due on June 20 are available for use in the following year's operations.

Real property taxes are levied on all non-exempt real property located in the counties after October 1 on the assessed value listed as of the prior January 1, the lien date. Real property taxes are payable annually or semiannually. Annual payments are due January 31. Semiannual payments are due in installments on January 31 and on June 20. Unpaid tax bills as of February 1 and June 21, respectively, are considered delinquent and penalties and interest may be assessed by the government. Under certain circumstances, state statute permits later payment dates to be established.

The full tax rate applied to real property for the fiscal year ended June 30, 2000 was \$2.70 per \$1,000 of assessed valuation. Real property owners' tax bills are reduced by homestead and rollback deductions, when applicable. The amount of these homestead and rollback reductions is reimbursed to the District by the State of Ohio.

Owners of tangible personal property are required to file a list of such property, including costs, by April 30 of each year. Such property is assessed for tax purposes at varying statutory percentages of cost.

The various County Treasurers collect property taxes on behalf of all taxing Districts within their county. The various County Auditors periodically remit to the taxing Districts their portions of the taxes collected.

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Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Note 3--Cash and Investments

The District follows the practice of pooling cash and investments. Cash and investments are summarized by each fund type in the combined balance sheet as equity in pooled cash and investments. Restricted cash and investments represent funds established under the State of Ohio's House Bill 412 which requires certain funds to be deposited into textbooks, capital acquisition and budget stabilization reserve funds.

Cash deposits and investments and restricted cash deposits and investments of the District as of June 30, 2000 are comprised of the following: (Thousands of Dollars)

Investments:

STAROhio	\$ 2,333
Commercial Paper	6,574
U.S. Government Obligations	<u>27,606</u>
Subtotal Investments	<u>36,513</u>

Deposits:

Demand Deposit Accounts	1,103
Money Market	<u>498</u>
Subtotal Deposits	<u>1,601</u>

Petty Cash	<u>1</u>
Total	<u>\$38,115</u>

Deposits

At year end, the carrying amount of the District's deposits was \$1,601,495 and the depository balance was \$3,600,106. Of the bank balance, \$100,000 was covered by Federal Depository Insurance and \$3,500,106 was covered by collateral held by third party trustees in single financial institution collateral pools, but not in the District's name, collateralizing all public funds on deposit with the specific depository institution. In accordance with Section 135.18 of the Ohio Revised Code, all deposits with eligible financial institutions must be collateralized in an amount equal to 110% of uninsured deposits. The collateral must be held by a qualified trustee as defined by state law.

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For the Fiscal Year Ended June 30, 2000

Investments

The District is authorized by state law to make investments in certificates of deposit, obligations of the United States Government or certain agencies thereof, the State Treasury Asset Reserve of Ohio (STAROhio), commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, and repurchase agreements in obligations of the United States Government and federal agencies. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on June 30, 2000. Repurchase agreements must be for a period not to exceed thirty days. Such investments shall be entered into with only eligible financial institutions as defined by state law.

The commercial paper, money market investments and U.S. government obligations are categorized for credit risk purposes as a Category 3 credit risk as defined by GASB Statement No. 3, which includes investments that are uninsured and unregistered for which the security is held by the financial institution, or by its trust department or agent, but not in the District's name. The STAROhio investment is not required to be classified into risk categories set forth in GASB Statement No. 3.

Note 4--Accounts Receivable

Trade accounts receivable and the related allowances for uncollectibles at June 30, 2000 are as follows: (Thousands of Dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Proprietary Funds</u>
Accounts receivable, gross	\$48	\$748	\$3
Less: allowances for uncollectibles	<u>(13)</u>	<u>(206)</u>	<u>(1)</u>
Accounts receivable, net	<u>\$35</u>	<u>\$542</u>	<u>\$2</u>

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Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2000

Note 5--Fixed Assets and Depreciation

A summary of changes in the General Fixed Asset Account Group is as follows:

<u>Description</u>	<u>Balance at July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Transfer</u>	<u>Balance at June 30, 2000</u>
Land and Land improvements	\$2,708	\$73	\$0	\$0	\$2,781
Buildings and building improvements	44,108	4,303	1,442	1,694	48,663
Machinery and equipment	27,996	2,083	2,188	0	27,891
Construction in progress	1,694	0	0	(1,694)	0
Total	<u>\$76,506</u>	<u>\$6,459</u>	<u>\$3,630</u>	<u>\$0</u>	<u>\$79,335</u>

A summary of changes in the proprietary fund type fixed assets and the related accumulated depreciation is as follows: (Thousands of Dollars)

<u>Component</u>	<u>Balance at June 30, 1999</u>	<u>Fiscal 2000 Activity</u>	<u>Balance at June 30, 2000</u>
Building and building improvements	\$144	\$0	\$144
Less: accumulated depreciation, buildings and building improvements	(144)	0	(144)
Machinery and equipment	193	0	193
Less: accumulated depreciation, machinery and equipment	(192)	(1)	(193)
Net	<u>\$1</u>	<u>(\$1)</u>	<u>\$0</u>

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Notes to the Financial Statements

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Note 6 --Long Term Obligations

Changes In Long-Term Obligations

During the year ended June 30, 2000 the following changes occurred in obligations reported in the General Long-Term Debt Account Group:

<u>Description</u>	<u>Balance, July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, June 30, 2000</u>
Compensated absences and benefits payable	<u>\$1,081</u>	<u>\$246</u>	<u>(\$126)</u>	<u>\$1,201</u>

Note 7--Employee's Pension Plans

All employees of the District are members of a pension plan. District employees holding a position for which the Ohio Department of Teacher Education and Certification does not require a certificate are members of the School Employees Retirement System (SERS) and District employees holding a position that requires a certificate are members of the State Teachers Retirement System of Ohio (STRS).

SERS and STRS are statewide cost-sharing multi-employer plans that provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries.

Authority to establish and amend benefits is provided by the Ohio Revised Code. The financial statements and required supplementary statements for SERS and STRS are made available for public inspection. The reports may be obtained by writing or calling:

SERS
45 North Fourth St.
Columbus, OH 43215-3634
(614) 222-5853

STRS
275 East Broad Street
Columbus, OH 43215-3771
(614) 227-4090

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For the Fiscal Year Ended June 30, 2000

SERS plan members are required to contribute 9.0% of their annual salary, and STRS members contributed 9.3%. The District is required to contribute 14% of annual covered payroll for SERS and STRS. The contribution requirements of plan members and the District are established and may be amended by state statute. The District's contributions to SERS and STRS for the years ending June 30, 2000, 1999, and 1998 were as follows: (Thousands of Dollars)

<u>Year</u>	<u>Contribution</u>	
	<u>SERS</u>	<u>STRS</u>
2000	\$ 728	\$ 3,150
1999	718	2,912
1998	669	2,729

The contributions made by the District were equal to the required contributions for each year.

Note 8--Postemployment Benefits

In addition to the pension benefits described in Note 7, SERS and STRS provide postretirement health care coverage. The Ohio Revised Code provides the authority for public employers to fund postretirement health care through their contributions. Information presented herein about the financial activities and position of SERS and STRS has been extracted from information provided to the District by officials of SERS and STRS.

SERS - SERS coverage is made available to service retirees, with ten or more years of qualifying service credit, for disability and survivor benefit recipients. Members retiring on or after August 1, 1989 with less than 25 years of service credit must pay a portion of their premium for health care. Such portion is based on years of service up to a maximum of 75% of the premium.

Of the employer's 14% contribution rate discussed in Note 7, a portion (6.30% for the year ended June 30, 1999) is allocated to providing health care benefits. In addition, SERS levies a surcharge to fund health care benefits for employees earning less than defined minimum pay (\$12,400 for fiscal year 1999). Surcharge amounts billed to the District have not been significant.

For the year ended June 30, 1999, benefits are financed on a pay-as-you-go basis. The target level for the healthcare reserve is 150% of annual health care expenses. Expenses for health care for the year ended June 30, 1999 were \$126.4 million and the target level was \$189.6 million.

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For the Fiscal Year Ended June 30, 2000

The number of retirees and covered dependents receiving benefits was approximately 51,000 at June 30, 1999. At June 30, 1999, the SERS's net assets available for payment of health care benefits was \$188.0 million.

STRS - STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for healthcare coverage. The Ohio Revised Code grants authority to STRS to provide healthcare coverage to benefit recipients, spouses and dependents. Pursuant to the Ohio Revised Code, STRS has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients are required to pay a portion of the health care costs in the form of a monthly premium. Of the employer's 14% contribution rate discussed in Note 7, normally a 2% portion is allocated to a Health Care Reserve Fund from which payments for health care benefits are paid. However, an 8% portion of the employer's 14% contribution rate was allocated to the Health Care Reserve Fund for fiscal years ended June 30, 2000 and 1999. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. For the year ended June 30, 1999, the net health care costs paid by STRS was approximately \$250 million. For the year ended June 30, 1999, there were 95,796 eligible benefit recipients.

Note 9--Risk Management

The District has a blanket building, contents and miscellaneous property policy. The policy has a \$1,000 deductible. All employees are covered under a school district blanket liability policy. The limits of liability are \$1,000,000 each occurrence and \$1,000,000 aggregate. In addition, Great Oaks covers all employees under another District excess liability policy with limits of \$4,000,000 each occurrence and \$4,000,000 aggregate. All policies are purchased from insurance companies licensed to do business in The State of Ohio. The District is not self-insured in any area. The District has not reduced any of its insurance coverage from the prior year. In addition, no settlements have exceeded insurance coverage during the fiscal years ended June 30, 2000, 1999, and 1998.

The District provides health and dental benefits to its employees. The benefits are provided through commercial insurance carriers. Premiums are paid by both the District and its employees. During 2000, the District paid approximately \$1,197,000.

Note 10--Compliance and Accountability

The District's final appropriation for the year may not exceed the total of estimated resources plus unencumbered cash, as stated in the final amended official certificate of estimated resources, for any fund. The District complied with this requirement for all funds.

The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund level. The District complied with this requirement for all funds.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Note 11--Deficit Fund Balances

At June 30, 2000, the following funds had a deficit fund balance/retained earnings:
(Thousands of Dollars)

<u>Fund</u>	<u>Deficit</u>
Special revenue funds-	
Career Education	\$ 26
Vocational Adult Education	200
JTPA	33
Enterprise	23

These funds deficit will be absorbed through fiscal year 2001 operations.

Note 12--Statutory Reserves

The District is required by state law to set aside certain general fund revenue amounts, as defined, into various reserves. During the fiscal year ended June 30, 2000, the reserve activity was as follows: (Thousands of Dollars)

	<u>Textbooks</u>	<u>Capital Acquisition</u>	<u>Budget Stabilization</u>	<u>Total</u>
Set-aside restricted cash				
balance as of June 30, 1999	\$0	\$0	\$353	\$353
Current year set-aside				
requirement	1,090	1,090	363	2,543
Qualifying disbursements	<u>(\$1,215)</u>	<u>(7,111)</u>	<u>0</u>	<u>(8,326)</u>
Total	<u>(\$125)</u>	<u>(\$6,021)</u>	<u>\$716</u>	<u>(\$5,430)</u>
Set-aside restricted cash				
balance as of June 30, 2000	<u>\$0</u>	<u>\$0</u>	<u>\$716</u>	<u>\$716</u>

Although the District had qualifying disbursements during the year that reduce the set-aside amounts 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.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Note 13--School Funding Decision

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the perceived defects in that system. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to this District. During the fiscal year ended June 30, 2000, the District received \$11,819,158 of school foundation support for its general fund.

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the State General Assembly in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued on February 26, 1999, determined they are not sufficiently responsive to the constitutional issues raised under the "thorough and efficient" clause of the Ohio Constitution. The State appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. On May 11, 2000, the Ohio Supreme Court rendered an opinion on this issue. The Court concluded, "...the mandate of the [Ohio] Constitution has not been fulfilled." The Court's majority recognized efforts by the Ohio General Assembly taken in response to the Court's March 24, 1997, decision, however, it found seven "...major areas warrant further attention, study, and development by the General Assembly...", including the State's reliance on local property tax funding, the State's basic aid formula, the school foundation program, as discussed above, the mechanism for, and adequacy of, funding for school facilities, and the existence of the State's School Solvency Assistance Fund, which the Court found took the place of the unconstitutional emergency school loan assistance program.

The Court decided to maintain jurisdiction over these issues and continue the case at least until June 15, 2001. 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 this program and on its financial operations.

Note 14--Subsequent Events

On July 12, 2000, the Great Oaks Board of Education authorized the issuance of \$8,850,000 of limited tax general obligation bonds to be dated August 1, 2000. The bonds were issued for the purpose of financing the making or modifications of installations or the remodeling of buildings in order to significantly reduce energy consumption costs. The bond issue sold at coupon rates from 4.40% to 5.25% with the effective rates from 4.35% to 4.68% and matures from June 1, 2001 to June 1, 2009.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30 2000**

Federal Grantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Revenues	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION:				
Student Financial Assistance - Pell Grant	84.063		\$ 294,069	\$ 294,069
Passed through Ohio Department of Education:				
Vocational Education Amendment:				
Basic Grants to States	84.048	051060-20-C1-0000 051060-20-C2-0000 051060-20-A0-0000 051060-20-A4-0000 051060-20-A5-0000	1,323,141	1,322,160
Adult Basic Education	84.002	051060-AB-S1-2000 051060-AB-SL-2000	180,836	206,457
Chapter II	84.298	051060-C2-S1-1999 051060-C2-S1-2000	6,579	12,000
Mathematics and Science Even Start	84.281 84.213	051060-MS-S1-2000 051060-EV-S4-1999	7,229 127,004	1,250 83,660
Total Department of Education			<u>1,938,858</u>	<u>1,919,596</u>
U.S. DEPARTMENT OF JUSTICE - Regional Community Policing Institutes				
	16.710		<u>1,206,258</u>	<u>1,206,150</u>
U.S. DEPARTMENT OF LABOR - Passed through Hamilton County- Youth Employment Programs				
	17.250	5-99-07-00-00	<u>42,480</u>	<u>28,408</u>
U.S. DEPARTMENT OF AGRICULTURE - Passed through the State Department of Education:				
Food Distribution	10.550		17,954	21,434
National School Lunch Program	10.555	051060-03-PU-00 051060-04-PU-00	45,931	45,931
Total Department of Agriculture			<u>63,885</u>	<u>67,365</u>
TOTAL			<u>\$ 3,251,481</u>	<u>\$ 3,221,519</u>

Notes:

The schedule of expenditures of federal awards is prepared on the cash basis of accounting. Certain programs are on a reimbursement basis. Amounts presented are total federal revenues and federal expenditures for each program. Catalog of Federal Domestic Assistance ("CFDA") numbers are presented for those programs for which such numbers were available. All programs are presented by federal department. Pass through programs are presented by the entity through which the District received the federal award.

Noncash Awards - The food distribution program does not involve cash awards to the District. This program includes donated commodities which are recorded at fair value at the date of receipt. Value of commodities on hand at June 30, 2000 totaled \$20,879.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED UPON THE AUDIT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors
Great Oaks Institute of Technology and Career Development
and
Jim Petro, Auditor of State of Ohio

We have audited the general purpose financial statements of Great Oaks Institute of Technology and Career Development (the "District") as of and for the year ended June 30, 2000, and have issued our report thereon dated October 27, 2000. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the 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 the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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.

This report is intended solely for the information and use of the Board of Directors, management, State of Ohio Office of the Auditor, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

October 27, 2000



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM

The Board of Directors
Great Oaks Institute of Technology and Career Development
and
Jim Petro, Auditor of State of Ohio

COMPLIANCE

We have audited the compliance of Great Oaks Institute of Technology and Career Development (the "District") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2000. The District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as Item 2000-1.

INTERNAL CONTROL OVER COMPLIANCE

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

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

This report is intended solely for the information and use of the Board of Directors, management, State of Ohio Office of the Auditor, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

October 27, 2000

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2000

PART I - SUMMARY OF AUDITORS' RESULT

Financial Statements

Type of auditors' report issued:	Unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	_____yes	___X___no
Reportable condition(s) identified not considered to be material weaknesses?	_____yes	___X___N/A
Noncompliance material to financial statements noted?	_____yes	___X___no

Federal Awards

Internal Control over major programs:		
Material weakness(es) identified?	_____yes	___X___no
Reportable condition(s) identified not considered to be material weaknesses?	_____yes	___X___N/A
Type of auditors' report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	___X___yes	_____no

Identification of major problems:

CFDA Number(s)	Name of Federal Program or Cluster Number
-----------------------	--

<u>16.710</u>	<u>Regional Community Policing Institutes</u>
---------------	---

Dollar threshold used to distinguish between Type A and Type B programs	<u>\$300,000</u>
---	------------------

Auditee qualified as low-risk auditee	___X___yes	_____no
---------------------------------------	------------	---------

Great Oaks Institute of Technology and Career Development

Cincinnati, Ohio

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2000

**Issued By
The Executive Management Team**

**Mr. Clifford A. Migal
President/CEO**

**Mrs. Sharon A. Lowry
Chief Operating Officer**

**Mr. John R. Wahle
Chief Financial Officer**

**Mr. Kenneth O. Collier
Vice President of Property and Assets**

**Dr. Robin White
Vice President of Performance and Outcomes**

**Mr. Steve Jackson
Vice President of Program Design
and Development**

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2000

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October 27, 2000

Members of the Board of Directors

Great Oaks Institute of Technology and Career Development:

The Great Oaks Institute of Technology and Career Development is pleased to submit to you the ninth Comprehensive Annual Financial Report (CAFR) of the District. The report covers the fiscal year ended June 30, 2000. This CAFR includes financial statements and other financial and statistical data and conforms to accounting principles generally accepted in the United States of America as they apply to governmental entities. Accuracy of the data presented, as well as the completeness and fairness of the presentation, including all disclosures, are the responsibility of the District.

This report will provide the taxpayers of the Great Oaks Institute of Technology and Career Development with comprehensive financial data in a format which will enable them to gain a true understanding of the financial affairs of the District. Hard copies will be made available to:

Butler County Auditor
Clermont County Auditor
Clinton County Auditor
Fayette County Auditor
Greene County Auditor
Hamilton County Auditor
Highland County Auditor
Ross County Auditor
Warren County Auditor
Public Library of Cincinnati and Hamilton County
Procter and Gamble
Dun and Bradstreet
Ohio Association of School Business Officials
Association of School Business Officials
Ohio Government Finance Officers Association
Middletown City School District
Government Finance Officers Association
Treasury Management Association
Teeters Consulting
Deloitte & Touche LLP

Fifth Third Bank
 Northern Kentucky University
 Business Courier
 Cincinnati Enquirer
 Cincinnati Post
 Record-Herald
 Wilmington News-Journal
 SeasonGood & Mayer
 Moody's
 State of Ohio Division of Computer Service
 State Department of Education
 Members of the Great Oaks Council of Technology and Career Development
 State Auditor's Office
 Ohio Developmental Disabilities Planning Council
 U.S. Department of Education Student Financial Assistance

It is the intent of the Great Oaks Institute of Technology and Career Development to improve financial reporting based on management experience and suggestions from those with expertise in the area of such reporting. Comments on this CAFR are respectfully solicited.

Financial Statement Format

This Comprehensive Annual Financial Statement is divided into the following three sections:

SECTION	CONTENTS
I. Introductory Section	Table of Contents Letter of Transmittal List of Principal Officials School District Organizational Chart Awards for Financial Reporting
II. Financial Section	Independent Auditors' Report General Purpose Financial Statements and Notes Combining Statements by Fund Type Other Schedules Providing Detailed Information
III. Statistical Section	Financial Trends Economic Data Demographic Data

Great Oaks Institute of Technology and Career Development

In the mid-1960's, Ohio established the system of joint vocational school districts to provide high school students with access to vocational education programs which would prepare them for entry level jobs upon high school graduation. While many comprehensive school districts had some vocational programs in place, the creation of the joint vocational school districts - districts which would serve as the vocational education department for several affiliated school districts - meant that all students would have a wider range of programs available to them, and that this highly specialized education could be provided more efficiently and economically.

In October of 1968, the Hamilton County Joint Vocational School District, which would later become Great Oaks Institute of Technology and Career Development, held its first meeting. Initially, twenty-one school districts participated in the jointure: except for Cincinnati Public Schools, Northwest Local School District and Princeton City School District, all Hamilton County districts were included. In addition, Mason Local School District (Warren County), and Milford Exempted Village School District (Clermont County) were part of the jointure.

When citizens of the District passed a 1.85 mill dual-purpose levy in May, 1970, funds became available to build, equip and operate the District. Plans originally called for two vocational campuses, one to be located on the western side of Hamilton County, and the other in central Hamilton County. However, before any facilities could be built, several additional school districts asked to become part of the jointure. By the end of 1971, the District had grown to include 35 affiliated districts. Thus the District became the largest of its type in the nation, covering 2,200 square miles and serving all or parts of 12 counties in southwestern Ohio. The governing body - a thirty-five member Board of Education - is also the largest school board in the nation. The District became known as the Great Oaks Joint Vocational School District in 1972. On July 1, 1993, the name was changed to Great Oaks Institute of Technology and Career Development because the name more truly reflects the Great Oaks mission.

Two of the District's facilities were provided by the U.S. Department of Health, Education and Welfare (H.E.W.). In the fall of 1970, only months after the initial levy was passed, H.E.W. provided 85.8 acres of land in Sharonville, Ohio. Currently located on this site are the Corporate Offices, Scarlet Oaks Career Development Campus and the Great Oaks Center for Employment Resources. H.E.W. granted the former Clinton County Air Force Base, in Wilmington, to the District in June 1972. Along with the grant came the request that the facility be ready to open for educational purposes by the end of August. In less than three months, the former military base was converted and Laurel Oaks Career Development Campus was the first Great Oaks facility to become operational. Three more campuses - Diamond Oaks, in western Hamilton County; Scarlet Oaks, in Sharonville; and Live Oaks, in Milford - opened a year later.

High school vocational education is the basic mission of Great Oaks, but in addition, Great Oaks has established a strong tradition of cooperating with and responding to the needs of area employers, agencies dealing with economic and human resource development, and the community. As a result, various programs, services and facilities have evolved to fill those needs. In addition to offering nearly fifty vocational education program options for high school students, the District offers a wide range of full and part-time courses for adults; an adult literacy program that provides services in our own facilities, in community locations and in the work place; and customized assessment and training services for business and industry. For FY 00, Adult Education enrollment exceeded 70,000. The District's Public Safety Services Training Program is the largest in the nation: 26,000 students were served in FY 00. Area law enforcement personnel are served through the Great Oaks Police Academy and a state-of-the-art indoor firing range.

Enrollment in high school vocational programs for 1999-00 was 3,076 which is 19.3% of the eligible students. Quality and viability of programs are maintained by continually seeking information and ideas from business and industry through the Great Oaks Council of Technology and Career Development, craft advisory committees for each vocational program, employers and others. This information guides the District as decisions are made regarding program implementation and disinvestment, curriculum development, equipment and materials purchases, etc.

Recognized for Excellence

Aggressive pursuit of excellence, flexibility, and innovation are some of the characteristics which have earned Great Oaks national and international recognition as a premier vocational education organization. The District has been featured in newspaper and magazine articles, on national TV, and in an exhibit about America's system of vocational education which the United States Information Agency displayed in U.S. embassies around the globe. Early in 1991, the National Center for Research in Vocational Education identified Great Oaks as one of fifteen secondary and post-secondary exemplary vocational education institutions in America.

School Governance

Great Oaks is governed by a thirty-five member board of directors representing city, local and exempted village districts located in suburban and rural areas. Twenty-nine of the affiliated districts have direct representation through board members who are elected to their home board and appointed to serve on the Great Oaks board for a one year term. Representation of the seven remaining districts is accomplished through members of the county boards of education. One year terms of office notwithstanding, most members of the Great Oaks Board of Directors serve for several years. Currently, the average length of service is 5.8 years.

The Reporting Entity and Services Provided

The Great Oaks Institute of Technology and Career Development CAFR includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the executive body, the Board of Directors. City, library and member schools' operations are not part of this report.

The Board of Directors serves as the taxing authority, contracting body and policy maker for the District. The Board adopts the annual operating budget and approves all expenditures of District monies.

The President/CEO is the chief administrative officer of the District, responsible for the total education and support operations. The CFO is the chief financial officer of the District, responsible for maintaining records of all financial matters, issuing warrants in payment of liabilities incurred by the District, acting as custodian of all District funds and investing idle funds as specified by Ohio Law. Other board appointed officials include the COO, the Vice President of Performance and Outcomes, the Vice President of Program Design and Evaluation, the Vice President of Property and Assets, Directors of various educational and support services, and Vocational Supervisors.

The District provides a wide range of instruction and support services as mandated by state statute or public desires. The instruction provided by the District includes the activities dealing directly with the teaching of pupils and the interaction between teacher and pupils. Support services are essential to complete the education process. These services include administrative, technical (such as guidance and health), and to a lesser degree, community services. Proprietary fund types are limited to the intra-district services fund and an enterprise fund encompassing child care services.

Economic Conditions and Outlook

Great Oaks covers twelve counties and thirty-six school districts in southwest Ohio and as a result of this is less vulnerable to sudden shifts in revenue due to economic development moving from the immediate area.

The most comprehensive economic report we have is the Greater Cincinnati Chamber of Commerce's 2001 Economic Outlook "A Forecast for Greater Cincinnati and an Overview of the National Economy". The following paragraphs have been reproduced from this report which was prepared by the Greater Cincinnati Center for Economic Education. We believe this is the best area economic document because currently we receive the majority of our tax revenue from this area.

Greater Cincinnati Outlook

The 2001 economic outlook for Greater Cincinnati shows the local economy continuing to grow steadily as the U.S. national economy grows. Circumstances that are likely to

affect local economic activity include the completion of Paul Brown Stadium and continued construction of the Great American baseball stadium, the near completion and re-opening of Fort Washinton Way, and other construction projects intended to revitalize the riverfront. The Cincinnati/Northern Kentucky International airport was recently rated the "number one gateway in the Americas" and should continue to have a strong impact on regional economic growth, especially in Northern Kentucky.

Cincinnati Employment

Greater Cincinnati's employment growth rate has closely followed employment growth for the national economy. Over the last five years, employment in Greater Cincinnati has grown an average of 2.4 percent per year. From 1998 to 1999, employment growth dropped from 2.3 percent to 1.8 percent. This decline in employment growth reflects the tight labor market. Local employment growth in 2000 is expected to be at about 2.1 percent, falling back to about 1.7 percent in 2001.

Slow population growth and a low unemployment rate are constraining employment growth. The unemployment rate in Greater Cincinnati was 3.4 percent in 1999, versus 4.2 percent for the nation. The unemployment rate in Greater Cincinnati is expected to hold steady at 3.3 percent in both 2000 and 2001.

In 2000, the greatest job gains have been occurring in the service industry, with 2.4 percent job growth. In particular, business services (3.0 percent) and computer and data processing services (10.0 percent) are posting the largest job gains. Strong growth has also occurred in finance, insurance, and real estate (2.9 percent), government - especially education, and retail trade.

The growth in computer and data processing services is likely the result of growing activity in the Digital Rhine area, with over 100 million dollars invested in the area by venture capitalists.

Manufacturing Employment

Manufacturing represents a greater proportion of the economy in the Cincinnati region than nationally. In 1999, manufacturing employment represented 16.4 percent of total employment in Greater Cincinnati, while nationally manufacturing represented 14.3 percent of employment. The decline in local manufacturing employment in 1999 was 0.4 percent, far less than the 1.8 percent decline experienced nationally.

Continued foreign investment in manufacturing facilities for a variety of industries, especially those that provide parts for the Toyota facility in Boone County and an expanding Mitsubishi facility in Warren County. Local employment in manufacturing is expected to increase slightly by 0.1 percent in 2000 but to reverse again in 2001 with a

0.1 percent decline. New plants and expansion of existing firms in the Cincinnati region are helping to offset the effects of strong productivity growth, which has led to declining employment in manufacturing at the national level.

Construction

In 1999, local construction activity was very strong, with 14,000 residential units and 16 million square feet of non-residential space built. This construction boom is not expected to continue into 2000, as higher interest rates have already slowed construction activity.

Much of the growth in local non-residential construction is attributed to the growth in new technology forms and e-commerce. These businesses often utilize existing buildings, which benefits the central city, and also require space for housing computers that serve a network. E-commerce requires space for warehousing for high throughput distribution and trans-shipment points. These facilities are being located in Greater Cincinnati because of good access to transportation and because of the proximity of major shippers including DHL, Federal Express, UPS and Airborne Express. Higher interest rates and available supply are expected to contribute to a slowdown in non-residential construction, with an expected 12.8 million square feet going up in 2000, falling to 11.4 million square feet in 2001.

The expected amount of residential construction activity for 2000 is 12,800 units, falling to 11,200 units in 2001. Again, higher interest rates are largely to blame for this decline.

Inflation and Interest Rates

The tight money policy followed by the Federal Reserve has led to an increase in short term interest rates. On the contrary, continued treasury surpluses have led to declines in long term rates in 2000. For the remainder of the year, there will be some further upward pressure on short-term rates. The expected yield on short-term treasury bills in 2000 is 5.9 percent, rising to 6.1 percent in 2001. Longer-term treasury securities are expected to hold steady at about 6.1 percent for 2000 and 2001.

Part of the reason for the stable interest rate environment is a modest inflation rate. Gains in productivity are expected to lead to lower inflation in 2001, at 2.7 percent, even with continued economic growth. This low inflation should result in stable long-term interest rates, despite Federal Reserve pressures on short-term rates.

Major Initiatives

Programs and Services

Consistent with the District's philosophy, Great Oaks provides instructional programs and related services which are necessary to enable high school youth, out-of-school youth and adults achieve their educational and career goals. Each career development program is driven by the needs of the local labor market and developed with advice from business, industry, labor and other appropriate agencies. Great Oaks has established a tradition for being futures oriented and flexible in meeting the needs of all stakeholders.

Current Projects

District Priorities

Upon becoming Great Oaks President/CEO mid-way through FY '99, Mr. Migal identified these top priorities:

- Move forward vigorously to meet the workforce development needs of business, industry and labor;
- Apply information technology's capabilities in new ways that dramatically increase student achievement and career readiness;
- Enhance communication and partnerships with affiliated school districts and regional economic development initiatives.

Significant progress was made in each area during FY '00. Mr. Migal was named to serve on the Workforce Development Local Options Policy Board and the Governor's Commission on Student Success. Details on progress in other areas are described in the appropriate sections of this letter.

Continuous Improvement

The development of the District's Continuous Improvement Plan began in FY '99 with a review of the mission, goals and values. Strategies for achieving the goals were developed and are in the process of being implemented. The Continuous Improvement Plan states that we will:

- Meet the needs of youth and adults to successfully enter, compete and advance in the labor market.
- Research new technology and initiatives in education, business and industry, and implement in the educational process.
- Invest and disinvest in programs and services as needed.
- Implement major principles of the Continuous Improvement Process.
- Establish and strengthen partnerships and involvement with affiliated schools, business, industry, labor, agencies, associations and community-based organizations.

- Be responsive to the immediate and anticipated needs of business, industry and labor.
- Provide all learners educational access for career and postsecondary advancement.
- Play an active role in the economic development of our communities.
- Provide quality human resource development services to internal and external customers.
- Continually promote career and technical education at the local, state, national and international levels.
- Foster leadership development opportunities for associates.

Training in the application of Continuous Quality Improvement tools and concepts is on going for all associates. They have utilized the tools and techniques to solve problems and improve situations.

Great Oaks Council of Technology and Career Development

The Great Oaks Council of Technology and Career Development is charged with providing advice and guidance in these areas:

- Development and expansion of activities;
- Updating the programs and services offered by Great Oaks;
- Quality of the overall program;
- Promotion of the District.

During FY '00, council membership was expanded to include representatives from a broader base of industries.

Business Partnership Councils

In FY 99, a Business Partnership Council was established at each operational center to serve local workforce development needs. Each council assists in studying, evaluating, advising, and recommending the total program at the center it serves. Membership consists of representatives from government, business, industry, labor, agencies, affiliated school districts and the community. One member from each council serves as a representative to the Great Oaks Council of Technology and Career Development. Business Partnership Council representatives served on the Review Team at their respective campus as the North Central Association of Schools and Colleges evaluation was conducted. Each of the councils has been actively involved in promoting the operational centers in the local community.

Adult Workforce Development Division

The Great Oaks Adult Workforce Development Division achieved many activities and advancements during the last fiscal year. Highlights include:

- Undergoing the process of applying for the Ohio Award of Excellence and achieving Tier 1 – Pledge Toward Excellence.
- Entering the Cincinnati State Great Oaks Customized Training Solutions Partnership, which is designed to provide employers throughout the region with a seamless system for workforce development.
- Entering a partnership with Institute of Advanced Manufacturing Sciences (IAMS) to serve the needs of manufacturing employers.
- Partnering with Fifth-Third Bank to help meet the need for workers for the banking industry.
- Promoting the Virtual Institute of Professional Development (VIPD), which provides adult learners with access to instruction in a wide variety of courses on the Internet and CD-ROM.
- Implementing LaserGrade Testing Labs at the Center for Employment Resources, in Sharonville, and the Center for Economic Opportunity, in Washington Court House. The labs provide access to technical certification testing.
- Being designated as an ACT Center. When implemented by the middle of FY '01, the ACT Center services will include computer-delivered certification and licensure tests for trades and professions, workforce development assessment, continuing education courses, skill-specific training, distance learning and video conferencing, and computerized educational and career guidance counseling.
- Partnering with the Public Library of Cincinnati and Hamilton County to make the Pre-GED Test available at all library sites.
- Partnering with Princeton City Schools to develop an English as a Second Language program (ESL) to meet the needs of Hispanic immigrants and their children.
- Expanding the client base of the Turning Point Center to include clients referred by the Highland County Department of Corrections.

Associate Development

Professional development opportunities for all associates have always been supported and staff members have been encouraged to participate in them. In recent years, the Associate Development function has expanded due to factors such as technology, changes in teacher licensure requirements and other legislation. During FY '00, Associate Development accomplishments included:

- Providing administrative and supervisory staff with training in Stephen Covey's *The 7 Habits of Highly Effective People*. The course was also offered to all associates.
- Encouraging all staff members to participate in Ohio SchoolNet's Skill Check On-Line, SchoolNet's mission is to provide leadership, coordination and oversight in the acquisition and responsible use of technology in schools, to facilitate equitable access and measurable improvement in learning, and to contribute to an educated society.
- Providing instructors with training in Project-Based Learning.

Curriculum and Instruction

To better serve stakeholders' needs, comply with state and federal requirements, and operate as efficiently and effectively as possible, Great Oaks is continuously engaged in reviewing and improving the competency-based curriculum and the delivery system. During FY '00, major efforts included:

- Expanding articulation agreements with several area postsecondary institutions to provide advanced standing for students who enroll in a program related to their field of study at one of these institutions.
- Fully implementing the Virtual High School, thus providing students enrolled in Great Oaks programs with access to remedial or advanced work through the Internet.
- Fully implementing the Career Academies and High Schools That Work concepts at all campuses.
- Partnering with several affiliated high schools as they implemented the High Schools That Work initiative.
- Obtaining grants to fund training to prepare business technology instructors and electronics technology instructors in Information Technology (IT) skills (MOUS, HTML, A+) certifications.
- Preparing to implement a social studies credit for juniors to enable them to meet state graduation requirements.
- Preparing to implement Cognitive Tutor, a highly effective, technology-based math program.
- Collaborating with Loveland City Schools, Lynchburg Clay Local Schools and Wyoming City Schools to provide Technology Education Labs.
- Achieving a three-year CARF (Commission on the Accreditation of Rehabilitation Facilities) accreditation.
- Being designated as one of the 30 national pilot sites for the Oracle Internet Academy. The Oracle Internet Academy is a partnership with Oracle Corporation to develop a skilled pool of IT workers to meet the needs of e-businesses. The academy will be available to adult learners in the fall of 2000, and to high school learners in the fall of 2001.
- Restructuring the Quality Support Team to improve the delivery of support services to instructors.

Environment and Facilities

Providing a safe, secure learning environment in which associates and students are encouraged to do their best, and maintaining that environment have always been high priorities at Great Oaks. Major projects in FY '00 included:

- Completing the final stages of construction and furnishing and equipping the Instructional Resource Center (formerly Oak Net facility) at the Sharonville site. This facility will be operational early in FY 2001 and will serve as the technology hub of the District. In addition, Great Oaks associates, affiliated school district staff, business partners, and community groups will have access to training in the use of

technology as well as facilities and resources which they may use to develop and disseminate presentations.

- Refurbishing several educational laboratories across the District.
- Implementing a wide variety of measures to enhance security at all facilities.
- Securing funding for and beginning work on replacing HVAC units at Diamond Oaks, Live Oaks and Scarlet Oaks.
- Planning for construction of Safety Services fire truck storage/training area and the addition of locker rooms and a fitness training area to the Police Academy.

Bond Rating

On August 1, 2000, the HVAC project was partially funded through the issuance of limited general obligation tax bonds, which was handled by Seasongood and Mayer, LLC. Prior to the issuance of the bonds, Great Oaks received a Aaa rating from Moody's Investors Service. Great Oaks is the only school District in Ohio to have achieved this rating. According to Moody's analyst Edward Roche, the rating was based on the district's strong credit fundamentals. These include: a healthy financial position; the maintenance of consistently ample reserve levels; minimal debt; and a substantial multi-county tax base encompassing the southwestern Ohio economy. Roche indicated that other strong considerations are the fact that the bonds will mature six months before the District's current ten-year operating levy will expire and the structure that allows Hamilton County to pay the debt off directly instead of having the funds flow through the District first. The rating will benefit member districts that seek a rating in the future.

JROTC Programs

By the end of the 1995-96 school year, students at every campus had access to a Junior ROTC program. The Army JROTC program, which was implemented at Live Oaks at the beginning of the 1993-94 school year, was the first in the District. Today it serves students in a nearby affiliated high school as well as the students at Live Oaks. The following year, the Air Force JROTC program was implemented at Laurel Oaks, and in 1995-96, Marine and Navy JROTC programs were established at Diamond Oaks and Scarlet Oaks respectively. JROTC complements career training and offers students the opportunity to develop citizenship and leadership skills.

Project HIRE

Project HIRE was developed in collaboration with agencies, the business community and local government entities to create a skilled labor pool in the Adams, Brown, Clinton, Fayette and Highland county area. Through Project HIRE, potential workers are recruited, provided with pre-employment training, and placed in a position for which they are qualified. Project HIRE also provides support for newly hired employees and works with employers to retain their workers.

Project HIRE staff collaborated with various agencies to conduct Job Recruitment Days in Adams, Brown, Clinton, Fayette, Hamilton and Highland counties during FY '00.

Safe Schools Initiative

As concerns about school safety and security issues became a national priority during FY '99, Great Oaks implemented a Task Force on Public Safety to develop a Crisis Prevention and Management Plan. The Task Force received input from students and other stakeholders and prepared a plan that balances Great Oaks' needs for a secure, positive learning and working atmosphere as well as an open, accessible environment. The Safe School Helpline, which provides for the anonymous reporting of potentially threatening situations, was implemented as part of the Safe Schools Initiative. In FY '00, School Resource Officers (SROs), who are officers of local police departments, were placed at Diamond Oaks, Laurel Oaks and Scarlet Oaks. The SROs work with students and staff at the campuses and their contributions are valued by all.

Student Readiness

To enhance the learning environment and increase positive outcomes for students, new approaches were developed in the areas of student services/student readiness. Services are being customized to meet the needs of students and the Career Academies. Innovations such as a Professional Development Day for Students, Student of the Month recognition and other reward programs were expanded during FY '00. The effort to increase parent involvement continues, as does the use of community resources in addressing a wide range of student needs.

Technology

Major advances in the area of technology during FY '00 included:

- Implementing the Great Oaks Technology Plan.
- Implementing the Datatel Student Information Management System and Mobile Gradebook.
- Implementing the Virtual Learning Academy (formerly Learning Springs Internet courses).
- Implementing the changes in infrastructure that have resulted with the implementation of Oak Net.
- Participating in SchoolNet.
- Expanding the Asynchronous Transfer Mode (ATM) infrastructure to accommodate distance learning.
- Providing research and development for Great oaks initiatives.

Future Projects

District-wide goals for FY 2001 include:

- Internalize the District’s continuous improvement process so that it becomes an integral part of the decision-making process.
- Improve customer satisfaction rates by emphasizing performance, effectiveness, relevance and sustainability measures in all programs and services offered.
- Expand partnerships with business, industry, labor, agencies and affiliated schools in fulfilling the Great Oaks mission. Further investigate regionalization and combined services with other Joint Vocational School District (JVSs) and career technical planning districts.
- Deliver all new initiatives in the form of a business plan.
- Continue to broaden and strengthen communications with the leadership teams in the affiliated schools.
- Expand the public relations initiatives to further broaden the image of Great Oaks.
- Market the concept of Great Oaks being a learner focused and futures oriented system.
- Increase the success rate of secondary students on state proficiency and achievement tests.
- Increase the District’s completion rate by two percentage points.
- Seek more grant opportunities as they relate to technology and services.
- Implement the Great Oaks Foundation Program.
- Market the utilization of the Instructional Resource Center in the community.
- Develop partnerships to fully implement the design and distribution of district procedural resource materials.
- Expand the concept of Workforce Investment Training Partnerships to other associate degree granting institutions.
- Research the feasibility of an integrated, disaggregated database – by district, by division, by learner, by associate – for use with the continuous improvement process.
- Better utilize and expand technology at all levels to improve efficiency of operations and to increase learning gains.
- Broaden professional development and leadership opportunities for all Great Oaks associates as needed.

Department or Activity Services Efforts and Accomplishments

Adult Education: Adults have access to many different programs and services:

- Full and part-time classes are offered in many occupational areas. In many programs, flexible scheduling makes it easier for individuals to meet work and family responsibilities while attending school.
- ABLE (Adult Basic and Literacy Education) classes provide basic skills instruction at Great Oaks facilities as well as at community locations and through workplace literacy programs.
- Career Options and Transitions helps those who are entering or reentering the workforce select their best career options and make the transition to employment.

Apprenticeship, Internship and Early Placement: High school students who meet the grade and attendance requirements have the opportunity to begin work before high school graduation. Students have the added advantage of developing skills beyond those provided in the curriculum.

Competency-based curriculum and assessment: Critical skill competencies have been identified for each career major offered by the Great Oaks Institute of Technology and Career Development. Assessment instruments, including a mix of writings, projects, portfolio grading, and paper and pencil tests, are being developed to measure competency for each instructional module. Work Keys and the Ohio Competency Assessment Program have been implemented to measure learning gains in the academic and occupational disciplines.

Entrepreneurship, employability skills and continuous quality improvement: All students receive instruction in these areas.

Employer satisfaction: An Employer Satisfaction Study is conducted each year.

Integrated academics: Critical math, science and technical communication skills have been integrated into the curriculum for each career-technical program.

Options and Services for At-Risk Youth: Great Oaks offers several programs designed to serve the needs of students who have dropped out of school or who are likely to do so. These include YOU (Youth Opportunities Unlimited), which serves students who are at least 16 years of age and two or more grade levels behind in school; New Directions, which serves students who have dropped out of school; Renewed Opportunities, which serves students who have truancy problems and are referred by the juvenile court system; and the Connections program, which provides assistance to at-risk students in the affiliated high schools.

Placement: Job placement is the ultimate goal of career technical education. It is also a clear point of accountability. Great Oaks students and employers appear to be well served: according to a survey conducted in March 2000, 97.5% of the class of 1999 were employed, in the military or pursuing further education.

Special needs: Approximately 15% of the students served have special needs associated with their educational, mental, physical and/or social development. Special needs students are mainstreamed into career technical programs and receive the support and assistance necessary to maximize their success in school and, in some instances, in the transition from school to work.

Tri-State Regional Community Policing Institute (RCPI): The Tri-State Regional Community Policing Institute is a partnership of the Great Oaks Institute of Technology and Career Development, the Cincinnati Police Division, the National Conference for Community and Justice and the Ohio Crime Prevention Association. The US Department

of Justice's Office of Community Oriented Policing Services funds it. Its mission is to improve the quality of life in our communities through cooperative efforts in solving shared problems. Thirty-two different classes have been developed for use by law enforcement agencies, schools, businesses and community groups. The US Department of Justice's Office of Community Oriented Policing uses an outside agency to evaluate the 28 RCPIs in the nation. The COPS Office has frequently referred to the Tri-State RCPI as one of the top three institutes in the nation and has used the Tri-State RCPI staff to consult with other RCPIs.

During FY '00, major accomplishments of the Tri-state RCPI included collaborating with other agencies to provide seminars on school safety, domestic violence and elder abuse. The institute helped several communities implement the *Are You OK?* program, which is an automated telephone system that monitors the well being of elderly or disabled persons. In order to effectively communicate with a wide audience, the institute produced the first Training Catalog and launched the *Community Connection*, a quarterly newsletter.

Career Technical Student Organizations: All students belong to a Career Technical Student Organization. This provides students with the opportunity to further develop leadership skills, responsibility, and organizational skills.

Warranty Program: Great Oaks warranties students' skills. Students who do not meet their employer's expectations in verified competencies during their first year on the job will be retrained at no cost to the employer.

Work values, habits and attitudes: Considerable attention is also given to helping students develop a work ethic that will serve them and their employers well. Attendance, safety, organizational skills, critical thinking skills, efficiency, productivity and team work are only a few of the personal qualities and concepts stressed across the District.

Other Services

The Great Oaks Center for Employment Resources, in Sharonville; the Center for Economic Opportunity, in Washington Court House; and the IDEA (Individual Development and Economic Advancement) Center, in Hillsboro, serve the training and assessment needs of business and industry. They also offer career assessment and career guidance services to individuals. The Center for Economic Opportunity and the IDEA Center, which are both located some distance from the Laurel Oaks campus, have classroom space and offer a variety of training opportunities to community residents. Two mobile computer vans deliver instruction in various software programs to businesses and schools throughout the district.

The Family Resource Center in Highland County provides seminars, programs, services and technology connectivity to strengthen the family unit.

Accounting System and Budgetary Control

The Great Oaks' accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Reports for general governmental operations and expendable trust funds are presented on the modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized when the fund liability is incurred. The report of the Great Oaks' proprietary operations is presented on the accrual basis.

In developing the accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected from their implementation.

Great Oaks utilizes a fully automated accounting system as well as an automated system to control the fixed assets, perpetual inventory and payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensures that the financial information generated is both accurate and reliable.

The Board of Directors adopts the annual budget for the District in early January. All disbursements and transfers of cash between funds require appropriation authority from the Board. All purchase order requests must be approved by the director of each facility as well as the Vice President of Property and Assets and the CFO; necessary appropriations are then encumbered and purchase orders released to vendors. Those requests which exceed the available appropriations are rejected until additional funds are secured. The accounting system used by Great Oaks currently provides interim financial reports which detail year-to-date expenditures and encumbrances versus the original appropriation and which are available for review prior to authorizing additional purchases.

In addition to interim financial statements, administrators and project coordinators are currently furnished with monthly reports showing the status of the customer service and project accounts for which they are responsible. The reports detail monthly transactions of revenues and expenditures for each customer service account and special project in the District. Administrators have the ability to view each account they are responsible for through the use of the interactive on-line computer system. The computer terminal screens resemble ledger cards and all the administrators can see up-to-date budget, current month, year-to-date and encumbrance amounts.

The District also maintains a central warehouse where goods are received and dispersed. On-line computer terminals are used to record the transactions and update a perpetual supplies inventory for customer service parts, uniform school supplies, and administrative

office supplies. This system records receipts against open purchase orders and provides the treasurer's office with on-line status of all encumbered purchase orders.

As an additional safeguard, all employees are covered by a blanket bond, and certain individuals in policy-making roles are covered by a separate, higher limit bond.

The basis of accounting and the various funds and account groups utilized by Great Oaks Institute of Technology and Career Development are fully described in Note 1 of the Notes to the General Purpose Financial Statements. Additional information on the District's budgetary accounting can also be found in Note 1.

Financial Highlights - 2000 General Government Functions

The following schedules present a comparison of the General Fund, Special Revenue Funds, Capital Projects Funds and Expendable Trust Funds revenues and expenditures for the fiscal years ended June 30, 2000 and 1999 (In Thousands).

	2000	1999	Increase (Decrease)	
			Amount	Percent
<u>Revenues:</u>				
Taxes	\$34,211	\$24,752	\$9,459	38.2%
Tuition and fees	2,985	2,855	130	4.6%
Interest	2,133	1,905	228	12.0%
Intergovernmental	21,448	19,323	2,125	11.0%
Other	2,755	2,596	159	6.1%
Total Revenues	<u>63,532</u>	<u>51,431</u>	<u>12,101</u>	23.5%
<u>Expenditures:</u>				
Current:				
Instruction:	27,484	28,519	(1,035)	-3.6%
Support Services:				
Pupil	1,977	1,861	116	6.2%
Instructional staff	3,169	2,850	319	11.2%
Board of Education	113	126	(13)	-10.3%
Administration	2,840	2,782	58	2.1%
Fiscal	1,359	1,170	189	16.2%
Business	369	387	(18)	-4.7%
Operation and maintenance of plant	6,007	6,342	(335)	-5.3%
Pupil transportation	88	81	7	8.6%
Central	1,241	1,094	147	13.4%
Non-instructional services:	1,542	1,768	(226)	-12.8%
Extracurricular activities	246	226	20	8.8%
Capital outlay	7,283	5,964	1,319	22.1%
Pass through payment/refunds	208	995	(787)	-79.1%
Total Expenditures	<u>\$53,926</u>	<u>\$54,165</u>	<u>(\$239)</u>	-0.4%

The significant variances in revenues in comparison to the prior year were in the areas of taxes, interest and intergovernmental.

The increase in local tax revenue was due to passing a 2.7 mill replacement tax levy on the November 3, 1998 ballot. The replacement levy took effect during FY 2000. Continued economic growth has also led to increase tax revenues.

The main increase in tuition and fees was the result of a pilot program with Cincinnati Public Schools.

The increase in interest was associated with interest rates being higher in fiscal year 2000 than in fiscal year 1999.

The significant increase in inter-governmental revenue was due to an increase in both the number of full time high school programs offered in fiscal year 2000, and an increase in the number of adult education programs. This combined, with switching the way of funding from Unit Funding to fulltime equivalents resulted in an increase in revenues to the District .

The significant variances in expenditures were in the areas of support services, non-instructional services, capital outlay and pass through payments/refunds. The support services that increased included pupil, instructional staff, administration, fiscal, pupil transportation and central. Capital outlay expenditures increased from the previous year and pass through payments decreased significantly from the previous year.

Instruction activities are designed primarily to prepare pupils for activities as citizens, family members, and workers in a vocational field. The majority of the decrease is a direct result of the completed installation in fiscal year 1999 of new computers for the District.

Support services pupil are those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These expenditures increased mostly due to cost associated with the installation of a new Datatel student management grading/software system.

Support services instructional staff are those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. Most of the increase is due to salary and benefit increases and spending in the Cops grant. Administration includes those activities concerned with administration for a single school or group of schools, and groups not comprising the entire District. Administration increased slightly during the fiscal year.

Support services Board of Education includes those activities concerned with establishing and administering policy in connection with operating the District. These expenditures decreased by \$13,000.

Support services fiscal services are those activities concerned with the financial operation of the District. This function includes fees paid to the county auditors for tax collection

and for budgeting, receiving and disbursing, financial accounting, payroll inventory control, auditing, and fiscal services rendered by the associates in the treasurer's office. The majority of the increase is a direct result of salary increases and county auditor's fees, due to the replacement levy.

Support services business are those activities concerned with purchasing, receiving, transportation, and exchanging and maintaining goods and services for the District. These expenditures decreased by \$18,000 as salary and benefits decreased.

Support services operation and maintenance of plant are those activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. The decreased expenditures of \$335,000 was the result of large number of upkeep and maintenance projects being started and completed during fiscal year 1999 and fewer projects being started in fiscal year 2000.

Support services pupil transportation are those activities concerned with the conveyance of individuals to and from school as provided by state law. It includes transportation to school activities and between home schools and the District's campuses. These expenditures increased by \$7,000.

Support services central are those activities concerned with supporting each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, and data processing services. These expenditures increased by \$147,000 due to an increase in service contracts and salary and benefit increases.

Non-instructional services include food services, community service, enterprise operation and building and construction. These expenditures decreased by \$226,000 due largely to the completion of the new Oak Net Facility.

Capital outlay increased by \$1,319,000. The majority of the increase is due to the purchase of equipment for the new Information Resource Center.

Pass through payments/returns decreased significantly due to the District no longer being the fiscal agent for the Jobs for Ohio Graduate Grant.

Financial Highlights - 2000 Proprietary Operations

Intra-district services and the District's child care program, are classified as proprietary operations since they resemble those activities found in private industry; the determination of profit and/or loss is a management desire. In total, the internal service fund had a net operating loss before operating transfers of \$138,000.

The enterprise fund accounts for childcare provided for children of high school students on a usage basis. For this service, students are charged tuition. The fees collected pay salaries, benefits and supplies. This service is intended to grow to be self-supporting. The net operating loss before operating transfers for this fund was \$124,000.

Financial Highlights - 2000 Expendable Trust

The District functions as trustee for students (in the case of activity group accounts), The Colorado Experience, and the Neediest Kids of All. Trust Fund assets at June 30, 2000 totaled \$133,000.

General Fixed Assets

The general fixed assets of the Great Oaks Institute of Technology and Career Development are used to carry on the main educational and support functions of the system and are not financial resources available for expenditure. The total general fixed assets at June 30, 2000 were \$79,335,000. Such assets are accounted for at historical cost. Depreciation is not recognized on general fixed assets.

Cash Management

The Board of Directors has an aggressive cash management program, which consists of expediting the receipt of revenues and prudently investing available cash in obligations collateralized by instruments issued by the United States Government or the State of Ohio or insured by the Federal Deposit Insurance Corporation. The total amount of interest earned was \$2,133,000 for the year ended June 30, 2000. Of this amount the General Fund was credited with \$2,125,000 and Expendable Trust was credited with \$8,000. The program is particularly successful because of the access to daily balances which enables the District to maintain minimum balance accounts and invest to the maximum extent.

Risk Management

Great Oaks Institute of Technology and Career Development has a blanket building, contents, miscellaneous property policy with the Cincinnati Insurance Company. The policy has a \$1,000 deductible.

Vehicles are covered under a business auto policy by the Cincinnati Insurance Company with \$250 deductible on collision and \$50 on all other occurrences. All employees are covered under a District blanket liability policy with Nationwide Insurance Company. The limits of liability are \$1,000,000 each occurrence and \$1,000,000 aggregate. In addition, Great Oaks covers all employees under another District excess liability policy with American Alliance Insurance Company with \$4,000,000 each occurrence and \$4,000,000 aggregate.

The board members, President/CEO, CFO, all administrative team individuals and all employees who handle money are covered with perpetual position schedule bonds for \$20,000 by Cincinnati Insurance Company. All other Great Oaks employees are covered by a \$10,000 blanket bond.

Great Oaks is not self-insured in any area. The board believes in dispersing risk to other risk taking organizations and has no plans to assume any risks of its own in the immediate future.

Pension Plans

All District employees are covered by the state-wide School Employees Retirement System of Ohio (SERS) or the State Teachers Retirement System of Ohio (STRS). The District's employer contributions for both systems are based on a percentage of the employees' salaries. State law requires the District to pay the employer share as determined by each retirement system. The District's 2000 employer contributions to STRS and SERS, were \$3,150,000 and \$728,000, respectively. See Note 7 to the general purpose financial statements for complete details.

Legal Compliance/Independent Audit

The financial statements of the Great Oaks Institute of Technology and Career Development have been audited by the firm of Deloitte & Touche LLP. The audit has been conducted in accordance with auditing standards generally accepted in the United States of America including a review of internal accounting controls and tests of compliance with Federal and State laws and regulations. The Independent Auditor's Report is included in the Comprehensive Annual Financial Report.

Certificate of Achievement

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to The Great Oaks Institute of Technology and Career Development for the year ending June 30, 1999. In order to be awarded a Certificate of Achievement, a governmental unit must publish a Comprehensive Annual Financial Report whose contents and format conform to program standards. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ASBO Certificate

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to The Great Oaks Institute of Technology and Career Development for the year ending June 30, 1999. In order to be awarded a

Certificate of Excellence in Financial Reporting, a school district must publish a Comprehensive Annual Financial Report which substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials. The award is granted only after an intensive review of the financial report by an expert panel of certified public accountants and practicing school business officials. Management believes the Comprehensive Annual Financial Report for fiscal year ended June 30, 2000, which will be submitted to ASBO for review, will conform to ASBO's principles and standards.

Acknowledgments

It is with great pride and pleasure that we submit this Comprehensive Annual Financial Report for review and wish to express appreciation to the members of the Board of Directors for supporting us in this endeavor and to the staff of the business office and various administrators and associates of the Great Oaks Institute of Technology and Career Development who contributed their time and effort to complete this project.

A note of appreciation is extended to Teeters Consulting and Research Service for their assistance in required research for this report.

A final thanks to the District's external auditors, Deloitte & Touche LLP, for their effort in assisting with this report.

Sincerely,

Cliff A. Migal
President/CEO

John R. Wahle
CFO

**GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER
DEVELOPMENT**

List of Principal Officials

Members of the Board of Directors
January 2000

Mr. Pete Hershberger, Chair
Sycamore City

Loveland City
Dr. Kathryn Lorenz

Ms. Barbara Buchholz, Vice Chair
Madeira City

Lynchburg-Clay Local
Mr. Stanley Markey

Batavia Local
Mr. Timothy Young

Mariemont City
Mr. David Moreton

Clermont Northeastern Local
Mr. Edward Cooper

Mason City
Mr. Dave Lenert

Deer Park City
Ms. Linda Ottopal

Miami Trace Local
Mr. Gordon McCarty

East Clinton Local
Mr. Tom Terrell

Milford Exempted Village
Mr. Rick Van Lieu

Fairfield Local
Mr. Patrick Hagen

Mt. Healthy City
Ms. Carole Ellis

Goshen Local
Mr. Jimmy Whitaker

North College Hill City
Mr. Ronald Harmon

Greenfield Exempted Village
Mr. Tom Beatty

Norwood City
Ms. Debi Gay

Hillsboro City
Mr. Gary Lewis

Princeton City
Mr. Mark Leman

Indian Hill Exempted Village
Mr. Lance White

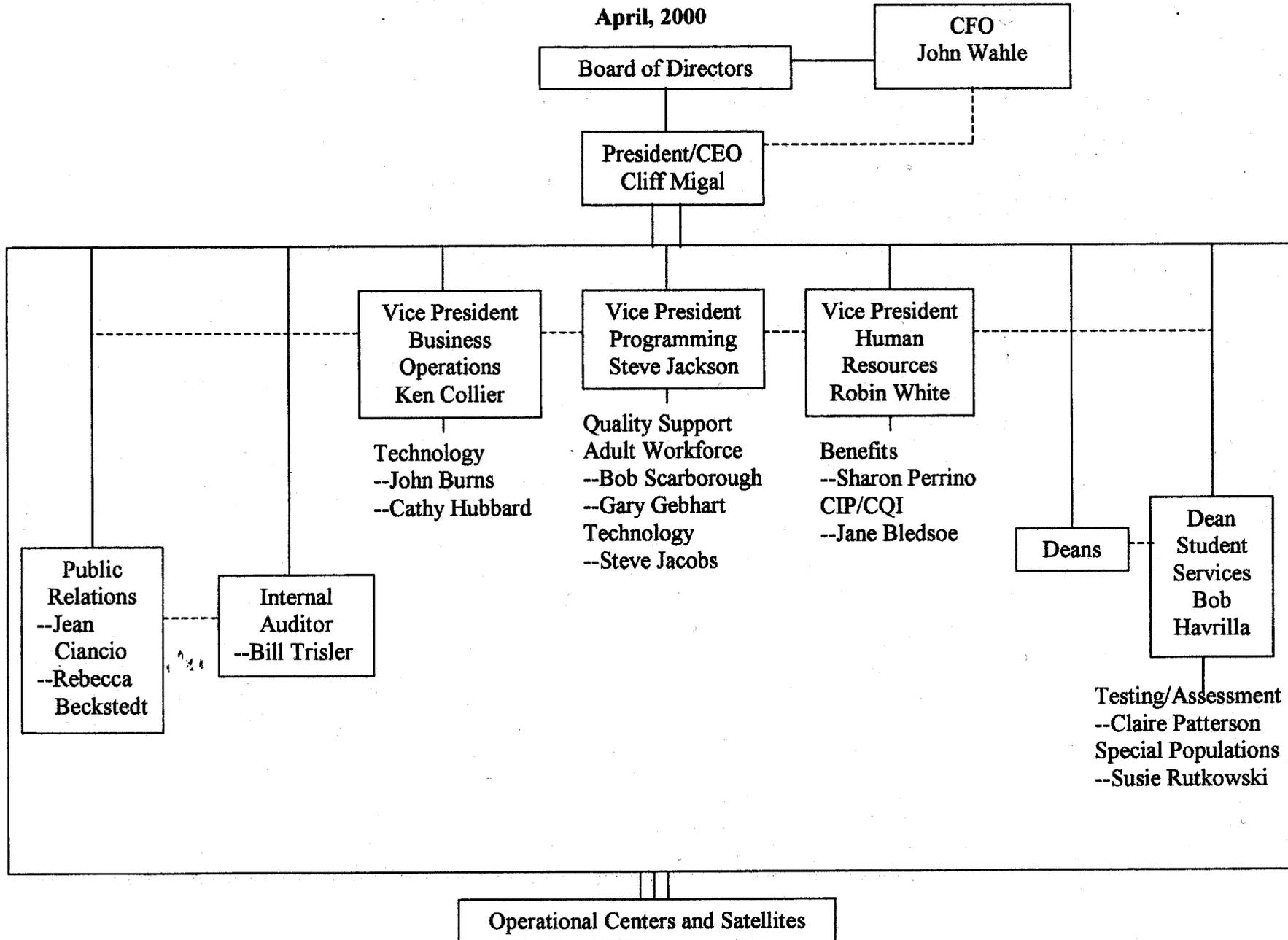
Reading City
Ms. Vicki Solomon

Lockland City
Mrs. Sandy Harrod

St. Bernard-Elmwood Place
Mr. Joseph Wheeler

Great Oaks Institute of Technology and Career Development

April, 2000



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Great Oaks Institute of
Technology and Career
Development, Ohio

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

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



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**GREAT OAKS INSTITUTE OF TECHNOLOGY
AND CAREER DEVELOPMENT**

For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 1999

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

Sam Deering
President

Don F. Hagen
Executive Director

Deloitte & Touche LLP
250 East Fifth Street
P.O. Box 5340
Cincinnati, Ohio 45201-5340

Tel: (513) 784 7100
www.us.deloitte.com

**Deloitte
& Touche**

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Great Oaks Institute of Technology and Career Development
and
Jim Petro, Auditor of State of Ohio

We have audited the accompanying general purpose financial statements of Great Oaks Institute of Technology and Career Development (the "District") as of June 30, 2000, and for the year then ended, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the District. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. The prior year summarized comparative financial information has been derived from the District's June 30, 1999 general purpose financial statements and, in our report dated November 18, 1999, we expressed an unqualified opinion on those general purpose financial statements.

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

In our opinion, such general purpose financial statements present fairly, in all material respects, the financial position of the District at June 30, 2000 and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

The statistical data on pages S-1 through S-86 is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the District. Such additional information has not been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, accordingly, we express no opinion on it.

Deloitte & Touche LLP
October 27, 2000

Deloitte
Touche
Tohmatsu

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**GENERAL
PURPOSE
FINANCIAL
STATEMENTS**

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Combined Balance Sheet--All Fund Types and Account Groups
June 30, 2000 (Thousands of Dollars)

	GOVERNMENTAL FUND TYPES		
	General	Special Revenue	Capital Projects
ASSETS AND OTHER DEBITS			
ASSETS:			
Cash and equity in pooled cash, deposits and investments	\$31,772	\$809	\$4,677
Restricted cash, deposits and investments	716	0	0
Receivables (net, where applicable, of allowances for uncollectibles):			
Taxes	16,302	0	0
Accounts	35	542	0
Interest	514	0	0
Intergovernmental	0	354	0
Interfund	785	0	0
Prepaid items	482	249	0
Supplies inventory	122	229	0
Fixed assets (net, where applicable, of accumulated depreciation)	0	0	0
OTHER DEBITS:			
Amount to be provided to retire other obligations	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$50,728	\$2,183	\$4,677

The accompanying notes to the financial statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS			TOTALS	
Enterprise	Internal Service	Expendable Trust	General Fixed Assets	General Long-Term Debt	(Memorandum Only)		
					2000	1999	
\$2	\$6	\$133	\$0	\$0	\$37,399	\$32,812	
0	0	0	0	0	716	353	
0	0	0	0	0	16,302	12,560	
2	0	0	0	0	579	363	
0	0	0	0	0	514	494	
0	0	0	0	0	354	571	
0	0	0	0	0	785	542	
0	0	0	0	0	731	161	
0	72	0	0	0	423	502	
0	0	0	79,335	0	79,335	76,507	
0	0	0	0	1,201	1,201	1,081	
\$4	\$78	\$133	\$79,335	\$1,201	\$138,339	\$125,946	

(Continued)

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Combined Balance Sheet--All Fund Types and Account Groups
June 30, 2000 (Thousands of Dollars)

	GOVERNMENTAL FUND TYPES		
	General	Special Revenue	Capital Projects
LIABILITIES, EQUITY AND OTHER CREDITS			
LIABILITIES:			
Accounts payable	\$231	\$31	\$232
Accrued wages	2,460	368	0
Intergovernmental payable	407	94	0
Interfund payable	0	775	0
Deferred revenue	5,310	0	0
Compensated absences and benefits payable	0	0	0
TOTAL LIABILITIES	8,408	1,268	232
EQUITY AND OTHER CREDITS:			
Investment in general fixed assets	0	0	0
Retained Earnings (Deficit) --Unreserved	0	0	0
Fund balance:			
Reserved for encumbrances	82	96	1,794
Reserved for prepaid items	482	249	0
Reserved for inventory	122	229	0
Reserved for budget stabilization	716	0	0
Unreserved	40,918	341	2,651
TOTAL EQUITY (DEFICIT) AND OTHER CREDITS	42,320	915	4,445
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$50,728	\$2,183	\$4,677

The accompanying notes to the financial statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS			TOTALS	
Enterprise	Internal Service	Expendable Trust	General Fixed Assets	General Long-Term Debt	(Memorandum Only)		
					2000	1999	
\$0	\$3	\$1	\$0	\$0	\$498	\$950	
12	0	0	0	0	2,840	2,631	
5	0	0	0	0	506	446	
10	0	0	0	0	785	542	
0	0	0	0	0	5,310	5,395	
0	22	0	0	1,201	1,223	1,098	
27	25	1	0	1,201	11,162	11,062	
0	0	0	79,335	0	79,335	76,506	
(23)	53	0	0	0	30	163	
0	0	1	0	0	1,973	3,921	
0	0	0	0	0	731	161	
0	0	0	0	0	351	341	
0	0	0	0	0	716	353	
0	0	131	0	0	44,041	33,439	
(23)	53	132	79,335	0	127,177	114,884	
\$4	\$78	\$133	\$79,335	\$1,201	\$138,339	\$125,946	

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combined Statement of Revenues, Expenditures and Changes in Fund Balances--

All Governmental Fund Types and Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	GOVERNMENTAL FUND TYPES		
	General	Special Revenue	Capital Projects
REVENUES:			
Taxes	\$34,211	\$0	\$0
Tuition and fees	131	2,854	0
Interest	2,125	0	0
Intergovernmental	14,836	6,317	0
Food services	0	703	0
Classroom materials and fees	0	739	0
Extracurricular activities	0	0	0
Contributions and donations	0	0	0
Refund of prior year expenditures	0	0	0
Miscellaneous	695	360	0
TOTAL REVENUES	51,998	10,973	0
EXPENDITURES:			
Current:			
Instruction:			
Regular	0	94	0
Special	0	214	0
Vocational	18,024	867	0
Adult/Continuing	0	7,979	0
Support Services:			
Pupil	1,399	377	201
Instructional staff	2,482	595	92
Board of Education	113	0	0
Administration	2,478	321	41
Fiscal	1,297	6	56
Business	369	0	0
Operation and maintenance of plant	5,604	320	83
Pupil transportation	85	3	0
Central	919	322	0
Non-instructional services:			
Food service	0	762	0
Community service	86	0	0
Enterprise operation	159	430	0
Building & construction	0	0	99
Pass through payments	0	208	0
Extracurricular activities	0	0	0
Capital outlay	1,200	126	5,957
TOTAL EXPENDITURES	34,215	12,624	6,529
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	17,783	(1,651)	(6,529)
OTHER FINANCING SOURCES (USES):			
Operating transfers in	500	1,299	3,500
Operating transfers out	(4,927)	(500)	0
Sale of general fixed assets	109	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,318)	799	3,500
Excess of revenues and other financing sources over			
(under) expenditures and other financing sources (uses)	13,465	(852)	(3,029)
Fund balances beginning of year	28,822	1,790	7,474
Increase (decrease) in reserve for inventory	33	(23)	0
FUND BALANCES END OF YEAR	\$42,320	\$915	\$4,445

The accompanying notes to the financial statements are an integral part of this statement.

FIDUCIARY FUND TYPE	TOTALS	
	(Memorandum Only)	
	2000	1999
Expendable Trust		
\$0	\$34,211	\$24,752
0	2,985	2,855
8	2,133	1,905
295	21,448	19,323
0	703	682
0	739	659
235	235	249
20	20	23
0	0	7
3	1,058	976
561	63,532	51,431
0	94	73
0	214	200
11	18,902	20,637
295	8,274	7,609
0	1,977	1,861
0	3,169	2,850
0	113	126
0	2,840	2,782
0	1,359	1,170
0	369	387
0	6,007	6,342
0	88	81
0	1,241	1,094
0	762	711
6	92	66
0	589	615
0	99	376
0	208	995
246	246	226
0	7,283	5,964
558	53,926	54,165
3	9,606	(2,734)
0	5,299	9,726
0	(5,427)	(9,840)
0	109	47
0	(19)	(67)
3	9,587	(2,801)
129	38,215	40,937
0	10	79
\$132	\$47,812	\$38,215

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual

(Non-GAAP Budgetary Basis)--All Governmental Fund Types and Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
REVENUES:				
Taxes	\$27,751	\$30,383	\$0	\$0
Tuition and fees	21	131	3,645	2,854
Interest	1,500	2,185	0	0
Intergovernmental	13,928	14,836	8,693	6,535
Food services	0	0	695	703
Classroom materials and fees	0	0	827	739
Extracurricular activities	5	0	0	0
Contributions and donations	0	0	0	0
Miscellaneous	1,111	541	443	360
TOTAL REVENUES	44,316	48,076	14,303	11,191
EXPENDITURES:				
Current:				
Instruction:				
Regular	0	0	216	101
Special	0	0	52	33
Vocational	19,447	18,806	989	901
Adult/Continuing	0	0	9,757	8,077
Support Services:				
Pupil	1,512	1,381	572	532
Instructional staff	2,772	2,484	744	587
Board of Education	178	119	0	0
Administration	2,813	2,556	367	329
Fiscal	1,595	1,317	6	5
Business	502	394	0	0
Operation and maintenance of plant	6,123	5,785	463	347
Pupil transportation	122	97	10	3
Central	1,291	1,033	345	327
Non-instructional services:				
Food service	0	0	879	762
Community service	101	87	2	0
Enterprise operations	222	161	470	457
Building & construction	0	0	0	0
Pass through payments	0	0	259	250
Extracurricular activities	0	0	0	0
TOTAL EXPENDITURES	36,678	34,220	15,131	12,711
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	7,638	13,856	(828)	(1,520)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	500	500	1,330	1,299
Operating transfers out	(4,982)	(4,927)	(500)	(500)
Advances in	200	200	1,118	1,118
Advances out	(785)	(785)	(542)	(542)
Sale of general fixed assets	110	109	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,957)	(4,903)	1,406	1,375
Excess of revenues and other sources over (under) expenditures and other uses	2,681	8,953	578	(145)
Fund balances beginning of year	23,703	23,703	1,551	1,551
Appropriation for prior year encumbrances	154	154	171	171
FUND BALANCES END OF YEAR	\$26,538	\$32,810	\$2,300	\$1,577

The accompanying notes to the financial statements are an integral part of this statement.

Capital Projects Fund		Expendable Trust Funds		TOTALS	
				(Memorandum Only)	
Budget	Actual	Budget	Actual	Budget	Actual
\$0	\$0	\$0	\$0	\$27,751	\$30,383
0	0	0	0	3,666	2,985
0	0	0	8	1,500	2,193
0	0	300	295	22,921	21,666
0	0	0	0	695	703
0	0	0	0	827	739
0	0	251	235	256	235
0	0	20	20	20	20
0	0	7	3	1,561	904
0	0	578	561	59,197	59,828
0	0	0	0	216	101
0	0	0	0	52	33
1,092	1,007	30	13	21,558	20,727
0	0	300	295	10,057	8,372
350	222	0	0	2,434	2,135
0	0	0	0	3,516	3,071
0	0	0	0	178	119
435	433	0	0	3,615	3,318
75	56	0	0	1,676	1,378
0	0	0	0	502	394
1,911	1,060	0	0	8,497	7,192
0	0	0	0	132	100
132	37	0	0	1,768	1,397
0	0	0	0	879	762
0	0	0	0	103	87
0	0	0	0	692	618
7,447	5,748	0	0	7,447	5,748
0	0	0	0	259	250
0	0	347	252	347	252
11,442	8,563	677	560	63,928	56,054
(11,442)	(8,563)	(99)	1	(4,731)	3,774
3,500	3,500	0	0	5,330	5,299
0	0	0	0	(5,482)	(5,427)
0	0	0	0	1,318	1,318
0	0	0	0	(1,327)	(1,327)
0	0	0	0	110	109
3,500	3,500	0	0	(51)	(28)
(7,942)	(5,063)	(99)	1	(4,782)	3,746
4,285	4,285	129	129	29,668	29,668
3,595	3,595	1	1	3,921	3,921
(\$62)	\$2,817	\$31	\$131	\$28,807	\$37,335

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Statement of Revenues, Expenses, and Changes in Retained Earnings--

All Proprietary Fund Types

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Proprietary Fund Types		TOTALS	
	Enterprise	Internal Service	(Memorandum Only)	
			2000	1999
OPERATING REVENUES:				
Tuition and fees	\$113	\$0	\$113	\$93
Sales	0	111	111	147
TOTAL OPERATING REVENUES	113	111	224	240
OPERATING EXPENSES:				
Salaries and wages	172	45	217	220
Fringe benefits	41	10	51	45
Cost of sales	6	193	199	172
Depreciation	0	1	1	3
Miscellaneous expenses	17	0	17	26
TOTAL OPERATING EXPENSES	236	249	485	466
NET OPERATING LOSS BEFORE				
OPERATING TRANSFERS	(123)	(138)	(261)	(226)
Operating Transfers In	114	14	128	115
NET LOSS:	(9)	(124)	(133)	(111)
Retained earnings beginning of year	(14)	177	163	274
RETAINED EARNINGS (DEFICIT) END OF YEAR	(\$23)	\$53	\$30	\$163

The accompanying notes to the financial statements are an integral part of this statement.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

**Statement of Revenues, Expenses, and Changes in Retained Earnings--Budget and Actual
(Non GAAP Budgetary Basis)--All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)**

	Enterprise Fund		Internal Service		TOTALS	
	Budget	Actual	Budget	Actual	(Memorandum Only) Budget Actual	
OPERATING REVENUES:						
Tuition and fees	\$192	\$113	\$0	\$0	\$192	\$113
Sales	0	0	180	111	180	111
Other revenue	0	0	0	0	0	0
TOTAL OPERATING REVENUES	192	113	180	111	372	224
OPERATING EXPENSES:						
Salaries and wages	175	172	40	39	215	211
Fringe benefits	42	40	10	10	52	50
Cost of sales	7	6	200	107	207	113
Capital Outlay	2	2	0	0	2	2
Miscellaneous expenses	38	22	0	0	38	22
TOTAL OPERATING EXPENSES	264	242	250	156	514	398
OPERATING LOSS	(72)	(129)	(70)	(45)	(142)	(174)
NON-OPERATING REVENUES						
Transfers In	115	114	39	14	154	128
Advance in	10	10	0	0	10	10
TOTAL NON-OPERATING REVENUES	125	124	39	14	164	138
NET INCOME (LOSS)	53	(5)	(31)	(31)	22	(36)
Retained earnings beginning of year	4	4	65	65	69	69
Appropriation for prior year encumbrances	2	2	1	1	3	3
RETAINED EARNINGS END OF YEAR	\$59	\$1	\$35	\$35	\$94	\$36

The accompanying notes to the financial statements are an integral part of this statement.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Statement of Cash Flows--All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Proprietary Fund Types		TOTALS	
	Internal		(Memorandum Only)	
	Enterprise	Service	2000	1999
INCREASE (DECREASE) IN CASH				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from outside sources	\$113	\$111	\$224	\$240
Cash payments to employees for services	(172)	(39)	(211)	(198)
Cash payments for employee benefits	(40)	(10)	(50)	(41)
Cash payments to suppliers for goods and services	(30)	(103)	(133)	(150)
NET CASH USED IN OPERATING ACTIVITIES	(129)	(41)	(170)	(149)
CASH FLOWS FROM NON-CAPITAL				
FINANCING ACTIVITIES-				
Operating transfers from other funds	115	14	129	115
Operating advances from other funds	10	0	10	115
NET CASH PROVIDED BY NON-CAPITAL	125	14	139	230
NET INCREASE (DECREASE) IN CASH	(4)	(27)	(31)	81
CASH AND INVESTMENTS BEGINNING OF YEAR	6	33	39	73
CASH AND INVESTMENTS END OF YEAR	2	6	8	154
 RECONCILIATION OF OPERATING LOSS TO				
NET CASH USED IN OPERATING ACTIVITIES:				
OPERATING LOSS	(124)	(138)	(262)	(226)
ADJUSTMENTS TO RECONCILE NET LOSS TO NET CASH				
USED IN OPERATING ACTIVITIES:				
Depreciation	0	1	1	3
Change in assets and liabilities:				
Decrease in inventory of supplies	0	89	89	41
Increase (decrease) in accounts payable	(7)	2	(5)	8
Increase in accrued wages	1	0	1	5
Increase in intergovernmental payables	1	0	1	3
Increase in compensated absences and benefits payable	0	5	5	17
NET CASH USED IN OPERATING ACTIVITIES	(\$129)	(\$41)	(\$170)	(\$149)

The accompanying notes to the financial statements are an integral part of this statement.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Note 1--Summary of Significant Accounting Policies

The financial statements of the Great Oaks Institute of Technology and Career Development ("the District") for the fiscal year ended June 30, 2000 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The more significant District accounting policies are described below.

A. Reporting Entity

The District is a joint vocational school district organized under section 3311.18 of the Ohio Revised Code. The District provides vocational education for thirty-five school Districts serving the population of approximately 600,000 throughout 2,200 square miles of southwest Ohio. A 35-member Board of Directors governs the District, which was supported in fiscal 1998 by a 2.70 mill operating levy assessed over a \$14.8 billion tax duplicate and by funds from the State of Ohio Joint Vocational School Foundation Program. The District fosters cooperative relationships with business and industry, professional organizations, participating school districts, and other interested, concerned groups and organizations to consider, plan and implement educational programs, designed to meet the common needs and interests of students.

The District has implemented the Governmental Accounting Standards Board pronouncements concerning the definition of the reporting entity. Accordingly, the District's financial statements include all funds, account groups, departments, agencies, boards, commissions, and other organizations over which the District is considered to be financially accountable or other organizations for which the District is not accountable, but for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. On this basis, there were no organizations which required incorporation into the financial statements, and the reporting entity is limited to the financial activity recorded on the District's books.

B. Fund Accounting

The District uses funds and account groups to report 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories, each of which is divided into separate fund types. Descriptions of the fund categories and fund types follow:

Governmental funds are used to account for all or most Board of Directors general activities, including the collection and disbursement of earmarked monies

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(*special revenue funds*), and the acquisition or construction of general fixed assets (*capital projects funds*). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (*enterprise funds*) or to other departments or agencies primarily within the government (*internal service funds*). The District has one internal service fund and one enterprise fund. The enterprise fund was established to account for the child care services offered by the District.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District.

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. The District accounts for fixed assets, other than those accounted for in the proprietary fund, and general long-term obligations in the *General Fixed Assets Account Group* and the *General Long-Term Debt Account Group*, respectively.

C. **Basis of Accounting/Measurement Focus**

The financial statements of the District for the year ended June 30, 2000 are prepared in accordance with standards promulgated by the Governmental Accounting Standards Board (GASB). These standards include the effective pronouncements of the National Council on Governmental Accounting and the American Institute of Certified Public Accountants which are considered to be “accounting principles generally accepted in the United States of America” for state and local entities, until they are altered, amended, supplemented, revoked or superseded by a subsequent GASB pronouncement. The District has elected only to apply Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are 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.

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For the Fiscal Year Ended June 30, 2000

The 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) consists of retained earnings. The proprietary funds operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The District uses the modified accrual basis of accounting for all governmental fund types and expendable trust funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and are, therefore, susceptible to accrual. "Measurable" indicates that the amount of the transaction can be determined, while "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District uses a thirty-day availability period for revenue recognition for all governmental fund revenues. Those revenues susceptible to accrual are property taxes, interest revenue and charges for services. Fines, permits and other revenue are not susceptible to accrual because generally they are not measurable until received in cash.

In accordance with the modified accrual basis of accounting, the District records expenditures when the related fund liability is incurred. The District records principal and interest on general long-term debt as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

The District uses the accrual basis of accounting for the proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded when the related liabilities are incurred.

The District reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgetary Process

Budget--The District submits a budget of estimated cash receipts and disbursements to the County Auditor, as secretary of the county budget commission, by January 20 of each year for the period July 1 to June 30 of the following fiscal year. A budget is legally adopted for all funds.

Estimated Resources--The county budget commission is to certify its action on the budget together with an estimate of amounts and rates by March 1 for the period July 1 to June 30 of the following fiscal year. On or about July 1, the District certifies to the county auditor the total amount from all sources available for

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For the Fiscal Year Ended June 30, 2000

expenditures as of the end of the preceding fiscal year. This certification serves as the basis for the official certificate of estimated resources for the fiscal year commencing July 1. Any changes in estimated revenue during the fiscal year must be likewise reported to and certified by the county budget commission.

Appropriations - A temporary appropriation measure to control cash disbursements may be passed on or about July 1 of each year for the period July 1 to September 30. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources, as stated in the official certificate of estimated resources.

Budgeted Level of Expenditures - Appropriations are made by fund, function or department, and object, including personal services, fringe benefits, contractual services, supplies, capital outlay, and other. A fund's expenditures may not exceed its appropriations. The Board of Directors may alter amounts allocated to various funds during the year if necessary by adopting amendments to the annual appropriation resolution. The legal level of budgetary control has been established at the object level. The following budgetary reallocations must be approved by the Board of Directors: 1) between funds; 2) between general functions (defined as the first two significant characters of the function code); and, 3) between general objects (defined as the first significant character of the object code). Management may reallocate all budgets not requiring approval by the Board of Directors.

Amounts shown in the budgetary financial statements represent the final amounts appropriated for 2000, including all amendments to the appropriations. Amendments made during the year were not significant.

Encumbrances - The Ohio Revised Code requires that the District use the encumbrance method of accounting. Under this method, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable appropriation.

Lapsing of Appropriations - At the close of each fiscal year, the unencumbered balance of each appropriation lapses. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated. However, the June 30, 2000 budgetary statements for funds, which had, outstanding encumbrances at June 30, 1999, reflect appropriations for prior year encumbrances.

Budgetary Basis--While the District reports financial position, results of operations, and changes in fund balance on the GAAP basis, it prepares its budget using the budgetary basis. As provided by law, the budgetary basis calls for

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accounting for certain transactions based on cash receipts and disbursements.
 Following are key differences between the GAAP basis and the budgetary basis:

	<u>GAAP Basis</u>	<u>Budgetary Basis</u>
Revenue recognition	Susceptible to accrual or earned	Cash received
Expenditure recognition	Liability is incurred	Cash paid
Year-end encumbrances (governmental funds)	Reserved portion of fund balance	Current expenditure

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis for the governmental funds are as follows:
 (Thousands of dollars)

Excess Of Revenues And Other Financing Sources Over
(Under) Expenditures And Other Financing Uses

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP basis (as reported)	\$13,465	(\$852)	(\$3,029)	\$3
Adjustments:				
Revenue accruals	(3,922)	218	0	0
Expenditure accrual	77	9	(240)	(1)
Encumbrances	(82)	(96)	(1,794)	(1)
Advances	(585)	576	0	0
Budgetary basis	<u>\$8,953</u>	<u>(\$145)</u>	<u>(\$5,063)</u>	<u>\$1</u>

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For the Fiscal Year Ended June 30, 2000

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budgetary basis for the Enterprise and the Internal Service Funds are as follows:
(Thousands of dollars)

Net Income (Loss)/Excess Of Revenues And Other Sources Over
(Under) Expenses And Other Uses

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Proprietary</u>
GAAP basis (as reported)	(\$9)	(\$124)	(\$133)
Adjustments:			
Revenue and other source accruals, net	-	-	-
Expenses and other use accruals, net	(6)	93	87
Advances	10	-	10
Budgetary basis	<u>(\$5)</u>	<u>(\$31)</u>	<u>(\$36)</u>

E. Cash and Investments

The District pools its cash for investment purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund had maintained its own cash and investment accounts. Investments are stated at fair value with gains or losses recognized in the operating statement.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, cash and cash equivalents of the proprietary fund include only cash on deposit. The District does not have any cash equivalents.

G. Short-term Interfund Receivables/Payables

Due to timing of revenues and expenditures in certain funds, the District may need to record advances from the General Fund to other funds at year end in order to prevent fund expenditures from exceeding fund revenues (budgetary basis) for the fiscal year. Such short-term interfund advances outstanding at year-end are to be repaid during the next fiscal year and are classified as "interfund receivables" and "interfund payables" on the balance sheet.

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The following balances at June 30, 2000 represent interfund receivables and payables: (Thousands of Dollars)

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$785	
Special revenue funds-		
Career Education		\$39
Vocational Adult Education		595
Adult Basic Education		106
JTPA	35	
Enterprise Fund	—	<u>10</u>
Total	<u>\$785</u>	<u>\$785</u>

H. Inventories

Inventory consists of expendable items and is recorded using the purchase method of reporting. This method charges inventory acquisitions as expenditures. Governmental fund inventories on hand at year end are recorded as an asset at cost. A corresponding reserve for inventory is recorded in the fund balance for governmental funds, indicating that the asset does not represent spendable financial resources. Proprietary fund inventory is valued at the lower of cost or market. For all funds, cost is determined on the first-in, first-out basis.

I. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair-market value as of the date they were received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The District does not depreciate assets in the General Fixed Asset Account Group.

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For the Fiscal Year Ended June 30, 2000

The District uses the straight-line method to compute depreciation of proprietary fund fixed assets. For purposes of computing depreciation, the District has assigned estimated useful lives for the fixed asset classes as follows:

Buildings and building improvements	25 years
Machinery and equipment other than vehicles	10 years
Machinery and equipment--vehicles	5 years

J. Reservations and Designations of Fund Equity

Reservations and designations indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved or designated for inventory, encumbrances, prepaid items, textbooks, capital acquisition and budget stabilization.

During 1998, the reserve for budget stabilization was established and during 1999 the reserves for textbooks and capital acquisition were established in response to the State of Ohio's House Bill 412. This bill requires school districts to set aside funds for 1) the purchase of instructional materials, software and textbooks, 2) the acquisition, repair or maintenance of permanent improvements and 3) unanticipated deficiencies in revenue or other emergencies. In 1998, the District was required to set aside a workers compensation refund into the budget stabilization reserve. In 1999 and 2000, the District was required to set aside a prescribed percentage of certain general fund revenue amounts into the textbooks, capital acquisition and budget stabilization reserves.

K. Interfund Transactions

During the normal course of operations, numerous transactions occur between individual funds. These transactions include goods provided by the internal service fund to other funds, goods provided or services rendered via instructional program applied learning experience activity to funds other than the general fund, interfund reimbursements, and operating transfers.

Internal service fund and general fund applied learning experience transactions are recorded as operating expenditures in the funds receiving the goods or services and as operating revenue in the internal service fund and the general fund.

Where expenditures applicable to one fund are made from another fund, the District records interfund reimbursement transactions to reimburse the fund from which the expenditure was made. Via such transactions, expenditures are recorded in the reimbursing funds, and expenditures are reduced in the reimbursed funds.

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For the Fiscal Year Ended June 30, 2000

L. Intergovernmental Revenues

In governmental funds, Federal and State grants awarded on a non-reimbursement basis and entitlements are recorded as intergovernmental receivables and revenue when measurable and available if such funds have not been received by year end. Grants awarded on a reimbursement basis are recognized as revenue when the related expenditures are incurred.

M. Total Columns On General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "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 combining of this data.

N. Compensated Absences

Accumulated Unpaid Vacation

District employees earn vacation leave at varying rates based upon length of Ohio service. Upon separation from the District, the employee (or his/her estate) is paid for his/her accumulated unused vacation leave balance. The District accrues unused portions of vacation (which is limited to 2 years credit) and salary-related payments associated with the payment of the vacation leave in the period earned.

The District reports accumulated vacation leave and salary-related payments that is expected to be liquidated with expendable available financial resources as an expenditure and a liability of the fund from which it will be paid. The District reports accumulated vacation leave and salary-related payments that is not expected to be liquidated with expendable available financial resources as a liability in the general long-term debt account group with no corresponding expenditure. Accumulated vacation leave of the proprietary fund is recorded as an expense and liability of that fund as the benefits accrue to employees.

Accumulated Unpaid Sick Leave

Full-time District employees earn sick leave at the rates shown in the table below. Sick leave usage is recorded at the time of an employee's absence. Upon retirement from the District, full-time employees who (1) have five years of service credit and have attained age sixty or (2) have thirty years of service credit are eligible to receive severance pay from the District. Full-time employees retiring under the State Teachers Retirement System who have twenty-five years of service credit and have attained age fifty-five are also eligible to receive such

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severance pay. According to District policy, retiring employees receive severance pay for one fourth of their accumulated sick leave, not to exceed the maximum number of days specified in the table below, at their daily rate at the time of their retirement.

<u>Length of Contract (Days)</u>	<u>Sick Leave Earned Per Year (Days)</u>	<u>Maximum Leave Paid Upon Retirement (Days)</u>
192-221	15	62
222-235	16	71
236-259	17	76
260	19	84

In accordance with the provisions of Government Accounting Standard No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement and salary-related payments associated with the payment of the sick leave benefits.

O. Use of Estimates

The preparation of general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures / expenses during the reporting period. Actual results could differ from those estimates.

P. Pronouncements Issued But Not Effective

In November 1997, the GASB issued Interpretation No. 5, *Property Tax Revenue Recognition in Governmental Funds*. This interpretation sets standards for the recognition of property tax revenue. The District will first be required to comply with Interpretation No. 5 for the year ended June 30, 2001.

GASB Statement No. 33 (as amended), *Accounting and Financial Reporting for Nonexchange Transactions*, was issued in December 1998 and establishes accounting and reporting standards to guide state and local governments' decisions about when (in which fiscal year) to report the results of nonexchange transactions. In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. This Statement establishes more uniform recognition criteria to promote greater consistency and

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comparability in financial reporting. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2000. In June 1999, the GASB issued Statement No. 34, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments*. The Statement establishes accounting and financial reporting standards for general purpose external financial reporting by state and local governments in order to enhance the understandability and usefulness of the reporting. The Statement also establishes specific standards for the basic financial statements, management's discussion and analysis and certain required supplementary information. The District will first be required to comply with GASB No. 34 for the year ended June 30, 2003.

Note 2--Property Tax

The District currently operates under a 2.7 mill 10 year tax levy that was passed in November 1998. The levy passed with a 51.8% positive vote.

Real property taxes are levied on assessed values which equal 35% of appraised value. The county auditor reappraises all real property every six years with a triennial update.

Property taxes are recorded as receivables when levied. Amounts which are received within thirty days of year end are considered measurable and available and are, therefore, recorded as revenue in the current year. Amounts which are not received within thirty days of year end are considered measurable, but not available, and are, therefore, recorded as deferred revenue. The second installment of real estate taxes which are due on June 20 are available for use in the following year's operations.

Real property taxes are levied on all non-exempt real property located in the counties after October 1 on the assessed value listed as of the prior January 1, the lien date. Real property taxes are payable annually or semiannually. Annual payments are due January 31. Semiannual payments are due in installments on January 31 and on June 20. Unpaid tax bills as of February 1 and June 21, respectively, are considered delinquent and penalties and interest may be assessed by the government. Under certain circumstances, state statute permits later payment dates to be established.

The full tax rate applied to real property for the fiscal year ended June 30, 2000 was \$2.70 per \$1,000 of assessed valuation. Real property owners' tax bills are reduced by homestead and rollback deductions, when applicable. The amount of these homestead and rollback reductions is reimbursed to the District by the State of Ohio.

Owners of tangible personal property are required to file a list of such property, including costs, by April 30 of each year. Such property is assessed for tax purposes at varying statutory percentages of cost.

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The various County Treasurers collect property taxes on behalf of all taxing Districts within their county. The various County Auditors periodically remit to the taxing Districts their portions of the taxes collected.

Note 3--Cash and Investments

The District follows the practice of pooling cash and investments. Cash and investments are summarized by each fund type in the combined balance sheet as equity in pooled cash and investments. Restricted cash and investments represent funds established under the State of Ohio's House Bill 412 which requires certain funds to be deposited into textbooks, capital acquisition and budget stabilization reserve funds.

Cash deposits and investments and restricted cash deposits and investments of the District as of June 30, 2000 are comprised of the following: (Thousands of Dollars)

Investments:

STAROhio	\$ 2,333
Commercial Paper	6,574
U.S. Government Obligations	<u>27,606</u>
Subtotal Investments	<u>36,513</u>

Deposits:

Demand Deposit Accounts	1,103
Money Market	<u>498</u>
Subtotal Deposits	<u>1,601</u>

Petty Cash 1

Total \$38,115

Deposits

At year end, the carrying amount of the District's deposits was \$1,601,495 and the depository balance was \$3,600,106. Of the bank balance, \$100,000 was covered by Federal Depository Insurance and \$3,500,106 was covered by collateral held by third party trustees in single financial institution collateral pools, but not in the District's name, collateralizing all public funds on deposit with the specific depository institution. In accordance with Section 135.18 of the Ohio Revised Code, all deposits with eligible financial institutions must be collateralized in an amount equal to 110% of uninsured deposits. The collateral must be held by a qualified trustee as defined by state law.

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Notes to the Financial Statements

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Investments

The District is authorized by state law to make investments in certificates of deposit, obligations of the United States Government or certain agencies thereof, the State Treasury Asset Reserve of Ohio (STAROhio), commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, and repurchase agreements in obligations of the United States Government and federal agencies. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on June 30, 2000. Repurchase agreements must be for a period not to exceed thirty days. Such investments shall be entered into with only eligible financial institutions as defined by state law.

The commercial paper, money market investments and U.S. government obligations are categorized for credit risk purposes as a Category 3 credit risk as defined by GASB Statement No. 3, which includes investments that are uninsured and unregistered for which the security is held by the financial institution, or by its trust department or agent, but not in the District's name. The STAROhio investment is not required to be classified into risk categories set forth in GASB Statement No. 3.

Note 4--Accounts Receivable

Trade accounts receivable and the related allowances for uncollectibles at June 30, 2000 are as follows: (Thousands of Dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Proprietary Funds</u>
Accounts receivable, gross	\$48	\$748	\$3
Less: allowances for uncollectibles	<u>(13)</u>	<u>(206)</u>	<u>(1)</u>
Accounts receivable, net	<u>\$35</u>	<u>\$542</u>	<u>\$2</u>

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Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2000

Note 5--Fixed Assets and Depreciation

A summary of changes in the General Fixed Asset Account Group is as follows:

<u>Description</u>	<u>Balance at July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Transfer</u>	<u>Balance at June 30, 2000</u>
Land and Land improvements	\$2,708	\$73	\$0	\$0	\$2,781
Buildings and building improvements	44,108	4,303	1,442	1,694	48,663
Machinery and equipment	27,996	2,083	2,188	0	27,891
Construction in progress	1,694	0	0	(1,694)	0
Total	<u>\$76,506</u>	<u>\$6,459</u>	<u>\$3,630</u>	<u>\$0</u>	<u>\$79,335</u>

A summary of changes in the proprietary fund type fixed assets and the related accumulated depreciation is as follows: (Thousands of Dollars)

<u>Component</u>	<u>Balance at June 30, 1999</u>	<u>Fiscal 2000 Activity</u>	<u>Balance at June 30, 2000</u>
Building and building improvements	\$144	\$0	\$144
Less: accumulated depreciation, buildings and building improvements	(144)	0	(144)
Machinery and equipment	193	0	193
Less: accumulated depreciation, machinery and equipment	(192)	(1)	(193)
Net	<u>\$1</u>	<u>(\$1)</u>	<u>\$0</u>

Note 6 --Long Term Obligations

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Changes In Long-Term Obligations

During the year ended June 30, 2000 the following changes occurred in obligations reported in the General Long-Term Debt Account Group:

<u>Description</u>	<u>Balance, July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, June 30, 2000</u>
Compensated absences and benefits payable	<u>\$1,081</u>	<u>\$246</u>	<u>(\$126)</u>	<u>\$1,201</u>

Note 7--Employee's Pension Plans

All employees of the District are members of a pension plan. District employees holding a position for which the Ohio Department of Teacher Education and Certification does not require a certificate are members of the School Employees Retirement System (SERS) and District employees holding a position that requires a certificate are members of the State Teachers Retirement System of Ohio (STRS).

SERS and STRS are statewide cost-sharing multi-employer plans that provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries.

Authority to establish and amend benefits is provided by the Ohio Revised Code. The financial statements and required supplementary statements for SERS and STRS are made available for public inspection. The reports may be obtained by writing or calling:

SERS
45 North Fourth St.
Columbus, OH 43215-3634
(614) 222-5853

STRS
275 East Broad Street
Columbus, OH 43215-3771
(614) 227-4090

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SERS plan members are required to contribute 9.0% of their annual salary, and STRS members contributed 9.3%. The District is required to contribute 14% of annual covered payroll for SERS and STRS. The contribution requirements of plan members and the District are established and may be amended by state statute. The District's contributions to SERS and STRS for the years ending June 30, 2000, 1999, and 1998 were as follows: (Thousands of Dollars)

<u>Year</u>	<u>Contribution</u>	
	<u>SERS</u>	<u>STRS</u>
2000	\$ 728	\$ 3,150
1999	718	2,912
1998	669	2,729

The contributions made by the District were equal to the required contributions for each year.

Note 8--Postemployment Benefits

In addition to the pension benefits described in Note 7, SERS and STRS provide postretirement health care coverage. The Ohio Revised Code provides the authority for public employers to fund postretirement health care through their contributions. Information presented herein about the financial activities and position of SERS and STRS has been extracted from information provided to the District by officials of SERS and STRS.

SERS - SERS coverage is made available to service retirees, with ten or more years of qualifying service credit, for disability and survivor benefit recipients. Members retiring on or after August 1, 1989 with less than 25 years of service credit must pay a portion of their premium for health care. Such portion is based on years of service up to a maximum of 75% of the premium.

Of the employer's 14% contribution rate discussed in Note 7, a portion (6.30% for the year ended June 30, 1999) is allocated to providing health care benefits. In addition, SERS levies a surcharge to fund health care benefits for employees earning less than defined minimum pay (\$12,400 for fiscal year 1999). Surcharge amounts billed to the District have not been significant.

For the year ended June 30, 1999, benefits are financed on a pay-as-you-go basis. The target level for the healthcare reserve is 150% of annual health care expenses. Expenses for health care for the year ended June 30, 1999 were \$126.4 million and the target level was \$189.6 million.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

The number of retirees and covered dependents receiving benefits was approximately 51,000 at June 30, 1999. At June 30, 1999, the SERS's net assets available for payment of health care benefits was \$188.0 million.

STRS - STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for healthcare coverage. The Ohio Revised Code grants authority to STRS to provide healthcare coverage to benefit recipients, spouses and dependents. Pursuant to the Ohio Revised Code, STRS has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients are required to pay a portion of the health care costs in the form of a monthly premium. Of the employer's 14% contribution rate discussed in Note 7, normally a 2% portion is allocated to a Health Care Reserve Fund from which payments for health care benefits are paid. However, an 8% portion of the employer's 14% contribution rate was allocated to the Health Care Reserve Fund for fiscal years ended June 30, 2000 and 1999. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. For the year ended June 30, 1999, the net health care costs paid by STRS was approximately \$250 million. For the year ended June 30, 1999, there were 95,796 eligible benefit recipients.

Note 9--Risk Management

The District has a blanket building, contents and miscellaneous property policy. The policy has a \$1,000 deductible. All employees are covered under a school district blanket liability policy. The limits of liability are \$1,000,000 each occurrence and \$1,000,000 aggregate. In addition, Great Oaks covers all employees under another District excess liability policy with limits of \$4,000,000 each occurrence and \$4,000,000 aggregate. All policies are purchased from insurance companies licensed to do business in The State of Ohio. The District is not self-insured in any area. The District has not reduced any of its insurance coverage from the prior year. In addition, no settlements have exceeded insurance coverage during the fiscal years ended June 30, 2000, 1999, and 1998.

The District provides health and dental benefits to its employees. The benefits are provided through commercial insurance carriers. Premiums are paid by both the District and its employees. During 2000, the District paid approximately \$1,197,000.

Note 10--Compliance and Accountability

The District's final appropriation for the year may not exceed the total of estimated resources plus unencumbered cash, as stated in the final amended official certificate of estimated resources, for any fund. The District complied with this requirement for all funds.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund level. The District complied with this requirement for all funds.

Note 11--Deficit Fund Balances

At June 30, 2000, the following funds had a deficit fund balance/retained earnings:
(Thousands of Dollars)

<u>Fund</u>	<u>Deficit</u>
Special revenue funds-	
Career Education	\$ 26
Vocational Adult Education	200
JTPA	33
Enterprise	23

These funds deficit will be absorbed through fiscal year 2001 operations.

Note 12--Statutory Reserves

The District is required by state law to set aside certain general fund revenue amounts, as defined, into various reserves. During the fiscal year ended June 30, 2000, the reserve activity was as follows: (Thousands of Dollars)

	<u>Textbooks</u>	<u>Capital Acquisition</u>	<u>Budget Stabilization</u>	<u>Total</u>
Set-aside restricted cash				
balance as of June 30, 1999	\$0	\$0	\$353	\$353
Current year set-aside				
requirement	1,090	1,090	363	2,543
Qualifying disbursements	<u>(\$1,215)</u>	<u>(7,111)</u>	<u>0</u>	<u>(8,326)</u>
Total	<u><u>(\$125)</u></u>	<u><u>(\$6,021)</u></u>	<u><u>\$716</u></u>	<u><u>(\$5,430)</u></u>
Set-aside restricted cash				
balance as of June 30, 2000	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$716</u></u>	<u><u>\$716</u></u>

Although the District had qualifying disbursements during the year that reduce the set-aside amounts 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.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

Note 13--School Funding Decision

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the perceived defects in that system. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to this District. During the fiscal year ended June 30, 2000, the District received \$11,819,158 of school foundation support for its general fund.

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the State General Assembly in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued on February 26, 1999, determined they are not sufficiently responsive to the constitutional issues raised under the "thorough and efficient" clause of the Ohio Constitution. The State appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. On May 11, 2000, the Ohio Supreme Court rendered an opinion on this issue. The Court concluded, "...the mandate of the [Ohio] Constitution has not been fulfilled." The Court's majority recognized efforts by the Ohio General Assembly taken in response to the Court's March 24, 1997, decision, however, it found seven "...major areas warrant further attention, study, and development by the General Assembly...", including the State's reliance on local property tax funding, the State's basic aid formula, the school foundation program, as discussed above, the mechanism for, and adequacy of, funding for school facilities, and the existence of the State's School Solvency Assistance Fund, which the Court found took the place of the unconstitutional emergency school loan assistance program.

The Court decided to maintain jurisdiction over these issues and continue the case at least until June 15, 2001. 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 this program and on its financial operations.

Note 14--Subsequent Events

On July 12, 2000, the Great Oaks Board of Education authorized the issuance of \$8,850,000 of limited tax general obligation bonds to be dated August 1, 2000. The bonds were issued for the purpose of financing the making or modifications of installations or the remodeling of buildings in order to significantly reduce energy consumption costs. The bond issue sold at coupon rates from 4.40% to 5.25% with the effective rates from 4.35% to 4.68% and matures from June 1, 2001 to June 1, 2009.

SUPPLEMENTAL DATA

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Supplemental Data—General Fund

Description of Fund

The **General Fund** accounts for those resources traditionally associated with the general governmental operations that are not required to be accounted for by another fund. The District uses the General Fund to account for income generated and expenditures incurred in connection with providing services to the public as part of the District's high school vocational educational programs. Further, the District accounts for operations that provide goods or services to other governmental units on a cost-reimbursement basis, such as workshops and building rentals, in the General Fund.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Schedule of Revenues, Expenditures, and Changes in Fund Balance--

Budget and Actual (Non-GAAP Budgetary Basis)-- General Fund

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	General	
	Budget	Actual
REVENUES:		
Taxes	\$27,751	\$30,383
Tuition and fees	21	131
Interest	1,500	2,185
Intergovernmental	13,928	14,836
Refund of prior year expenditures	5	0
Miscellaneous	1,111	541
TOTAL REVENUES	44,316	48,076
EXPENDITURES:		
Current:		
Instruction:		
Vocational		
Salaries	13,638	13,281
Benefits	3,585	3,535
Purchased service	586	466
Supplies & materials	663	569
Capital outlay-equipment	710	695
Capital outlay-replacement	261	259
Miscellaneous	4	1
Support Services:		
Pupil		
Salaries	1,128	1,074
Benefits	222	214
Purchased service	125	64
Supplies & materials	35	29
Miscellaneous	2	0
Instructional Staff		
Salaries	1,989	1,833
Benefits	554	512
Purchased service	69	53
Supplies & materials	137	63
Capital outlay-equipment	11	11
Capital outlay-replacement	12	12
Board of Education		
Salaries	31	26
Benefits	6	3
Purchased service	84	43
Supplies & materials	2	2
Miscellaneous	55	45
Administration		
Salaries	2,009	1,836
Benefits	526	496
Purchased service	141	119
Supplies & materials	62	33
Capital outlay-equipment	30	29
Capital outlay-replacement	40	39
Miscellaneous	5	4
Fiscal		
Salaries	478	451
Benefits	107	101
Purchased service	137	104
Supplies & materials	82	33
Capital outlay-equipment	15	2
Capital outlay-replacement	30	10
Miscellaneous	746	616

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Schedule of Revenues, Expenditures, and Changes in Fund Balance--

Budget and Actual (Non-GAAP Budgetary Basis)-- General Fund

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	General	
	Budget	Actual
Business		
Salaries	318	256
Benefits	71	70
Purchased service	72	45
Supplies & materials	15	1
Capital outlay-equipment	20	17
Capital outlay-replacement	5	5
Miscellaneous	1	0
Operation and Maintenance of Plant		
Salaries	1,654	1,554
Benefits	375	358
Purchased service	3,277	3,144
Supplies & materials	704	634
Capital outlay-equipment	30	28
Capital outlay-replacement	27	22
Miscellaneous	56	45
Pupil transportation		
Salaries	40	39
Benefits	6	6
Purchased service	44	34
Supplies & materials	22	8
Capital outlay-replacement	10	10
Central		
Salaries	328	299
Benefits	85	71
Purchased service	545	392
Supplies & materials	232	201
Capital outlay-equipment	31	28
Capital outlay-replacement	46	39
Miscellaneous	24	3
Community Services		
Miscellaneous	101	87
Enterprise Operations		
Supplies & materials	220	159
Miscellaneous	2	2
TOTAL EXPENDITURES	36,678	34,220
EXCESS OF REVENUES OVER		
EXPENDITURES	7,638	13,856
OTHER FINANCING SOURCES (USES):		
Operating transfers in	500	500
Operating transfers out	(4,982)	(4,927)
Advances in	200	200
Advances out	(785)	(785)
Sale of general fixed assets	110	109
TOTAL OTHER FINANCING SOURCES (USES)	(4,957)	(4,903)
Excess of revenues and other sources over (under) expenditures and other uses	2,681	8,953
Fund balances beginning of year	23,703	23,703
Appropriation for prior year encumbrances	154	154
FUND BALANCES END OF YEAR	\$26,538	\$32,810

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Supplemental Data—Special Revenue Funds

Description of Funds

Special Revenue funds are established to account for revenue from specific sources, which are restricted, legally or otherwise, to expenditures for specific purposes. During the fiscal year ended June 30, 2000, the District utilized the following Special Revenue funds:

The **Food Services Fund** accounts for the financial transactions related to the food service operation of the School District.

The **Uniform School Supplies Fund** accounts for the purchase and sale of school supplies, such as workbooks and toolkits, as adopted by the Board of Education for use in the District.

The **District Managed Student Activity Fund** accounts for those student activity programs, which have student participation in the activity but do not have student management of the program.

The **Economic Education Fund** accounts for state monies received and expended in conjunction with Consumer Education projects funded by the State of Ohio, Ohio Department of Education, Consumer Education Unit.

The **Career Education Fund** accounts for state monies received and expended in conjunction with making students aware of employment opportunities. A portion of these monies flows through to the affiliate school districts.

The **Vocational Adult Education Fund** accounts for revenues and expenditures involved in upgrading and retraining out-of-school youth and adults for the purpose of improving their skills and knowledge in their current or planned occupation.

The **Excellence in Education Fund** accounts for pupil competency assessment and instructional development in English Composition, Mathematics and Reading as required by the minimum standards for Ohio schools. This fund is also provided to account for examples related to the Ohio Science Olympics and to the International Science and Engineering Fair.

The **Management Information Systems Fund** is used to account for state funds provided to finance, in part, additional costs associated with state-legislated reporting requirements.

The **Public School Preschool Fund** accounts for state resources provided to assist the District with the cost of preschool programs for three- and four-year-old children.

The **Entry Year Programs** accounts for entry-year programs.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Supplemental Data—Special Revenue Funds

Description of Funds

The **Data Communications** accounts for money appropriated for Ohio Educational Computer Network Connections.

The **Miscellaneous State Grants Fund** accounts for various monies received from state agencies which are not classified elsewhere.

The **Adult Basic Education Fund** accounts for federal monies used to provide for instructional programs for persons 16 years of age and older who are not enrolled in school and who have less than a twelfth-grade education or its equivalent. Funds are expended for development of basic educational skills; increase of opportunities for useful employment; improvement of attitudes toward self, family and community.

The **J T P A Fund** accounts for revenues received from the Job Training Partnership Act, Ohio Rehabilitation Services Commission and local county governments to provide counseling and training to low income and disabled persons in the community and expenditures of such.

The **Title II (N D E A) Fund** accounts for funds for strengthening instruction in various subjects through acquisitions of laboratory and other special equipment and materials and through minor remodeling.

The **Vocational Education Amendment Fund** is used to account for the development of vocational education programs in the following categories: secondary, post-secondary, adult, disadvantaged and handicapped persons, exemplary programs, cooperative education, ancillary services, research, advisory committees, and work-study projects.

The **Chapter 2 Fund** accounts for transactions related to federal revenue, which supports the implementation of a variety of programs such as computer education, gifted and talented programs, in-service training and staff development.

The **Even Start Fund** is a miscellaneous federal grant fund used to account for various monies received directly from the federal government which are not classified elsewhere.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Balance Sheet--All Special Revenue Funds

June 30, 2000 (Thousands of Dollars)

	District							Mgmt. Infor. Systems
	Food Services	Uniform School Supplies	Managed Student Activity	Economic Education	Career Education	Vocational Adult Education	Excellence In Education	
ASSETS								
Cash and equity in pooled cash, deposits, and investments	\$253	\$0	\$9	\$0	\$14	\$0	\$0	\$3
Receivables (net, where applicable, of allowances for uncollectibles):								
Accounts	0	15	0	0	4	511	0	0
Intergovernmental	0	0	0	0	0	9	0	0
Interfund	0	0	0	0	0	0	0	0
Prepaid items	1	0	0	0	1	194	0	3
Supplies inventory	21	208	0	0	0	0	0	0
TOTAL ASSETS	275	223	9	0	19	714	0	6
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	0	0	0	0	1	11	0	0
Accrued wages	10	0	0	0	4	252	0	0
Intergovernmental payable	22	0	0	0	1	56	0	0
Interfund payable	0	0	0	0	39	595	0	0
TOTAL LIABILITIES	32	0	0	0	45	914	0	0
FUND BALANCES (DEFICITS):								
Reserved for encumbrances	0	2	0	0	17	21	0	0
Reserved for prepaid items	1	0	0	0	1	194	0	3
Reserved for inventory	21	208	0	0	0	0	0	0
Unreserved	221	13	9	0	(44)	(415)	0	3
TOTAL FUND BALANCES (DEFICIT)	243	223	9	0	(26)	(200)	0	6
TOTAL LIABILITIES AND FUND BALANCES	\$275	\$223	\$9	\$0	\$19	\$714	\$0	\$6

Public School Preschool	Entry Year Programs	Data Commin.	State Grants	Adult Basic Education	J T P A	Title II (N D E A)	Vocational Education Amend.	Chapter 2	Even Start	TOTALS	
										2000	1999
\$11	\$23	\$11	\$21	\$0	\$0	\$13	\$367	\$7	\$77	\$809	\$1,369
0	0	0	0	0	11	0	1	0	0	542	349
0	0	0	0	130	0	0	0	0	215	354	571
0	0	0	0	0	0	0	0	0	0	0	342
0	0	0	0	11	10	0	18	0	11	249	33
0	0	0	0	0	0	0	0	0	0	229	252
11	23	11	21	141	21	13	386	7	303	2,183	2,916
0	0	0	2	5	0	0	5	0	7	31	122
4	0	0	0	3	17	0	67	0	11	368	380
1	0	0	0	0	2	0	10	0	2	94	82
0	0	0	0	106	35	0	0	0	0	775	542
5	0	0	2	114	54	0	82	0	20	1,268	1,126
3	0	0	13	3	0	0	1	0	36	96	171
0	0	0	0	11	10	0	18	0	11	249	33
0	0	0	0	0	0	0	0	0	0	229	252
3	23	11	6	13	(43)	13	285	7	236	341	1,334
6	23	11	19	27	(33)	13	304	7	283	915	1,790
\$11	\$23	\$11	\$21	\$141	\$21	\$13	\$386	\$7	\$303	\$2,183	\$2,916

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Statement of Revenues, Expenditures, and Changes in

Fund Balances-- All Special Revenue Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	District							Mgmt. Infor. Systems
	Food Services	Uniform School Supplies	District Managed Student Activity	Economic Education	Career Education	Vocational Adult Education	Excellence In Education	
REVENUES:								
Tuition and fees	\$0	\$0	\$0	\$0	\$0	\$2,830	\$0	\$0
Intergovernmental	48	0	0	11	349	2,155	100	9
Food services	703	0	0	0	0	0	0	0
Classroom materials and fees	0	449	0	0	0	290	0	0
Miscellaneous	0	0	9	0	0	331	0	0
TOTAL REVENUES	751	449	9	11	349	5,606	100	9
EXPENDITURES:								
Current:								
Instruction:								
Regular	0	0	0	0	0	0	0	0
Special	0	0	0	0	193	0	0	0
Vocational	0	0	48	4	0	0	0	0
Adult/Continuing	0	0	0	0	0	6,641	0	0
Support Services:								
Pupil	0	0	0	9	0	29	0	0
Instructional staff	0	0	0	0	0	0	0	0
Administration	0	0	0	0	0	0	95	0
Fiscal	0	0	0	0	0	0	5	0
Operation and maintenance of plant	0	0	0	0	0	314	0	0
Pupil transportation	0	0	0	0	0	0	0	0
Central	0	0	0	0	0	0	0	47
Non-instructional services:								
Food service	762	0	0	0	0	0	0	0
Enterprise operations	0	427	0	0	0	0	0	0
Pass through payments	0	0	0	3	205	0	0	0
Capital Outlay	22	0	0	0	0	1	0	3
TOTAL EXPENDITURES	784	427	48	16	398	6,985	100	50
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	(33)	22	(39)	(5)	(49)	(1,379)	0	(41)
OTHER FINANCING SOURCES (USES):								
Operating transfers in	0	30	40	0	6	1,200	0	23
Operating transfers out	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	30	40	0	6	1,200	0	23
Excess of revenues and other sources over								
(under) expenditures	(33)	52	1	(5)	(43)	(179)	0	(18)
Fund balances (deficits) beginning of year	280	190	8	5	17	(21)	0	24
Decrease in reserve for inventory	(4)	(19)	0	0	0	0	0	0
FUND BALANCES (DEFICIT) END OF YEAR	\$243	\$223	\$9	\$0	(\$26)	(\$200)	\$0	\$6

Public School Preschool	Entry Year Programs	Data Commun.	State Grants	Adult Basic Education	J T P A	Title II (N D E A)	Vocational Education Amendment	Chapter 2	Even Start	TOTALS 2000	1999
\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,854	\$2,839
102	50	11	87	563	161	7	1,331	7	1,326	6,317	6,304
0	0	0	0	0	0	0	0	0	0	703	682
0	0	0	0	0	0	0	0	0	0	739	659
1	0	0	0	0	0	0	0	0	19	360	262
127	50	11	87	563	161	7	1,331	7	1,345	10,973	10,746
94	0	0	0	0	0	0	0	0	0	94	73
0	0	0	0	0	0	0	0	0	21	214	200
0	13	0	32	0	0	1	757	12	0	867	708
0	0	0	0	351	174	0	8	0	805	7,979	7,362
29	0	0	0	0	0	0	310	0	0	377	506
18	14	0	0	210	0	0	142	0	211	595	487
3	0	0	0	3	0	0	75	0	145	321	277
0	0	0	0	0	0	0	0	0	1	6	2
3	0	0	0	0	0	0	0	0	3	320	258
0	0	0	0	0	0	0	0	0	3	3	10
1	0	0	0	0	0	0	271	0	3	322	214
0	0	0	0	0	0	0	0	0	0	762	711
0	0	0	0	0	0	0	0	0	3	430	460
0	0	0	0	0	0	0	0	0	0	208	995
4	0	0	36	20	0	0	0	0	40	126	130
152	27	0	68	584	174	1	1,563	12	1,235	12,624	12,393
(25)	23	11	19	(21)	(13)	6	(232)	(5)	110	(1,651)	(1,647)
0	0	0	0	0	0	0	0	0	0	1,299	1,832
0	0	0	0	0	0	0	(500)	0	0	(500)	(151)
0	0	0	0	0	0	0	(500)	0	0	799	1,681
(25)	23	11	19	(21)	(13)	6	(732)	(5)	110	(852)	34
31	0	0	0	48	(20)	7	1,036	12	173	1,790	1,683
0	0	0	0	0	0	0	0	0	0	(23)	73
\$6	\$23	\$11	\$19	\$27	(\$33)	\$13	\$304	\$7	\$283	\$915	\$1,790

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--
Budget and Actual (Non-GAAP Budgetary Basis)-- All Special Revenue Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Food Services		Uniform School Supplies		District Managed Student Activity		Economic Education	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Tuition and fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	69	54	0	0	0	0	14	12
Food services	695	703	0	0	0	0	0	0
Classroom materials and fees	0	0	465	449	0	0	0	0
Miscellaneous	0	0	0	0	9	9	0	0
TOTAL REVENUES	764	757	465	449	9	9	14	12
EXPENDITURES:								
Current:								
Instruction:								
Regular								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Special								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Vocational								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	7	7	0	0
Supplies & materials	0	0	0	0	6	5	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Payment to other schools	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	43	37	0	0
Adult/Continuing								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Support Services:								
Pupil								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	6	6
Supplies & materials	0	0	0	0	0	0	3	3
Miscellaneous	0	0	0	0	0	0	0	0
Payment to other schools	0	0	0	0	0	0	3	3
Instructional Staff								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay - equipment	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0

(Continued)	Food		Uniform School		District Managed		Economic																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Services		Supplies		Student Activity		Education																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual																																																																																																																																																																																																																																																																																																																																																																																																																																																
Administration									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1
Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1									
Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																		
Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																											
Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																				
Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																													
Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																						
Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																															
Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																								
Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																	
Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																										
Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																			
Capital outlay - replacement	100	22	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																												
Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																					
Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																														
Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																							
Central									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																
Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																									
Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																		
Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																											
Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																				
Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																													
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Salaries	297	280	0	0	0	0	0	0	Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																								
Benefits	77	71	0	0	0	0	0	0	Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																	
Purchased service	15	6	0	0	0	0	0	0	Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																										
Supplies & materials	475	401	0	0	0	0	0	0	Capital outlay-equipment	4	0	0	0	0	0	0	0	Capital outlay - replacement	4	0	0	0	0	0	0	0	Miscellaneous	1	1	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																			
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Supplies & materials	0	0	470	457	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	0	0	TOTAL EXPENDITURES	973	781	470	457	56	49	12	12	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(209)	(24)	(5)	(8)	(47)	(40)	2	0	OTHER FINANCING SOURCES:									Operating transfers in	0	0	30	30	40	40	0	0	Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																		
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Operating transfers out	0	0	0	0	0	0	0	0	Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																	
Advances in	0	0	0	0	0	0	0	0	Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																										
Advances out	0	0	(75)	(75)	0	0	0	0	TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																																			
TOTAL OTHER FINANCING SOURCES	0	0	(45)	(45)	40	40	0	0	Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																																												
Excess of revenues and other sources over (under) expenditures	(209)	(24)	(50)	(53)	(7)	0	2	0	Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																																																					
Fund balances (deficits) beginning of year	275	275	(42)	(42)	7	7	1	1	Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																																																														
Appropriation for prior year encumbrances	0	0	61	61	0	0	0	0	FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																																																																							
FUND BALANCES (DEFICITS) END OF YEAR	\$66	\$251	(\$31)	(\$34)	\$0	\$7	\$3	\$1																																																																																																																																																																																																																																																																																																																																																																																																																																																

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--
Budget and Actual (Non-GAAP Budgetary Basis)-- All Special Revenue Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Career		Vocational		Excellence		Management	
	Education		Adult Education		In Education		Information Systems	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Tuition and fees	\$0	\$0	\$3,627	\$2,830	\$0	\$0	\$0	\$0
Intergovernmental	399	349	2,723	2,147	100	100	9	9
Food services	0	0	0	0	0	0	0	0
Classroom materials and fees	0	0	362	290	0	0	0	0
Miscellaneous	0	0	410	331	0	0	0	0
TOTAL REVENUES	399	349	7,122	5,598	100	100	9	9
EXPENDITURES:								
Current:								
Instruction:								
Regular								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Special								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Vocational								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Payment to other schools	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Adult/Continuing								
Salaries	0	0	4,732	4,268	0	0	0	0
Benefits	0	0	915	806	0	0	0	0
Purchased service	0	0	1,523	961	0	0	0	0
Supplies & materials	0	0	751	566	0	0	0	0
Capital outlay-equipment	0	0	12	2	0	0	0	0
Miscellaneous	0	0	8	3	0	0	0	0
Support Services:								
Pupil								
Salaries	80	75	0	0	0	0	0	0
Benefits	19	22	0	0	0	0	0	0
Purchased service	30	25	0	0	0	0	0	0
Supplies & materials	106	88	0	0	0	0	0	0
Miscellaneous	2	1	0	0	0	0	0	0
Payment to other schools	205	205	0	0	0	0	0	0
Instructional Staff								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay - equipment	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0

(Continued)	Career		Vocational		Excellance		Management	
	Education		Adult Education		In Education		Information Systems	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Administration								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	95	95	0	0
Fiscal								
Salaries	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	5	5	0	0
Operation and Maintenance of Plant								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	354	318	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay - replacement	0	0	0	0	0	0	0	0
Pupil transportation								
Salaries	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Central								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	47	47
Capital outlay - replacement	0	0	0	0	0	0	5	5
Non-Instructional Services:								
Food Service								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Capital outlay - replacement	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Community services								
Supplies & materials	0	0	0	0	0	0	0	0
Enterprise Operations								
Supplies & materials	0	0	0	0	0	0	0	0
Pass through payments to organizations	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	442	416	8,295	6,924	100	100	52	52
EXCESS OF REVENUES UNDER EXPENDITURES	(43)	(67)	(1,173)	(1,326)	0	0	(43)	(43)
OTHER FINANCING SOURCES (USES):								
Operating transfers in	9	6	1,200	1,200	0	0	23	23
Operating transfers out	0	0	0	0	0	0	0	0
Advances in	39	39	595	595	0	0	0	0
Advances out	0	0	(65)	(65)	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	48	45	1,730	1,730	0	0	23	23
Excess of revenues and other sources over (under) expenditures and other uses	5	(22)	557	404	0	0	(20)	(20)
Fund balances beginning of year	0	0	407	407	0	0	25	25
Appropriation for prior year encumbrances	35	35	18	18	0	0	0	0
FUND BALANCES END OF YEAR	\$40	\$13	\$982	\$829	\$0	\$0	\$5	\$5

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--
Budget and Actual (Non-GAAP Budgetary Basis)-- All Special Revenue Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Public School		Entry Year		Data		State	
	Preschool		Programs		Communications		Grants	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Tuition and fees	\$18	\$24	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	215	102	50	50	16	11	87	87
Food services	0	0	0	0	0	0	0	0
Classroom materials and fees	0	0	0	0	0	0	0	0
Miscellaneous	5	1	0	0	0	0	0	0
TOTAL REVENUES	238	127	50	50	16	11	87	87
EXPENDITURES:								
Current:								
Instruction:								
Regular								
Salaries	64	48	0	0	0	0	0	0
Benefits	16	15	0	0	0	0	0	0
Purchased service	59	7	0	0	0	0	0	0
Supplies & materials	59	27	0	0	0	0	0	0
Capital outlay-equipment	18	4	0	0	0	0	0	0
Special								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Vocational								
Salaries	0	0	13	12	0	0	10	10
Benefits	0	0	4	1	0	0	1	1
Purchased service	0	0	0	0	0	0	13	13
Supplies & materials	0	0	0	0	0	0	27	19
Capital outlay-equipment	0	0	0	0	0	0	36	36
Payment to other schools	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	1	1
Adult/Continuing								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Support Services:								
Pupil								
Salaries	9	9	0	0	0	0	0	0
Benefits	2	2	0	0	0	0	0	0
Purchased service	6	3	0	0	0	0	0	0
Supplies & materials	5	4	0	0	0	0	0	0
Miscellaneous	5	5	0	0	0	0	0	0
Payment to other schools	0	0	0	0	0	0	0	0
Instructional Staff								
Salaries	17	14	14	0	0	0	0	0
Benefits	4	3	0	0	0	0	0	0
Purchased service	2	1	13	12	0	0	0	0
Supplies & materials	1	1	6	2	0	0	0	0
Capital outlay - equipment	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0

(Continued)	Public School		Entry Year		Data		State	
	Preschool		Programs		Communications		Grants	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Administration								
Salaries	4	2	0	0	0	0	0	0
Benefits	1	1	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Fiscal								
Salaries	1	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Operation and Maintenance of Plant								
Salaries	3	2	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	2	1	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay - replacement	0	0	0	0	0	0	0	0
Pupil transportation								
Salaries	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Central								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	1	0	0	0	0	0	0	0
Supplies & materials	1	1	0	0	8	0	0	0
Capital outlay - replacement	0	0	0	0	8	0	0	0
Non-Instructional Services:								
Food Service								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Capital outlay - replacement	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Community services								
Supplies & materials	0	0	0	0	0	0	0	0
Enterprise Operations								
Supplies & materials	0	0	0	0	0	0	0	0
Pass through payments to organizations	9	8	0	0	0	0	0	0
TOTAL EXPENDITURES	289	158	50	27	16	0	88	80
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	(51)	(31)	0	23	0	11	(1)	7
OTHER FINANCING SOURCES (USES):								
Operating transfers in	12	0	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0	0	0
Advances in	0	0	0	0	0	0	0	0
Advances out	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	12	0	0	0	0	0	0	0
Excess of revenues and other sources over (under) expenditures and other uses	(39)	(31)	0	23	0	11	(1)	7
Fund balances beginning of year	43	43	0	0	0	0	0	0
Appropriation for prior year encumbrances	0	0	0	0	0	0	0	0
FUND BALANCES END OF YEAR	\$4	\$12	\$0	\$23	\$0	\$11	(1)	\$7

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--
Budget and Actual (Non-GAAP Budgetary Basis)-- All Special Revenue Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Adult Basic Education		JTPA		Title II (NDEA)		Vocational Education Amendment	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Tuition and fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	572	432	191	161	7	7	1,945	1,331
Food services	0	0	0	0	0	0	0	0
Classroom materials and fees	0	0	0	0	0	0	0	0
Miscellaneous	0	0	16	0	0	0	0	0
TOTAL REVENUES	572	432	207	161	7	7	1,945	1,331
EXPENDITURES:								
Current:								
Instruction:								
Regular								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Special								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	0	0
Supplies & materials	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Vocational								
Salaries	0	0	0	0	0	0	575	548
Benefits	0	0	0	0	0	0	130	117
Purchased service	0	0	0	0	8	0	40	40
Supplies & materials	0	0	0	0	5	1	0	0
Capital outlay-equipment	0	0	0	0	0	0	0	0
Payment to other schools	0	0	0	0	0	0	41	41
Miscellaneous	0	0	0	0	0	0	0	0
Adult/Continuing								
Salaries	291	286	151	125	0	0	5	5
Benefits	53	48	32	26	0	0	0	0
Purchased service	9	3	30	24	0	0	12	6
Supplies & materials	25	23	3	3	0	0	0	0
Capital outlay-equipment	20	20	0	0	0	0	0	0
Miscellaneous	0	0	1	0	0	0	0	0
Support Services:								
Pupil								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased service	0	0	0	0	0	0	8	8
Supplies & materials	0	0	0	0	0	0	68	67
Miscellaneous	0	0	0	0	0	0	0	0
Payment to other schools	0	0	0	0	0	0	13	6
Instructional Staff								
Salaries	139	139	0	0	0	0	46	46
Benefits	22	22	0	0	0	0	10	10
Purchased service	55	40	0	0	0	0	0	0
Supplies & materials	2	1	0	0	0	0	87	87
Capital outlay - equipment	5	0	0	0	0	0	0	0
Miscellaneous	1	0	0	0	0	0	0	0

(Continued)	Adult Basic		JTPA		Title II		Vocational Education																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Education				(NDEA)		Amendment																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual																																																																																																																																																																																																																																																																																																																																																																																																																																																
Administration									Salaries	2	2	0	0	0	0	60	60	Benefits	0	0	0	0	0	0	15	15	Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411
Salaries	2	2	0	0	0	0	60	60	Benefits	0	0	0	0	0	0	15	15	Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411									
Benefits	0	0	0	0	0	0	15	15	Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																		
Purchased service	0	0	0	0	0	0	0	0	Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																											
Fiscal									Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																				
Salaries	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																													
Miscellaneous	0	0	0	0	0	0	0	0	Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																						
Operation and Maintenance of Plant									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																															
Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																								
Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																	
Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																										
Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																			
Capital outlay - replacement	0	0	0	0	0	0	0	0	Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																												
Pupil transportation									Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																					
Salaries	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																														
Purchased service	0	0	0	0	0	0	0	0	Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																							
Central									Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																
Salaries	0	0	0	0	0	0	92	92	Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																									
Benefits	0	0	0	0	0	0	23	23	Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																		
Purchased service	0	0	0	0	0	0	112	112	Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																											
Supplies & materials	0	0	0	0	0	0	45	45	Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																				
Capital outlay - replacement	0	0	0	0	0	0	0	0	Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																													
Non-Instructional Services:									Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																						
Food Service									Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																															
Salaries	0	0	0	0	0	0	0	0	Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																								
Benefits	0	0	0	0	0	0	0	0	Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																	
Purchased service	0	0	0	0	0	0	0	0	Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																										
Supplies & materials	0	0	0	0	0	0	0	0	Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																			
Capital outlay-equipment	0	0	0	0	0	0	0	0	Capital outlay - replacement	0	0	0	0	0	0	0	0	Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																												
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Miscellaneous	0	0	0	0	0	0	0	0	Community services									Supplies & materials	0	0	0	0	0	0	0	0	Enterprise Operations									Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																														
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Supplies & materials	0	0	0	0	0	0	0	0	Pass through payments to organizations	0	0	0	0	0	0	250	242	TOTAL EXPENDITURES	624	584	217	178	13	1	1,632	1,570	EXCESS OF REVENUES OVER (UNDER)									EXPENDITURES	(52)	(152)	(10)	(17)	(6)	6	313	(239)	OTHER FINANCING SOURCES (USES):									Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																		
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Operating transfers in	0	0	0	0	0	0	16	0	Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																								
Operating transfers out	0	0	0	0	0	0	(500)	(500)	Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																	
Advances in	107	107	35	35	0	0	342	342	Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																										
Advances out	0	0	(20)	(20)	0	0	0	0	TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																																			
TOTAL OTHER FINANCING SOURCES (USES)	107	107	15	15	0	0	(142)	(158)	Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																																												
Excess of revenues and other sources over (under) expenditures and other uses	55	(45)	5	(2)	(6)	6	171	(397)	Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																																																					
Fund balances (deficits) beginning of year	58	58	(29)	(29)	5	5	783	783	Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																																																														
Appropriation for prior year encumbrances	0	0	0	0	0	0	25	25	FUND BALANCES (DEFICITS) END OF YEAR	\$113	\$13	(24)	(31)	(1)	\$11	\$979	\$411																																																																																																																																																																																																																																																																																																																																																																																																																																							
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GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--
Budget and Actual (Non-GAAP Budgetary Basis)-- All Special Revenue Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Chapter 2		Even Start		TOTALS	
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Tuition and fees	\$0	\$0	\$0	\$0	\$3,645	\$2,854
Intergovernmental	17	7	2,279	1,676	8,693	6,535
Food services	0	0	0	0	695	703
Classroom materials and fees	0	0	0	0	827	739
Miscellaneous	0	0	3	19	443	360
TOTAL REVENUES	17	7	2,282	1,695	14,303	11,191
EXPENDITURES:						
Current:						
Instruction:						
Regular						
Salaries	0	0	0	0	64	48
Benefits	0	0	0	0	16	15
Purchased service	0	0	0	0	59	7
Supplies & materials	0	0	0	0	59	27
Capital outlay-equipment	0	0	0	0	18	4
Special						
Salaries	0	0	26	23	26	23
Benefits	0	0	5	5	5	5
Purchased service	0	0	12	1	12	1
Supplies & materials	0	0	5	4	5	4
Miscellaneous	0	0	4	0	4	0
Vocational						
Salaries	0	0	0	0	598	570
Benefits	0	0	0	0	135	119
Purchased service	0	0	0	0	68	60
Supplies & materials	29	12	0	0	67	37
Capital outlay-equipment	0	0	0	0	36	36
Payment to other schools	0	0	0	0	41	41
Miscellaneous	0	0	0	0	44	38
Adult/Continuing						
Salaries	0	0	242	233	5,421	4,917
Benefits	0	0	36	33	1,036	913
Purchased service	0	0	678	498	2,252	1,492
Supplies & materials	0	0	181	98	960	690
Capital outlay-equipment	0	0	47	40	79	62
Miscellaneous	0	0	0	0	9	3
Support Services:						
Pupil						
Salaries	0	0	0	0	89	84
Benefits	0	0	0	0	21	24
Purchased service	0	0	2	0	52	42
Supplies & materials	0	0	0	0	182	162
Miscellaneous	0	0	0	0	7	6
Payment to other schools	0	0	0	0	221	214
Instructional Staff						
Salaries	0	0	266	173	482	372
Benefits	0	0	53	35	89	70
Purchased service	0	0	0	0	70	53
Supplies & materials	0	0	1	1	97	92
Capital outlay - equipment	0	0	0	0	5	0
Miscellaneous	0	0	0	0	1	0

(Continued)	Chapter 2		Even Start		TOTALS	
	Budget	Actual	Budget	Actual	Budget	Actual
Administration						
Salaries	0	0	158	122	224	186
Benefits	0	0	31	31	47	47
Purchased service	0	0	1	1	96	96
Fiscal						
Salaries	0	0	0	0	1	0
Miscellaneous	0	0	0	0	5	5
Operation and Maintenance of Plant						
Salaries	0	0	1	1	4	3
Benefits	0	0	0	0	0	0
Purchased service	0	0	3	3	359	322
Supplies & materials	0	0	0	0	0	0
Capital outlay - replacement	0	0	0	0	100	22
Pupil transportation						
Salaries	0	0	1	1	1	1
Purchased service	0	0	9	2	9	2
Central						
Salaries	0	0	2	2	94	94
Benefits	0	0	1	0	24	23
Purchased service	0	0	0	0	113	112
Supplies & materials	0	0	0	0	101	93
Capital outlay - replacement	0	0	0	0	13	5
Non-Instructional Services:						
Food Service						
Salaries	0	0	0	0	297	280
Benefits	0	0	0	0	77	71
Purchased service	0	0	6	3	21	9
Supplies & materials	0	0	0	0	475	401
Capital outlay-equipment	0	0	0	0	4	0
Capital outlay - replacement	0	0	0	0	4	0
Miscellaneous	0	0	0	0	1	1
Community services						
Supplies & materials	0	0	2	0	2	0
Enterprise Operations						
Supplies & materials	0	0	0	0	470	457
Pass through payments to organizations	0	0	0	0	259	250
TOTAL EXPENDITURES	29	12	1,773	1,310	15,131	12,711
EXCESS OF REVENUES UNDER EXPENDITURES	(12)	(5)	509	385	(828)	(1,520)
OTHER FINANCING SOURCES (USES):						
Operating transfers in	0	0	0	0	1,330	1,299
Operating transfers out	0	0	0	0	(500)	(500)
Advances in	0	0	0	0	1,118	1,118
Advances out	0	0	(382)	(382)	(542)	(542)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(382)	(382)	1,406	1,375
Excess of revenues and other sources over (under) expenditures and other uses	(12)	(5)	127	3	578	(145)
Fund balances beginning of year	(3)	(3)	21	21	1,551	1,551
Appropriation for prior year encumbrances	0	0	32	32	171	171
FUND BALANCES END OF YEAR	(15)	(8)	\$180	\$56	\$2,300	\$1,577

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Supplemental Data—Capital Projects Fund

Description of Fund

The **Capital Projects Fund** was established and utilized to account for transactions related to the acquisition or construction of major capital facilities. Such projects which are financed by the proprietary fund are accounted for separately in that fund, rather than in the Capital Projects Fund.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

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

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Capital Projects	
	Budget	Actual
REVENUES:		
Interest	\$0	\$0
TOTAL REVENUES	0	0
EXPENDITURES:		
Current:		
Instruction:		
Vocational		
Purchased service	78	71
Supplies & materials	93	63
Capital outlay-equipment	551	503
Capital outlay-replacement	370	370
Support Services:		
Pupil		
Supplies & materials	325	201
Capital outlay-equipment	25	21
Administration		
Supplies & materials	26	26
Capital outlay-replacement	409	407
Fiscal		
Capital outlay-replacement	75	56
Operation and Maintenance of Plant		
Purchased service	336	121
Capital outlay-equipment	1,245	718
Capital outlay-replacement	330	221
Central		
Capital outlay-equipment	47	11
Capital outlay-replacement	85	26
Building & construction		
Purchased service	100	99
Capital outlay-replacement	7,347	5,649
TOTAL EXPENDITURES	11,442	8,563
EXCESS OF REVENUES UNDER EXPENDITURES	(11,442)	(8,563)
OTHER FINANCING SOURCES:		
Operating transfers in	3,500	3,500
TOTAL OTHER FINANCING SOURCES	3,500	3,500
Excess of revenues and other sources under expenditures	(7,942)	(5,063)
Fund balances beginning of year	4,285	4,285
Appropriation for prior year encumbrances	3,595	3,595
FUND BALANCE (DEFICIT) END OF YEAR	(\$62)	\$2,817

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Supplemental Data—Fiduciary Funds

Description of Funds

Fiduciary funds are used to account for resources held by the District as a trustee for organizations or other funds. During the fiscal year ended June 30, 2000, the District maintained three expendable trust funds, in which the resources, including any earnings thereon, may be expended. These funds are as follows:

The **Special Activity Fund** accounts for revenue and expenses involved in various projects operating in the District where the District acts as a fiscal agent.

The **District Agency Fund** accounts for those assets held by a school district as an agent for individuals, private organization, other governmental units, and/or other funds.

The **Youth Clubs Fund** accounts for those student activity programs which have student participation in the activity and have student involvement in the management of the program.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Balance Sheet--All Expendable Trust Funds

June 30, 2000 (Thousands of Dollars)

	<u>Special Activity</u>	<u>District Agency</u>	<u>Youth Clubs</u>	<u>TOTALS</u>	
				2000	1999
ASSETS					
Cash and equity in pooled cash, deposits, and					
investments	\$25	\$0	\$108	\$133	\$133
TOTAL ASSETS	<u>\$25</u>	<u>\$0</u>	<u>\$108</u>	<u>\$133</u>	<u>\$133</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$0	\$0	\$1	\$1	\$4
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>4</u>
FUND BALANCE:					
Reserved for encumbrances	0	0	1	1	0
Unreserved	25	0	106	131	129
TOTAL FUND BALANCE	<u>25</u>	<u>0</u>	<u>107</u>	<u>132</u>	<u>129</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$25</u>	<u>\$0</u>	<u>\$108</u>	<u>\$133</u>	<u>\$133</u>

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Statement of Revenues, Expenditures, and Changes in

Fund Balances-- All Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Special Activity	District Agency	Youth Clubs	TOTALS	
				2000	1999
REVENUES:					
Interest	\$0	\$0	\$8	\$8	7
Intergovernmental	0	295	0	295	247
Extracurricular activities	0	0	235	235	249
Contributions and Donations	20	0	0	20	23
Miscellaneous	3	0	0	3	8
TOTAL REVENUES	23	295	243	561	534
EXPENDITURES:					
Current:					
Instruction:					
Vocational	11	0	0	11	24
Adult/Continuing	0	295	0	295	247
Extracurricular activities	0	0	246	246	226
Community Services	6	0	0	6	3
TOTAL EXPENDITURES	17	295	246	558	500
EXCESS OF REVENUES OVER					
EXPENDITURES	6	0	(3)	3	34
Fund balances beginning of year	19	0	110	129	95
FUND BALANCES END OF YEAR	\$25	\$0	\$107	\$132	\$129

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--

Budget and Actual (Non-GAAP Budgetary Basis)--All Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

	Special Activity		District Agency		Youth Clubs	
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Extracurricular activities	\$0	\$0	\$0	\$0	\$251	\$235
Contributions and donations	20	20	0	0	0	0
Interest	0	0	0	0	0	8
Intergovernmental	0	0	300	295	0	0
Miscellaneous	7	3	0	0	0	0
TOTAL REVENUES	27	23	300	295	251	243
EXPENDITURES:						
Current:						
Instruction:						
Vocational						
Salaries	\$8	\$0	\$0	\$0	\$0	\$0
Benefits	1	0	0	0	0	0
Purchased Service	17	12	0	0	0	0
Miscellaneous	4	1	0	0	0	0
Adult/Continuing						
Miscellaneous	0	0	300	295	0	0
Extracurricular activities:						
Academic & sub activity						
Miscellaneous	0	0	0	0	17	15
Contributions & commodities						
Miscellaneous	8	6	0	0	248	192
School and public activities						
Miscellaneous	0	0	0	0	74	39
TOTAL EXPENDITURES	38	19	300	295	339	246
EXCESS OF REVENUES OVER (UNDER)						
EXPENDITURES	(11)	4	0	0	(88)	(3)
OTHER FINANCING SOURCES	0	0	0	0	0	0
Excess of revenues and other sources over (under) expenditures	(11)	4	0	0	(88)	(3)
Fund balances beginning of year	22	22	(1)	(1)	108	108
Appropriation for prior year encumbrances	0	0	0	0	1	1
FUND BALANCES (DEFICIT) END OF YEAR	\$11	\$26	(\$1)	(\$1)	\$21	\$106

(Continued)

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances--

Budget and Actual (Non-GAAP Budgetary Basis)--All Expendable Trust Funds

For the Fiscal Year Ended June 30, 2000 (Thousands of Dollars)

(Continued)

	TOTALS	
	Budget	Actual
REVENUES:		
Extracurricular activities	\$251	\$235
Contributions and donations	20	20
Interest	0	8
Intergovernmental	300	295
Miscellaneous	7	3
TOTAL REVENUES	578	561
EXPENDITURES:		
Current:		
Instruction:		
Vocational		
Salaries	\$8	\$0
Benefits	1	0
Purchased Service	17	12
Miscellaneous	4	1
Adult/Continuing		
Miscellaneous	300	295
Extracurricular activities:		
Academic & sub activity		
Miscellaneous	17	15
Contributions & commodities		
Miscellaneous	256	198
School and public activities		
Miscellaneous	74	39
TOTAL EXPENDITURES	677	560
EXCESS OF REVENUES OVER (UNDER)		
EXPENDITURES	(99)	1
OTHER FINANCING SOURCES	0	0
Excess of revenues and other sources over		
(under) expenditures	(99)	1
Fund balances beginning of year	129	129
Appropriation for prior year encumbrances	1	1
FUND BALANCES (DEFICIT) END OF YEAR	\$31	\$131

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Supplemental Data—General Fixed Assets Account Group

Description of Account Group

The **General Fixed Assets Account Group** accounts for all District fixed assets, other than those accounted for in the proprietary funds. Fixed assets are recorded at undepreciated values in the General Fixed Assets Account Group.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Schedule of General Fixed Assets by Source

June 30, 2000 (Thousands of Dollars)

GENERAL FIXED ASSETS:

Land and land improvements	\$2,781
Buildings and building improvements	48,663
Machinery and equipment	27,891
TOTAL GENERAL FIXED ASSETS	\$79,335

INVESTMENT IN GENERAL FIXED ASSETS:

Acquisitions prior to June 30, 1999	72,876
Acquisitions since July 1, 1999:	
General fund	\$609
Special revenue funds	71
Capital projects funds	5,779
Total acquisitions since July 1, 1999	6,459
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$79,335

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Schedule of General Fixed Assets by Function and Type

June 30, 2000 (Thousands of Dollars)

	Land and Land Improvements	Buildings and Building Improvements	Machinery and Equipment	TOTALS
FUNCTION:				
Instruction	\$2,710	\$42,233	\$21,765	\$66,708
Support Services:				
Administration	0	0	2,461	2,461
Operation and maintenance of plant	71	6,429	2,792	9,292
Pupil transportation	0	1	873	874
TOTAL GENERAL FIXED				
ASSETS, JUNE 30, 2000	\$2,781	\$48,663	\$27,891	\$79,335

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Schedule of changes in General Fixed Assets by Function

For the year ended June 30, 2000 (Thousands of Dollars)

	General Fixed Assets June 30, 1999	Additions	Retirements and Disposals	General Fixed Assets June 30, 2000
FUNCTION:				
Instruction	\$64,787	\$5,516	\$3,595	\$66,708
Support Services				
Administration Services	2,251	210	0	\$2,461
Operation and Maintenance of plant	8,594	733	35	\$9,292
Pupil transportation	874	0	0	\$874
TOTAL GENERAL FIXED				
ASSETS, JUNE 30, 2000	\$76,506	\$6,459	\$3,630	\$79,335

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
General Fund Expenditures by Function
Last Ten Years

Year	Instruction	Support Services	Facilities Acquisition and Construction Services	Debt Service	Total
2000 Fiscal	\$18,023,934	\$14,991,339	\$1,200,105	\$0	\$34,215,378
1999 Fiscal	16,964,734	14,323,475	1,181,612	0	32,469,821
1998 Fiscal	15,986,419	13,021,085	1,054,360	0	30,061,864
1997 Fiscal	15,193,168	12,156,250	977,510	0	28,326,928
1996 Fiscal	13,933,406	11,332,668	978,977	0	26,245,051
1995 Fiscal	12,673,632	10,733,583	685,363	0	24,092,578
1994 Fiscal	11,715,177	10,118,258	499,687	0	22,333,122
1993 Fiscal	12,154,055	9,272,816	455,339	4,201	21,886,411
1992 Fiscal	11,547,750	8,586,060	389,411	8,482	20,531,703
1991 Fiscal	11,177,596	8,586,313	6,378	9,979	19,780,266

Source: District Records

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
General Fund Revenues by Source
Last Ten Years

Year	Taxes *	Tuition	Earnings on Investments	Inter- governmental	Other	Total
2000 Fiscal	\$34,210,615	\$130,785	\$2,125,298	\$14,835,923	\$694,510	\$51,997,131
1999 Fiscal	24,751,541	16,208	1,898,331	12,772,216	712,407	40,150,703
1998 Fiscal	25,243,582	26,673	2,070,708	12,397,288	921,988	40,660,239
1997 Fiscal	25,678,117	12,821	2,123,819	10,819,280	754,400	39,388,437
1996 Fiscal	23,191,881	16,110	1,957,117	9,856,763	536,461	35,558,332
1995 Fiscal	21,368,556	47,013	1,611,836	8,723,823	425,334	32,176,562
1994 Fiscal	20,977,288	12,725	786,262	9,833,822	394,047	32,004,144
1993 Fiscal	19,800,516	6,516	710,234	9,923,029	288,601	30,728,896
1992 Fiscal	19,859,355	6,447	859,316	8,933,813	344,111	30,003,042
1991 Fiscal	18,918,862	1,806	876,884	9,374,090	236,727	29,408,369

Source: District Records

* Taxes change from 1999-2000 due to the passage of a new 2.7 mil 10 year levy.

Great Oaks Institute of Technology and Career Development

District Service Areas

HAMILTON COUNTY

1. Deer Park
2. Finneytown
3. Forest Hills
4. Winton Woods
5. Indian Hill
6. Lockland
7. Loveland
8. Madeira
9. Mariemont
10. Mt. Healthy
11. North College Hill
12. Norwood
13. Oak Hills
14. Princeton
15. Reading
16. St. Bernard-Elmwood Place
17. Southwest
18. Sycamore
19. Three Rivers
20. Wyoming

CLERMONT COUNTY

21. Batavia
22. Clermont
Northeastern
23. Goshen
24. Millford
36. West Clermont

CLINTON COUNTY

26. Blanchester
27. Clinton-Massie
28. East Clinton
29. Wilmington

HIGHLAND COUNTY

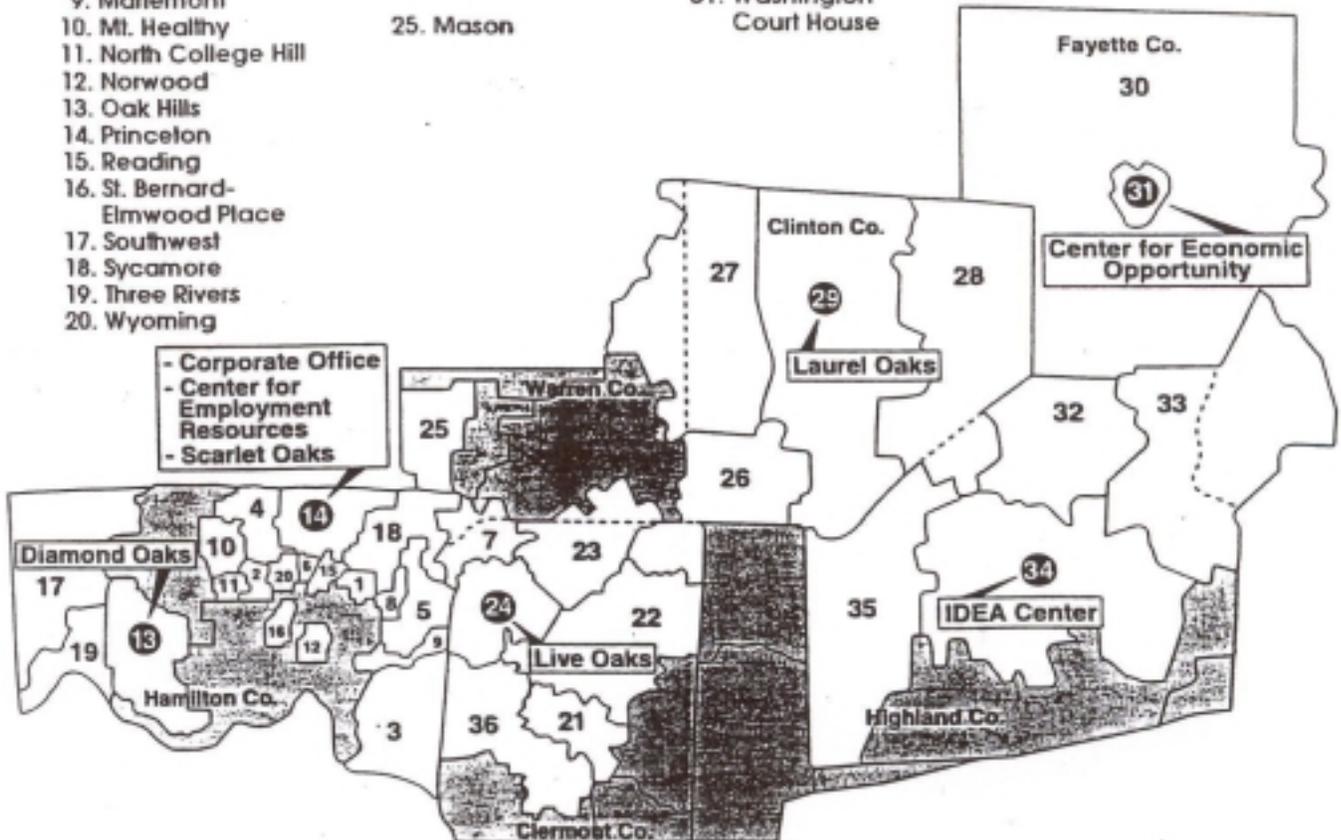
32. Fairfield
33. Greenfield
34. Hillsboro
35. Lynchburg-Clay

WARREN COUNTY

25. Mason

FAYETTE COUNTY

30. Miami Trace
31. Washington Court House



Campus Service Areas

DIAMOND OAKS

- Finneytown (2)
- Mt. Healthy (10)
- North College Hill (11)
- Oak Hills (13)
- Southwest (17)
- Three Rivers (19)

LAUREL OAKS

- Blanchester (26)
- Clinton-Massie (27)
- East Clinton (28)
- Wilmington (29)
- Miami Trace (30)
- Washington C.H. (31)
- Fairfield (32)
- Greenfield (33)
- Hillsboro (34)
- Lynchburg-Clay (35)

LIVE OAKS

- Forest Hills (3)
- Indian Hill (5)
- Loveland (7)
- Madeira (8)
- Mariemont (9)
- Batavia (21)
- Clermont NE (22)
- Goshen (23)
- Millford (24)
- West Clermont (36)

SCARLET OAKS

- Deer Park (1)
- Winton Woods (4)
- Lockland (6)
- Norwood (12)
- Princeton (14)
- Reading (15)
- St. Bernard-Elmwood Pl. (16)
- Sycamore (18)
- Wyoming (20)
- Mason (25)

Note: Shaded areas of map are not part of Great Oaks

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--All Counties

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$36,233,598	\$1,206,158	\$37,439,765	\$35,341,168	97.54%	\$643,614	\$35,984,782	99.31%
1999	27,874,615	1,079,010	28,953,625	27,165,819	97.46%	644,159	27,809,978	99.77%
1998	27,406,544	1,127,847	28,534,391	26,044,268	95.03%	611,874	26,656,142	97.26%
1997	26,460,399	1,400,633	27,861,032	24,997,934	94.47%	857,325	25,855,408	97.71%
1996	25,140,182	1,102,797	26,242,979	23,602,002	93.88%	532,844	24,134,867	96.00%
1995	24,695,928	1,022,595	25,718,523	23,592,854	95.53%	520,418	24,113,272	97.64%
1994	22,676,811	1,081,110	23,755,026	22,050,106	97.24%	753,001	22,803,107	100.56%
1993	22,154,387	1,056,320	23,210,707	21,411,817	96.65%	737,710	22,149,527	99.98%
1992	21,157,710	1,009,891	22,167,601	20,461,050	96.71%	700,577	21,161,627	100.02%
1991	21,140,877	299,368	21,440,245	20,523,510	97.08%	245,661	20,769,171	98.24%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Brown County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$3,971	N/A	\$3,971	\$3,971	100.00%	N/A	\$3,971	100.00%
1999	3,950	N/A	3,950	3,950	100.00%	N/A	3,950	100.00%
1998	3,883	N/A	3,883	3,576	92.09%	N/A	3,576	92.09%
1997	3,154	N/A	3,154	2,872	91.06%	N/A	2,872	91.06%
1996	3,050	N/A	3,050	2,933	96.16%	N/A	2,933	96.16%
1995	2,940	N/A	2,940	2,550	86.73%	N/A	2,550	86.73%
1994	2,480	N/A	2,480	2,389	96.33%	N/A	2,389	96.33%
1993	2,475	N/A	2,475	2,141	86.51%	N/A	2,141	86.51%
1992	2,354	N/A	2,354	2,036	86.49%	N/A	2,036	86.49%
1991	2,207	N/A	2,207	2,056	93.16%	N/A	2,056	93.16%

Source:

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Butler County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$343,640	\$0	\$343,640	\$341,550	99.39%	\$0	\$341,550	99.39%
1999	194,713	7,786	202,499	193,961	99.61%	3,313	197,274	101.32%
1998	356,222	0	356,222	325,996	91.51%	0	325,996	91.51%
1997	332,548	0	332,548	222,293	66.85%	0	222,293	66.85%
1996	237,058	0	237,058	207,888	87.69%	0	207,888	87.69%
1995	219,701	0	219,701	174,303	79.34%	0	174,303	79.34%
1994	166,905	8,840	175,745	163,022	97.67%	7,443	170,465	102.13%
1993	223,739	4,822	228,561	214,999	96.09%	4,755	219,754	98.22%
1992	160,361	3,456	163,817	154,097	96.09%	4,495	158,592	98.90%
1991	142,340	6,408	148,748	139,580	98.06%	6,072	145,652	102.33%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Clermont County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$5,916,177	N/A	\$5,916,177	\$5,885,365	99.48%	N/A	\$5,885,365	99.48%
1999	4,655,001	N/A	4,655,001	4,456,010	95.73%	N/A	4,456,010	95.73%
1998	4,500,005	N/A	4,500,005	3,626,371	80.59%	N/A	3,626,371	80.59%
1997	4,282,293	N/A	4,282,293	3,570,681	83.38%	N/A	3,570,681	83.38%
1996	3,755,877	N/A	3,755,877	2,976,065	79.24%	N/A	2,976,065	79.24%
1995	3,615,297	N/A	3,615,297	3,400,588	94.06%	N/A	3,400,588	94.06%
1994	1,977,484	N/A	1,977,484	1,827,554	92.42%	23,966	1,851,520	93.63%
1993	1,919,888	N/A	1,919,888	1,704,220	88.77%	22,954	1,727,174	89.96%
1992	1,868,235	N/A	1,868,235	1,658,369	88.77%	19,727	1,678,096	89.82%
1991	1,839,652	N/A	1,839,652	1,747,681	95.00%	51,420	1,799,101	97.80%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Clinton County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$1,704,939	N/A	\$1,704,939	\$1,678,745	98.46%	N/A	\$1,678,745	98.46%
1999	1,005,406	N/A	1,005,406	984,122	97.88%	N/A	984,122	97.88%
1998	900,542	N/A	900,542	898,445	99.77%	N/A	898,445	99.77%
1997	894,742	N/A	894,742	891,657	99.66%	N/A	891,657	99.66%
1996	1,029,621	N/A	1,029,621	989,755	96.13%	N/A	989,755	96.13%
1995	1,008,692	N/A	1,008,692	987,452	97.89%	N/A	987,452	97.89%
1994	905,669	N/A	905,669	835,511	92.25%	N/A	835,511	92.25%
1993	900,608	N/A	900,608	898,678	99.79%	N/A	898,678	99.79%
1992	898,732	N/A	898,732	910,775	101.34%	N/A	910,775	101.34%
1991	847,168	N/A	847,168	838,696	99.00%	N/A	838,696	99.00%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Fayette County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$1,038,215	\$16,125	\$1,054,340	\$1,005,321	96.83%	\$12,355	\$1,017,676	98.02%
1999	793,445	18,030	811,475	775,848	97.78%	17,755	793,603	100.02%
1998	790,603	17,167	807,770	768,992	97.27%	0	768,992	97.27%
1997	652,799	9,847	662,646	646,508	99.04%	11,285	657,793	100.77%
1996	796,162	13,556	809,718	784,112	98.49%	10,806	794,918	99.84%
1995	618,635	11,699	630,334	603,555	97.56%	10,002	613,557	99.18%
1994	618,635	12,479	628,219	602,235	97.35%	9,203	611,438	98.84%
1993	643,950	N/A	643,950	627,573	97.46%	N/A	627,573	97.46%
1992	620,632	N/A	620,632	604,848	97.46%	N/A	604,848	97.46%
1991***	665,599	N/A	665,599	655,093	98.42%	N/A	655,093	98.42%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

*** Charges and collections are estimated.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Greene County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$1,126	9	\$1,135	\$1,126	100.00%	9	\$1,135	100.80%
1999	764	N/A	764	764	100.00%	N/A	764	100.00%
1998	779	N/A	779	779	100.00%	N/A	779	100.00%
1997	821	N/A	821	821	100.00%	N/A	821	100.00%
1996	817	N/A	817	815	99.76%	N/A	815	99.76%
1995	830	N/A	830	830	100.00%	N/A	830	100.00%
1994	866	N/A	866	866	100.00%	N/A	866	100.00%
1993	727	N/A	727	727	100.00%	N/A	727	100.00%
1992	691	N/A	691	615	89.00%	N/A	615	89.00%
1991	834	N/A	834	843	101.08%	N/A	843	101.08%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Hamilton County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$24,260,170	\$1,159,754	\$25,419,924	\$23,565,284	97.14%	\$628,553	\$24,193,837	99.73%
1999	19,091,661	1,024,383	20,116,044	18,665,565	97.77%	599,757	19,265,322	100.91%
1998	18,811,416	1,079,754	19,891,170	18,414,384	97.89%	586,281	19,000,665	101.01%
1997	18,457,954	1,387,468	19,845,422	17,921,880	97.10%	843,758	18,765,638	101.67%
1996	17,638,774	1,086,484	18,725,258	17,001,612	96.39%	520,393	17,522,005	99.34%
1995	17,656,891	1,007,716	18,664,607	16,906,216	95.75%	507,692	17,413,908	98.62%
1994	17,616,050	1,056,688	18,672,738	17,281,732	98.10%	710,164	17,991,896	102.13%
1993	17,102,961	1,025,911	18,128,872	16,617,050	97.16%	689,480	17,306,530	101.19%
1992	16,432,664	985,704	17,418,368	15,965,797	97.16%	657,425	16,623,222	101.16%
1991***	16,457,525	274,989	16,732,514	15,963,799	97.00%	175,765	16,139,564	98.07%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

*** The delinquent charge and delinquent collections are estimated.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Highland County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$921,937	N/A	\$921,937	\$897,445	97.34%	N/A	\$897,445	97.34%
1999	811,520	N/A	811,520	791,687	97.56%	N/A	791,687	97.56%
1998	778,642	N/A	778,642	762,813	97.97%	N/A	762,813	97.97%
1997	696,996	N/A	696,996	646,155	92.71%	N/A	646,155	92.71%
1996	650,071	N/A	650,071	628,609	96.70%	N/A	628,609	96.70%
1995	630,639	N/A	630,639	600,024	95.15%	N/A	600,024	95.15%
1994	601,334	N/A	601,334	559,770	93.09%	N/A	559,770	93.09%
1993	591,211	N/A	591,211	588,466	99.54%	N/A	588,466	99.54%
1992	559,847	N/A	559,847	559,847	100.00%	N/A	559,847	100.00%
1991	634,098	N/A	634,098	634,098	100.00%	N/A	634,098	100.00%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Madison County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$1,338	\$134	\$1,472	\$1,338	100.00%	84	\$1,422	106.28%
1999	675	0	675	675	100.00%	0	675	100.00%
1998	639	0	639	639	100.00%	0	639	100.00%
1997	639	149	788	639	100.00%	149	788	123.32%
1996	657	21	678	657	100.00%	21	678	103.20%
1995	643	0	643	397	61.74%	N/A	397	61.74%
1994	959	162	1,121	764	79.67%	N/A	764	79.67%
1993	588	138	726	588	100.00%	N/A	588	100.00%
1992	573	134	707	573	100.00%	N/A	573	100.00%
1991***	1,045	N/A	1,045	982	93.97%	N/A	982	93.97%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

*** Estimated

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Pickaway County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$23,221	\$0	\$23,221	\$22,110	95.22%	\$0	\$22,110	95.22%
1999	16,420	1,231	17,651	17,651	107.50%	445	18,096	110.21%
1998	16,227	1,163	17,390	15,528	95.69%	725	16,253	100.16%
1997	16,105	1,053	17,158	15,300	95.00%	780	16,080	99.84%
1996	14,963	1,125	16,088	14,147	94.55%	335	14,482	96.79%
1995	13,630	1,270	14,900	9,340	68.53%	1,050	10,390	76.23%
1994	12,904	823	13,727	12,080	93.61%	550	12,630	97.88%
1993	12,531	490	13,021	10,862	86.68%	122	10,984	87.65%
1992	12,855	503	13,358	11,143	86.68%	503	11,646	90.60%
1991***	10,325	550	10,875	9,700	93.95%	N/A	9,700	93.95%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

*** Estimated

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Ross County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$52,940	\$4,268	\$57,208	\$50,171	94.77%	\$2,613	\$52,784	99.71%
1999	43,529	3,686	47,215	42,963	98.70%	2,301	45,264	103.99%
1998	37,397	3,515	40,912	35,738	95.56%	2,771	38,509	102.97%
1997	36,685	2,116	38,801	33,240	90.61%	1,502	34,742	94.70%
1996	34,470	1,611	36,081	29,522	85.65%	1,310	30,832	89.45%
1995	31,759	1,910	33,669	28,634	90.16%	1,674	30,308	95.43%
1994	29,521	2,118	31,639	28,284	95.81%	1,675	29,959	101.48%
1993	33,375	2,433	35,808	30,301	90.79%	1,677	31,978	95.81%
1992	32,573	2,375	34,948	29,573	90.79%	1,557	31,130	95.57%
1991	31,633	2,547	34,180	30,666	96.94%	1,621	32,287	102.07%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Levies and Collections*--Warren County

Last Ten Calendar Years**

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection as a Percent of Current Levy
2000	\$1,965,924	\$25,877	\$1,991,801	\$1,888,742	96.07%	\$0	\$1,888,742	96.07%
1999	1,257,531	23,894	1,281,425	1,232,623	98.02%	20,588	1,253,211	99.66%
1998	1,210,189	26,248	1,236,437	1,191,007	98.41%	22,097	1,213,104	100.24%
1997	1,085,663	N/A	1,085,663	1,045,888	96.34%	N/A	1,045,888	96.34%
1996	978,662	N/A	978,662	965,887	98.69%	N/A	965,887	98.69%
1995	896,271	0	896,271	878,965	98.07%	0	878,965	98.07%
1994	744,004	0	744,004	735,899	98.91%	0	735,899	98.91%
1993	722,334	22,526	744,860	716,212	99.15%	18,722	734,934	101.74%
1992	568,193	17,719	585,912	563,377	99.15%	16,870	580,247	102.12%
1991	508,451	14,874	523,325	500,315	98.40%	10,783	511,098	100.52%

Source: County Auditors

* Real estate taxes include Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

** Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--All Counties

Last Ten Calendar Years*

Year	Agricultural and Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$9,172,769,080	\$2,914,009,340	\$831,131,030	\$1,840,218,620	\$14,758,128,070	\$42,725,658,138	34.54%
1999	7,919,427,570	2,616,926,890	846,249,070	1,760,901,943	13,143,505,473	37,993,726,729	34.59%
1998	7,722,434,300	2,563,190,540	823,798,565	1,718,078,322	12,827,501,727	37,083,611,397	34.59%
1997	7,414,055,580	2,511,163,240	846,863,920	1,632,034,042	12,404,116,782	35,732,768,144	34.71%
1996	6,726,380,710	2,419,160,895	844,018,610	1,570,063,523	11,559,623,738	33,254,391,573	34.76%
1995	6,485,585,150	2,409,414,150	874,474,790	1,593,238,949	11,362,713,039	32,661,714,298	34.79%
1994	5,879,059,150	2,123,840,430	780,024,120	1,552,342,224	10,335,265,924	29,756,650,015	34.73%
1993	5,137,371,240	1,851,817,700	741,806,480	1,554,699,906	9,285,695,326	26,929,717,361	34.48%
1992	4,998,865,950	1,858,325,030	690,298,220	1,523,081,305	9,070,570,505	26,374,597,669	34.39%
1991	4,833,103,540	1,783,719,740	631,345,390	1,533,965,717	8,782,134,387	25,672,417,629	34.21%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Brown County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$1,468,390	\$0	\$175,410	\$1,880	\$1,645,680	\$4,378,330	37.59%
1999	1,467,640	0	206,160	2,510	1,676,310	4,409,457	38.02%
1998	1,465,320	0	207,750	6,990	1,680,060	4,422,339	37.99%
1997	1,285,960	0	213,960	1,443	1,501,363	3,893,903	38.56%
1996	1,271,470	0	185,920	1,700	1,459,090	3,825,491	38.14%
1995	1,271,290	0	146,680	1,740	1,419,710	3,785,897	37.50%
1994	1,009,240	0	140,030	140	1,149,410	3,024,133	38.01%
1993	930,550	0	137,830	4,450	1,072,830	2,812,437	38.15%
1992	919,380	0	104,630	150	1,024,160	2,731,966	37.49%
1991	864,690	0	97,580	920	963,190	2,571,409	37.46%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Butler County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$45,369,960	\$60,337,280	\$2,823,350	\$28,568,262	\$137,098,852	\$419,117,084	32.71%
1999	40,841,700	49,650,640	3,019,140	25,142,468	118,653,948	362,138,555	32.76%
1998	39,893,510	47,576,320	2,893,050	25,399,890	115,762,770	354,406,410	32.66%
1997	36,939,050	49,968,530	2,994,790	25,033,364	114,935,734	351,435,617	32.70%
1996	33,496,170	48,038,110	3,003,870	21,972,182	106,510,332	323,847,684	32.89%
1995	31,805,090	46,065,880	3,093,880	18,875,709	99,840,559	301,085,202	33.16%
1994	30,275,910	44,825,150	2,996,430	19,508,672	97,606,162	295,605,575	33.02%
1993	27,176,340	39,027,600	2,873,330	22,949,032	92,026,302	283,823,572	32.42%
1992	26,134,880	37,475,820	2,580,350	15,731,146	81,922,196	247,249,791	33.13%
1991	26,211,180	31,912,900	2,008,270	12,379,792	72,512,142	217,596,238	33.32%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

** Year is estimated.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Clermont County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$1,620,576,460	\$488,299,610	\$124,107,210	\$186,952,825	\$2,419,936,105	\$6,897,278,710	35.09%
1999	1,413,437,980	463,894,130	128,782,880	179,075,902	2,185,190,892	6,208,892,517	35.19%
1998	1,351,255,560	449,414,180	128,639,550	183,784,351	2,113,093,641	6,008,547,640	35.17%
1997	1,296,143,170	440,035,790	131,787,080	168,196,121	2,036,162,161	5,765,082,878	35.32%
1996	1,096,653,510	363,148,660	130,884,850	160,432,129	1,751,119,149	4,943,476,709	35.42%
1995	1,030,389,750	364,652,210	133,848,270	158,148,196	1,687,038,426	4,752,275,225	35.50%
1994	608,376,010	147,652,190	75,436,160	87,255,604	918,719,964	2,584,539,147	35.55%
1993	525,232,030	149,407,780	69,153,720	73,025,660	816,819,190	2,288,798,674	35.69%
1992	509,934,010	145,056,100	67,139,530	70,898,696	793,028,336	2,222,134,628	35.69%
1991	492,294,280	136,451,840	60,968,710	83,082,523	772,797,353	2,189,716,288	35.29%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

** Year is estimated.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Clinton County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$418,511,650	\$112,438,560	\$49,538,220	\$109,046,002	\$689,534,432	\$2,002,722,828	34.43%
1999	319,218,290	96,374,330	49,850,160	96,787,830	562,230,610	1,624,408,966	34.61%
1998	308,434,010	93,720,980	43,837,020	97,109,260	543,101,270	1,581,288,317	34.35%
1997	295,582,500	88,356,120	43,298,120	91,099,616	518,336,356	1,504,664,070	34.45%
1996	266,060,950	82,633,180	40,446,980	78,411,002	467,552,112	1,350,359,931	34.62%
1995	257,920,880	79,160,170	52,490,080	68,448,260	458,019,390	1,289,371,834	35.52%
1994	250,949,290	78,006,460	47,962,890	65,500,848	442,419,488	1,249,839,853	35.40%
1993	200,674,680	58,402,080	44,354,900	70,685,660	374,117,320	1,067,316,854	35.05%
1992	195,995,940	57,653,490	41,692,190	76,594,070	371,935,690	1,072,781,127	34.67%
1991	192,237,280	56,461,100	36,107,000	65,018,850	349,824,230	1,006,749,200	34.75%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Fayette County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$257,744,420	\$54,806,130	\$49,847,990	\$56,833,325	\$419,231,865	\$1,170,182,861	35.83%
1999	252,336,530	53,415,390	49,681,980	51,902,734	407,336,634	1,130,869,830	36.02%
1998	247,152,820	52,017,990	46,987,160	48,735,529	394,893,499	1,096,703,019	36.01%
1997	213,848,880	51,689,390	49,802,560	44,585,309	359,926,139	986,824,567	36.47%
1996	209,748,140	47,749,715	58,943,400	42,766,290	359,207,545	965,716,717	37.20%
1995	159,882,470	38,432,610	46,795,880	33,424,754	278,535,714	747,109,410	37.28%
1994	159,882,470	38,432,610	46,795,880	33,424,754	278,535,714	747,109,410	37.28%
1993	156,275,380	37,050,760	42,634,250	33,131,484	269,091,874	727,520,586	36.99%
1992	154,150,350	36,390,070	39,989,100	28,927,484	259,457,004	700,100,236	37.06%
1991	143,332,490	35,401,080	34,206,240	36,002,984	248,942,794	688,885,519	36.14%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Assessed and Estimated Actual Value of Taxable Property--Greene County
Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$446,450	\$0	\$21,910	\$390	\$468,750	\$1,299,041	36.08%
1999	350,660	0	23,100	10,720	384,480	1,067,866	36.00%
1998	350,050	0	29,230	8,670	387,950	1,064,053	36.46%
1997	368,640	0	30,950	5,360	404,950	1,105,647	36.63%
1996	365,450	0	31,800	0	397,250	1,075,943	36.92%
1995	364,690	0	27,430	0	392,120	1,069,401	36.67%
1994	368,460	0	20,720	0	389,180	1,073,463	36.25%
1993	299,860	0	19,620	280	319,760	877,483	36.44%
1992	284,010	0	18,180	1,820	304,010	836,917	36.32%
1991	295,810	0	15,750	0	311,560	860,921	36.19%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Hamilton County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$6,008,773,540	\$2,025,076,910	\$540,580,880	\$1,293,140,960	\$9,867,572,290	\$28,667,003,149	34.42%
1999	5,160,687,400	1,784,071,400	546,833,460	1,254,873,460	8,746,465,720	25,408,495,300	34.42%
1998	5,115,913,180	1,756,847,210	535,702,230	1,225,913,490	8,634,376,110	25,075,814,447	34.43%
1997	5,045,961,680	1,744,059,980	557,157,530	1,183,859,480	8,531,038,670	24,692,657,336	34.55%
1996	4,636,529,940	1,749,735,620	550,330,890	1,163,308,640	8,099,905,090	23,450,038,479	34.54%
1995	4,557,135,420	1,760,091,250	577,201,920	1,217,538,220	8,111,966,810	23,496,573,857	34.52%
1994	4,460,950,890	1,708,675,290	550,285,560	1,251,672,245	7,971,583,985	23,086,307,539	34.53%
1993	3,891,603,560	1,467,085,540	532,384,390	1,269,324,080	7,160,397,570	20,920,220,996	34.23%
1992	3,784,626,330	1,483,180,550	491,000,190	1,249,360,010	7,008,167,080	20,539,317,030	34.12%
1991	3,674,935,950	1,440,297,140	453,800,900	1,258,035,300	6,827,069,290	20,100,893,786	33.96%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Highland County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$267,808,690	\$47,215,210	\$24,740,120	\$50,680,754	\$390,444,774	\$1,127,531,422	34.63%
1999	257,849,270	46,505,040	26,896,830	48,769,990	380,021,130	1,091,560,533	34.81%
1998	247,778,280	44,214,200	25,856,860	50,054,896	367,904,236	1,060,340,673	34.70%
1997	201,827,330	41,873,660	26,022,020	41,605,640	311,328,650	888,733,123	35.03%
1996	196,747,700	38,588,450	25,757,750	38,723,455	299,817,355	853,040,570	35.15%
1995	193,077,870	36,426,500	26,851,720	35,349,634	291,705,724	823,977,027	35.40%
1994	162,981,800	32,035,200	25,151,370	33,431,048	253,599,418	716,066,991	35.42%
1993	159,103,240	31,898,210	24,969,670	33,454,930	249,426,050	704,507,819	35.40%
1992	155,943,910	31,624,330	23,276,970	30,868,482	241,713,692	682,660,155	35.41%
1991	144,287,700	31,131,980	22,055,140	32,818,670	230,293,490	654,528,906	35.18%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Assessed and Estimated Actual Value of Taxable Property--Madison County
Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$555,100	\$0	\$5,250	\$4,740	\$565,090	\$1,610,210	35.09%
1999	440,370	0	5,670	9,270	455,310	1,300,950	35.00%
1998	377,690	0	5,630	32,410	415,730	1,214,384	34.23%
1997	383,430	0	4,900	14,990	403,320	1,160,374	34.76%
1996	316,140	0	9,180	0	325,320	912,437	35.65%
1995	316,140	0	5,060	10	321,210	908,357	35.36%
1994	314,020	0	10,040	40	324,100	907,400	35.72%
1993	249,230	0	10,220	30	259,480	722,413	35.92%
1992	241,970	0	10,180	30	252,180	701,630	35.94%
1991	250,840	0	6,220	460	257,520	724,549	35.54%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Pickaway County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$7,677,930	\$728,350	\$713,570	\$448,482	\$9,568,332	\$26,525,441	36.07%
1999	6,495,600	457,960	745,980	466,375	8,165,915	22,478,794	36.33%
1998	6,398,150	671,760	740,900	486,701	8,297,511	22,887,447	36.25%
1997	6,326,510	677,150	748,810	417,940	8,170,410	22,431,027	36.42%
1996	5,474,470	506,120	748,320	337,460	7,066,370	19,185,560	36.83%
1995	5,399,730	504,750	736,530	281,760	6,922,770	18,733,513	36.95%
1994	5,334,140	504,750	419,470	256,460	6,514,820	18,127,853	35.94%
1993	4,327,390	453,180	412,320	227,980	5,420,870	14,885,306	36.42%
1992	4,286,490	441,490	382,360	214,670	5,325,010	14,657,553	36.33%
1991	4,405,110	424,130	322,720	228,337	5,380,297	14,936,038	36.02%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Ross County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$19,486,820	\$276,830	\$2,101,890	\$490,000	\$22,355,540	\$60,529,461	36.93%
1999	18,352,800	273,810	2,311,410	399,560	21,337,580	57,128,536	37.35%
1998	15,011,060	230,810	2,152,850	445,270	17,839,990	47,482,130	37.57%
1997	14,417,270	214,320	2,203,650	501,590	17,336,830	46,014,553	37.68%
1996	13,971,200	216,740	1,908,410	336,850	16,433,200	43,792,781	37.52%
1995	12,370,700	208,160	1,997,270	318,870	14,895,000	39,212,350	37.99%
1994	11,860,260	196,430	1,935,070	540,620	14,532,380	38,545,236	37.70%
1993	11,687,710	194,460	1,915,190	547,930	14,345,290	38,055,967	37.70%
1992	11,192,110	194,360	1,831,690	631,940	13,850,100	36,892,221	37.54%
1991	10,986,670	178,450	1,719,900	631,940	13,516,960	36,148,003	37.39%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Assessed and Estimated Actual Value of Taxable Property--Warren County

Last Ten Calendar Years*

Year	Agricultural And Residential Real Estate	Other Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Value	Estimated Actual Value	Ratio
2000	\$524,349,670	\$124,830,460	\$36,475,230	\$114,051,000	\$799,706,360	\$2,347,479,601	34.07%
1999	447,949,330	122,284,190	37,892,300	103,461,124	711,586,944	2,080,975,425	34.19%
1998	388,404,670	118,497,090	36,746,335	86,100,865	629,748,960	1,829,440,538	34.42%
1997	300,971,160	94,288,300	32,599,550	76,713,189	504,572,199	1,468,765,049	34.35%
1996	265,745,570	88,544,300	31,767,240	63,773,815	449,830,925	1,299,119,271	34.63%
1995	235,651,120	83,872,620	31,280,070	60,851,796	411,655,606	1,187,612,225	34.66%
1994	186,756,660	73,512,350	28,870,500	60,751,793	349,891,303	1,015,503,415	34.45%
1993	159,811,270	68,298,090	22,941,040	51,348,390	302,398,790	880,075,629	34.36%
1992	155,156,570	66,308,820	22,272,850	49,852,807	293,591,047	854,442,335	34.36%
1991	143,001,540	51,461,120	20,036,960	45,765,941	260,265,561	758,708,324	34.30%

Source: County Auditors

* Data is presented on a calendar year basis, which is consistent with the method by which the county auditors maintain this information.

** Year is estimated.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Great Oaks Joint Vocational School District</u>	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
<u>Counties:</u>										
Brown County	5.80	5.80	5.80	5.80	5.80	5.80	7.00	6.80	6.40	6.80
Butler County	8.45	8.44	8.44	8.44	7.44	7.45	7.44	7.45	7.45	7.45
Clermont County	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.00	8.00
Library District	0.50	0.50	0.50	0.50	0.50	0.50	0.60	0.50	0.50	0.50
Clinton County	9.30	9.30	8.30	8.30	8.35	6.65	7.65	8.40	9.40	9.40
Fayette County	8.45	8.45	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Greene County	9.08	8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78
Hamilton County	20.83	19.54	19.01	19.44	18.30	18.30	18.56	18.56	17.50	16.88
Highland County	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Madison County	8.30	8.30	8.30	8.30	8.50	6.70	6.70	6.70	7.50	7.50
Pickaway County	7.80	7.50	7.50	7.50	6.90	6.90	6.90	6.90	6.90	6.40
Ross County	9.40	9.40	9.40	9.40	10.90	9.40	9.40	9.40	9.10	9.10
Warren County	4.00	4.75	5.00	5.00	6.57	6.57	7.10	7.10	7.10	7.10
Joint Emergency Service	1.50	1.50	1.50	1.50	1.50	1.80	1.80	1.80	1.80	0.80
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Cities--Clinton County:</u>										
Wilmington City	8.35	8.35	7.35	8.35	8.35	8.35	8.35	7.35	7.35	7.35
<u>Cities--Clermont County:</u>										
Loveland City	9.55	9.55	9.55	9.91	9.91	9.91	9.93	9.67	9.67	8.87
Milford City	14.30	14.30	14.30	14.80	14.80	14.80	14.80	14.80	14.80	14.80
<u>Cities--Fayette County:</u>										
Washington Court House	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	7.60
<u>Cities--Hamilton County:</u>										
Addyston City	7.59	7.59	7.59	7.59	7.59	6.59	6.58	6.58	6.58	6.18
Arlington Heights City	10.82	10.82	10.82	10.77	10.77	10.81	11.00	11.00	10.66	10.32
Blue Ash City	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08
Cincinnati City	N/A									
Finneytown S.D.	8.58	9.14	9.14	9.14	9.14	11.46	11.46	11.46	11.46	9.14
Forest Hills S.D.	9.76	10.32	10.32	10.85	10.85	11.46	11.46	11.46	11.46	10.32
Madeira S.D.	10.83	11.39	11.39	11.39	11.39	11.46	11.46	11.46	11.46	11.38
Norwood S.D.	10.78	11.34	11.34	11.34	11.34	11.46	11.46	11.46	11.46	11.34
Oak Hills S.D.	8.53	9.09	9.09	9.09	9.09	11.46	11.46	11.46	11.46	9.08
Cleves City	N/A									
Three Rivers S.D.	20.71	20.71	23.71	19.72	19.72	16.72	16.72	16.72	21.22	21.22
Southwest S.D.	20.35	20.35	23.35	19.36	19.36	19.36	16.36	16.36	5.00	20.86

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Cities--Hamilton County (Continued):</u>										
Deer Park City	3.55	4.50	7.20	6.58	6.58	6.68	6.84	6.84	6.84	7.04
Elmwood Place City	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78
Evendale City	0.00	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34
Fairfax City	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76
Forest Park City	8.01	8.01	8.01	8.01	8.01	8.01	8.00	8.00	8.00	6.06
Glendale City	21.93	19.66	22.34	23.68	23.68	25.38	26.98	26.98	27.64	27.88
Greenhills City	25.99	26.47	26.22	21.54	21.54	18.04	18.28	18.28	19.78	18.98
Harrison City	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	10.50	10.50
Indian Hill City	0.96	0.96	0.96	0.96	0.96	0.96	1.30	1.30	1.30	1.30
Lincoln Heights City	20.08	20.08	20.08	20.08	20.08	10.08	24.34	24.34	17.34	17.34
Lockland City	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	3.52
Loveland City	N/A									
Loveland City S.D.	10.00	10.00	10.00	10.00	10.00	10.00	9.72	9.72	9.72	8.92
Sycamore S.D.	9.92	9.92	9.92	9.92	9.92	9.92	9.64	9.64	9.64	8.84
Madeira City	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Mariemont City	12.44	12.44	8.94	8.94	8.94	8.94	8.94	8.94	8.94	8.94
Milford City	N/A									
Milford City S.D.	12.60	12.60	12.60	13.10	13.10	13.10	13.10	13.10	13.10	13.10
Mariemont S.D.	12.44	12.60	12.60	13.10	13.10	13.10	13.10	13.10	13.10	13.10
Indian Hill S.D.	12.60	12.60	12.60	13.10	13.10	13.10	13.10	13.10	13.10	13.10
Montgomery City	10.75	9.15	9.15	9.15	9.15	9.15	9.14	9.14	9.14	9.14
Mt. Healthy City	6.61	7.11	7.11	7.11	7.11	7.11	4.60	4.60	5.38	5.38
Newtown City	6.87	8.87	8.87	8.87	8.87	8.87	8.86	8.86	8.86	6.92
North Bend City	10.38	14.88	17.88	17.88	17.88	16.59	15.40	15.40	15.44	15.60
North College Hill City	7.98	7.98	6.68	6.18	6.18	6.18	6.18	6.18	6.18	7.98
Norwood City	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
Reading City	1.76	1.76	1.76	1.76	1.76	1.76	3.52	3.52	3.52	3.52
St. Bernard City	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28
Silverton City	8.15	8.15	11.15	11.15	11.15	11.15	6.14	6.14	12.16	12.16
Springdale City	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08
Terrace Park City	14.86	14.86	14.86	14.86	14.86	14.86	21.96	21.96	21.96	18.12
Woodlawn City	5.08	5.08	5.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08
Wyoming City	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
<u>Cities--Highland County:</u>										
Greenfield City	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Hillsboro City	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Cities--Warren County:</u>										
Loveland City	9.57	9.57	9.57	9.72	9.57	N/A	9.69	9.41	9.41	9.61
<u>Villages--Clinton County:</u>										
Blanchester Village	6.30	6.30	6.30	6.30	6.30	5.40	5.40	5.40	5.40	5.40
Clarksville Village	5.30	5.30	5.30	5.30	5.30	5.30	9.90	9.90	8.90	N/A
Martinsville Village	4.00	4.00	4.00	4.00	2.00	5.00	5.00	5.00	5.00	5.00
Midland Village	5.10	5.10	5.10	5.10	5.10	5.10	5.10	8.40	8.40	8.40
New Vienna Village	9.40	9.40	9.40	9.40	12.00	12.00	12.70	12.70	14.50	15.00
Port William Village	7.50	7.50	9.40	9.40	10.80	6.80	6.80	6.80	6.80	6.80
Sabina Village	6.60	6.60	6.60	6.60	10.20	10.20	10.20	5.60	5.60	5.60
<u>Villages--Clermont County:</u>										
Batavia Village	6.50	6.50	6.50	6.20	6.20	5.60	5.60	4.60	4.60	3.50
Owensville Village	14.10	14.10	14.10	14.10	14.10	11.10	11.10	11.10	11.10	11.10
Newtonsville Village	2.60	2.60	2.60	2.50	2.50	2.50	2.60	2.60	2.60	2.60
<u>Villages--Fayette County:</u>										
Bloomington Village	9.45	9.45	9.45	9.45	10.65	10.65	10.65	12.45	6.15	6.15
Jeffersonville Village	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Milledgeville Village	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
New Holland Village	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	2.80	2.80
Octa Village	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
<u>Villages--Highland County:</u>										
Highland Village	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Leesburg Village	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45
Lynchburg Village	14.50	14.50	14.50	14.50	14.50	14.50	11.50	8.50	8.50	8.20
<u>Villages--Pickaway County:</u>										
New Holland Village	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	7.50
<u>Villages--Ross County:</u>										
South Salem Village	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
<u>Villages--Warren County:</u>										
Blanchester Village	6.30	6.30	6.30	6.30	6.30	5.40	5.40	5.40	5.40	5.40
Harveysburg Village	5.82	5.82	6.32	6.32	8.32	8.32	9.30	9.30	9.30	7.30
Mason Village	7.82	6.44	1.89	1.89	1.89	1.89	1.90	1.90	1.90	1.90
Pleasant Plain Village	1.82	1.82	1.82	1.82	1.82	1.82	1.80	1.80	1.80	1.90
<u>Schools--Brown County:</u>										
Blanchester L.S.D.	36.04	33.45	33.45	33.45	33.80	33.90	34.15	34.40	35.00	35.20
Lynchburg-Clay L.S.D.	27.22	27.22	27.22	22.80	22.80	22.80	22.80	22.80	22.80	22.80
Northeastern L.S.D.	36.50	36.50	36.50	36.00	36.90	36.90	34.30	37.20	37.50	37.50

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Schools--Butler County:</u>										
Mason City S.D.	61.95	61.95	62.36	62.36	53.26	51.00	51.00	51.07	48.40	48.20
Princeton City S.D.	46.19	42.24	42.24	42.24	42.24	42.24	42.24	42.24	34.74	34.74
Southwest L.S.D.	48.22	48.22	44.77	44.77	45.13	45.13	45.13	39.04	39.14	38.46
<u>Schools--Clermont County:</u>										
Batavia L.S.D.	48.40	48.40	48.40	49.00	49.00	49.00	42.70	42.70	42.70	35.20
Blanchester L.S.D.	36.04	33.45	33.45	33.90	33.90	33.90	34.16	34.40	35.00	35.20
Clermont Northeastern L.S.D.	36.50	36.50	36.50	36.90	36.90	36.90	36.90	37.20	37.50	37.50
Forest Hills L.S.D.	51.16	50.84	50.84	48.70	48.70	48.98	42.61	42.63	42.73	42.99
Goshen L.S.D.	30.40	26.40	26.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
Loveland City S.D.	63.33	63.75	59.12	54.58	54.58	55.27	55.83	46.60	56.68	50.60
Milford E.V.S.D.	59.10	59.10	59.10	57.50	57.50	57.50	57.60	51.90	51.90	51.90
<u>Schools--Clinton County:</u>										
Blanchester L.S.D.	36.04	33.45	33.45	33.45	36.50	36.60	36.85	37.10	37.70	37.90
Clinton Massie L.S.D.	36.04	31.80	31.80	31.80	35.20	35.25	35.40	37.20	37.30	38.20
East Clinton L.S.D.	33.50	35.15	36.15	36.15	38.10	38.10	33.90	34.20	34.40	34.20
Fairfield L.S.D.	32.35	32.85	28.00	31.50	34.20	34.20	39.70	39.70	39.70	37.20
Lynchburg Clay L.S.D.	27.22	27.22	27.22	22.80	25.50	25.50	25.50	25.50	25.50	25.50
Miami Trace L.S.D.	36.95	36.95	30.55	30.75	30.35	34.80	34.80	30.70	30.70	31.00
Wilmington City S.D.	31.63	35.35	35.70	33.20	36.30	36.40	36.95	37.35	37.60	32.60
<u>Schools--Fayette County:</u>										
East Clinton L.S.D.	33.50	35.15	37.85	35.15	35.40	35.40	31.50	34.20	34.40	34.20
Miami Trace L.S.D.	36.95	34.25	30.55	30.75	30.35	32.73	32.10	30.70	30.70	31.00
Washington City S.D.	41.60	41.60	42.05	42.05	38.35	38.35	38.35	41.05	41.05	35.45
<u>Schools--Greene County:</u>										
Clinton Massie L.S.D.	36.04	31.80	31.80	31.80	32.50	32.55	32.70	37.20	34.60	35.50
Wilmington City S.D.	31.63	35.35	35.70	33.20	53.60	33.70	34.25	37.35	34.90	29.90
<u>Schools--Hamilton County:</u>										
Deer Park City S.D.	62.01	62.01	62.01	62.01	62.01	55.10	55.10	55.10	55.10	48.30
Finneytown L.S.D.	72.39	72.39	72.39	68.64	68.64	68.70	69.42	69.42	63.18	63.46
Forest Hills L.S.D.	51.16	51.37	51.37	49.23	49.23	49.51	43.16	43.16	43.26	43.52
Indian Hill E.V.S.D.	42.92	42.92	44.51	44.58	44.58	44.63	42.92	42.92	42.92	43.12
Lockland City S.D.	56.59	57.96	59.07	35.89	35.89	35.12	27.68	27.68	28.10	26.58
Loveland City S.D.	56.59	64.21	59.58	55.44	55.44	56.13	57.46	57.46	57.54	51.46
Madeira City S.D.	71.71	72.13	72.13	68.97	68.97	68.97	61.28	61.28	61.86	61.98
Mariemont City S.D.	82.92	84.92	74.97	74.97	74.97	67.97	67.96	67.96	50.04	43.12

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Schools--Hamilton County (Continued):</u>										
Milford E.V.S.D.	59.10	59.10	59.10	57.50	57.50	57.50	51.90	51.90	51.90	51.90
Mt. Healthy City S.D.	61.85	61.98	54.99	55.77	55.77	55.79	56.06	56.06	47.96	48.12
North College Hill City S.D.	57.47	53.57	53.57	53.57	53.57	53.97	54.14	54.14	54.14	54.34
Norwood City S.D.	48.57	48.82	48.90	49.92	49.92	46.63	49.18	49.18	40.90	40.92
Oak Hills L.S.D.	46.97	46.97	40.20	40.20	40.20	40.20	35.30	35.30	38.30	38.66
Princeton City S.D.	56.59	42.24	42.24	42.24	42.24	42.24	42.24	42.24	34.74	34.74
Reading City S.D.	57.18	57.18	57.18	51.28	51.28	51.28	43.30	43.30	43.30	43.22
St. Bernard Elmwood Place City S.D.	34.97	34.97	35.72	36.67	36.67	36.67	39.04	29.90	30.20	31.26
Southwest L.S.D.	48.22	48.22	44.74	45.13	45.13	45.13	29.90	39.04	39.14	38.46
Sycamore City S.D.	60.84	61.53	54.14	54.14	54.14	54.14	54.14	54.14	46.74	46.74
Three Rivers L.S.D.	37.26	37.48	37.54	36.96	36.96	32.06	39.40	39.40	32.06	32.06
Wyoming City S.D.	71.03	73.18	64.98	64.98	64.98	64.98	63.02	63.02	63.02	63.56
<u>Schools--Highland County:</u>										
East Clinton L.S.D.	33.50	35.15	35.15	35.15	35.40	35.40	31.20	31.50	31.70	34.20
Fairfield L.S.D.	32.35	32.85	28.00	31.50	31.50	31.50	37.00	37.00	37.00	37.20
Greenfield E.V.S.D.	27.22	27.22	28.97	25.45	26.70	26.70	26.70	26.70	27.20	31.90
Hillsboro City S.D.	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	29.20
Lynchburg-Clay L.S.D.	27.22	27.22	27.22	22.80	22.80	22.80	22.80	22.80	22.80	25.50
Miami Trace L.S.D.	36.95	34.25	30.55	30.75	30.35	32.10	32.10	28.00	28.00	31.00
<u>Schools--Madison County:</u>										
Miami Trace L.S.D.	36.95	34.25	30.55	30.75	30.35	32.10	32.10	28.00	28.00	28.30
<u>Schools--Pickaway County:</u>										
Miami Trace L.S.D.	36.95	34.25	30.55	30.75	30.35	32.10	32.10	28.00	28.00	28.30
<u>Schools--Ross County:</u>										
Greenfield E.V.S.D.	27.22	27.22	25.45	25.45	26.70	26.70	26.70	39.40	29.90	31.90
Miami Trace L.S.D.	36.95	34.25	30.55	30.75	30.35	32.10	32.10	30.70	30.70	31.00
<u>Schools--Warren County:</u>										
Blanchester L.S.D.	36.04	33.45	33.45	33.45	36.50	33.90	34.15	34.40	35.00	35.20
Clinton Massie L.S.D.	36.04	31.80	31.80	31.80	35.20	32.55	32.70	34.50	34.60	35.30
Goshen L.S.D.	30.40	26.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.00
Loveland City S.D.	63.33	64.21	60.14	60.14	55.44	43.65	56.69	57.46	57.54	51.46
Mason City S.D.	61.95	61.95	62.36	62.36	53.28	50.78	51.00	51.07	48.40	48.20
Princeton City S.D.	56.59	42.24	42.24	42.24	42.24	42.24	42.24	42.24	34.74	34.74
<u>Townships--Brown County:</u>										
Perry Township	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	4.90

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Townships--Butler County:</u>										
Morgan Township	6.22	6.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22	4.22
Union Township	9.59	9.59	9.59	9.59	9.59	9.95	9.59	9.59	9.59	9.59
<u>Townships--Clermont County:</u>										
Batavia Township	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	4.80	N/A
Batavia Village	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Goshen Township	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	16.60
Jackson Township	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Miami Township	22.10	22.10	22.11	18.00	18.00	17.10	17.10	17.10	17.10	17.10
Stonelick Township	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Owensville Village	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Union Township	17.40	17.40	17.40	17.40	17.40	15.50	15.50	15.50	15.50	13.60
Wayne Township	8.70	8.70	8.70	8.70	8.70	8.70	8.70	7.70	7.70	7.70
Newtonsville Village	7.50	7.50	7.50	7.50	7.50	7.50	7.60	6.50	6.50	6.50
Williamsburg Township	5.80	5.80	5.80	5.80	5.80	5.80	4.90	5.60	5.60	5.60
<u>Townships--Clinton County:</u>										
Adams Township	3.40	3.40	3.40	3.40	3.40	3.40	2.40	2.40	2.40	2.40
Chester Township	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clark Township	3.75	3.75	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
Martinsville Village	3.05	3.05	3.05	3.05	2.05	2.80	2.80	2.80	2.80	2.80
Green Township	2.60	2.60	2.60	2.60	4.10	4.10	4.10	4.10	4.10	4.10
New Vienna Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Jefferson Township	3.90	3.90	3.90	3.90	3.90	1.00	1.40	3.00	4.00	4.00
Midland Village	3.10	3.10	3.10	3.10	3.10	1.00	0.60	0.60	0.60	0.60
Liberty Township	4.70	4.70	4.70	4.70	3.60	3.60	3.60	3.60	3.60	3.60
Port William Village	3.00	3.00	3.00	3.00	0.50	0.50	0.50	0.50	0.50	0.50
Marion Township	3.10	3.10	3.10	3.80	3.80	1.00	6.10	6.10	3.60	3.60
Blanchester Village	2.30	2.30	2.30	3.10	3.10	1.00	5.40	5.40	2.90	2.90
Richland Township	2.30	2.30	2.30	2.30	2.30	1.00	2.30	2.30	2.30	2.30
Sabina Village	1.60	1.60	1.60	1.60	1.60	1.00	1.60	1.60	1.60	1.60
Union Township	4.20	4.20	4.20	4.20	4.20	1.00	4.20	3.20	3.20	3.20
Vernon Township	5.30	5.30	5.30	5.30	4.80	1.00	2.60	2.60	2.60	2.60
Clarksville Village	4.60	4.60	4.60	4.60	4.10	1.00	0.60	0.60	0.60	0.60
Washington Township	5.85	5.85	5.85	5.85	4.35	1.00	3.40	3.40	3.90	2.90
Wayne Township	2.30	2.30	2.30	2.30	2.30	1.00	2.30	2.30	2.30	2.30
Wilson Township	2.60	2.60	2.60	2.60	4.40	1.00	4.40	3.30	3.30	3.30

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Townships--Fayette County:</u>										
Concord Township	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Green Township	5.80	5.80	5.80	5.80	3.80	3.80	3.80	3.80	5.80	5.80
Jasper Township	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Milledgeville Corp.	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Octa Corp.	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Jefferson Township	5.80	5.80	5.80	5.80	5.80	5.30	5.30	5.30	5.30	5.30
Jeffersonville Corp.	3.40	3.40	3.40	3.40	3.40	2.90	2.90	2.90	2.90	2.90
Octa Corp.	3.40	3.40	3.40	3.40	3.40	2.90	2.90	2.90	2.90	2.90
Madison Township	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Marion Township	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
New Holland Corp.	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Paint Township	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Bloomingburg Corp.	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35
Perry Township	4.00	4.00	4.00	4.00	3.50	3.50	3.50	3.50	3.50	3.50
Union Township	5.55	5.55	5.55	5.55	5.55	5.55	5.25	5.25	5.25	5.25
Wayne Township	3.80	3.80	3.80	3.80	3.80	3.80	3.80	6.80	6.80	6.80
<u>Townships--Greene County:</u>										
Caesarcreek Township	5.80	5.80	5.80	4.80	4.80	4.80	3.80	3.80	3.80	3.80
Jefferson Township	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	3.60	3.60
Spring Valley Township	14.50	14.50	14.50	14.50	11.50	11.60	11.60	10.60	10.60	10.60
<u>Townships--Hamilton County:</u>										
Anderson Township	12.18	12.18	11.18	11.18	11.18	11.18	9.52	9.52	8.24	8.24
Colerain Township	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34
Columbia Township	11.46	11.46	11.46	11.46	11.46	0.06	11.26	11.26	11.26	10.26
Kenwood F.D.	17.96	17.96	17.96	17.96	17.96	17.96	19.66	19.66	19.66	18.66
Little Miami F.D.	1.96	17.96	17.96	17.96	17.96	17.96	19.04	19.04	19.04	18.04
Madison Place F.D.	17.76	17.76	17.76	17.76	17.76	17.76	17.56	17.56	17.56	16.56
Crosby Township	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24
Delhi Township	20.46	20.46	20.46	20.46	20.46	20.46	16.86	16.86	16.86	16.86
Green Township	8.81	8.81	8.81	8.81	8.81	8.81	7.06	7.06	7.04	7.04
Harrison Township	3.74	3.74	3.74	3.74	3.74	3.74	3.74	3.74	3.40	2.90
Miami Township	6.00	6.45	6.85	6.85	6.85	5.56	5.20	5.20	5.20	5.20
Springfield Township	6.45	14.30	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Forest Park F.D.	N/A	N/A	13.67	13.67	13.67	13.30	12.30	12.30	12.30	12.30
Golfway	N/A	N/A	13.54	13.54	13.54	13.54	11.54	11.54	11.54	11.54
Lakeview	N/A	N/A	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Townships--Hamilton County (Continued):</u>										
N.H.F.D.	N/A	N/A	14.30	14.30	14.30	14.30	12.80	12.80	12.80	12.80
New Burlington F.D.	N/A	N/A	15.67	15.67	15.67	15.67	15.66	15.66	14.42	14.42
West College Hill F.D.	N/A	N/A	15.02	15.02	15.02	15.02	15.02	15.02	15.02	15.02
Sycamore Township	7.50	7.50	7.60	7.60	7.60	N/A	N/A	N/A	N/A	N/A
Montgomery Community F.D.	N/A	N/A	N/A	N/A	N/A	7.60	7.74	7.74	7.74	7.74
Rossmoyne Community F.D.	N/A	N/A	N/A	N/A	N/A	7.60	6.80	6.80	6.80	6.80
Southwest F.D.	N/A	N/A	N/A	N/A	N/A	5.87	6.02	6.02	6.02	6.20
Symmestown Township	11.90	11.90	11.00	11.00	11.00	11.00	10.30	10.30	10.30	10.30
Whitewater Township	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	7.04
<u>Townships--Highland County:</u>										
Brushcreek Township	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Clay Township	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Concord Township	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.30	3.30	3.30
Dodson Township	2.10	2.10	2.10	2.60	2.60	2.10	2.10	1.30	1.30	1.60
Lynchburg Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Fairfield Township	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Highland Village	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Leesburg Village	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Hamer Township	3.80	3.80	3.80	3.80	3.80	3.80	3.80	2.80	2.80	2.80
Jackson Township	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Liberty Township	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Hillsboro City	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Madison Township	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	2.50	1.50
Greenfield City	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Marshall Township	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15
New Market Township	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	3.40	3.40
Paint Township	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Penn Township	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50	2.50	2.50
Salem Township	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Union Township	3.50	3.50	3.50	3.50	3.50	3.50	3.00	2.00	2.00	2.00
Washington Township	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Whiteoak Township	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.05	2.05	1.55
Mowrystown Village	1.75	1.75	1.75	1.75	9.25	1.75	1.75	1.50	1.50	1.00
<u>Townships--Madison County:</u>										
Pleasant Township	2.30	2.30	2.30	2.30	3.00	3.00	3.00	3.00	3.00	3.00
Range Township	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.00	3.00

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Tax Rates--Direct And Overlapping Governments

Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<u>Townships--Pickaway County:</u>										
Perry Township	6.30	6.30	6.30	6.30	6.30	6.30	5.30	5.30	5.30	2.70
<u>Townships--Ross County:</u>										
Buckskin Township	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
South Salem Village	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Concord Township	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Paint Township	4.10	4.40	4.40	4.40	4.40	4.40	4.40	4.40	2.40	3.00
<u>Townships--Warren County:</u>										
Deerfield Township	4.30	4.30	4.30	4.30	5.80	7.05	7.05	8.05	8.05	8.05
Mason Village	0.00	0.00	0.00	0.86	2.36	3.61	3.65	4.65	4.65	4.65
Hamilton Township	10.30	10.30	1.30	10.30	8.30	8.30	8.30	8.30	8.30	8.30
Harlen Township	7.22	7.22	7.22	7.22	8.22	8.22	8.20	9.20	7.60	7.60
Blanchester Village	5.51	5.51	5.51	5.51	5.51	5.51	5.50	6.50	4.90	4.90
Pleasant Plain Village	5.51	5.51	5.51	5.51	5.51	5.51	5.50	6.50	4.90	4.90
Massie Township	8.03	8.03	8.03	8.03	8.03	8.03	2.70	8.00	9.00	9.00
Harveysburg Village	5.91	5.91	5.91	5.91	8.32	5.91	5.90	5.90	6.90	6.90
Turtlecreek Township	5.62	5.62	5.62	5.62	0.61	0.61	5.60	5.60	5.60	4.50
Union Township	5.20	5.20	5.20	5.20	5.20	6.20	6.20	6.20	5.20	5.20
Washington Township	4.78	4.78	4.78	4.78	4.78	4.78	3.76	3.76	3.76	3.76
Wayne Township	7.07	7.07	7.07	7.07	7.07	7.07	7.05	5.25	7.95	5.25

Source: County Auditors

Note: Rates are stated per \$1,000 of assessed value. "N/A" indicates that information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--All Counties
Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Cinergy	\$363,905,410	2.47%
Cincinnati Bell, Inc.	93,907,010	0.64%
Cincinnati Gas and Electric	93,598,650	0.63%
Duke Associates	64,831,900	0.44%
Dayton Power and Light	54,487,280	0.37%
Concordia Properties, LLC	52,500,030	0.36%
Duke Realty LTD, PTR.	26,615,440	0.18%
Ford Motor Company	24,493,680	0.17%
Eastgate Company	22,234,960	0.15%
G & I Executive Centre LLC	17,500,020	0.12%
Total	\$814,074,380	5.52%

Source: County Auditors

* Assessed value for Butler County, Clermont County, Clinton County, Fayette County, Pickaway County and Warren County are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Real Estate Property Tax--Brown County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Thomas Wolfer	\$93,142	*
Norman Baker	63,109	*
Bernard Suttles	55,251	*
Total	\$211,502	*

Source: County Auditors

* Percent of assessed value is less than .01%.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Butler County
Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Duke Realty LTD, PTR.	\$11,058,490	0.07%
Drees Co.	4,427,800	0.03%
Equitable Life	4,294,920	0.03%
System Realty Three, Inc.	3,602,800	0.02%
Buschman Co.	3,316,630	0.02%
Yawitz, David A.	3,284,470	0.02%
Princeton Square	1,825,400	0.01%
Kraft Foodservice, Inc.	1,786,160	0.01%
Associated Stationers, Inc.	1,744,440	0.01%
Crescent Village	1,455,700	0.01%
Total	\$36,796,810	0.25%

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Clermont County
Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Cincinnati Gas and Electric	\$91,163,150	0.62%
Cincinnati Bell, Inc.	35,531,990	0.24%
Eastgate Company	22,234,960	0.15%
Ford Motor Company	13,934,520	0.09%
Teachers Insurance	10,646,240	0.07%
Duke Realty Investments	7,525,500	0.05%
East Wind Associates	7,512,020	0.05%
Meijer	5,320,630	0.04%
Eastgate Pavillion, Ltd.	4,755,370	0.03%
International Paper	4,350,710	0.03%
Total	\$202,975,090	1.38%

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Clinton County
Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Dayton Power and Light	\$19,173,940	0.13%
Wilmington Air Park, Inc.	11,863,800	0.08%
GTE North, Inc.	10,361,200	0.07%
Texas Eastern	4,993,330	0.03%
MCI Telecommunications	3,078,430	0.02%
R & L Transfer, Inc.	2,780,840	0.02%
Cincinnati Gas and Electric	2,435,500	0.02%
Prudential Insurance Co.	2,105,770	0.01%
Ferno-Washington, Inc.	1,742,840	0.01%
Lowes Home Centers, Inc.	1,697,400	0.01%
Total	\$60,233,050	0.41%

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Fayette County
Tax Year 1999

Name of Taxpayer	Assessed Value **	Percent of Assessed Value
Martin Land Company	\$5,526,300	0.04%
Steelex Systems Inc.	2,808,900	0.02%
Kenneth Walter	2,088,300	0.01%
John & Roma Leland	2,036,700	0.01%
Frank & Janet Sellars	1,828,500	0.01%
Millar Farms	1,793,200	0.01%
Mac Tools	1,658,000	0.01%
Marie Marchant	1,530,800	0.01%
J.H. Persinger	291,100	*
John Ackerman	241,000	*
Total	\$19,802,800	0.13%

Source: County Auditors

* Percent of assessed value is less than .01%.

** Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Greene County
Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Von Ruffer Limited Partnership	\$91,570	*
Malcolm Beam	75,590	*
Harold Beal	74,530	*
Richard Ellis	47,210	*
Richard Faison	44,710	*
Prudential Insurance	36,870	*
Kenneth Early	32,800	*
Robert Cosgray	30,670	*
Joe Beam	23,720	*
Laura Marie Martin	22,330	*
Total	<u>\$480,000</u>	*

Source: County Auditors

* Percent of assessed value is less than .01%.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Hamilton County
Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Cinergy	\$363,905,410	2.47%
Cincinnati Bell, Inc.	58,375,020	0.40%
Duke Associates	64,831,900	0.44%
Concordia Properties, LLC	52,500,030	0.36%
Dayton Power and Light	30,605,780	0.21%
Procter and Gamble	10,602,450	0.07%
Norwood Real Estate	16,707,980	0.11%
Governors Hill Partners	12,581,470	0.09%
Ford Motor Company	10,559,160	0.07%
G & I Executive Centre LLC	<u>17,500,020</u>	<u>0.12%</u>
Total	<u><u>\$638,169,220</u></u>	<u><u>4.32%</u></u>

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Highland County
Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Columbus & Southern Ohio	\$6,472,690	0.04%
Ohio Bell Telephone Co.	4,712,740	0.03%
South Central Power Co	4,087,950	0.03%
Dayton Power and Light	3,738,890	0.03%
Ohio Valley Electric	2,764,470	0.02%
Troy CMBS Property LLC	2,541,210	0.02%
Ohio Power Co,	2,025,690	0.01%
Lancaster Colony Corp.	1,740,780	0.01%
General Telephone	1,574,560	0.01%
Sunshine Agricultural, Inc.	1,534,770	0.01%
Total	\$31,193,750	0.21%

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Madison County
Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Ralph & Lisa Satterfield	\$74,760	*
Jeffrey A. & Lee A. Carroll	42,320	*
Robert W. & Florence P. Reno	47,660	*
Charles A. Potts	44,710	*
Frank L. & Jacquelyn R. McAlkirk	31,960	*
Mindora Harris	33,420	*
Neil A. & Harriett V. DePugh	29,590	*
Thomas D. & Sharon L. Caudill	29,450	*
John & Ellen Delay	30,920	*
Total	<u>\$364,790</u>	*

Source: County Auditors

* Percent of assessed value is less than .01%.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Pickaway County
Tax Year 1999

Name of Taxpayer	Assessed Value **	Percent of Assessed Value
Dayton Power and Light	\$666,010	*
Whispering Wind Farms	205,730	*
Ohio Bell Telephone Co.	168,510	*
A. W. Kirkpatrick	147,690	*
John R & Paul Zurmehly	134,830	*
Clarksburg New Holland, LTD	130,260	*
Victor Wolf	115,750	*
John Koeing	70,270	*
Total	\$1,639,050	0.01%

Source: County Auditors

* Percent of assessed value is less than .01%.

** Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Ross County
Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Columbus Southern Power	\$1,021,510	0.01%
Genral Telephone	414,210	*
Dayton Power and Light	302,660	*
South Central Power	229,400	*
Bryon & Marilyn Dawson	211,470	*
Mabel S. Drummond	203,440	*
John Arthur Courtney Drake	202,160	*
Franklin & Janice Lucas	157,690	*
Toledo Trust Co.	137,630	*
Charles F. Knoles ETAL	134,570	*
Total	<u>\$3,014,740</u>	<u>0.02%</u>

Source: County Auditors

* Percent of assessed value is less than .01%.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Principal Taxpayers--Real Estate Property Tax--Warren County
Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Duke Realty LTD, PTR.	\$15,556,950	0.11%
Jewish Home of Cincinnati	6,380,370	0.04%
Mason Christian Village	4,228,880	0.03%
Heritage Club	4,069,690	0.03%
Drees Co.	3,813,550	0.03%
Mason Joint Venture	3,697,280	0.03%
Cincinnati Microwave	2,830,320	0.02%
Community Insurance	2,369,900	0.02%
Uniroyal Goodrich Tire Co.	2,316,030	0.02%
Zaring Homes Inc.	1,939,270	0.01%
Total	\$47,202,240	0.32%

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--All Counties

Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Procter and Gamble	\$135,849,140	0.92%
General Electric	85,836,610	0.58%
Ford	82,810,020	0.56%
Bayer	31,209,980	0.21%
Henkel	28,063,090	0.19%
Time Warner	25,747,470	0.17%
Mitsubishi Electric	17,091,230	0.12%
Cincinnati Gas & Electric	16,996,680	0.12%
Kroger Company	16,157,790	0.11%
Merrill Dow	15,740,440	0.11%
Total	<u>\$455,502,450</u>	<u>3.09%</u>

Source: County Auditors

* Assessed value for Butler County, Clermont County, Clinton County, Fayette County, Pickaway County and Warren County are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Brown County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
No returns filed.	_____	_____
Total	<u> \$0</u>	<u> 0.00%</u>

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Butler County

Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Kennametal, Inc	\$3,610,610	0.02%
Totes, Inc.	2,643,570	0.02%
Buschman Company	2,165,314	0.01%
Unitred Stationers Supply	1,257,870	0.01%
Philip Morris Corp.	1,199,790	0.01%
CTL Aerospace, Inc.	1,199,100	0.01%
Time Warner Ent.	1,188,720	0.01%
Bobcat Enterprises, Inc.	1,015,780	0.01%
Supervalu Holding, Inc.	900,320	0.01%
Kroger Company	873,880	0.01%
Total	<u>\$16,054,954</u>	<u>0.11%</u>

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Clermont County

Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Ford	\$23,841,110	0.16%
U.S. Precision Lens	10,540,600	0.07%
Jeff Wyler Chevrolet, Inc	4,521,390	0.03%
Meijer. Inc	3,149,280	0.02%
Kroger Company	2,921,690	0.02%
Sun Chemical	2,905,670	0.02%
Wal Mart. Inc	2,624,210	0.02%
Holman Motors, Inc	2,494,520	0.02%
Winn Dixie Midwest, Inc	2,401,610	0.02%
Mike Castrucci Fors Sales, Inc	2,252,720	0.02%
Total	<u>\$57,652,800</u>	<u>0.39%</u>

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Clinton County

Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
ABX Air, Aviation Field	\$10,360,410	0.07%
American Showa, Inc.	8,546,690	0.06%
Buena Vista Pictures Distribution	6,246,370	0.04%
Wilmington Air Park	4,663,541	0.03%
New Sabina Industries, Inc.	3,846,440	0.03%
Ferno Washington, Inc.	3,609,710	0.02%
Bush Auto Place	3,342,990	0.02%
Textron, Inc.	2,812,530	0.02%
Hydroelectric Lift Trucks, Inc.	2,295,210	0.02%
IBJTC Leasing Corp.	2,083,560	0.01%
Total	<u>\$47,807,451</u>	<u>0.32%</u>

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Fayette County

Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Cargill, Inc.	\$13,949,530	0.09%
Advance Stores	3,735,540	0.03%
TFO Tech, Inc.	3,733,900	0.03%
Steelox Systems, Inc.	3,180,750	0.02%
Calmar, Inc.	2,892,590	0.02%
YUSA Corp	2,734,860	0.02%
Bundy Corp.	1,732,120	0.01%
Courtaulds Packaging	1,492,330	0.01%
Mead Corp	1,401,080	0.01%
Doane Products	1,123,850	0.01%
Total	<u>\$35,976,550</u>	<u>0.24%</u>

Source: County Auditors

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Greene County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Fleetleasing	\$126,040	*
Waste Management	\$12,490	*
Atel Capital Equipment	\$3,530	*
Amerigas Propane	\$190	*
Total	\$142,250	*

Source: County Auditors - Estimated

* Percent of assessed value is less than .01%.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Hamilton County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Procter and Gamble	\$126,306,740	0.86%
General Electric	85,836,610	0.58%
Ford	58,968,910	0.40%
Bayer	31,209,980	0.21%
Henkel	28,063,090	0.19%
Time Warner	25,747,470	0.17%
Merrill Dow	15,740,440	0.11%
Formica	14,793,360	0.10%
Ethicon Endo Surgery, Inc.	13,907,120	0.09%
Kroger	12,362,220	0.08%
Total	<u>\$412,935,940</u>	<u>2.80%</u>

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Highland County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Lancaster Colony Corp.	\$7,853,170	0.05%
Hobart Corporation	6,295,019	0.04%
Weastec, Inc	5,377,894	0.04%
Praxair Surface Tech. Inc.	1,965,288	0.01%
Martin Marietta Materials, Inc	1,890,860	0.01%
K Mart Corporation	1,635,096	0.01%
Time Warner Co.	1,597,483	0.01%
Banta Publications	1,486,290	0.01%
Hoover Universal, Inc	960,564	0.01%
Jerry Haag Motors	893,992	0.01%
Total	<u>\$29,955,656</u>	<u>0.20%</u>

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Madison County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
No returns filed.	_____	_____
Total	<u> \$0</u>	<u> 0.00%</u>

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Pickaway County

Tax Year 1999

Name of Taxpayer	Assessed Value **	Percent of Assessed Value
IMC Agri Business, Inc	\$156,470	*
Drake's Gas, Inc.	99,870	*
Kirk's Furniture	59,580	*
Frontiervision	16,600	*
New Holland Engineer, Inc.	20,620	*
Ag Consultants, Inc.	20,510	*
Ag Consultants, Inc.	14,930	*
Total	<u>\$388,580</u>	*

Source: County Auditors

* Percent of assessed value is less than .01%.

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Ross County

Tax Year 1999

Name of Taxpayer	Assessed Value	Percent of Assessed Value
Chamber Waste Systems of Ohio	\$408,010	*
Arnold Smith	12,310	*
Primestar, Inc.	11,130	*
Garmen Feed Co.	10,860	*
W and W Wood Products	4,150	*
Beverly Wiley	3,380	*
HY Tek Material Handling	3,190	*
Glassworks Plus	3,100	*
Level Propane Gases	3,000	*
John & Linda Parker	2,810	*
Total	<u>\$461,940</u>	*

Source: County Auditors

* Percent of assessed value is less than .01%.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Principal Taxpayers--Tangible Personal Property Tax--Warren County

Tax Year 1999

Name of Taxpayer	Assessed Value *	Percent of Assessed Value
Mitsubishi Electric	\$17,091,230	0.12%
Cincinnati Gas & Electric	16,996,680	0.12%
Procter and Gamble	9,542,400	0.06%
Facs Group, Inc.	3,651,810	0.02%
Portion Pac, Inc.	3,385,070	0.02%
Buckeye Steel Casting, Inc.	3,355,140	0.02%
Hartz Mountain Group	2,799,000	0.02%
Deefield MFG	2,774,440	0.02%
Leggett Partners LP	2,514,560	0.02%
United Telephone	766,360	0.01%
Total	<u>\$62,876,690</u>	<u>0.43%</u>

Source: County Auditors - Estimated

* Assessed value are estimated for Tax Year 1999.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Computation of Legal Debt Margin

June 30, 2000

Assessed Valuation	<u>\$14,758,128,070</u>
Voted Debt Limit - 9% of Assessed Value *	\$1,328,231,526
Amount of Debt Applicable to Debt Limit:	
Net Bonded Debt	<u>\$0</u>
Voted Debt Margin	<u>\$1,328,231,526</u>
Unvoted Debt Limit - 0.1% of Assessed Value *	\$14,758,128
Amount of Debt Applicable	<u>0</u>
Unvoted Debt Margin	<u>\$14,758,128</u>

Source: County Auditor and School District Records

* Ohio Bond Law sets a limit of 9% for voted debt and 0.1% for unvoted debt.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT
Ratio of Net General Obligation Bonded Debt to Assessed Value
and Net General Obligation Bonded Debt Per Capita
Last Ten Years

Year	Net General Bonded Debt	Assessed Value	Population	Ratio of Net Debt To Assessed Value	Net Debt Per Capita
2000	\$0	\$14,758,128,070	1,988,998	0.00%	\$0.00
1999	\$0	\$13,143,505,473	1,988,998	0.00%	\$0.00
1998	\$0	\$12,827,501,727	1,987,000	0.00%	\$0.00
1997	\$0	\$12,404,116,782	1,949,896	0.00%	\$0.00
1996	\$0	\$11,559,623,738	1,939,696	0.00%	\$0.00
1995	\$0	\$11,360,478,642	1,930,800	0.00%	\$0.00
1994	\$0	\$10,335,265,924	1,917,910	0.00%	\$0.00
1993	\$4,000,000	\$9,285,695,326	N/A	0.04%	N/A
1992	\$4,000,000	\$9,070,570,505	1,894,103	0.04%	\$2.11
1991	\$5,000,000	\$8,782,137,387	N/A	0.06%	N/A

Source: County Auditors and School District Records
 N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Ratio of Annual Debt Service Expenditures For General Obligation

Bonded Debt to Total General Fund Expenditures

Last Ten Years

Year	Principal	Interest	Total Debt Service	Total General Fund Expenditures	Ratio to Debt Service to General Fund Expenditures (Percentage)
2000	\$0	\$0	\$0	\$34,215,378	0.00%
1999	\$0	\$0	\$0	\$32,469,821	0.00%
1998	\$0	\$0	\$0	\$30,061,864	0.00%
1997	\$0	\$0	\$0	\$28,326,928	0.00%
1996	\$0	\$0	\$0	\$26,245,051	0.00%
1995	\$0	\$0	\$0	\$24,092,578	0.00%
1994	\$0	\$0	\$0	\$22,333,122	0.00%
1993	\$0	\$0	\$0	\$21,886,411	0.00%
1992	\$1,000,000	\$279,200	\$1,279,200	\$20,531,703	6.23%
1991	\$0	\$171,000	\$171,000	\$19,780,266	0.86%

Source: School District Records
 N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Demographic Statistics--All Counties

Last Ten Years

Annual Average Unemployment Percentage:

Year	Brown	Butler	Clermont	Clinton	Fayette	Greene
1999	5.00%	4.30%	3.50%	2.90%	3.80%	3.30%
1998	6.00%	4.00%	4.50%	3.75%	5.20%	3.90%
1997	5.60%	3.50%	4.10%	3.40%	5.00%	3.70%
1996	6.00%	4.10%	4.50%	4.00%	5.50%	3.90%
1995	5.80%	4.00%	4.30%	4.40%	5.50%	3.70%
1994	6.50%	5.30%	5.10%	5.10%	5.20%	4.40%
1993	9.30%	6.50%	6.30%	6.70%	6.60%	4.70%
1992	9.00%	6.60%	6.60%	7.40%	8.10%	5.60%
1991	8.20%	5.90%	5.90%	6.30%	6.90%	5.00%
1990	6.80%	5.70%	5.00%	5.90%	6.90%	4.70%

Per Capita Income:

Year	Brown	Butler	Clermont	Clinton	Fayette	Greene
1999	\$29,346	\$38,568	\$37,640	\$31,767	\$27,446	\$40,029
1998	25,286	32,440	32,465	27,157	22,704	35,116
1997	21,355	27,540	26,745	24,313	20,041	29,524
1996	17,423	22,640	21,024	21,468	17,377	23,931
1995	16,910	21,527	20,089	20,543	16,747	22,909
1994	15,551	19,758	18,408	18,786	16,603	20,959
1993	14,807	18,852	17,499	17,377	15,620	19,796
1992	14,630	18,211	17,023	16,748	14,877	18,728
1991	13,785	17,291	16,116	15,640	13,578	17,971
1990	13,011	16,750	16,231	16,108	13,759	18,161

Population:

Year	Brown	Butler	Clermont	Clinton	Fayette	Greene
1999	40,770	335,600	172,400	40,610	29,300	147,300
1998	40,770	335,560	172,400	40,610	29,300	147,300
1997	40,243	326,749	173,163	39,318	28,599	139,704
1996	39,358	323,579	169,670	38,645	28,395	139,936
1995	38,850	315,601	166,941	38,019	28,431	141,181
1994	38,270	312,835	164,012	37,666	28,215	139,906
1993	N/A	N/A	N/A	N/A	N/A	N/A
1992	36,410	305,041	158,161	36,685	27,872	140,120
1991	N/A	N/A	N/A	N/A	N/A	N/A
1990	34,966	291,479	150,187	35,415	27,466	136,731

Source: County Auditors

N/A Information was not available.



Hamilton	Highland	Madison	Pickaway	Ross	Warren
3.40%	5.00%	2.50%	3.30%	5.80%	3.00%
3.80%	6.50%	3.40%	3.90%	5.90%	3.80%
3.60%	6.00%	2.90%	3.70%	5.80%	3.20%
4.10%	6.70%	3.10%	3.90%	6.10%	3.80%
4.00%	6.00%	3.10%	3.60%	5.80%	3.80%
4.80%	6.30%	4.40%	5.00%	6.50%	5.30%
5.50%	7.90%	6.90%	5.60%	7.70%	6.10%
5.70%	9.20%	5.80%	6.20%	8.80%	6.20%
4.80%	9.30%	5.20%	5.90%	8.10%	5.10%
4.20%	7.30%	4.80%	5.80%	7.60%	4.80%

Hamilton	Highland	Madison	Pickaway	Ross	Warren
\$38,826	\$26,446	\$34,979	\$32,187	\$29,653	\$42,175
29,498	21,505	29,935	28,403	24,286	36,728
29,094	18,827	23,963	22,834	20,934	30,310
28,690	16,149	17,990	17,264	17,581	23,891
27,323	15,281	17,267	16,895	16,831	22,589
25,090	14,666	16,414	16,195	16,271	20,513
23,711	13,976	15,579	15,050	15,215	19,415
22,855	13,671	15,211	15,082	14,611	18,926
21,622	12,703	14,232	13,878	13,643	17,981
20,580	13,255	15,608	13,758	13,476	17,228

Hamilton	Highland	Madison	Pickaway	Ross	Warren
873,800	40,930	41,470	53,500	74,800	138,518
873,300	40,930	41,470	53,500	74,800	137,060
851,599	39,814	41,486	53,218	75,195	140,080
857,616	39,388	41,184	52,727	74,407	134,791
863,908	39,245	40,878	52,510	73,941	131,295
867,728	38,479	39,831	51,547	72,764	126,657
N/A	N/A	N/A	N/A	N/A	N/A
872,026	37,203	38,952	50,325	71,492	119,816
N/A	N/A	N/A	N/A	N/A	N/A
866,228	35,728	37,068	48,255	69,330	113,909

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Computation of Overlapping Debt

June 30, 2000

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable To School District	Amount Applicable To School District
Brown County	\$2,725,000	0.01%	\$277
Butler County	\$30,575,000	0.78%	\$238,116
Clermont County:	\$30,195,000	13.80%	\$4,165,959
Milford City	3,535,000	3.62%	128,106
Batavia Village	285,000	1.06%	3,025
Batavia L.S.D.	8,149,701	1.06%	86,514
Clermont-Northeastern L.S.D.	5,170,000	1.31%	67,493
Goshen L.S.D.	14,182,000	0.81%	115,117
Goshen Township	50,000	1.06%	531
Milford S.D.	146,418	3.62%	5,306
Sub Total	\$61,713,119	7.41%	\$4,572,051
Clinton County:	\$8,300,000	3.51%	\$291,513
Wilmington City	5,070,000	1.12%	56,687
Blanchester L.S.D.	5,237,140	0.48%	25,110
Clinton Massie L.S.D.	2,374,992	0.42%	9,994
East Clinton L.S.D.	3,645,000	0.51%	18,550
Wilmington S.D.	18,245,000	2.08%	379,072
Sub Total	\$42,872,132	1.82%	\$780,925
Fayette County:	\$3,888,640	2.44%	\$94,837
Jeffersonville Village	188,895	0.11%	216
Octa Village	11,000	0.01%	1
Washington City	2,378,000	1.09%	25,922
Washington C.S.D.	150,000	0.90%	1,357
Sub Total	\$6,616,535	1.85%	\$122,333
Greene County	\$39,116,600	0.00%	\$1,073

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Computation of Overlapping Debt

June 30, 2000

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable To School District	Amount Applicable To School District
Hamilton County:	\$140,670,000	57.81%	\$81,315,062
Blue Ash City	9,350,000	57.81%	5,404,819
Cincinnati City	316,878,000	4.26%	13,486,840
Deer Park City	276,000	0.51%	1,415
Forest Park City	4,745,000	1.70%	80,674
Harrison City	3,615,000	0.76%	27,377
Indian Hill City	715,000	2.98%	21,296
Maderia City	2,565,000	1.16%	29,836
Montgomery City	12,125,000	2.04%	247,472
Mount Healthy	683,001	0.46%	3,137
North College Hill City	1,155,000	0.70%	8,139
Norwood City	7,198,510	1.94%	139,764
Reading City	325,000	1.30%	4,213
Sharonville City	5,605,000	3.03%	169,610
Silverton City	738,100	0.39%	2,890
Springdale City	9,000,000	2.78%	250,359
Wyoming City	3,605,500	1.25%	45,050
Glendale Village	990,000	0.05%	471
Greenhills Village	2,440,000	0.01%	132
Lincoln Heights Village	44,000	0.01%	6
Marimont Village	400,000	0.02%	88
Newtown Village	970,000	0.00%	0
Woodlawn Village	4,350,000	0.67%	29,311
Anderson Township	2,235,039	5.94%	132,814
Lockland S.D.	9,274,999	1.00%	92,703
Loveland C.S.D.	43,520,734	2.25%	979,630
Lockland Village	885,000	0.00%	19
Madeira C.S.D.	5,757,000	1.19%	68,618
Mariemont C.S.D.	8,016,000	1.41%	112,872
Union Township	16,655,000	6.55%	1,091,271
Southwest S.D.	23,359,992	2.67%	623,304

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Computation of Overlapping Debt

June 30, 2000

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable To School District	Amount Applicable To School District
Hamilton County (Continued):			
Princeton C.S.D.	\$118,471	9.66%	\$11,447
Oak Hills S.D.	54,002,000	6.79%	3,667,201
St. Bern-Elmwd S.D.	295,000	1.58%	4,664
Sycamore S.D.	49,533,599	8.52%	4,221,681
Wyoming S.D.	23,960,000	1.25%	299,374
Finneytown L.S.D.	8,405,000	1.06%	89,099
Forest Hills L.S.D.	<u>24,860,000</u>	6.24%	<u>1,552,243</u>
Sub Total	<u>\$799,320,945</u>	14.29%	<u>\$114,214,901</u>
Highland County:	\$2,168,600	2.37%	\$51,421
Greenfield City	60,000	0.25%	151
Greenfield E.V.S.D.	3,970,000	0.53%	21,053
Hillsboro	340,000	0.14%	467
Lynchburg-Clay L.S.D.	2,240,000	0.35%	7,868
Lynchburg Village	82,500	0.05%	40
Fairfield L.S.D.	<u>2,865,000</u>	0.24%	<u>6,793</u>
Sub Total	<u>\$11,726,100</u>	0.75%	<u>\$87,793</u>
Madison County	<u>\$495,000</u>	0.00%	<u>\$14</u>
Pickaway County	<u>\$1,612,652</u>	0.06%	<u>\$893</u>
Ross County	<u>\$6,245,000</u>	0.12%	<u>\$7,336</u>
Warren County:	\$4,830,454	3.42%	\$165,150
Loveland City	4,890,000	0.01%	633
Loveland City School	66,550,734	2.98%	1,985,182
Mason City	10,875,000	2.13%	231,902
Harveysburg Village	11,600	0.03%	3
Mason S.D.	<u>55,910,000</u>	3.00%	<u>1,677,340</u>
Sub Total	<u>\$143,067,788</u>	2.84%	<u>\$4,060,210</u>
Total All Counties	<u>\$1,146,085,871</u>	10.83%	<u>\$124,085,922</u>

Source: County Auditors

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--All Counties

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$14,758,166,380	8,598	\$1,026,476,238	N/A	N/A	N/A	N/A	\$52,647,025
1998	13,143,505,473	11,691	1,144,337,540	N/A	N/A	N/A	N/A	32,004,578
1997	12,827,501,727	10,394	972,224,000	N/A	N/A	N/A	N/A	24,926,783
1996	12,404,116,782	10,268	988,843,000	N/A	N/A	N/A	N/A	23,563,805
1995	11,559,623,738	9,493	866,386,000	N/A	N/A	N/A	N/A	24,109,925
1994	11,360,478,642	10,729	1,047,029,000	546	266,282,000	125	73,173,000	21,152,957
1993	9,524,079,609	10,343	986,336,000	339	192,586,000	93	44,031,000	23,606,490
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	3,979,190,892	7,817	536,159,000	459	175,039,000	148	86,233,000	13,689,077

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Brown County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$1,683,990	57	\$4,432,092	N/A	N/A	N/A	N/A	\$91,473
1998	1,676,310	53	3,898,500	N/A	N/A	N/A	N/A	86,786
1997	1,680,060	48	3,778,000	N/A	N/A	N/A	N/A	84,015
1996	1,501,363	44	2,913,000	N/A	N/A	N/A	N/A	98,588
1995	1,459,090	72	2,456,000	N/A	N/A	N/A	N/A	90,239
1994	1,419,710	72	2,433,000	47	929,000	0	0	82,280
1993	1,149,410	61	3,479,000	11	1,572,000	4	1,090,000	88,608
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	855,990	40	1,611,000	11	351,000	0	0	111,596

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Butler County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$137,098,852	1,995	\$234,937,185	N/A	N/A	N/A	N/A	\$923,585
1998	118,653,948	2,766	299,884,400	N/A	N/A	N/A	N/A	877,325
1997	115,762,770	2,454	225,440,000	N/A	N/A	N/A	N/A	825,082
1996	114,935,734	2,806	265,089,000	N/A	N/A	N/A	N/A	918,777
1995	106,510,332	2,215	217,168,000	N/A	N/A	N/A	N/A	806,926
1994	97,606,162	2,439	260,111,000	165	53,975,000	66	29,577,000	750,113
1993	97,606,162	2,635	258,067,000	60	17,586,000	13	4,272,000	713,488
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	20,099,472	1,535	86,058,000	81	13,064,000	32	26,524,000	1,220,516

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Clermont County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$2,419,936,105	1,286	\$148,587,012	N/A	N/A	N/A	N/A	\$50,721
1998	2,185,190,892	1,385	149,855,200	N/A	N/A	N/A	N/A	47,750
1997	2,113,093,641	1,282	131,873,000	N/A	N/A	N/A	N/A	45,124
1996	2,036,162,161	1,445	152,627,000	N/A	N/A	N/A	N/A	41,314
1995	1,751,119,149	1,687	130,241,000	N/A	N/A	N/A	N/A	987,059
1994	1,687,038,426	1,584	152,018,000	35	8,186,000	10	4,471,000	899,991
1993	918,719,964	1,287	125,092,000	35	4,274,000	4	1,783,000	783,951
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	405,216,140	1,489	74,225,000	62	22,740,000	14	2,022,000	364,031

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Clinton County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$689,534,432	203	\$23,423,561	N/A	N/A	N/A	N/A	\$478,574
1998	562,230,610	185	21,555,400	N/A	N/A	N/A	N/A	458,990
1997	543,101,270	179	20,011,000	N/A	N/A	N/A	N/A	492,051
1996	518,336,356	245	22,583,000	N/A	N/A	N/A	N/A	449,866
1995	467,552,112	200	20,497,000	N/A	N/A	N/A	N/A	416,261
1994	458,019,390	186	20,132,000	11	897,000	0	0	337,264
1993	442,419,588	188	18,003,000	9	569,000	0	0	313,342
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	188,271,440	170	10,100,000	13	2,721,000	1	27,000	204,838

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Fayette County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)*
1999	\$419,231,865	109	\$10,755,793	N/A	N/A	N/A	N/A	\$0
1998	407,336,634	138	9,565,400	N/A	N/A	N/A	N/A	0
1997	394,893,499	142	10,333,000	N/A	N/A	N/A	N/A	0
1996	359,926,139	96	7,723,000	N/A	N/A	N/A	N/A	0
1995	359,207,545	112	8,497,000	N/A	N/A	N/A	N/A	0
1994	278,535,714	96	7,557,000	0	0	0	0	0
1993	278,535,714	81	6,150,000	2	519,000	1	362,000	0
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	141,453,390	53	2,958,000	7	905,000	1	572,000	0

Source: County Auditors

* No commercial banks are located in Fayette County.

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Greene County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$468,750	723	\$87,970,302	N/A	N/A	N/A	N/A	\$0
1998	384,480	1,130	86,977,300	N/A	N/A	N/A	N/A	135,880
1997	387,950	963	73,605,000	N/A	N/A	N/A	N/A	134,623
1996	404,950	757	78,549,000	N/A	N/A	N/A	N/A	156,283
1995	397,250	944	110,461,000	N/A	N/A	N/A	N/A	278,207
1994	392,120	1,008	120,890,000	61	45,837,000	8	1,280,000	278,384
1993	389,180	1,079	104,585,000	27	24,789,000	1	150,000	247,182
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	293,820	564	54,058,000	22	8,353,000	5	1,118,000	353,473

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Hamilton County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$9,867,572,290	1,140	\$160,565,580	N/A	N/A	N/A	N/A	\$49,236,213
1998	8,746,465,720	2,214	194,500,600	N/A	N/A	N/A	N/A	28,625,396
1997	8,634,376,110	1,781	176,193,000	N/A	N/A	N/A	N/A	21,886,037
1996	8,531,038,670	2,050	190,086,000	N/A	N/A	N/A	N/A	20,515,207
1995	8,099,905,090	2,011	168,845,000	N/A	N/A	N/A	N/A	20,217,176
1994	8,111,966,810	2,817	255,765,000	129	63,320,000	21	12,282,000	17,533,516
1993	7,160,397,570	2,843	265,282,000	100	63,332,000	44	19,178,000	20,249,023
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	2,929,332,380	2,658	207,018,000	170	108,597,000	50	10,872,000	10,506,395

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Highland County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$390,444,774	36	\$2,711,304	N/A	N/A	N/A	N/A	\$860,096
1998	380,021,130	52	2,464,100	N/A	N/A	N/A	N/A	848,976
1997	367,904,236	41	2,040,000	N/A	N/A	N/A	N/A	557,812
1996	311,328,650	44	3,049,000	N/A	N/A	N/A	N/A	550,316
1995	299,817,355	38	2,789,000	N/A	N/A	N/A	N/A	522,968
1994	291,705,724	89	3,600,000	17	4,668,000	1	52,000	496,654
1993	253,599,418	78	2,096,000	20	2,738,000	3	256,000	482,484
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	142,255,070	33	1,238,000	11	1,015,000	1	287,000	408,541

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Madison County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$565,090	211	\$24,154,436	N/A	N/A	N/A	N/A	\$38,293
1998	455,310	220	24,745,200	N/A	N/A	N/A	N/A	0
1997	415,730	192	17,943,000	N/A	N/A	N/A	N/A	0
1996	403,320	218	21,532,000	N/A	N/A	N/A	N/A	0
1995	325,320	165	16,731,000	N/A	N/A	N/A	N/A	0
1994	321,210	282	23,698,000	11	2,482,000	2	570,000	0
1993	324,100	243	23,750,000	16	3,416,000	0	0	0
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	267,990	144	11,155,000	8	1,560,000	1	14,000	4,879

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Pickaway County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$9,568,332	193	\$22,093,868	N/A	N/A	N/A	N/A	\$209,435
1998	8,165,915	235	24,880,700	N/A	N/A	N/A	N/A	197,306
1997	8,297,511	177	19,330,000	N/A	N/A	N/A	N/A	191,289
1996	8,170,410	247	26,078,000	N/A	N/A	N/A	N/A	185,384
1995	7,066,370	241	25,748,000	N/A	N/A	N/A	N/A	178,447
1994	6,922,770	251	24,326,000	1	5,000	0	0	168,581
1993	6,514,820	200	17,595,000	6	1,652,000	0	0	168,019
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	4,405,110	165	11,798,000	14	2,420,000	32	26,524,000	115,131

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Ross County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$22,355,540	55	\$6,164,235	N/A	N/A	N/A	N/A	\$208,502
1998	21,337,580	63	3,988,040	N/A	N/A	N/A	N/A	201,923
1997	17,839,990	58	3,661,000	N/A	N/A	N/A	N/A	189,239
1996	17,336,830	51	4,305,000	N/A	N/A	N/A	N/A	178,103
1995	16,433,200	43	4,575,000	N/A	N/A	N/A	N/A	168,701
1994	14,895,000	54	5,109,000	17	12,306,000	5	1,307,000	158,326
1993	14,532,380	44	3,221,000	17	5,805,000	7	532,000	153,560
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	10,770,890	31	2,672,000	18	2,673,000	1	88,000	116,500

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Property Value, Construction and Bank Deposits--Warren County

Last Ten Years

Year	Property Value	Residential Number of Units	Construction Value	Commercial Number of Units	Construction Value	Industrial Number of Units	Construction Value	Bank Deposits (000's)
1999	\$799,706,360	2,590	\$300,680,870	N/A	N/A	N/A	N/A	\$550,133
1998	711,586,944	3,250	322,022,700	N/A	N/A	N/A	N/A	524,246
1997	629,748,960	3,077	288,017,000	N/A	N/A	N/A	N/A	521,511
1996	504,572,199	2,265	214,309,000	N/A	N/A	N/A	N/A	469,967
1995	449,830,925	1,765	158,378,000	N/A	N/A	N/A	N/A	443,941
1994	411,655,606	1,851	171,390,000	52	73,677,000	12	23,634,000	447,848
1993	349,891,303	1,604	159,016,000	36	66,334,000	16	16,408,000	406,833
1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1990	135,969,200	935	73,268,000	42	10,640,000	10	18,185,000	283,177

Source: County Auditors

N/A Information was not available.

GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

Enrollment and Cost Per Pupil Information

Last Ten Years

Year	General Fund	Average Daily	Cost Per Pupil
	Expenditures	Membership	
2000 Fiscal	\$34,215,378	3,093	\$11,062
1999 Fiscal	32,469,821	3,027	10,727
1998 Fiscal	30,061,864	3,165	9,498
1997 Fiscal	28,326,928	3,134	9,039
1996 Fiscal	26,245,051	3,276	8,011
1995 Fiscal	24,092,578	2,942	8,189
1994 Fiscal	22,333,122	2,731	8,178
1993 Fiscal	21,886,411	2,727	8,026
1992 Fiscal	20,531,703	2,717	7,557
1991 Fiscal	19,780,266	2,463	8,031

Education and Experience of Classroom Instructors

1999-2000 School Year

Degree	Diamond Oaks	Laurel Oaks	Live Oaks	Scarlet Oaks	District
EDUCATION:					
Bachelor's Degree*	18	26	16	37	97
Bachelor's + 15*	5	4	6	5	20
Bachelor's + 30	10	15	14	18	57
Master's Degree	19	13	27	24	83
Master's + 30	1	4	3	3	11
Master's + 45	6	2	2	0	10
Ph.D.	0	0	0	0	0
Total	59	64	68	87	278
EXPERIENCE:					
0 - 4 years	9	3	5	11	28
5 - 9 years	5	7	14	21	47
10 years and over	45	54	49	55	203
Total	59	64	68	87	278

Source: District Records

* Includes teachers with an equivalent experience base.



STATE OF OHIO
OFFICE OF THE AUDITOR

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GREAT OAKS INSTITUTE OF TECHNOLOGY AND CAREER DEVELOPMENT

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 21, 2000**