



**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Ohio Department of Education				
Nutrition Cluster:				
School Breakfast Program	10.553	043802 05-PU 99	\$1,050,015	\$1,050,015
		043802 05-PU 00	2,166,234	2,166,234
			3,216,249	3,216,249
Food Distribution	10.550	NA	1,074,913	1,249,594
National School Lunch program	10.555	043802 03-PU 99	514,192	514,192
		043802 03-PU 00	1,090,489	1,090,489
		043802 04-PU 99	3,129,267	3,129,267
		043802 04-PU 00	6,515,139	6,515,139
			11,249,087	11,249,087
TOTAL U.S. DEPARTMENT OF AGRICULTURE- Nutrition Cluster			15,540,249	15,714,930
U.S. DEPARTMENT OF EDUCATION				
Passed through Ohio Department of Education				
Adult and Community Education	84.002	043802 AB-S1 99	167,421	167,421
		043802 AB-S1 00	393,524	393,524
Total Adult and Community Education			560,945	560,945
Title 1 Grants to Local Education Agencies	84.010	043802 C1-S1-99	500,000	5,327,399
		043802 C1-S1-99 C	1,565,756	363,646
		043802 C1-S1-00	16,433,288	13,147,546
		043802 C1-SD-97 C	(46,477)	0
		043802 C1-SD-98	(32,958)	0
		043802 C1-SD-99	54,968	26,654
		043802 C1-SD-00	47,972	34,988
		043802 C1-SS-99	19,150	19,150
Total Title 1 Grants to Local Educational Agencies			18,541,699	18,919,383
Special Education Cluster:				
Special Education - Grants to States	84.027	043802 6B-SF 98	(14)	0
		043802 6B-SF 00	2,417,958	3,103,643
		043802 6B-SX 00	75,000	2,274
Total Special Education - Grants to States			2,492,944	3,105,917
Special Education - Preschool Grants	84.173	043802 PG-S1 00	153,118	203,014
Total Special Education Cluster			2,646,062	3,308,931
Opportunities-Single/Displaced	84.048	043802 20-A4 99	25,716	49,558
Local Funds Secondary		043802 20-C1 99	264,268	1,067,719
Local Funds Secondary		043802 20-C1 00	1,659,995	1,057,715
Local Funds Postsecondary		043802 20-C2 99	22,568	25,383
Local Funds Postsecondary		043802 20-C2 00	143,762	133,154
Total Vocational Education Basic Grants To States			2,116,309	2,333,529

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
Project Life-Subsidy 1	84.158	043802 PF-S1 98P	(4,438)	0
Immigrant Education Grant	84.162	043802 E1-S1 00	125,304	50,736
Safe and Drug-Free Schools and Communities	84.186	043802 DR-S1 00	554,509	678,231
Education for Homeless Children and Youth	84.196	043802 HC-S1-99	17,220	90,708
		043802 HC-S1-00	165,312	121,786
Total Education for Homeless Children and Youth			182,532	212,494
Partnership Character Ed	84.215	043802 PI-SI 00	10,938	38
Private Schools Capital	84.216	043802 CX-S1 93	(41,600)	0
Goals 2000 State and Local Education - Systemic Improvement	84.276	043802 G2-S1-00	75,000	192,694
		043802 G2-S4-99	35,000	6,393
		043802 G2-S8-00	3,000	1,850
Total Goals 2000 State and Local Education Systemic Improvement			113,000	200,937
Eisenhower Professional Development State Grant	84.281	043802 MS-SI-98 C	180,000	292,787
		043802 MS-SI-99	120,000	201,877
		043802 MS-SI-99 C	142,956	50,217
		043802 MS-SI-00	330,956	162,926
Total Eisenhower Professional Development State Grant			773,912	707,807
Innovative Education Program Strategies	84.298	043802 C2-S1-00	336,846	240,870
Evenstart Familit Subsidy	84.314	043802 FV-S1 00	5,000	0
Technology Literacy Challenge Fund Grants	84.318	043802-TF-24 00 P	75,000	49,281
		043802-TF-25 00 P	50,000	0
		043802-TF-S2 99 P	(3,466)	0
Total Technology Literacy Challenge Fund Grants			121,534	49,281
Comprehensive School Reform Subsidies	84.332	043802-RF-S1 99/00 P	824,722	642,995
		043802-RF-S1 00	225,000	0
Total Comprehensive School Reform Demo			1,049,722	642,995
Reading Excellence Reform Subsidy	84.338	043802-RN-S1 00	80,294	0
		043802-RF-S2 00	21,492	0
Total Reading Excellence			101,786	0
Class Size Reduction Subsidy	84.340	043802 CR-S1 00	921,941	1,180,820

COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)

PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
U.S. DEPARTMENT OF EDUCATION				
Direct from Federal Government:				
Federal Pell Grant Program	84.063	N/A	168,020	168,020
Indian Education Grants to Local Educational Agencies	84.060	N/A	3,027	2,001
Total Direct from Federal Government			<u>171,047</u>	<u>170,021</u>
Total U.S. DEPARTMENT OF EDUCATION			<u>28,287,048</u>	<u>29,257,018</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Ohio Department of Education				
Refugee Impact Subsidy	93.576	043802 RI-S1 00	127,500	1,280
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>127,500</u>	<u>1,280</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Passed Through Ohio Department of Education				
Learn and Serve America School and Community	94.004	043802 SV-S2 98 C	(840)	0
		043802 SV-S3 00	14,900	11,742
		043802 SV-S4 98 C	(6,800)	0
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>7,260</u>	<u>11,742</u>
NATIONAL SCIENCE FOUNDATION				
Direct From Federal Government				
Education and Human Resources	47.076	NA	3,205,000	3,895,167
Total NATIONAL SCIENCE FOUNDATION			<u>3,205,000</u>	<u>3,895,167</u>
GRAND TOTAL			<u><u>\$47,167,057</u></u>	<u><u>\$48,880,137</u></u>

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2000**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B--FOOD DISTRIBUTION

Non-monetary assistance, such as commodities received from the U.S. Department of Agriculture, is reported in the Schedule at the assessed value provided by the federal agency. Cash receipts from the U.S. Department of Agriculture are commingled with State grants.

NOTE C -- MATCHING REQUIREMENTS

Certain Federal programs require that the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE D – RECEIPTS

Negative receipts represent federal monies returned to the State Department of Education.



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

Board of Education
Columbus City School District
Franklin County
270 East State Street
Columbus, Ohio 43215

We have audited the general-purpose financial statements of Columbus City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 2000, and have issued our report thereon dated December 20, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's general-purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated December 20, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2000-10625-001 through 2000-10625-003.

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 misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2000-10625-001 to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated December 20, 2000.

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

JIM PETRO
Auditor of State

December 20, 2000



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES

Board of Education
Columbus City School District
Franklin County
270 East State Street
Columbus, Ohio 43215

Compliance

We have audited the compliance of Columbus City School District, Franklin County, Ohio, (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The District's major federal programs are 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 each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 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 items 2000-10625-005 through 2000-10625-007. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of the District in a separate letter dated December 20, 2000.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material affect 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*.

We noted a certain matter involving the internal control over compliance and its operations that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design and operation of the internal control over compliance that, in our judgement, could adversely affect the District's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2000-10625-004.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition, 2000-10625-004 described above, to be a material weakness. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated December 20, 2000.

Schedule of Federal Awards Receipts and Expenditures

We have audited the general-purpose financial statements of the District as of and for the year ended June 30, 2000, and have issued our report thereon dated December 20, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by *OMB Circular A-133* and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

JIM PETRO
Auditor of State

December 20, 2000

COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(iv)	Were there any other reportable internal controls weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section 510?	Yes
(d)(1)(vii)	Major Programs (list):	<p>Nutrition Cluster: Breakfast Program, CFDA #10.553; School Lunch and Summer Food Program, CFDA #10.555; Commodity Foods, CFDA #10.550</p> <p>Special Education Cluster: Title VI-B, CFDA #84.027; Pre-school Subsidy, CFDA #84.173</p> <p>Vocational Basic Grant, CFDA #84.048</p> <p>National Science Foundation, Urban Systemic, CFDA #47.076</p> <p>Title 1, CFDA #84.010</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: >=\$1,466,404 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000
(Continued)**

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

Finding Number	2000-10625-001
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Payroll Transactions

Due to the large size, complexity and frequency of its payroll, the District has several payroll clerks with access and the ability to update the standing data in payroll master files. There is no electronic interface between the payroll and personnel systems and consequently most of the updates to standing data in payroll master files require manual input which is prone to error. Additionally, payroll clerks have the ability to alter payroll standing master data files without management's approval. Although the system generates a report for monitoring changes to payroll system standing data, no management personnel review the report to ensure that only authorized clerks are making changes to standing data master files and that the changes are properly authorized and supported by documentary evidence.

Payroll transactions, which constitute the largest source of the District's expenditures, are dependent on the standing data maintained in the master file to calculate the proper gross pay rate and various deductions. As a result, the District should establish strong internal controls to insure the integrity of standing payroll master files.

Without these controls, unauthorized changes to standing master file data may occur without management's knowledge that may lead to inaccurate payroll and potential financial statement errors.

To strengthen monitoring controls, we recommend the following:

1. Ideally payroll and personnel systems should electronically interface so that manual input occurs only once. This will enhance the integrity of the payroll system and minimize the errors inherent in manual input.
2. The District should require that supervisors review payroll clerks' input to ensure that only authorized clerks are making changes to standing data in payroll master files and that all changes are properly authorized and supported by documentary evidence.
3. Management should periodically compare data in payroll and personnel systems reports to aid in the accuracy and integrity of both systems.

Finding Number	2000-10625-002
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Segregation of Duties

The District uses the Uniform School Accounting System (USAS) to process its financial data. Examination of the USAS audit report indicated that approximately 23% of the total accounting transactions for fiscal year 2000 were initially entered or edited by the Data Processing Supervisor. We also noted that seven users including the Data Processing Supervisor, have the SYSMAN identifier. The SYSMAN identifier gives a user "system manager" capabilities within the USAS and the Uniform School Payroll System (USPS) applications. This means each of the users had the ability to change transactions directly or edit data outside of the normal USAS and USPS transaction processes. We believe having system manager capabilities and ability to initiate and/or edit transactions are incompatible functions.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

Finding Number	2000-10625-002 (Continued)
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Segregation of Duties (Continued)

Sound internal control policy dictates that such incompatible functions be segregated otherwise the risk that transactions would be initiated, edited or deleted without supporting documentation or management's approval is enhanced.

We recommend that the District take steps to ensure that employees with system manager capabilities do not at the same time have the ability to enter, edit and/or delete transactions.

Finding Number	2000-10625-003
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Student Activities

Cash receipts for student activities are often a source of concern for Districts. With student activities, public money is often collected in the form of cash and given to students and advisors not trained to appropriately account for it. Recognizing the risk associated with these forms of collection, the Board adopted Policy #5156, Elementary, Middle and High School Activities, November 5, 1985. This policy requires all fund-raising activities conducted for a school, or through a club, class, athletic team or organization connected with the school to be approved by the principal, documented on the Board adopted form Application for Fund-Raising Project, and filed with the building principal prior to the fund raiser's commencement. All receipts and disbursements relative to the activity must be processed through the Student Activity fund of the District, and a final accounting of the fund-raisers' financial activity must be documented on the Financial Report-Student Activities Fund-Raiser Project form. The Treasurer is to establish accounting procedures governing fund-raising activities and to collect debts from students.

This Board policy is neither enforced nor monitored for compliance. Fund-raising activities were not approved by the principals in 50 out of 60 cases tested. Also, in 47 of 60 instances, fund-raising activity receipts and disbursements were not completed, and in 46 out of 60 fund-raisers tested, no supporting documentation was maintained.

The District should enforce current established Board policy and the Treasurer should develop and implement policies and procedures to review the Financial Report-Student Activities Fund-Raiser project for accuracy, completeness and agreement to monies deposited to the appropriate student activity fund.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000
(Continued)**

3. FINDING AND QUESTIONED COST FOR FEDERAL AWARDS

Finding Number	2000-10625-004
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CFDA Title and Number	Education Cluster, #84.027 and # 84.173, Child Nutrition Cluster, #10.553, #10.555, #10.550; Vocational Education Basic Grant, #84.048; Title 1, # 84.010; and National Science Foundation, Urban Systemic, #47.076
Federal Award Number / Year	043802-03-PU 99/00/99;04-PU 99/00;05PU 99/00 043802-C1-S1-99/00;SD-97/98;SD-99/00:SS-99 043802-6B-SF 98/00:SX 00:PG-S1 00 043802-20-A4 99:C1 99/00:C2 99/00
Federal Agency	U. S. Department of Agriculture; U. S. Department of Education; National Science Foundation
Pass-Through Agency	Ohio Department of Education

Payroll Transactions

See Finding Related to the Financial Statements Required to be Reported Under GAGAS number 2000-10625-001. This finding is also required to be reported under OMB Circular A-133 §.505(d)(3).

Finding Number	2000-10625-005
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CFDA Title and Number	Title I - 84.010
Federal Award Number/Year	N/A
Federal Agency	U. S. Department of Education
Pass-Through Agency	Ohio Department of Education

Federal Award Questioned Costs

Unallowed Payroll Charges

34 CFR 299.2 (3) requires that funds received under the Elementary and Secondary Education Act (ESEA) are not to be used for general expenses required to carry out other responsibilities of State or local governments.

The District charged the Title I program for two employees who did not perform a Title I related service and were not listed on the eligible Title I Staffing Update Worksheet prepared by the grant coordinator.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000
(Continued)**

3. FINDING AND QUESTIONED COST FOR FEDERAL AWARDS (Continued)

Finding Number	2000-10625-005 (Continued)
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Federal Award Questioned Costs (Continued)

Unallowed Payroll Charges (Continued)

Only employees approved for the Title I program and performing Title I services should be charged to the federal program. Total questioned cost relating to payments to non-certified Title I employees amounted to \$15,686.

Finding Number	2000-10625-006
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CFDA Title and Number	Title I - 84.010
Federal Award Number/Year	N/A
Federal Agency	U. S. Department of Education
Pass-Through Agency	Ohio Department of Education

Federal Award Questioned Costs

Noncompliance with 35% Requirement

34 CFR 200.63(b)(1)(i) requires that a program meets the intent and purposes of Title I if the program is implemented in a school in which the percentage of children from low-income families is at least 50 percent, which has been waived to 35 percent by the Ohio Department of Education utilizing its Ed-Flex authority.

The District Title I Office submitted a rank order listing of schools, which identified the low income percentage of students, based on the total number of children from low-income families in each area or school, according to the Title I grant agreement that was submitted to the Ohio Department of Education and approved December 14, 1999. The Grant Coordinator created a Title I Allocation Information Worksheet, which allocated the Title I amounts on a basis of percentage of low income children per school. The schools that had a low-income percentage below 35 percent were not allocated any Title I funds.

The District expended Title I funds in seven schools that had the percentage of children from low-income families below the 35 percent required by the Ohio Department of Education.

The expenditure of Title I funding to schools below the poverty threshold results in unbudgeted and unallowable expenditures being made for schools that should not have been eligible to be served with Title I funding.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000
(Continued)**

3. FINDING AND QUESTIONED COST FOR FEDERAL AWARDS (Continued)

Finding Number	2000-10625-006 (Continued)
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Federal Award Questioned Costs (Continued)

Questioned costs totaling \$189,117 are hereby issued. The following table contains the expenditures in schools below the 35 percent low-income family percentage:

School	Low-Income Percentage	Title I Funds Expended (Questioned Costs)
Monroe Alternative Middle School	33.60%	\$12,499
Ridgeview Middle School	32.49%	8,332
Alpine Elementary School	32.07%	16,386
Kenwood Elementary School	30.20%	44,913
Indian Springs Elementary School	29.13%	72,347
Dominion Middle School	24.56%	20,275
Winterset Elementary School	23.26%	14,365
Total Questioned Costs		\$189,117

Finding Number	2000-10625-007
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CFDA Title and Number	Title I - 84.010
Federal Award Number/Year	N/A
Federal Agency	U. S. Department of Education
Pass-Through Agency	Ohio Department of Education

Ranking of Title I Schools

34 CFR 200.28(a)(1) requires that a Local Education Agency (LEA) shall allocate funds under this subpart to school attendance areas or schools, identified as eligible and selected to participate, in rank order on the basis of the total number of children from low-income families in each area or school.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION 505
JUNE 30, 2000
(Continued)**

3. FINDING AND QUESTIONED COST FOR FEDERAL AWARDS (Continued)

Finding Number	2000-10625-007 (Continued)
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Federal Award Questioned Costs (Continued)

The District Title I Office submitted a rank order listing of schools on the basis of the total number of children from low-income families in each area or school per the Title I grant agreement that was submitted to the Ohio Department of Education and was approved on December 14, 1999. The Grant Coordinator created a Title I Allocation Information Worksheet, which allocated the Title I dollars by school on a low-income child percentage per school.

The District made Title I grant expenditures to schools in an order that did not follow the rank order, on the basis of the total number of children from low-income families in each area or school, or the original budgeted allocation of Title I grant dollars per school per the Title I Allocation Information Worksheet.

The expenditure of Title I funding to schools, in an incorrect rank order, provides schools an amount not proportional to the amount of Title I grant funding they should receive, based on the number of children from low-income families in the school, that are to be served with the funding.

Questioned costs in the amount of \$625,974 are hereby issued. The following table contains Title I expenditures to schools in excess of their allocations:

Schools	Actual Title I Expenditures	Title I Allocation	Excess Expenditures (Questioned Costs)
Moler Elementary School	\$237,199	\$140,400	\$96,799
Reeb Elementary School	230,779	162,500	68,279
Franklinton Alt. Elementary School	135,005	117,650	17,355
North Linden Elementary School	241,110	149,850	91,260
Linden Park Elementary School	134,871	87,135	47,736
Valleyview Elementary School	205,769	120,435	85,334
Maize Elementary School	213,931	95,460	118,471
Sherwood Middle School	127,656	123,765	3,891
Buckeye Middle School	123,897	108,680	15,217
Cedarwood Elementary School	109,173	108,160	1,013
Binns Elementary School	63,641	50,540	13,101
Parkmoor Elementary School	53,965	35,720	18,245
Georgian Heights Elementary School	60,699	46,740	13,959
Woodward Park Middle School	119,914	84,600	49,273
Totals	\$2,057,609	\$1,431,635	\$625,974

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**STATUS OF PRIOR YEAR AUDIT FINDINGS
JUNE 30, 2000**

<i>Finding Number</i>	<i>Finding Summary</i>	<i>Fully Corrected?</i>	<i>Not Corrected/Explanation</i>
1999-10625-001	The District made payroll overpayments to various employees	Partially Corrected	The District's internal verification process is design to identify pay discrepancies. The District is still tracking \$2,094.15
1999-10625-002	Ohio Rev. Code Section 5705.39, the District's total appropriation exceeded total available resources	Partially Corrected	The District monitors appropriations versus available resources and requests amendments when necessary.
1999-10625-003	Ohio Rev. Code Section 5705.41(D), the District did not always certify expenditures prior to making an expenditure.	Partially Corrected	The District has implemented the "Then and Now" certification process as of April 1, 2000. The District also requires mandatory purchase orders in most of its purchases.
1999-10625-004	The District has not developed procedures to ensure accuracy and completeness of its payroll master files and resulting payroll transactions.	Partially Corrected	The District uses a verification process and reports to ensure accuracy and completeness.
1999-10625-005	The District did not have any system in place to track and account for its fixed assets. The District did not maintain a complete and accurate fixed assets listing	Partially Corrected	The District performed a complete fixed assets evaluation which it completed in June, 2000. The District has established a team to track fixed assets.
1999-10625-006	About 50% of transactions were initially entered or edited by Data Processing Supervisor.	Partially Corrected	Data Processing Supervisor predominantly enters/posts fringe benefits costs as required.
1999-10625-007	The District did not reconcile duplicate receipts or pay-ins from Latch Key, Food Service or Adult Education Programs.	Partially Corrected	The District reconciles receipts to bank deposits on a monthly basis.
1999-10625-008	District has not implemented the student activities policy adopted by the Board of Education.	Not Corrected	The District is in the initial stages of implementing this policy in fiscal year 2000.
1999-10625-009	The District had eleven users who had system manager capabilities within USAS and USPS applications.	Corrected	The District has reduced the number to the absolute minimum necessary.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

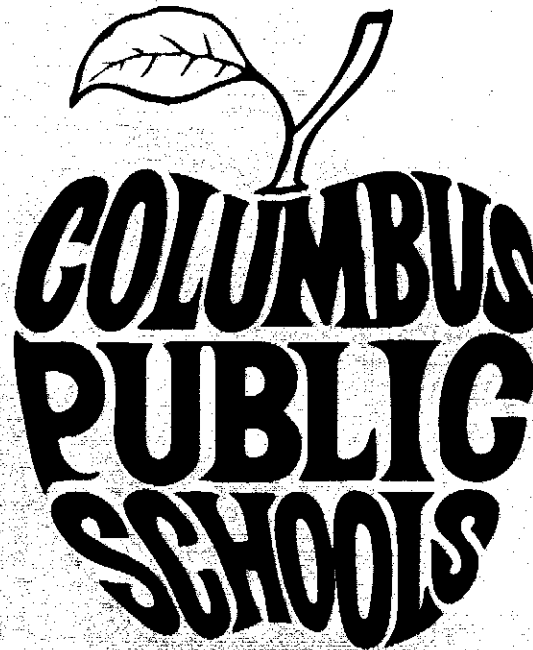
**STATUS OF PRIOR YEAR AUDIT FINDINGS
JUNE 30, 2000
(Continued)**

<i>Finding Number</i>	<i>Finding Summary</i>	<i>Fully Corrected?</i>	<i>Not Corrected/Explanation</i>
1999-10625-010	The District processed about 350 transactions through USAS EXPROC	Partially Corrected	The District has begun requiring the approval of the Assistant Treasurer before an EXPROC transaction.
1999-10625-011	The District did not perform bank reconciliation for the first half of fiscal year its reconciliation at year end was off by \$151,000.	Partially Corrected	The District has implemented full and complete reconciliations on a monthly basis. The out of balance amount is a carryover from prior to fiscal year 2000. As of June 30, 2000, the out of balance amount was approximately \$147,000.
1999-10625-012	Same as 1999-10625-004	Partially Corrected	Same as 1999-10625-004 above.
1998-10625-013	Questioned costs on the National Science Foundation, Urban Systemic Program for reporting costs excess of ledger amounts.	Corrected	
1999-10625-014	Questioned costs on the Title VI-B and Preschool Grant Program for reporting costs excess of ledger amounts.	Corrected	
1999-10625-015	Internal Control deficiencies for Federal award programs tested as major programs under OMB Circular A-133	Partially corrected.	The District is implementing strategies to strengthen internal controls.

COLUMBUS CITY SCHOOL DISTRICT

270 EAST STATE STREET

COLUMBUS, OHIO 43215-4399



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2000**

**Comprehensive Annual Financial Report
of the
Columbus City School District**

270 East State Street

Columbus, Ohio 43215

Fiscal Year Ended June 30, 2000

**Prepared by
Treasurer's Office
Jerry Buccilla
Treasurer**

COLUMBUS CITY SCHOOL DISTRICT

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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INTRODUCTORY SECTION



Columbus Public Schools

270 East State Street • Columbus, Ohio 43215 • Ph. (614) 365-6400 • Fax (614) 365-5628

December 20, 2000

Board of Education
Columbus City School District
270 E. State St.
Columbus, Ohio 43215

Dear Board Members:

The Comprehensive Annual Financial Report (CAFR) of the Columbus City School District (District) for the fiscal year ended June 30, 2000 is hereby submitted. This report was prepared by the Treasurer's Office, and includes the report of the independent auditor, Jim Petro, Auditor of State. Responsibility for both the accuracy of the data presented and the completeness and fairness of this presentation, including financial statements, supporting schedules and statistical tables, lies with the management of the District, specifically the Treasurer's Office. The management of the District represents that the accounting system and the budgetary and internal accounting controls of the District provide reasonable assurance that the District's assets are safeguarded against material loss and that financial records are reliable for preparing financial statements and maintaining accountability for assets. All disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes the transmittal letter, the District's organizational chart and a list of Board members and other officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the report of the independent auditor on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. For the first time, this report will be available on the District's website. The Internet address is <http://www.columbus.k12.oh.us>.

The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Amendments of 1996 and U.S. Office of Management and Budget Circular A-133.

GENERAL INFORMATION CONCERNING THE BOARD AND THE DISTRICT

The Board and Administration

The Board of Education of the Columbus City School District (Board) is a body both politic and corporate charged with the responsibility of managing and controlling affairs of the District and is, together with the District, governed by the general laws of the State (Ohio Revised Code). The Board is comprised of seven members who are elected for overlapping four-year terms. The Board members during the year ended June 30, 2000 were:

	<u>Date Current Term Commenced</u>	<u>Present Term Expires</u>
David A. Dobos, President	01/01/98	12/31/01
Stephanie Hightower, Vice President *	01/01/00	12/31/03
Mark D. Hatch	01/01/98	12/31/01
Karen Schwarzwaldner	01/01/00	12/31/03
Robert W. Teater	01/01/00	12/31/03
Mary Jo Kilroy *	01/01/96	12/31/99
Loretta Heard	01/01/98	12/31/01
Bill Moss	01/01/00	12/31/03

* Ms. Kilroy did not run for re-election to the Board at the end of her term.
Ms. Hightower was elected to the vacant seat.

The Superintendent of Schools (Superintendent), appointed by the Board for a maximum term of five years, is the executive officer of the District and has the responsibility for directing and assigning teachers and other employees, assigning the pupils to the proper schools and grades, and performing such other duties as determined by the Board. Dr. Rosa A. Smith has served as superintendent of the Columbus City School District since September 28, 1997. Her present contract runs to July 31, 2002. Prior to becoming Superintendent of Schools, Dr. Smith served as the Superintendent of Beloit, Wisconsin, City Schools.

The District and Its Facilities

This report of the District includes all funds, account groups, organizations, activities and functions of the District. The District presently does not have any component units for which the District is financially accountable or that are fiscally dependent on the District. The District covers approximately 117 square miles. According to estimates prepared by the Mid-Ohio Regional Planning Commission, the city of Columbus population is 698,495.

The School District's students are enrolled in 89 regular elementary schools (33,069 students enrolled in grades kindergarten through 5 and 1,301 students enrolled in three K through 8 schools), 25 middle schools (13,756 students enrolled in grades 6 through 8), 18 comprehensive senior high schools and 4 career centers (15,669 students enrolled in grades 9 through 12), and 6 special schools and programs (544 students enrolled) which provide special curricula, vocational education and skills programs, and programs for handicapped pupils, including physically handicapped and hearing impaired children.

The District and Its Facilities - Continued

The School District also operates special educational facilities (consisting of Northgate Center, Neil Avenue Center and Shepard Center), four administration facilities (including Administration Building, Food Production Center, Hudson Distribution Center, and Kingswood) and five transportation depots or facilities.

In addition, the School District owns 27.5 acres of undeveloped land with an estimated value of \$100,000.

Employee Relations

The District currently has approximately 8,300 full-time equivalent employees. During fiscal 2000, the District paid from its General Fund approximately \$323.47 million in salaries and wages and \$77.01 million for fringe benefits and other labor-related costs such as employer retirement contributions, workers' compensation coverage, unemployment compensation, life insurance and medical and dental insurance premiums.

Of the current full-time-equivalent employees, 6,300 are professionals (certified by the State Department of Education) serving as classroom teachers, education specialists and administrators, all of whom have at least a bachelor's degree. The 1999/2000 starting salary for a teacher with a bachelor's degree is \$31,194; the maximum teacher salary (for a teacher with a PhD degree and 27 years' experience) is \$65,404.

The District's administrators and supervisors (such as principals) are represented by the Columbus Administrators Association (CAA).

Classified supervisors and employees not eligible for membership in a bargaining unit are represented by the Columbus Schools Classified Supervisors Association (CSCSA).

The District's teachers and educational specialists are represented for collective bargaining purposes by the Columbus Education Association (CEA). The District has a three-year collective bargaining agreement with the CEA that expired June 2000. A new contract was approved by the Board of Education on September 5, 2000. This contract will expire June 30, 2003.

The Columbus School Employees Association (CSEA), a division of the Ohio Association of Public School Employees (OAPSE), represents classified employees (secretarial-clerical, custodial, maintenance, transportation and food services staff) of the District for collective bargaining purposes. The current OAPSE contract expires February 28, 2001. In the judgment of the Board, labor relations with its employees are good.

Intergovernmental Relations

The District maintains a good working relationship with the City of Columbus, Franklin County and other governmental agencies. City of Columbus officials and District Board members are communicating effectively to resolve tax abatement issues, use of surplus property and other public policy matters.

ECONOMIC CONDITION AND OUTLOOK

Local Economy

Employment in the Greater Columbus Area continues to be service oriented. Nine of the top twelve (12) largest employers in the Columbus area are government or government-oriented (the State of Ohio, The Ohio State University, Ohio State University Hospitals, United States Postal Service, Defense Supply Center – Columbus, Defense Finance and Accounting Service – Columbus, Columbus Public Schools, City of Columbus and Franklin County). The fifty largest employers in the Greater Columbus area are shown in the Statistical Section of this report. These major employers, representing government, insurance, public utilities, manufacturing, retail, banking, research, medical and services, provide a broad and stable employment base.

A significant factor in the area's history of consistent growth is the balance between its manufacturing and other major employment sectors. The sectors and their percentage of the Columbus Metropolitan Statistical Area's employment base are as follows:

Finance, Insurance and Real Estate	9.1%
Construction	4.4%
Manufacturing	10.8%
Transportation and Other Public Utilities	4.7%
Wholesale and Retail Trade	25.9%
Services	28.8%
Government	16.3%

Source: Ohio Bureau of Employment Services, Labor Market Information Division

Although a significant amount of manufacturing takes place in the Columbus economy, manufacturing activities do not dominate the local economy. As a result of this balance, the Columbus economy is considered less vulnerable to national recessions and less susceptible to regional shifts of resources.

The City's economic stability is reflected in Columbus' past and continuing population growth. Columbus continues to be the largest city in Ohio, both in area and population. The City's unemployment rate is consistently below state and national levels.

Columbus has grown to an area covering more than 214 square miles through an aggressive annexation policy. An abundance of accessible, serviced and reasonably priced land is available in all areas of Columbus and Central Ohio. Columbus area industrial parks are concentrated on controlled access roads that connect to the interstate highway system or its associated outer belt. Numerous industrial office and research parks have been established in proximity to the Columbus outer belt in recent years. Easy access to markets makes Columbus a good location for business. Four fifths of the entire population of the United States is located within a 90-minute flight from each of Columbus' four airports.

Financial Outlook - District

The District's financial outlook over the next three years reveals that the fiscal year 2001 ending general fund cash balance is projected to be approximately 100 million dollars. The District's fiscal year 2002 ending general fund cash balance is projected to be approximately 70 million dollars and the district's fiscal year 2003 ending general fund cash balance is projected to be approximately 18 million dollars. The declining projected ending general fund cash balances is a reflection of the natural challenge of Ohio school district financing. This is due to 'capped' revenue growth and natural inflationary growth on the expenditure costs. Even though the ending general fund cash balances are projected to decline over the next three fiscal years the ending cash balances are projected to be positive through fiscal year 2003. This illustrates that the District may be able to stretch the additional revenues realized from the passage of the 5.5 mill-operating levy in November of 1996 to over a six-year life. This will only be able to be accomplished through continued strong fiscal management of the District's finances as well as barring no currently unforeseen negative financial occurrences to the District's revenue or expenditure flow over the next few years.

CURRENT INITIATIVES

In 1998 the Columbus Public Schools adopted three goals that guide the work of the District. They are:

- 1 INCREASE STUDENT ACADEMIC ACHIEVEMENT.
 - A Students will read at or above grade level by third grade.
 - B Students will be prepared for algebra by ninth grade.
 - C Graduates will have participated in a meaningful internship.
 - D Graduates will know how to use technology for lifelong learning.
- 2 OPERATE THE DISTRICT MORE EFFICIENTLY AND EFFECTIVELY.
- 3 RAISE HOPE, TRUST AND CONFIDENCE IN THE COLUMBUS PUBLIC SCHOOLS.

GOAL 1 – INCREASING ACADEMIC ACHIEVEMENT

The District has embraced a results-driven academic change strategy that is designed to align teaching and learning across the District, and in doing so, to build an education program that does three things:

- increases student academic achievement,
- closes the achievement gap between students by race, gender and ethnicity, and
- builds staff capacity to deliver and sustain the curriculum.

Rather than random acts of educational improvement, the District made substantial progress during the 1999-2000 school year on systematically aligning its performance expectations, policies and practices to ensure *every* student, in *every* classroom, in *every* school is not only offered a quality educational opportunity, but most importantly, that every student achieves a quality result. The work continues in 2000-2001.

The critical initiatives on which the District is focused include both systemic strategies and targeted initiatives, all of which are focused on increasing student academic achievement, closing the gap, and building staff capacity. Specifically, the strategies and initiatives include the following:

Increasing Student Academic Achievement

Columbus Reads

Teaching every Columbus Public School child to read continues to be the District's #1 priority. In 1999-2000, the District implemented three research-based reading programs in its elementary schools. These programs are funded with federal and local dollars, and include - *Success for All*, *Comprehensive Literacy*, and *Direct Instruction*.

Algebra for All

To maximize students' achievement of critical math skills, the District is using *Algebra for All* – a “safety net” initiative – which uses a double-blocked period of Algebra and smaller class settings with customized instruction – to give students extra support so they can master the Algebra I learning outcomes. The program also includes training and support for math teachers.

In the interim of a fully matured and deployed *Columbus Pathways to Success* program, the District will continue providing academic intervention services to many of its students. The 2000-2001 budget includes funds to implement the *Plato Safety Net* program to give high school students a self-directed computerized instruction option, designed to help them master the English and Math competencies they need to graduate.

Targeted Technology

The District added a graduation requirement, beginning with the Class of 2002 that calls for students to use technology proficiently. Toward that end, during the 1999-2000 school year, the District purchased and installed 13,403 computers in classrooms throughout the District, for a 5:1 student to computer ratio.

During the 1999-2000 school year, staff was trained in the basics of the technology, and during the 2000-2001 school year, will continue to build upon that technology training through ongoing professional development for higher end applications. Technology will be integrated into instruction and classroom and school management, to ensure the District fully harnesses the power and potential of the digital classroom.

Closing the Gap

Several initiatives were implemented during the 1999-2000 school year to meet the equity needs associated with special populations and circumstances. This work is critical in the District's effort to close the achievement gap. During the 2000-2001 school year, targeted investments in closing that gap will continue, and will include the following:

- **Target Teach** – *Target Teach*, the program that aligns the District's curriculum with the state proficiency exams, and allows for diagnostic testing of students and their progress in reaching their benchmarks, is being expanded during the 2000-2001 school year. This program provides good information to principals and teachers at regular intervals during the school year about their students and the progress they're making in meeting their benchmarks.
- **Performance Fund** – The District will invest \$1.4 million in 2000-2001 in an academic performance fund designed to assist the lowest-performing, lowest-improving schools in the District. These funds support schools' ability to improve their performance through a variety of program enrichment and learning enhancements customized to meet the unique needs of each school.

- **Equity Fund** – The Equity Fund, allocated at \$1.67 million in 2000-2001 school year, is allocated in accordance with board policy. These funds are distributed to all schools in proportion to the number of students receiving free and reduced lunches. The funds are used to purchase library books, proficiency test materials, and other instructional materials that support students in closing achievement gaps.
- **Gifted and Talented** – The District is committed to providing its gifted students with the rigorous enrichment opportunities they need to fully exercise and hone their special talents and skills. During the 2000-2001 school year, the Gifted and Talented program’s budget, increased by 42% over the previous year, will be used for programs to advance this goal.
- **Expanded Learning Opportunities** – The District offers a coordinated program of expanded learning opportunities during the summer through district-wide and school-based interventions to support students that are not reading at grade level, or who have not passed the proficiency tests at 4th, 6th, and 9th grades. During the 2000-2001 school year, the District will continue to provide students remediation and acceleration services that are aligned with the District’s benchmarks.

Build Staff Capacity to Deliver and Sustain the Curriculum

One of the most critical recommendations out of the Phi Delta Kappa Curriculum Management Audit, received in September 1999, was the need for the District to redesign and deliver a blueprint for teaching and learning that includes specifics not only on the substance of the curriculum, but also the specifics on how that curriculum will be delivered.

Staff spent innumerable hours during the 1999-2000 school year, and continues to spend time developing curriculum guides for teachers, and monitoring the consistency and quality with which the curriculum is delivered. Funds to continue this work and the associated staff development are included in the 2000-2001 budget.

GOAL 2 – OPERATING MORE EFFICIENTLY AND EFFECTIVELY

Several key initiatives are underway to advance Goal #2, to operate the District more efficiently and effectively.

During the 1999-2000 school year, the District continued to build a record of good financial stewardship, making good progress in addressing the fiscal and operating recommendations made in the Phi Delta Kappa and State Comprehensive Financial Management audits.

In the 2000-2001 school year, the District is investing in a new financial management system that will provide better programmatic and financial controls by linking our budget, human resources, and general ledger systems.

Investments in operating more efficiently and effectively include a \$3.6 million budget reserve for the eventual “rainy day,” and \$50 million for capital improvements to maintain our buildings and for instructional materials to insure up-to-date textbooks and technology for the District’s students.

The District’s annual budget process, during the last two years, has focused on aligning the District’s financial resources with the District’s program goals. In addition to using a District Budget Advisory Committee to guide the process, the District created a budget document that provides detailed program information.

GOAL 3 – RAISING HOPE, TRUST AND CONFIDENCE

The District is allocating resources to build relationships with the community. The District's innovation and relationship building is reaping its benefits through the community's engagement in the District's work and through the media telling the District's story. Both have an impact on the community's *Hope, Trust and Confidence* in the District's schools and in the District's leadership.

Expanded learning opportunities and major reform initiatives, like Project GRAD, a K-12 systemic change initiative, are the focus of the District's fundraising program. During the 1999-2000 school year, grants and gifts allowed the District to spark several new initiatives in addition to Project GRAD that benefit its students, including: the 21st Century After School Learning Centers; the *Columbus Reads* tutoring corps; and *Columbus Pathways to Success*, the new career-based high school reform strategy.

Key initiatives in the Office of Development and Communications include both "in-reach" and "outreach" programs, including *Guest Reader*, *Spruce Up A School*, and a restructured *Partners in Education* program. The Office also produces a widely distributed newsletter to the community to update stakeholders on the District's progress.

FINANCIAL INFORMATION

Fiscal Management

The Board appointed Jerry K. Buccilla to the position of District Treasurer in August 1999. Mr. Buccilla served as Interim Treasurer from January 1999 to July 1999. Mr. Buccilla oversees the District budget of \$650 million dollars, along with monitoring various funds and grants cost analysis, payroll, general accounting and cash reconciliation, audit process, and daily bank assessing. Mr. Buccilla has two assistant treasurers and supervises 65 employees in the Treasurer's Office.

Budgeting, Tax Levy and Appropriations Procedures

The Ohio Revised Code contains detailed provisions regarding District budgeting, tax levy and appropriation procedures. These procedures involve review by County officials at several steps. District budgeting for a fiscal year formally begins with the preparation of a tax budget. After a public hearing, this budget is adopted by the Board prior to the fiscal year to which it pertains. Among other items, the tax budget must show the amounts required for debt service, the estimated receipts for payment from sources other than ad valorem property taxes and the net amount for which an ad valorem property tax levy must be made. The tax budget then is presented for review to the County Budget Commission, comprised of the County Auditor, County Treasurer and County Prosecuting Attorney. Upon approval of the tax budget, the County Budget Commission certifies its actions to the Board together with the approved tax rates. Thereafter, the Board levies the approved taxes and certifies them to the proper County officials. The approved and certified tax rates are reflected in the tax bills sent to property owners during the collection year. Real property taxes are payable on a calendar-year basis, generally in two installments with the first due usually in January and the second due in June.

At the start of each fiscal year, the Board adopts a temporary appropriation measure to begin that new fiscal year and then, within three months, a permanent appropriation measure for that fiscal year. Permanent appropriation measures may be amended or supplemented during the fiscal year. Annual appropriations may not exceed the County Budget Commission's official estimates of resources. The County Auditor must certify that the Board's appropriation measures, including any supplements or amendments, do not appropriate monies in excess of the amounts set forth in the latest of those official estimates.

Financial Reports and Examination of Accounts

The District maintains its accounts, appropriations and other fiscal records in accordance with the procedures established and prescribed by the Auditor of State. Law charges the Auditor of State with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions. District receipts and expenditures are maintained on a cash basis, pursuant to accounting procedures prescribed by the Auditor of State which are generally applicable to all Ohio school districts. Beginning with Fiscal Year 1988, the records of these cash receipts and expenditures have been converted annually for report purposes to an basis of accounting in accordance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board.

GFOA - Certificate of Achievement in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to the Columbus City School District for its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1997. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The District did not submit a Comprehensive Annual Financial Report for the fiscal years ended June 30, 1998 and 1999 as the District was undergoing a comprehensive physical inventory of fixed assets. We are submitting our current Comprehensive Annual Financial Report to GFOA as we believe our current report conforms to the Certificate of Achievement Program requirements.

ASBO - Certificate of Excellence

The Columbus City School District last received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1997. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. An expert ASBO Panel of Review consisting of certified public accountants and practicing school business officials grants the award only after an intensive review of financial reports. Receiving the award is recognition that a school system has met the highest standards of excellence in school financial reporting. A Certificate of Excellence is valid for a period of one year only. The District did not submit a Comprehensive Annual Financial Report for the fiscal years ended June 30, 1998 and 1999 as the District was undergoing a comprehensive physical inventory of fixed assets. We are submitting our current Comprehensive Annual Financial Report to ASBO, as we believe that our current report conforms to the Certificate of Excellence Program requirements.

Internal Control

The Administration has established and staffed an internal audit position with responsibility for developing, monitoring and reporting on internal accounting controls and performing compliance and operational audits, specialized investigations, and post-audit reviews.

General Governmental Functions

General Fund

The General Fund is the main operating fund of the District. It is the fund from which most of the District's expenditures are paid and into which most of the District's revenues are deposited. The following schedule presents a summary of General Fund revenues for the year ended June 30, 2000 and the amount and percentages of increases and decreases in relation to prior year revenues:

	Revenues (000's)	Percent Of Total	Increase From FY99 (000's)	Percent of Increase
Taxes	\$257,409	54.0%	\$1,259	.5%
Intergovernmental	201,556	42.3%	2,362	1.2%
Other	17,853	3.7%	3,302	18.5%
Total	\$476,818	100.0%	\$6,923	1.5%

The increase in Other Revenues is primarily due to an increase in investment earnings of approximately \$1.9 million due to higher cash balances and higher interest rates.

The following schedule presents a summary of General Fund expenditures for the year ended June 30, 2000 and the percentage of increases and decreases in relation to prior year amounts.

	Expenditures (000's)	Percent Of Total	Increase (Decrease) from FY99 (000's)	Percent of Increase (Decrease)
Expenditures				
Current Operating				
Instruction	\$259,663	54.8%	\$19,418	7.5%
Pupil Support Services	31,632	6.7%	5,966	18.9%
Instructional Support	41,070	8.7%	12,881	31.4%
Administration	36,705	7.8%	841	2.3%
Business and Fiscal Services	12,765	2.7%	352	2.8%
Operation and Maintenance of Plant Services	47,764	10.1%	3,418	7.2%
Transportation Services- Pupils	26,465	5.6%	4,172	15.8%
Other Support Services	12,785	2.7%	(1,675)	(13.1)%
Extracurricular Activities	4,806	1.0%	915	19.0%
Capital Outlay	40	0.0%	(93)	(232.5)%
Total Expenditures	\$ 473,695	100.0%	\$46,195	9.8%

The increases in Instruction, Pupil Support Services and Instructional Support are primarily due to an increased emphasis on reading initiatives, and an increase in staff development.. The increases in Operation and Maintenance of Plant Services and Transportation Services-Pupils are primarily due to an increased emphasis on building repairs, and increased gasoline prices.

Ad Valorem Taxes and Assessed Valuations: For property taxation purposes, assessment of real property is performed on a calendar year basis by the elected County Auditor subject to supervision by the State Tax Commissioner, and assessment of public utility property and tangible personal property is performed by the State Tax Commissioner. Property taxes are billed and collected by the County Treasurer. Taxes collected from Real Property (other than Public Utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year. Taxes collected from Tangible Personal Property (other than Public Utility) in one calendar year are levied in the same calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of that second year preceding the tax collection year.

A table showing the assessed valuation of property (in thousands of dollars) in the District subject to ad valorem taxes levied by the Board for the most recent ten calendar years and for tax collection (calendar) year 2000 is shown in the Statistical Section. The "assessed valuation" of real property is fixed at 35% of true value and is determined pursuant to rules of the State Tax Commissioner, except that real property devoted exclusively to agricultural use is assessed at not more than 35% of its current agricultural use value.

Generally, tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25% of its true value (in general, the same as net book value). Certain public utility tangible personal property (except railroad operating property) currently is assessed at 88% of its true value. The first \$10,000 of taxable value of tangible personal property is exempted from taxation; reimbursement of reduced collections resulting from the exemption is being made from State sources.

The General Assembly has from time to time exercised its power to revise the laws applicable to the determination of assessed valuation of taxable property and the amount of receipts to be produced by ad valorem taxes levied on that property, and will probably continue to make similar revisions. Ohio law grants tax credits to offset increases in taxes resulting from increases in the true value of real property. Legislation implementing a 1980 constitutional amendment classifies real property as either (1) residential and agricultural or (2) all other real property, and provides for tax reduction factors to be separately computed for and applied to each class. These credits apply only to certain voted levies on real property, and do not apply to unvoted tax levies or voted tax levies to pay debt service on general obligation debt.

School Foundation Program: The State's School Foundation Program is another major source of revenue for the District's General Fund. The State assists public school districts under a statutory program that includes direct payments to districts based upon a statutory formula. Payments are made through the School Foundation Program. School Foundation Program funds distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for another purpose.

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 the system. Declared unconstitutional was the State's "School Foundation Program", which provides significant amounts of monetary support to the District (\$172,197,761 in fiscal year 2000). Since the Supreme Court ruling, the State General Assembly has passed numerous pieces of legislation in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County reviewed the new laws and, in a

decision issued on February 26, 1999, determined they 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[ing] 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 continued the case at least until June 15, 2001. As of the date of these financial statements, the School 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.

The following table presents certain information concerning School Foundation Program payments to the District for the years indicated on a cash basis:

Fiscal Year	(000's Omitted) Foundation Receipts	(000's Omitted) Total General Fund Receipts	Foundation As Percentage Of Total General Fund Receipts
1991	\$108,790	\$296,637	36.7%
1992	98,950	318,848	31.0%
1993	101,065	347,746	29.1%
1994	98,391	337,222	29.2%
1995	97,711	343,332	28.5%
1996	99,783	354,955	28.1%
1997	100,679	370,421	27.2%
1998	124,444	425,123	29.3%
1999	147,500	484,608	30.4%
2000	172,198	477,268	36.1%
2001 (Est.)	184,155	504,265	36.5%

Special Revenue Funds:

The major Special Revenue Funds of the District are the Education Career Incentive Act - Title I Fund, the District Managed Activity Fund, the Disadvantaged Pupils Program Fund (DPPF), E.H.A. Title VI-B Fund and Vocational Education Fund. In 2000, all Special Revenue Funds on a combined basis, recorded expenditures and other uses in excess of revenues and other sources of \$1,069,144.

Debt Service Fund:

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. Principal retirement, interest expense and other costs recorded in the Debt Service Fund totaled \$13,153,375 in 2000.

Capital Projects Funds:

Capital Projects Funds are used to account for the acquisition, construction or major renovation of capital facilities recorded in the General Fixed Asset Account group. Expenditures from the Capital Projects Funds in 2000 totaled \$44,234,143. A major project included in these expenditures was for the upgrading of computer wiring, equipment and technology for the schools in the amount of \$11,737,958. The District entered into capital leases for computers that resulted in additional capital outlay of \$30,291,029. The District paid principal of \$2,148,415 and interest of \$56,741 on these capital leases during fiscal year 2000.

Fiduciary Fund Operations

The District uses Fiduciary (nonexpendable trust and agency) funds to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds. At June 30, 2000, assets held by the District in Fiduciary funds totaled \$1.4 million and were offset by liabilities of .6 million.

Proprietary Operations

The District accounts for Food Service, Adult Education, WCBE Radio Station, Latchkey operations, Uniform School Supplies, and Rotary Special Services as Enterprise funds in order to track the costs (including depreciation) of providing these goods and services to the general public. Periodic determination of revenues earned, expenses incurred and net income is necessary for capital maintenance, management control, accountability and other purposes. Enterprise funds recorded a combined operating loss of \$14.7 million in fiscal year 2000. After intergovernmental revenues of \$15.1 million, interest earnings of \$.2 million and operating transfers in of \$.3 million, the Enterprise funds recorded net income of \$.9 million.

Debt Administration

Statutory Direct Debt Limitations

The Code provides that the net principal amount of unvoted general obligation debt of a school district incurred without a vote of the electors, exclusive of certain exempt debt, may not exceed one-tenth of one percent of the total value of all property in the district as listed and assessed for taxation. The total net indebtedness of a board of education, voted and unvoted, but exclusive of exempt debt (tax anticipation notes), may not exceed 9% of that total value, except upon a declaration by the State Superintendent of Public Instruction that the district is a "special needs" district (which is not applicable or anticipated to be applicable to the District), in which case the 9% limitation may be exceeded, although any such debt is subject to voter approval.

Ten-Mill Unvoted Tax Limitation

Article XII, Section 2 of the Ohio Constitution and Section 5705.02 of the Code limit the maximum aggregate millage that may be levied for all purposes on any single parcel of property by all overlapping taxing subdivisions without a vote of the electors to ten mills of assessed valuation. A statutory formula determines the allocation of that ten mills among overlapping subdivisions. The District and its largest overlapping subdivisions allocate the entire ten mills as follows: the District - 4.51 mills, City of Columbus - 3.14 mills; Franklin County - 2.35 mills. Franklin County levies only 1.47 mills. The ten mills that may be levied as ad valorem taxes upon real property without a vote of the electors are referred to as the "inside millage."

Ohio law presently requires that the inside millage allocated to each overlapping taxing subdivision be used first for the payment of debt service on unvoted general obligation debt of the subdivision, unless provisions have been made for its payment from other sources, and that the balance be used for general fund purposes.

Debt Currently Outstanding

The following table lists the District's outstanding debt represented by bonds and notes at June 30, 2000:

BONDS

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Balance Outstanding as of June 30, 2000</u>
11/01/76	5.625%	12/01/00	\$ 1,105,000
05/15/93	VARIOUS	12/01/11	<u>48,052,612</u>
Total			<u>\$ 49,157,612</u>

Energy Conservation Notes

12/01/91	5.500%	12/01/01	\$ 2,285,000
01/01/94	4.0 - 5.4%	08/01/05	<u>6,800,000</u>
Total			<u>\$ 9,085,000</u>

Computation of Legal Debt Margin

Overall Direct Debt Limitation

Direct debt limitation	
9% of assessed valuation	\$ 708,757,973
Amount available in debt service fund	7,684,268
Gross indebtedness	\$58,242,612
Less: debt exempt from limitation	<u>(6,800,000)</u>
Debt subject to 9% limitation	<u>(51,442,612)</u>
Legal debt margin within 9% limitation	<u>\$ 664,999,629</u>

Unvoted Direct Debt Limitation

Unvoted debt limitation	
0.1% of assessed valuation	\$ 7,875,089
Amount available in debt service fund related to unvoted debt	---
Gross indebtedness authorized by the Board	---
Less: debt exempt from limitation	---
Debt subject to 0.1% limitation	<u>---</u>
Legal debt margin within 0.1% limitation	\$ 7,875,089

Ohio Revised Code Section 133.042

Energy Conservation Note Limitation

Debt limitation 0.9% of assessed valuation	\$70,875,797
Energy Conservation Notes authorized by the Board	<u>(6,800,000)</u>
Legal debt margin within 0.9% limitation	<u>\$64,075,797</u>

Capital Lease Obligations

During fiscal year 2000, the District entered into capital lease agreements for computer equipment in the amount of \$30,291,029. These lease agreements run through the fiscal years ending 2003 and 2004 and are recorded as obligations under capital leases in the accompanying financial statements. The lease obligation outstanding as of June 30, 2000 was \$28,142,614 and is recorded in the General Long Term Obligations Account Group.

Pension Obligations

Present and retired employees of the District are covered under two statewide public retirement (including disability retirement) systems. The State Teachers Retirement System (STRS) is applicable to all teachers, principals, supervisors and administrators employed by the District who are required to hold a certificate issued by the State Department of Education pursuant to the Code. All other employees (with the exception of three Board members who are covered by FICA) are covered by the School

Employees Retirement System (SERS). Pursuant to federal law, all District employees hired after March 31, 1986 are required to participate in the federal Medicare program which currently requires employee and employer contributions each equal to 1.45 percent of the employee's wages subject to the FICA wage limit. Both STRS and SERS were created by and operate pursuant to Ohio law. The General Assembly could determine to amend the format of either system and could revise rates or methods of contribution to be made by the District into the pension funds and revise benefits or benefit levels.

Cash Management

The District pools its cash for maximum investing efficiency. Ohio law and District policy authorize the Treasurer to invest in various investments that are detailed in Note 4 of the Notes to the Financial Statements. Investment earnings are credited to the General Fund, the Endowment Fund, and the Food Service Fund.

Any public depository at the time it receives a District deposit or investment in a certificate of deposit is required by state law to pledge to the investing authority as collateral eligible securities of aggregate market value that, when added to the portion of the deposit insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, equals or exceeds the amount of District funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. These deposits and investments are considered collateralized by securities held by the counter-party (investments), the pledging financial institution (deposits), its trust department or agent, but not in the District's name. However, state law requires that the pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

Risk Management

Employee Health Care Benefits: The District is self-insured for the employee health care benefits for all of its employees. The program is administered by Anthem Blue Cross/Blue Shield, which provides claims review and processing services. The health care self-insurance is accounted for in the General Fund. The District records a liability for incurred but unreported claims at year-end based upon an estimate by Anthem Blue Cross/Blue Shield. The District recorded claims payable in the General Fund of \$5,838,632 for this obligation. The District carries stop-loss coverage for employee health care benefits.

Workers Compensation Retrospective Rating Program: The District participates in the Ohio Bureau of Workers' Compensation (the Bureau) Retrospective Rating Plan. Under the retrospective rating plan, the District assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in calendar year 2000 are an unlimited amount per claim and 150% of the annual premium in the aggregate. The respective liability for workers' compensation is recorded in the general long-term obligations account group in the total amount of \$8,746,362.

Vehicle and General Liability: The District has vehicle insurance with a private company in the amount of \$10,000,000, with a \$250,000 retention per claim. The renewal date is June 30, 2001. The District has general liability insurance in the amount of \$1,000,000 per occurrence, and \$1,000,000 aggregate. The renewal date is August 2001.

Property Damage: The District has property insurance in the amount of \$10,000,000, with a \$1,000,000 deductible, \$50,000,000 excess, boiler and machinery, \$30,000,000. The renewal date is November, 2001. The deductible, if needed, will be paid from the Replacement Fund (Capital Projects).

LITIGATION

The District is party to various legal proceeding damages or injunctive. The District's legal counsel estimates that the potential uninsured claims against the District resulting from those proceedings would not materially affect the financial statements of the District.

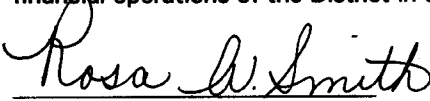
INDEPENDENT AUDIT

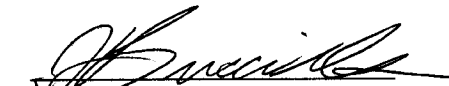
The general purpose financial statements of the District are audited by the District's independent auditor, Jim Petro, Auditor of State. The report of independent auditors is included in the financial section of this report.

ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Treasurer's Office. We want to express our appreciation to all who assisted and contributed to its preparation.

We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the District in a fiscally responsible and progressive manner.


Rosa A. Smith, Ph.D.
Superintendent


Jerry K. Buccilla,
Treasurer

COLUMBUS CITY SCHOOL DISTRICT
APPOINTED OFFICIALS
JUNE 30, 2000

Rosa A. Smith, Ph.D.

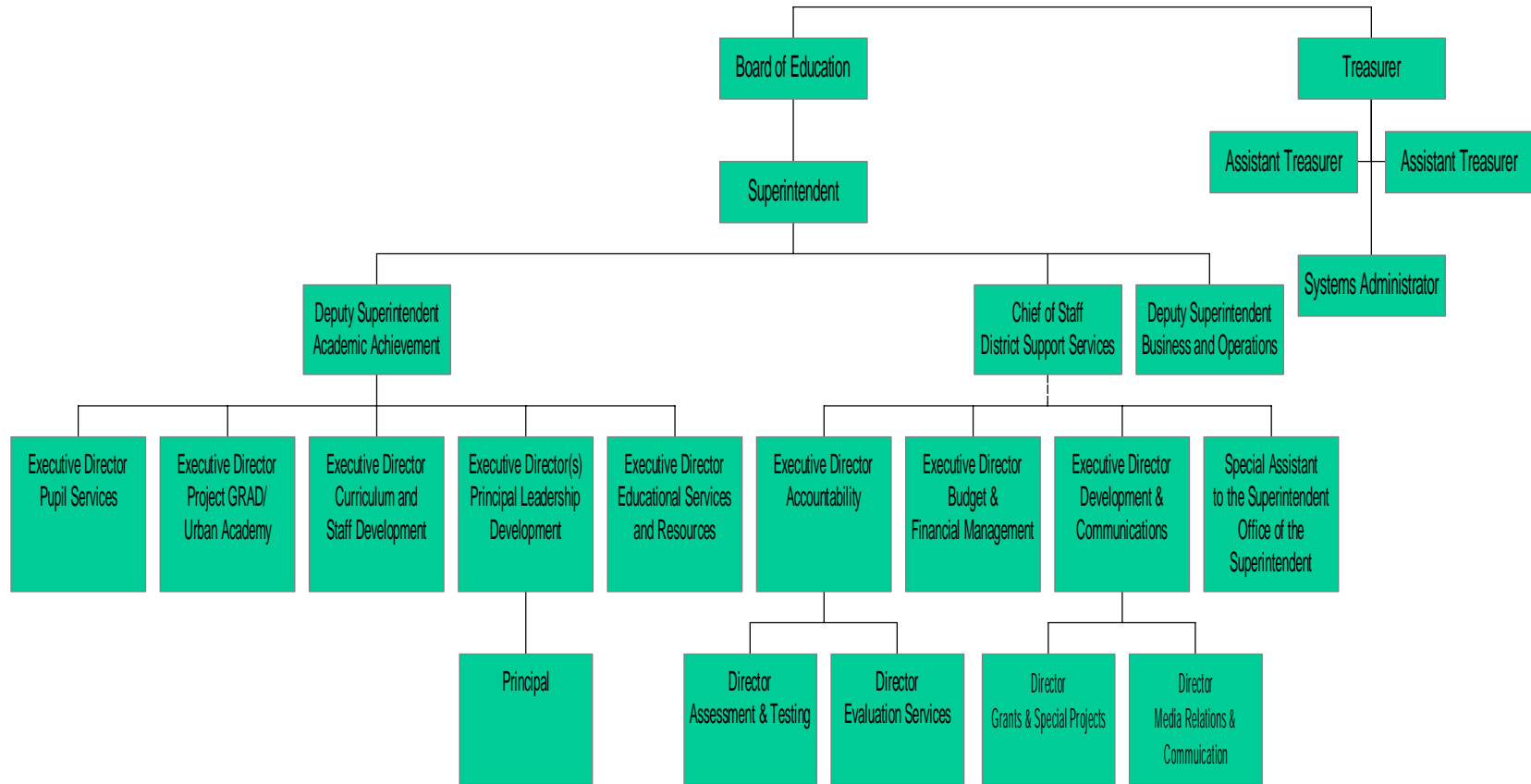
Superintendent of Schools

Jerry Buccilla

Treasurer

COLUMBUS CITY SCHOOL DISTRICT

ORGANIZATION CHART



FINANCIAL SECTION



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

35 North Fourth St., 2nd Floor
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Facsimile 614-728-7199
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REPORT OF INDEPENDENT ACCOUNTANTS

Board of Education
Columbus City School District
Franklin County
270 East State Street
Columbus, Ohio 43215

We have audited the accompanying general-purpose financial statements of Columbus City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Columbus City School District, Franklin County, Ohio as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 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.

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

We did not audit the introductory and statistical sections as listed in the table of contents and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

December 20, 2000

General Purpose Financial Statements

Columbus City School District

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
ASSETS AND OTHER DEBITS			
Equity in Pooled Cash and Cash Equivalents	\$ 109,886,736	\$ 24,934,582	\$ 7,684,268
Restricted Cash and Investments	8,922,366	-	-
Receivables			
Taxes	357,427,126	-	12,603,234
Accounts	457,646	81,439	-
Interest	1,161,643	-	-
Due from Other Governments	2,757,333	444,936	-
Interfund Loans Receivable	2,634,345	-	-
Materials and Supplies Inventory	1,965,811	-	-
Property, Plant and Equipment (Net of Accumulated Depreciation where applicable)	-	-	-
Amount Available in Debt Service Fund	-	-	-
Amount to be Provided for Retirement of General Long- Term Obligations	-	-	-
	-	-	-
Total Assets and Other Debits	\$ 485,213,006	\$ 25,460,957	\$ 20,287,502

<u>Capital Projects</u>	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	
\$ 22,871,261	\$ 7,059,640	\$ 1,388,730	\$ -	\$ -	\$ 173,825,217
-	-	-	-	-	8,922,366
-	-	-	-	-	370,030,360
-	249,850	-	-	-	788,935
-	44,567	7,630	-	-	1,213,840
1,859,541	2,220,359	-	-	-	7,282,169
-	-	-	-	-	2,634,345
-	899,240	-	-	-	2,865,051
-	2,976,194	-	511,390,117	-	514,366,311
-	-	-	-	7,684,268	7,684,268
-	-	-	-	<u>149,866,862</u>	<u>149,866,862</u>
<u>\$ 24,730,802</u>	<u>\$ 13,449,850</u>	<u>\$ 1,396,360</u>	<u>\$ 511,390,117</u>	<u>\$ 157,551,130</u>	<u>\$ 1,239,479,724</u>

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

Columbus City School District

Combined Balance Sheet - All Fund Types and Account Groups (Continued)

June 30, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
LIABILITIES, FUND EQUITY AND OTHER CREDITS			
LIABILITIES			
Accounts Payable	\$ 7,413,624	\$ 2,318,894	\$ -
Accrued Wages and Benefits	47,814,949	3,021,101	-
Compensated Absences	1,619,229	98,023	-
Claims Payable	5,838,632	-	-
Deferred Revenues	358,569,096	6,492,114	12,567,506
Due to Students	-	-	-
Due to Other Governments	3,632,925	-	-
Interfund Loans Payable	-	1,913,345	-
Pension Obligations	-	-	-
Obligations Under Capital Leases	-	-	-
Energy Conservation Notes Payable	-	-	-
General Obligation Bonds Payable	-	-	-
Total Liabilities	424,888,455	13,843,477	12,567,506
FUND EQUITY AND OTHER CREDITS			
Contributed Capital	-	-	-
Retained Earnings	-	-	-
Fund Balance			
Reserved for Encumbrances	15,389,210	3,005,397	-
Reserved for Property Taxes	1,013,243	-	35,728
Reserved for Inventory	1,965,811	-	-
Reserved for Budget Stabilization	8,922,366	-	-
Reserved for Endowment	-	-	-
Reserved for Debt Service	-	-	7,684,268
Unreserved			
Undesignated	33,033,921	8,612,083	-
Total Fund Equity	60,324,551	11,617,480	7,719,996
Investment in General Fixed Assets	-	-	-
Total Other Credits	-	-	-
Total Liabilities, Fund Equity and Other Credits	\$ 485,213,006	\$ 25,460,957	\$ 20,287,502

<u>Capital Projects</u>	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	
\$ 1,579,090	\$ 601,639	\$ 77,265	\$ -	\$ -	\$ 11,990,512
-	309,911	-	-	-	51,145,961
-	1,068,128	-	-	59,158,123	61,943,503
-	-	-	-	8,746,362	14,584,994
-	-	-	-	-	377,628,716
-	-	465,959	-	-	465,959
-	-	26,245	-	-	3,659,170
721,000	-	-	-	-	2,634,345
-	-	-	-	3,261,421	3,261,421
-	-	-	-	28,142,612	28,142,612
-	-	-	-	9,085,000	9,085,000
-	-	-	-	49,157,612	49,157,612
2,300,090	1,979,678	569,469	-	157,551,130	613,699,805
-	2,112,854	-	-	-	2,112,854
-	9,357,318	-	-	-	9,357,318
12,396,078	-	-	-	-	30,790,685
-	-	-	-	-	1,048,971
-	-	-	-	-	1,965,811
-	-	-	-	-	8,922,366
-	-	673,401	-	-	673,401
-	-	-	-	-	7,684,268
<u>10,034,634</u>	<u>-</u>	<u>153,490</u>	<u>-</u>	<u>-</u>	<u>51,834,128</u>
22,430,712	11,470,172	826,891	-	-	114,389,802
-	-	-	511,390,117	-	511,390,117
-	-	-	511,390,117	-	511,390,117
<u>\$ 24,730,802</u>	<u>\$ 13,449,850</u>	<u>\$ 1,396,360</u>	<u>\$ 511,390,117</u>	<u>\$ 157,551,130</u>	<u>\$ 1,239,479,724</u>

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

Columbus City School District

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

Year Ended June 30, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Taxes	\$ 257,409,441	\$ 4,932	\$ 9,126,480
Tuition and Fees	4,741,051	1,786,329	-
Earnings on Investments	11,572,552	-	-
Intergovernmental	201,555,919	44,849,030	1,950,093
Extracurricular	538,492	1,371,436	-
Donations	-	1,438,296	-
Other	1,001,239	928,709	-
Total Revenues	476,818,694	50,378,732	11,076,573
Expenditures			
Current Operating			
Instruction	259,663,007	23,047,136	-
Pupil Support Services	31,632,220	3,003,529	-
Instructional Support Services	41,069,837	14,372,918	-
Administration	36,705,010	2,095,892	-
Business and Fiscal Services	12,765,362	830,762	16,340
Operation and Maintenance of Plant Services	47,763,031	61,754	-
Transportation Services-Pupils	26,465,141	68,828	-
Other Support Services	12,785,479	318,215	-
Enterprise Operations	-	194,522	-
Extracurricular Activities	4,805,737	2,530,525	-
Community Services	-	5,749,476	-
Capital Outlay	40,081	-	-
Debt Service			
Principal	-	-	10,525,000
Interest	-	-	2,612,035
Total Expenditures	473,694,905	52,273,557	13,153,375
Excess of Revenues Over (Under) Expenditures	3,123,789	(1,894,825)	(2,076,802)
Other Financing Sources (Uses)			
Operating Transfers In	117	812,076	45,268
Operating Transfers Out	(4,700,743)	(120)	-
Inception of Capital Lease	-	-	-
Proceeds from Sale of Assets	148,285	13,725	-
Total Other Financing Sources (Uses)	(4,552,341)	825,681	45,268
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,428,552)	(1,069,144)	(2,031,534)
Fund Balances at Beginning of Year	61,439,453	12,686,624	9,751,530
Increase in Reserve of Fund Balance	313,650	-	-
Fund Balances at End of Year	\$ 60,324,551	\$11,617,480	\$ 7,719,996

<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
\$ -	\$ 266,540,853
-	6,527,380
-	11,572,552
14,024,489	262,379,531
-	1,909,928
-	1,438,296
8,057	1,938,005
14,032,546	552,306,545
-	282,710,143
-	34,635,749
-	55,442,755
-	38,800,902
-	13,612,464
-	-
-	47,824,785
-	26,533,969
-	13,103,694
-	194,522
-	7,336,262
-	5,749,476
45,169,669	45,209,750
2,148,415	12,673,415
56,741	2,668,776
47,374,825	586,496,662
(33,342,279)	(34,190,117)
3,500,000	4,357,461
-	(4,700,863)
30,291,029	30,291,029
3,383,406	3,545,416
37,174,435	33,493,043
3,832,156	(697,074)
18,598,556	102,476,163
-	313,650
\$ 22,430,712	\$ 102,092,739

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

Columbus City School District

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) All Governmental Fund Types

Year Ended June 30, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 267,344,100	\$ 258,341,446	\$ (9,002,654)
Tuition and Fees	4,980,403	4,812,691	(167,712)
Earnings on Investments	10,929,348	10,561,309	(368,039)
Intergovernmental	208,931,882	201,896,225	(7,035,657)
Donations	4,544	4,391	(153)
Extracurricular	557,257	538,492	(18,765)
Other	1,152,322	1,113,518	(38,804)
Total Revenues	493,899,856	477,268,072	(16,631,784)
Expenditures			
Current Operating			
Salaries and Wages	323,519,144	323,467,336	51,808
Fringe Benefits	77,010,042	77,010,042	-
Purchased Services	50,631,187	50,631,187	-
Supplies, Materials and Texts	27,124,177	27,124,177	-
Capital Outlay	11,522,482	11,522,482	-
Other Expenditures	4,946,870	4,946,868	2
Debt Service			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	494,753,902	494,702,092	51,810
Excess of Revenues Over (Under) Expenditures	(854,046)	(17,434,020)	(16,579,974)
Other Financing Sources (Uses)			
Advances In	364,820	364,820	-
Advances Out	(2,475,077)	(2,475,077)	-
Operating Transfers In	117	117	-
Operating Transfers Out	(5,656,811)	(5,656,811)	-
Proceeds from the Sale of Assets	181,440	181,440	-
Total Other Financing Sources (Uses)	(7,585,511)	(7,585,511)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,439,557)	(25,019,531)	(16,579,974)
Fund Balances at Beginning of Year	98,447,919	98,447,919	-
Prior Year Encumbrances Appropriated	16,693,792	16,693,792	-
Fund Balances at End of Year	\$ 106,702,154	\$ 90,122,180	\$ (16,579,974)

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,517	\$ 4,932	\$ (1,585)	\$ 9,154,552	\$ 9,159,342	\$ 4,790
2,178,603	1,790,197	(388,406)	-	-	-
-	-	-	-	-	-
52,622,177	46,027,820	(6,594,357)	1,954,885	1,950,093	(4,792)
1,593,021	1,432,296	(160,725)	-	-	-
1,834,633	1,371,436	(463,197)	-	-	-
1,021,773	864,110	(157,663)	-	-	-
59,256,724	51,490,791	(7,765,933)	11,109,437	11,109,435	(2)
21,090,718	24,845,323	(3,754,605)	-	-	-
8,567,902	5,915,325	2,652,577	-	-	-
9,001,358	5,489,162	3,512,196	-	-	-
16,338,786	13,419,297	2,919,489	-	-	-
3,226,184	2,301,593	924,591	-	-	-
8,288,066	5,917,341	2,370,725	201,161	16,340	184,821
-	-	-	12,516,000	10,555,000	1,961,000
-	-	-	1,252,339	2,582,035	(1,329,696)
66,513,014	57,888,041	8,624,973	13,969,500	13,153,375	816,125
(7,256,290)	(6,397,250)	859,040	(2,860,063)	(2,043,940)	816,123
1,754,077	1,754,077	-	-	-	-
(314,088)	(214,820)	99,268	-	-	-
2,907,316	3,043,112	135,796	1,001,336	1,001,336	-
(1,873,019)	(2,231,156)	(358,137)	-	-	-
13,725	13,725	-	-	-	-
2,488,011	2,364,938	(123,073)	1,001,336	1,001,336	-
(4,768,279)	(4,032,312)	735,967	(1,858,727)	(1,042,604)	816,123
16,003,924	16,003,924	-	8,726,870	8,726,870	-
7,769,423	7,769,423	-	-	-	-
<u>\$ 19,005,068</u>	<u>\$ 19,741,035</u>	<u>\$ 735,967</u>	<u>\$ 6,868,143</u>	<u>\$ 7,684,266</u>	<u>\$ 816,123</u>

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

Columbus City School District

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) All Governmental Fund Types (Continued)

Year Ended June 30, 2000

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Earnings on Investments	-	-	-
Intergovernmental	22,722,283	17,421,187	(5,301,096)
Donations	-	-	-
Extracurricular	-	-	-
Other	8,057	8,057	-
	22,730,340	17,429,244	(5,301,096)
Total Revenues			
Expenditures			
Current Operating			
Salaries and Wages	-	14,892	(14,892)
Fringe Benefits	-	3,070	(3,070)
Purchased Services	10,666,580	10,291,801	374,779
Supplies, Materials and Texts	63,103	55,655	7,448
Capital Outlay	24,407,627	19,406,059	5,001,568
Other Expenditures	59,281	55,216	4,065
Debt Service			
Principal	-	-	-
Interest	-	-	-
	35,196,591	29,826,693	5,369,898
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	(12,466,251)	(12,397,449)	68,802
Other Financing Sources (Uses)			
Advances In	721,000	721,000	-
Advances Out	-	-	-
Operating Transfers In	6,734,555	6,734,555	-
Operating Transfers Out	(3,234,555)	(3,234,555)	-
Proceeds from the Sale of Assets	3,816,365	3,383,404	(432,961)
	8,037,365	7,604,404	(432,961)
Total Other Financing Sources (Uses)			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,428,886)	(4,793,045)	(364,159)
Fund Balances at Beginning of Year	8,872,689	8,872,689	-
Prior Year Encumbrances Appropriated	5,734,055	5,734,055	-
	\$10,177,858	\$ 9,813,699	\$ (364,159)
Fund Balances at End of Year			

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 276,505,169	\$ 267,505,720	\$ (8,999,449)
7,159,006	6,602,888	(556,118)
10,929,348	10,561,309	(368,039)
286,231,227	267,295,325	(18,935,902)
1,597,565	1,436,687	(160,878)
2,391,890	1,909,928	(481,962)
2,182,152	1,985,685	(196,467)
586,996,357	557,297,542	(29,698,815)
344,609,862	348,327,551	(3,717,689)
85,577,944	82,928,437	2,649,507
70,299,125	66,412,150	3,886,975
43,526,066	40,599,129	2,926,937
39,156,293	33,230,134	5,926,159
13,495,378	10,935,765	2,559,613
12,516,000	10,555,000	1,961,000
1,252,339	2,582,035	(1,329,696)
610,433,007	595,570,201	14,862,806
(23,436,650)	(38,272,659)	(14,836,009)
2,839,897	2,839,897	-
(2,789,165)	(2,689,897)	99,268
10,643,324	10,779,120	135,796
(10,764,385)	(11,122,522)	(358,137)
4,011,530	3,578,569	(432,961)
3,941,201	3,385,167	(556,034)
(19,495,449)	(34,887,492)	(15,392,043)
132,051,402	132,051,402	-
30,197,270	30,197,270	-
<u>\$ 142,753,223</u>	<u>\$ 127,361,180</u>	<u>\$ (15,392,043)</u>

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

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Columbus City School District

Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance Proprietary Fund Type and Similar Trust Fund

Year Ended June 30, 2000

	<u>Enterprise Funds</u>	<u>Non- expendable Trust</u>	<u>Totals (Memorandum Only)</u>
Operating Revenues			
Tuition and Fees	\$ 3,297,170	\$ -	\$ 3,297,170
Earnings on Investments	-	44,818	44,818
Sales	5,730,800	-	5,730,800
Gifts and Donations	351,651	-	351,651
Miscellaneous	479,798	-	479,798
	<u>9,859,419</u>	<u>44,818</u>	<u>9,904,237</u>
Total Operating Revenues			
Operating Expenses			
Salaries and Wages	10,675,403	-	10,675,403
Fringe Benefits	2,901,607	-	2,901,607
Purchased Services	829,713	4,833	834,546
Materials and Supplies	9,475,687	5,416	9,481,103
Depreciation Expense	273,382	-	273,382
Indirect Charges	267,310	-	267,310
Miscellaneous	177,467	2,400	179,867
	<u>24,600,569</u>	<u>12,649</u>	<u>24,613,218</u>
Total Operating Expenses			
Operating Income (Loss)	(14,741,150)	32,169	(14,708,981)
Nonoperating Revenues			
Earnings on Investments	202,865	-	202,865
Intergovernmental Revenues	15,107,295	-	15,107,295
	<u>15,310,160</u>	<u>-</u>	<u>15,310,160</u>
Net Income before Operating Transfers	<u>569,010</u>	<u>32,169</u>	<u>601,179</u>
Operating Transfers In	<u>343,402</u>	<u>-</u>	<u>343,402</u>
Net Income	912,412	32,169	944,581
Retained Earnings/Fund Balance at Beginning of Year (As Restated)	<u>8,444,906</u>	<u>794,722</u>	<u>9,239,628</u>
Retained Earnings/Fund Balance at End of Year	<u>\$ 9,357,318</u>	<u>\$ 826,891</u>	<u>\$ 10,184,209</u>

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

Columbus City School District

Combined Statement of Revenues, Expenses and Changes in Fund Equity/Fund Balance - Budget and Actual (Non-GAAP Basis) Proprietary Fund Type and Similar Trust Fund

Year Ended June 30, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Tuition and Fees	\$ 3,530,565	\$ 3,514,063	\$ (16,502)
Intergovernmental	17,744,024	16,340,629	(1,403,395)
Sales	6,044,655	5,488,465	(556,190)
Gifts and Donations	391,635	351,651	(39,984)
Earnings on Investments	441,575	405,188	(36,387)
Miscellaneous	522,415	472,283	(50,132)
Total Revenues	28,674,869	26,572,279	(2,102,590)
Expenses			
Current Operating			
Salaries and Wages	11,662,822	11,562,002	100,820
Fringe Benefits	2,949,451	2,901,607	47,844
Purchased Services	1,413,932	958,456	455,476
Supplies, Materials and Texts	12,410,401	11,398,152	1,012,249
Capital Outlay	505,143	266,495	238,648
Indirect Charges	398,050	267,310	130,740
Miscellaneous	260,401	205,444	54,957
Total Expenses	29,600,200	27,559,466	2,040,734
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(925,331)	(987,187)	(61,856)
Operating Transfers In	1,076,995	1,076,995	-
Advances Out	(150,000)	(150,000)	-
Operating Transfers Out	(655,182)	(733,593)	(78,411)
Excess of Revenues Over (Under) Expenses	(653,518)	(793,785)	(140,267)
Fund Equity/Fund Balance at Beginning of Year	3,210,316	3,210,316	-
Prior Year Encumbrances Appropriated	2,101,377	2,101,377	-
Fund Equity/Fund Balance at End of Year	\$ 4,658,175	\$ 4,517,908	\$ (140,267)

<u>Nonexpendable Trust Fund</u>			<u>Totals - Memorandum Only</u>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -	\$ 3,530,565	\$ 3,514,063	\$ (16,502)
-	-	-	17,744,024	16,340,629	(1,403,395)
-	-	-	6,044,655	5,488,465	(556,190)
-	-	-	391,635	351,651	(39,984)
74,319	69,371	(4,948)	515,894	474,559	(41,335)
-	-	-	522,415	472,283	(50,132)
74,319	69,371	(4,948)	28,749,188	26,641,650	(2,107,538)
16,000	-	16,000	11,678,822	11,562,002	116,820
3,706	-	3,706	2,953,157	2,901,607	51,550
10,999	8,434	2,565	1,424,931	966,890	458,041
6,000	4,746	1,254	12,416,401	11,402,898	1,013,503
14,951	4,948	10,003	520,094	271,443	248,651
-	-	-	398,050	267,310	130,740
3,002	2,400	602	263,403	207,844	55,559
54,658	20,528	34,130	29,654,858	27,579,994	2,074,864
19,661	48,843	29,182	(905,670)	(938,344)	(32,674)
-	-	-	1,076,995	1,076,995	-
-	-	-	(150,000)	(150,000)	-
-	-	-	(655,182)	(733,593)	(78,411)
19,661	48,843	29,182	(633,857)	(744,942)	(111,085)
762,567	762,567	-	3,972,883	3,972,883	-
4,948	4,948	-	2,106,325	2,106,325	-
<u>\$ 787,176</u>	<u>\$ 816,358</u>	<u>\$ 29,182</u>	<u>\$ 5,445,351</u>	<u>\$ 5,334,266</u>	<u>\$ (111,085)</u>

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

Columbus City School District

Combined Statement of Cash Flows Proprietary Fund Type and Similar Trust Fund

Year Ended June 30, 2000

	Enterprise Funds	Non- expendable Trust	Totals (Memorandum Only)
Operating Activities			
Cash Received from Lunch Sales	\$ 5,377,010	\$ -	\$ 5,377,010
Cash Received from Tuition and Fees	3,514,063	-	3,514,063
Cash Received from Contributions	351,651	-	351,651
Cash Paid to Suppliers	(10,097,121)	(14,528)	(10,111,649)
Cash Paid for Employee Salaries, Wages, and Fringe Benefits	(13,874,885)	-	(13,874,885)
Quasi-external Transactions with Other Funds	(267,310)	-	(267,310)
Other Receipts	583,738	-	583,738
Other Expenses	(189,692)	(2,400)	(192,092)
Net Cash Used for Operating Activities	(14,602,546)	(16,928)	(14,619,474)
Noncapital Financing Activities			
Operating Transfers In	343,402	-	343,402
Earnings on Investments	405,188	69,371	474,559
Advances Out	(150,000)	-	(150,000)
Cash Received from Other Governments	16,340,629	-	16,340,629
Net Cash Provided by Noncapital Financing Activities	16,939,219	69,371	17,008,590
Increase in Cash and Cash Equivalents	2,336,673	52,443	2,389,116
Cash and Cash Equivalents at Beginning of Year	4,722,967	767,515	5,490,482
Cash and Cash Equivalents at End of Year	\$ 7,059,640	\$ 819,958	\$ 7,879,598

Columbus City School District

Combined Statement of Cash Flows Proprietary Fund Type and Similar Trust Fund (Continued)

Year Ended June 30, 2000

	Enterprise Funds	Non- expendable Trust	Totals (Memorandum Only)
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities			
Operating Income (Loss)	\$(14,741,150)	\$ 32,169	\$(14,708,981)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities			
Depreciation	273,382	-	273,382
Materials and Supplies Inventory Changes	(8,000)	-	(8,000)
Earnings on Investments	-	(44,818)	(44,818)
Decrease in Accounts Receivable	(235,497)	-	(235,497)
Decrease in Due from Other Governments	202,540	-	202,540
Increase in Accounts Payable	192,327	(4,279)	188,048
Increase in Compensated Absences	(362,976)	-	(362,976)
Increase in Accrued Wages and Benefits	76,828	-	76,828
Net Cash Used for Operating Activities	\$(14,602,546)	\$ (16,928)	\$(14,619,474)
Reconciliation of Cash and Cash Equivalents to Combined Balance Sheet:			
Equity in Pooled Cash and Cash Equivalents per Combined Balance Sheet			\$ 1,388,730
Less Equity in Pooled Cash and Cash Equivalents in Agency Funds			(568,772)
Equity in Pooled Cash and Cash Equivalents in Nonexpendable Trust Fund			\$ 819,958

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

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COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

1. DESCRIPTION OF DISTRICT AND REPORTING ENTITY

The District

The Columbus City School District, Franklin County, Ohio (the District) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The District is a city district as defined by Section 3311.02 of the Ohio Revised Code. The District operates under an elected Board of Education (7 members) and is responsible for the provision of public education to residents of the District. The District also provides vocational (job training) education for residents of the District.

Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the District, this includes general operations, food services, student guidance, extracurricular activities, educational media, care and upkeep of grounds and buildings of the District, and other appropriate areas. Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organizations' resources; the District is legally obligated or has assumed responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the levying of taxes or the issuance of debt. The District did not have any component units or other related organizations in fiscal year 2000.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses as appropriate. The various funds are summarized by type in the general-purpose financial statements.

The District uses the fund types and account groups as shown on the following page:

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Fund Types:

General Fund

The General Fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

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

Debt Service Fund

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

Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Proprietary Fund Type:

Enterprise Funds

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

Fiduciary Fund Types:

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the District is under an obligation to maintain the trust principal. Agency Funds generally are used to account for assets that the District holds on behalf of others as their agent.

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the District, other than those accounted for in the Proprietary Funds.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

General Long-term Obligations Account Group

This account group is established to account for all long-term obligations of the District except those accounted for in the Proprietary Funds.

Measurement Focus

Governmental Fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included in the balance sheet. Governmental Funds' operating statements represent increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The Proprietary Fund Type and Non expendable Trust Fund are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital, retained earnings (Enterprise Funds), and fund balance (Nonexpendable Trust Fund). Proprietary Fund Type and Similar Fiduciary Fund income statements represent increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of Accounting

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

The modified accrual basis of accounting is used for Governmental and Agency Funds. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due and the costs of accumulated unpaid vacation, personal, and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees.

Revenues accrued at the end of the year consist of reimbursements from other governments for grant expenditures, interest, tuition and student fees. The District reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of June 30, 2000 and delinquent property taxes, whose availability is indeterminable and which are intended to finance fiscal year 2001 operations, have been recorded as deferred revenue. Expenditures are accrued at the end of the year if the related fund liability is incurred as of June 30, 2000 with the exception of general long-term obligations.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting - Continued

Proprietary and Nonexpendable Trust Fund financial transactions are recorded on the accrual basis of accounting; revenues are recognized when earned and measurable; expenses are recognized as incurred.

Budgetary Control-Annual Budgets

The District adopts annual appropriation budgets for all funds with the exception of Agency Funds. The specific timetable for the fiscal year follows:

Prior to January 15, the District Superintendent and Treasurer submit to the Board of Education a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing. A public hearing is publicized and conducted to obtain taxpayers comments.

By no later than January 20, the Board of Education adopted budget is filed with the Franklin County Budget Commission (Commission) for rate determination.

Prior to May 15, the Board of Education accepts, by formal resolution, the tax rates as determined by the Commission and receives the Commission's Certificate of Estimated Resources (Certificate) which states the projected revenue of each budgeted fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate. The revised budget then serves as a basis for the appropriation measure.

On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified by the District Treasurer. The amounts reported in the budgetary statement reflect the amounts set forth in the final amended Certificate issued for the fiscal year.

By July 1, the annual appropriation resolution (or temporary resolution) is legally enacted by the Board of Education. Appropriations by fund must be within the estimated resources as certified by the Commission. Revisions that alter appropriations for the total expenditures for each fund must be approved by the Board of Education.

Formal budgetary integration is employed as a management control device during the year for fiscal year budgeted funds. Expenditures and year-end encumbrances may not exceed appropriations at the fund total level (legal level of control). Any instances of expenditures and year-end encumbrances exceeding their legally authorized appropriations are reported in these notes to the financial statements. Appropriation amounts are as originally adopted, or as amended by the Board of Education by supplemental appropriations. There were several revisions to appropriations for budgeted funds during the fiscal year ended June 30, 2000. Unencumbered current year appropriations lapse at year-end.

Transfers within individual funds were budgeted and therefore were not eliminated from the accompanying financial statements for budgetary reporting purposes. Such intra-fund transfers were eliminated for GAAP reporting purposes.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Encumbrances

Encumbrance accounting is utilized by the District for all funds in the normal course of operations for purchase orders and contract related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year-end appear as a reserve to the fund balance on a GAAP basis for Governmental Fund Types, are disclosed in the notes to the financial statements on a GAAP basis for the

Enterprise Funds and are reported as part of expenditures/expenses on a non-GAAP budgetary basis for all funds which have adopted budgets in order to demonstrate legal compliance.

Cash and Investments

Cash received by the District is deposited into one of several bank accounts with individual fund balance integrity maintained. Balances of all funds are maintained in these accounts or are temporarily used to purchase certificates of deposit or investments. All investment earnings accrue to the General Fund except those specifically related to the Food Service Fund or those funds deemed appropriate according to Board of Education policy. The General Fund allocation to the Food Service Fund and those funds deemed appropriate according to Board of Education policy is made based on the proportion of the fund balance to the pooled balance. The proportional interest earned is transferred from the General Fund to these funds at year-end. The District also maintains one imprest account used solely for the payment of payroll checks. The District records all its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool are considered to be cash equivalents.

Inventory

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a weighted average cost basis. Governmental fund's cost of inventory items is expensed when purchased. The District does report a reserve for inventory in the accompanying financial statements. Inventories of proprietary funds consist of donated food and purchased food and are expensed when used.

Property, Plant, Equipment and Depreciation:

General Fixed Assets Account Group

General fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year in the General Fixed Assets Account Group. Donated fixed assets are recorded at their fair market values as of the date donated. The District follows the policy of not capitalizing general fixed assets with a cost of less than \$5,000. During fiscal year 2000, the District completed a comprehensive physical inventory of its general fixed assets. This inventory has resulted in a restatement of beginning balances for the General Fixed Asset Account Group. No depreciation is recognized for assets in the General Fixed Assets Account Group. The District does not possess any "public domain" infrastructure. During fiscal year 2000 the District acquired \$31,291,029 in equipment through capital leases. This amount is reported as part of equipment in the General Fixed Assets Account Group.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Proprietary Funds

Property, plant, and equipment reported in the Proprietary Fund Types are stated at historical cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. During fiscal year 2000, the District completed a comprehensive physical inventory of its Proprietary Funds fixed assets. This inventory has resulted in a restatement of beginning balances for the Enterprise Funds. The District follows a policy of not capitalizing Proprietary Fund fixed assets with a cost of less than \$1,000. Fixed assets in the Proprietary Funds contributed from other funds are offset by contributed capital. Contributed fixed assets are recorded at their fair market value as of the date donated. Depreciation has been provided, where appropriate, on a straight-line basis over the following estimated useful lives:

<u>Asset</u>	<u>Life (Years)</u>
Buildings	25-50
Fixed Equipment	15-20
Furniture, Fixtures and Minor Equipment	5-20
Vehicles	5-15

Compensated Absences

The District records liabilities for compensated absences in accordance with GASB Statement No. 16, "Accounting for Compensated Absences". Vacation and personal leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the District will compensate its employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive severance benefits and those the District has identified as probable of receiving payment in the future. The District records an accrual for sick leave for all employees with ten years or more of service. The accrual amount is based upon accumulated sick leave and employee's wage rates at year-end, taking into consideration any limits specified in the District's severance policy. The amount of accumulated vacation and sick leave of employees paid from governmental funds has been recorded in the appropriate governmental fund as a current liability to the extent that the amounts are expected to be paid using expendable available financial resources. The balance of the liability is recorded in the general long-term obligations account group. Vacation, personal, and sick leave for employees paid from enterprise funds is recorded as an expense and liability of the fund.

Fund Balance Reserves

Reserved fund balances indicate that portion of fund equity, which is not available for current appropriation or is legally segregated for a specific use. Fund balances are reserved for encumbrances, inventory, property tax revenue reserved by the Board for future year's appropriations, endowments, debt service and a budget stabilization set-aside. The reserve for property tax represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for budget stabilization represents money required to be set-aside by statute to protect against cyclical changes in revenue and expenditures. The reserve for endowments signifies the legal restrictions on the use of principal donated to the District. The unreserved, undesignated portions of fund equity reflected for Governmental Funds are available for use within the specific purpose of those funds.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Intergovernmental Revenues

In Governmental Funds, entitlements and grants not based on reimbursement are recorded as accounts receivable and revenues when measurable and available. Reimbursement type grants are recorded as accounts receivable and revenues when the related expenditures are incurred. Grants for Proprietary Fund operations are recognized as revenue when measurable and earned.

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

Entitlements

General Fund

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

Special Revenue Funds

- Pupil Competency/
Lottery Program
- Disadvantaged Pupil
Impact Aid

Non-Reimbursable Grants

Special Revenue Funds

- Auxiliary Services
- Venture Capital
- Consumer Education
- Urban Pilot Project
- Community Education
- Teacher Development
- Early Childhood
- Industrial Training
- Career Enhancement
- Management Information Systems
- Public School Preschool
- Entry Year Programs
- Data Communication
- Schoolnet Professional Development
- Instructional Material Subsidy
- Special Education Transitional Funding

- National Defense Education
Act, Title III
- Title VI-B
- Indian Education
- Title I (Old Chapter 1)
- Title VI (Old Chapter 2)
- Emergency Immigrant
Education
- Drug Free Schools
- EHA Preschool Grants/
Handicapped
- Adult Basic Education
- Telecommunications Act Grant
- Ohio Reads
- Transition PGM – Refugee Child

Capital Projects Funds

- School Net Equipment
- Telecommunity

- Power Up Technologies
- School Building Assistance
Limited

Reimbursable Grants

General Fund

- Driver Education Reimbursement
- Vocational Education Reimbursement
- Transportation Reimbursement

- Special Revenue Funds
- Vocational Education Program
- Proprietary Funds
- National School Lunch Program
- Government Donated Commodities

Grants and entitlements for governmental funds amounted to approximately 48 percent of the District's operating revenue during the 2000 fiscal year.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Interfund Transactions

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

Transfers of resources from one fund to another fund, through which those resources are to be expended, are recorded as operating transfers.

Reimbursements from one fund to another are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

Short-term interfund loans are reflected as interfund loans payable/receivable.

Total Columns on General Purpose Financial Statements

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

Restricted Assets

Restricted assets in the general fund represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts required by statute to be set aside by the District for the purchase of textbooks, for the acquisition or construction of capital assets and to create a reserve for budget stabilization. See Note 16 for the calculations of the year-end restricted asset balances and the corresponding fund balance reserves.

Prepayments

Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures in the period of acquisition.

3. COMPLIANCE AND ACCOUNTABILITY

As stated in summary of significant accounting policies appropriations by fund must be within the estimated resources as certified by the Commission. Throughout the fiscal year ended June 30, 2000 the District appropriated more monies than were certified as available in a number of funds.

The District is required to certify the availability of funds prior to an expenditure/expense being made. Throughout the fiscal year ended June 30, 2000 the District made expenditures of funds without timely certification of the availability of such funds.

Expenditures plus encumbrances exceeded appropriations in the Special Revenue Miscellaneous Federal Grants Fund in the amount of \$27.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

3. COMPLIANCE AND ACCOUNTABILITY - Continued

The Early Childhood Training Fund, the EHA- Title VI-B Fund, the Indian Education Fund, the ECIA Title VI Fund, the EHA Preschool Grants/Handicapped Fund, and the Power Up Technologies Fund had deficit fund balances of \$13,597, \$1,017,287, \$68, \$179,950, \$65,353 and \$563,659, respectively. The General Fund provides transfers when cash is required, not when expenditures are incurred.

4. POOLED CASH AND CASH EQUIVALENTS

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the District records all its investments at fair value. At June 30, 2000 the District's fair value for investments exceeded cost by \$497,711.

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

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

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

4. POOLED CASH AND CASH EQUIVALENTS - Continued

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim moneys available for investment at any one time; and,
8. Under limited circumstances, corporate debt interests rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the District, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian. During fiscal year 2000, the District's investments were limited to government securities, repurchase agreements, commercial paper, bankers' acceptances, and STAR Ohio. During the fiscal year, all investments of the District had a maturity of two years or less.

The following information classifies deposits and investments by categories of risk as defined in GASB Statement 3, "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements."

Deposits

At fiscal year end, the carrying amount of the District's deposits was \$4,501,891 and the bank balance was \$5,553,924. \$233,413 of the bank balance was covered by federal depository insurance. The remaining balance was uninsured and uncollateralized. Although the securities serving as collateral were held by the pledging institution in the pledging institution's name and all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements would potentially subject the District to a successful claim by the FDIC.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

4. POOLED CASH AND CASH EQUIVALENTS - Continued

Investments

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

	Category			Carrying Amount	Fair Value
	1	2	3		
Investments:					
<u>U.S. Government Securities</u>	\$ -	\$ 49,570,894	\$ 34,781,795	\$ 84,352,689	\$ 84,352,689
<u>Repurchase Agreements</u>	-	-	2,759,768	2,759,768	2,759,768
<u>Commercial Paper</u>	-	-	9,918,500	9,918,500	9,918,500
<u>Bankers Acceptances</u>	-	-	9,687,533	9,687,533	9,687,533
<u>State Treasury Pool</u>	N/A	N/A	N/A	71,527,202	71,527,202
Total Investments	\$ -	\$ 49,570,894	\$ 57,147,596	\$ 178,245,692	\$ 178,245,692

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Cash and cash equivalents are defined to include investments included within the District's cash management pool and investments with a maturity date of three months or less. A reconciliation between the classifications of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement 9	\$ 182,747,583	\$ -
Investments:		
Government Securities	(84,352,689)	84,352,689
Repurchase Agreements	(2,759,768)	2,759,768
Commerical Paper	(9,918,500)	9,918,500
Bankers Acceptances	(9,687,533)	9,687,533
Star Ohio	<u>(71,527,202)</u>	<u>71,527,202</u>
GASB Statement 3	<u>\$ 4,501,891</u>	<u>\$ 178,245,692</u>

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

5. PROPERTY TAXES

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

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

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

The District receives property taxes from Franklin County. The County Auditor periodically advances to the District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 2000 are available to finance fiscal year 2000 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represents real property, tangible personal property, and public utility taxes, which became measurable as of June 30, 2000 and delinquent taxes outstanding. Although total property tax collections for the next fiscal year are measurable, only the amount available as an advance at June 30 is intended to finance current fiscal year operations. The receivable is therefore offset by a credit to deferred revenue for that portion not intended to finance current year operations. The amount available as an advance at June 30, 2000, was \$1,013,243 in the General Fund and \$35,728 in the Debt Service Fund.

The assessed values upon which the fiscal year 2000 taxes were collected are as follows:

	1999 Second- Half Collections	2000 First- Half Collections
Real Property		
Residential/Agricultural	\$ 2,932,168,370	\$ 3,437,487,430
Commercial/Industrial	2,713,504,650	2,989,955,860
Public Utilities	6,288,310	6,781,420
Tangible Personal Property Taxes		
General	987,119,988	1,029,084,082
Public Utilities	405,981,940	411,779,800
	\$ 7,045,063,258	\$ 7,875,088,592
Tax rate per \$1,000 of assessed valuation	\$57.95	\$57.57

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

6. FIXED ASSETS

A summary of the Enterprise Funds' property, plant, and equipment at June 30, 2000, follows:

Land	\$ 151,610
Buildings	2,147,360
Furniture and equipment	5,850,185
Vehicles	<u>290,613</u>
	8,439,768
Less accumulated depreciation	<u>(5,463,574)</u>
Net Fixed Assets-Enterprise Funds	<u><u>\$ 2,976,194</u></u>

A summary of the changes in general fixed assets follows:

	<u>07/01/99</u>	<u>Additions</u>	<u>Disposals</u>	<u>06/30/00</u>
Land and improvements	\$ 46,395,799	\$ 378,786	\$ 575,262	\$ 46,199,323
Buildings	316,453,868	21,020,965	1,062,971	336,411,862
Furniture and equipment	45,456,751	30,598,809	-	76,055,560
Vehicles	20,415,100	1,069,273	-	21,484,373
Textbooks and library books	<u>32,015,932</u>	<u>-</u>	<u>776,933</u>	<u>31,238,999</u>
Total	<u><u>\$ 460,737,450</u></u>	<u><u>\$ 53,067,833</u></u>	<u><u>\$ 2,415,166</u></u>	<u><u>\$ 511,390,117</u></u>

7. RECONCILIATION OF BUDGET BASIS RESULTS OF OPERATIONS TO GAAP BASIS RESULTS OF OPERATIONS

While the District is reporting financial position, results of operations, and changes in fund balances/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) - Proprietary Fund Type and Similar Trust Fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses for all funds (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund type and similar fiduciary funds.
4. Advances Out are reported as other financing uses (budget basis) as opposed to increases in interfund receivables or decreases in interfund payables (GAAP basis).
5. Advances In are recorded as other financing sources (budget basis) as opposed to decreases in interfund receivables or increases in interfund payables (GAAP basis).
6. Depreciation expense is recorded in the Enterprise Funds (GAAP basis).

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

7. RECONCILIATION OF BUDGET BASIS RESULTS OF OPERATIONS TO GAAP BASIS RESULTS OF OPERATIONS - Continued

A reconciliation for all Governmental Funds at June 30, 2000 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenditures and other uses follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>
Budget Basis	\$ (25,019,531)	\$ (4,032,312)	\$ (1,042,604)	\$ (4,793,045)
Adjustment for:				
Net revenue accruals	(482,533)	(3,343,095)	(988,930)	23,659,232
Net expenditures	1,143,484	2,651,995	-	(27,370,592)
Advances in	(364,820)	(1,754,077)	-	(721,000)
Advances out	2,475,077	214,820	-	-
Encumbrances	20,819,771	5,193,525	-	13,057,561
GAAP Basis	<u>\$ (1,428,552)</u>	<u>\$ (1,069,144)</u>	<u>\$ (2,031,534)</u>	<u>\$ 3,832,156</u>

A reconciliation for Enterprise Funds and the Non-expendable Trust Fund at June 30, 2000 from the budget basis to a GAAP basis for net income/excess of revenues over (under) expenses follows:

	<u>Enterprise Funds</u>	<u>Nonexpendable Trust Fund</u>
Budget Basis	\$ (793,785)	\$ 48,843
Adjustment for:		
Net revenue accruals	(2,136,293)	(24,553)
Net expense accruals	1,424,143	4,279
Advances out	150,000	-
Depreciation	(273,382)	-
Encumbrances	2,541,729	3,600
GAAP Basis	<u>\$ 912,412</u>	<u>\$ 32,169</u>

8. DEFEASED DEBT

On May 15, 1993, the District advance refunded three general obligation bonds with an aggregate outstanding balance of \$86,015,000. The refunded general obligation bonds are not reported in the accompanying financial statements. The remaining balance on the refunded general obligation bonds as of June 30, 2000 was \$63,355,000.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

9. LONG-TERM DEBT AND OTHER OBLIGATIONS

Long-term debt and other obligations at June 30, 2000 and the related transactions for the year then ended are summarized below:

<u>Years of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date Through</u>	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2000</u>
			(Amount in 000's)			
<u>General Long-Term Obligations:</u>						
General Obligation Bonds						
1973-94	3 1/2 - 8 1/4	2013	\$ 58,033	\$ -	\$ 8,875	\$ 49,158
Energy Conservation Notes						
1988-91	5 1/4 - 6 3/4	2001	10,735	-	1,650	9,085
Compensated Absences Payable			57,953	1,205	-	59,158
Pension Obligations Payable			3,255	3,261	3,255	3,261
Obligations Under Capital Leases			-	30,291	2,148	28,143
Bureau of Workers Compensation Retro-active Plan Claims - Payable			<u>6,354</u>	<u>2,392</u>	<u>-</u>	<u>8,746</u>
Total			<u>\$ 136,330</u>	<u>\$ 37,149</u>	<u>\$ 15,928</u>	<u>\$ 157,551</u>

Additions and deletions of compensated absences payable are shown net since it is impractical for the District to determine these amounts separately. All General Obligation Bonds and Energy Conservation Notes outstanding are general obligations of the District for which the full faith and credit of the District is pledged for repayment. Accordingly, such outstanding obligations of the District are accounted for in the General Long-Term Obligations Account Group. Payments of principal and interest relating to these liabilities are recorded as expenditures in the Debt Service Fund when due and payable. The source of repayment is derived from a current 2.00 mill bonded debt tax levy. Compensated absences payable will be paid from the funds from which the employees were originally paid. Claims payable and pension obligations payable will be paid from the General Fund. Obligations under capital leases will be paid from the Capital Projects Funds. Under Ohio Revised Code debt limitations, the District has the capacity to issue \$7.88 million in additional unvoted general obligation debt and \$665.00 million in overall additional debt.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

9. LONG-TERM DEBT AND OTHER OBLIGATIONS - Continued

Future Long-term Debt

A summary of the District's future long-term debt funding requirements as of June 30, 2000 follows:

<u>Year of Funding</u>	Bonds and Long-Term Notes	
	<u>Principal</u>	<u>Interest</u>
2001	\$ 9,595,000	\$ 2,104,799
2002	9,085,000	1,621,090
2003	8,395,000	1,190,808
2004	8,825,000	762,337
2005	9,285,000	302,387
2006-2010	11,201,690	28,925,459
2011-2012	1,855,922	6,729,078
Totals	<u>\$ 58,242,612</u>	<u>\$ 41,635,958</u>

Capital Lease Obligations

The District entered into several agreements to lease computer equipment during fiscal year 2000. The terms of each agreement provide options to purchase the equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. The total amount of the capital lease obligation (present value of minimum lease payments) was recorded as capital outlay expenditures and inception of capital lease in the Capital Projects Funds in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types. The Capital lease payments have been classified as debt service in the Capital Projects Funds in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types. These expenditures are reflected as program/function expenditures on a budgetary basis.

General fixed assets acquired by lease have been capitalized in the general fixed assets account group in an amount equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long term obligations account group. Principal payments totaled \$2,148,415 and interest payments totaled \$56,741 during fiscal year 2000. The District's future minimum lease payments under capital lease obligations as of June 30, 2000 are as follows:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2001	\$9,448,239
2002	9,697,358
2003	10,574,861
2004	<u>307,141</u>
Total minimum lease payments	\$30,027,599
Less: amount representing interest	<u>1,884,985</u>
Present value of minimum lease payments	<u>\$28,142,614</u>

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

10. PENSION OBLIGATIONS

School Employees Retirement System

The Columbus City School District contributes to the School Employees Retirement System of Ohio (SERS), a cost sharing multiple employer public employee retirement system administered by the School Employees Retirement Board. SERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Chapter 3309 of the Ohio Revised Code establishes benefits. SERS issues a publicly available financial report that includes financial statements and required supplementary information for SERS. That report may be obtained by writing to the School Employees Retirement System, 45 North Fourth Street, Columbus, Ohio 43215-3634 or by calling (614) 222-5853.

Plan members are required to contribute 9% of their annual covered salary and the Columbus City School District is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. For fiscal year 2000, 5.5% was the portion allocated to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by SERS's Retirement Board. The District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$4.5 million, \$7.2 million and \$7.1 million, respectively; 38.7% has been contributed for fiscal year 2000 and 100% for the fiscal years 1999 and 1998. \$2,766,834 representing the unpaid contribution for fiscal year 2000 is recorded as a liability within the respective funds and the general long-term obligations account group.

State Teachers Retirement System

The Columbus City School District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Chapter 3307 of the Ohio Revised Code establishes benefits. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information for STRS. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

For fiscal year 2000 plan members were required to contribute 9.3% of their annual covered salary and the Columbus City School District was required to contribute 14%; 6% was the portion allocated to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The District's required contributions for pension obligations to STRS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$16.4 million, \$27.0 million and \$26.3 million, respectively; 61.4% has been contributed for fiscal year 2000 and 100 percent for the fiscal years 1999 and 1998. \$6,335,260 represents the unpaid contribution for fiscal year 2000, and is recorded as a liability within the respective funds.

Social Security System

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System have an option to choose Social Security or the School Employees Retirement System/State Teachers Retirement System. As of June 30, 2000, three members of the Board of Education have elected Social Security. The Board's liability is 6.2% of wages paid.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

11. POSTEMPLOYMENT BENEFITS

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2000, the STRS Board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. For the District, this amount equaled \$21,876,648 for fiscal year 2000. STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 1999, (the latest information available) the balance in the Fund was \$2,783 million. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

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

After the allocation for basic benefits, the remainder of the employer's 14% contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2000, employer contributions to fund health care benefits were 8.5% of covered payroll, an increase from 6.3% for fiscal year 1999. In addition, SERS levies a surcharge to fund health care benefits equal to 14% of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2000, the minimum pay was established at \$12,400. For the District, the amount contributed to fund health care benefits, including the surcharge, during the 2000 fiscal year equaled \$7,458,488.

The surcharge, added to the unallocated portion of the 14% employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150% of the annual health care expenses. Expenses for health care for the fiscal year ended June 30, 1999 (the latest information available), were \$126,380,984 and the target level was \$189.6 million. At June 30, 1999, SERS had net assets available for payment of health care benefits of \$188.0 million. SERS had approximately 51,000 participants receiving health care benefits as of June 30, 1999.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

12. INTERFUND RECEIVABLES/PAYABLES

Interfund balances at June 30, 2000, consist of the following individual fund receivables and payables, which are expected to be repaid during the 2001 fiscal year:

Interfund Loans	Receivable	Payable
General fund	\$ 2,634,345	\$ -
Special Revenue Funds		
Early Childhood Training		14,650
Public School Preschool	-	30,000
Industrial Training Programs	-	34,747
Adult Basic Education		5,000
EHA Title VI-B		927,000
Vocational Education	-	581,098
Indian Education	-	2,400
ECIA Title VI	-	242,000
EHA Preschool Grants/ Handicapped	-	41,850
Miscellaneous Federal Grants	-	34,600
Total Special Revenue Funds	-	1,913,345
Capital Projects Fund		
Power-up Technologies	-	721,000
Total Interfund Receivables/Payables	<u>\$ 2,634,345</u>	<u>\$ 2,634,345</u>

13. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The District maintains six Enterprise funds that provide food services, adult education, public radio, latchkey, uniform school supplies, and rotary school services. Segment information for the year ended June 30, 2000 is as follows:

	Food Service	Adult Education	WCBE	Latchkey
Operating revenues	\$ 5,633,380	\$ 1,283,896	\$ 779,980	\$ 2,049,542
Depreciation	273,382	-	-	-
Other operating expenses	19,761,635	1,167,642	1,148,013	2,116,975
Operating income (loss)	(14,401,637)	116,254	(368,033)	(67,433)
Earnings on investments	202,865	-	-	-
Intergovernmental revenue	14,323,518	783,777	-	-
Operating transfers in	-	-	339,458	-
Net income	124,746	900,031	(28,575)	(67,433)
Net working capital	7,673,390	292,435	250,382	198,618
Total assets	12,306,722	434,178	345,161	272,129
Total equity	10,649,584	292,435	250,382	198,618
Encumbrances, 6/30/00	2,342,903	67,707	60,370	51,862

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

13. SEGMENT INFORMATION FOR ENTERPRISE FUNDS - Continued

	Uniform School Supplies	Rotary School Services	Total Enterprise Funds
Operating revenue	\$ 112,621	\$ -	\$ 9,859,419
Depreciation	-	-	273,382
Other operating expenses	131,756	1,166	24,327,187
Operating income (loss)	(19,135)	(1,166)	(14,741,150)
Earnings on investments	-	-	202,865
Intergovernmental revenue	-	-	15,107,295
Operating transfers in	3,944	-	343,402
Net income	(15,191)	(1,166)	912,412
Net working capital	77,861	1,292	8,493,978
Total assets	89,730	1,930	13,449,850
Total equity	77,861	1,292	11,470,172
Encumbrances, 6/30/00	18,264	623	2,541,729

There was no change in contributed capital in fiscal year 2000.

14. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District insures through commercial insurance companies for the following:

Vehicle and General Liability

The District has vehicle insurance with a private company in the amount of \$10,000,000, with a \$250,000 retention per claim. The renewal date is June 30, 2001. The District has general liability insurance in the amount of \$1,000,000 per occurrence, and \$1,000,000 aggregate. The renewal date is August 2001.

Property Damage

The District is insured for property damage with a \$1,000,000 deductible - \$20,000,000 aggregate policy limit. The deductible, if needed, will be paid from the Replacement Fund (Capital Projects).

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

Employee Health Care Benefits

The District is self-insured for employee health care benefits for all of its employees. The program is administered by Anthem, which provides claims review and processing services. Stop-loss coverage is carried by the District for employee health care benefits. The health care self-insurance is accounted for in the general fund. The District records a liability for incurred but unreported claims at year-end based on estimates of liability. As of June 30, 2000 the estimate was \$5,838,632 and was recorded as a liability in the general fund.

Workers' Compensation Retrospective Rating Program

The District participates in the Ohio Bureau of Workers' Compensation (the Bureau) Retrospective Rating Plan. Under the retrospective rating plan, the District assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in calendar year 2000 are an

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

14. RISK MANAGEMENT - Continued

unlimited amount per claim and 150% of the annual premium in the aggregate. Estimates of claims liabilities based on actuarial methods, for incurred claims as calculated by the Bureau for the cumulative retrospective rating period January 1, 1995, through June 30, 2000, total \$7,265,085 and are recorded in addition to an estimate for incurred but not reported (IBNR) claims totaling \$1,481,277, in the general long term obligations account group. The general fund funds the worker's compensation claims and then charges a percentage based upon historical information to each of the respective funds in the same year that the salaries are paid. However, as of June 30, 2000, the entire liability was recorded in the General Long Term Obligations Account Group as none of the liability would be paid in the current period and there was not any specific money available and allocated for this purpose as of June 30, 2000.

The claims liability of \$14,584,994 reported in the general fund and the general long-term obligations account group at June 30, 2000, is based on the requirements of GASB No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. Changes in claims activity for self-insured health care benefits and for the workers' compensation retrospective rating program for the past two fiscal years are as follows:

	<u>FY 1998-1999</u>	<u>FY 1999-2000</u>
Balance at beginning of year	\$ 8,220,876	\$ 12,189,590
Estimated current years claims	24,670,105	31,024,790
Paid claims - current and prior year	<u>(20,701,391)</u>	<u>(28,629,386)</u>
Balance at end of year	<u>\$ 12,189,590</u>	<u>\$ 14,584,994</u>

15. FOUNDATION MONIES

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 the system. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to the District. During the fiscal year ended June 30, 2000, the District received \$172,197,761 of school foundation support for its general fund.

Since the Supreme Court ruling, the State General Assembly has passed numerous pieces of legislation in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County reviewed the new laws and, in a decision issued on February 26, 1999, determined they 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.

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

15. FOUNDATION MONIES – Continued

The Court decided to maintain jurisdiction over these issues and continued 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.

16. SET-ASIDE CALCULATIONS AND FUND RESERVES

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

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

	<u>Textbooks</u>	<u>Capital Acquisition</u>	<u>Budget Stabilization</u>	<u>Totals</u>
Set-aside cash balance as of June 30, 1999	\$ -	\$ -	\$ 5,308,765	\$ 5,308,765
Current year set-aside requirements	10,840,807	10,840,807	3,613,601	25,295,215
Current year offsets	-	-	-	-
Qualifying disbursements	<u>(10,840,807)</u>	<u>(10,840,807)</u>	<u>-</u>	<u>(21,681,614)</u>
 Set-aside balance at June 30, 2000	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 8,922,366</u>	 <u>\$ 8,922,366</u>

17. RESTATEMENT OF PRIOR YEAR RETAINED EARNINGS AND GENERAL FIXED ASSETS ACCOUNT GROUP

The District completed a comprehensive physical inventory of their fixed assets and this inventory has resulted in the following changes to beginning retained earnings in the Enterprise Funds and to the beginning fixed assets in the General Fixed Assets Account Group.

	<u>Enterprise Funds</u>	<u>General Fixed Assets Account Group</u>
Balance Prior to Adjustment – July 1, 1999	\$6,018,907	\$ 457,103,913
Adjustment due to Fixed Asset physical inventory	<u>2,425,999</u>	<u>3,633,537</u>
Balance as restated – July 1, 1999	<u>\$8,444,906</u>	<u>\$ 460,737,450</u>

COLUMBUS CITY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2000

18. CONTINGENT LIABILITIES

Grants

The District receives significant financial assistance from numerous federal, state and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2000.

Litigation

There are several lawsuits pending in which the District is involved. The District's attorney estimates that the potential uninsured claims against the District resulting from those lawsuits would not materially affect the financial statements of the District.

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**Combining,
Individual Fund
and
Account Group
Financial Statements
and Schedules**

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Special Revenue Funds

Special Revenue Funds are established to account for revenues from specific sources which legally, or otherwise, are restricted to expenditures for specific purposes. A description of the District's Special Revenue Funds follow:

Public School Support

A fund provided to account for special local revenue sources, other than taxes and expendable trusts (i.e. profits from vending machines, sales of pictures, etc.) that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchases.

Other Grants

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

Computer Network Class "A" Site

A fund used to account for the operations of class "A" sites of the computer network of the Department of Education.

Venture Capital

A fund provided where the State Department of Education provides unrestricted grants to individual schools within the District to improve classroom practices, assessment, and professional development.

District Managed Activities

A fund provided to account for those student activity programs which have student participation in the activity, but do not have student management of the programs. This fund would usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar type activities.

Auxiliary Services (NPSS)

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

Disadvantaged Pupils Program (DPPF)

A fund used to account for monies which are provided for the improvement of the educational and cultural status of disadvantaged pupils.

Consumer Education Projects

A fund used to account for monies which are received and expended in conjunction with consumer education projects funded by the State of Ohio, Ohio Department of Education, Consumer Education Unit..

Urban Pilot Projects

A fund used to provide rehabilitation, preventive, and developmental programs in a coordinated and systematic school and community effort to test the impact of a maximal educational program for disadvantaged students.

Community Education

A fund to provide for receipts and expenditures for developing, maximizing, coordinating, enhancing, strengthening, and further legitimizing the process of community interaction and communication with the school district.

Teacher Development

A fund used to account for receipts and expenditures necessary for providing assistance to local school districts for the development of in-service programs.

Early Childhood Training

A fund used to provide information, training, and support to parents of preschool and Head Start children.

State Adult Education

A fund used to provide adult education services to residents of the District.

Industrial Training Programs

A fund to provide for the training of skilled workers at vocational or technical schools or higher education institutions, for new businesses or industries in Ohio and those in Ohio expanding their operations and for existing businesses or industries in Ohio in which jobs will be retained as a result of the worker training.

Career Enhancement

A fund provided to account for career enhancement opportunities for District teachers through professional advancement, growth and leadership

Management Information Systems

A fund to account for amounts distributed to school districts to be used solely for costs associated with the Education Management Information System.

Public School Preschool

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

Entry Year Programs

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

Disadvantaged Pupils Impact Aid (DPIA)

A fund used to account for monies received through the state foundation for disadvantaged impact aid.

Data Communication

A fund used to account for monies appropriated for Ohio Educational Computer Network Connections.

Schoolnet Professional Development

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

Instructional Material Subsidy

A fund used to account for monies appropriated to purchase instructional materials for the classrooms.

Special Education Transitional Funding Plan

A fund used to account for monies received by a primary recipient, such as an educational service, and either passed through to another school district or spent by the educational service center on behalf of another school district.

Ohio Reads

A fund used to account for monies spent to improve reading outcomes, especially on the fourth grade reading proficiency test and for volunteer coordinators in public school buildings.

Miscellaneous State Grants

A fund used to account for various monies received from state agencies which are not classified elsewhere. A separate special cost center must be used for each grant.

Adult Basic Education

Provision of funds for planning and conducting 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; development of basic educational skills; increase of opportunities for useful employment; improvement of attitudes toward self, family and community.

National Defense Education Act (NDEA), Title III

Provision of funds for strengthening instructions in science mathematics, modern foreign languages, English, arts and humanities, reading, history, geography, civics, economics, and industrial arts through acquisition of laboratory and other special equipment and materials and through minor remodeling.

Education of the Handicapped Act (EHA), Title VI-B

Provision of grants to assist with the training of teachers, supervisors, administrators, clinicians, or other specialists providing educational services to the handicapped.

Vocational Education

Provision of funds to boards of education, teacher training institutions, and the state administering agency for cooperating in development of vocational education programs in the following categories: secondary, post-secondary, adult, disadvantaged and handicapped persons, exemplary programs, cooperative education, construction of area vocational schools, ancillary services, research, advisory committees, and work-study projects. Includes sex equity grants.

Indian Education Grants

Provision for Federal financial assistance to school districts to develop and implement elementary and secondary school programs designed to meet the special educational needs of Indian children.

Transition PGM – Refugee Child

Provision for Federal financial assistance to school districts to develop and implement elementary and secondary school programs designed to meet the special educational needs of refugee children.

Education Career Incentive Act (ECIA) - Title I

A fund to provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children.

Education Career Incentive Act (ECIA) - Title VI

A fund to consolidate various programs into a single authorization of grants to states for the same purposes set forth in the provisions of law as specified in the authorization section, to be used in accordance with the educational needs and priorities of the state and local agencies.

Emergency Immigrant Education Assistance Grant

A fund to provide financial assistance to state educational agencies for educational services and costs for eligible immigrant children enrolled in elementary and secondary public and nonprofit private schools.

Drug-Free Schools Grant

A fund to provide monies to local educational agencies and consortia of these agencies to establish, operate and improve local programs of drug abuse prevention, early intervention, rehabilitation referral and education in elementary and secondary schools, and to engage in development, training, technical assistance and coordination activities.

Education of the Handicapped Act (EHA Preschool Grants/Handicapped)

A fund used to account for monies received from the Preschool Grant Program, Section 619 of Public Law 99-457, which addresses the improvement and expansion of services for handicapped children ages three through five years.

Telecommunications Act Grant (E-Rate)

A fund used to account for monies used to provide discounts on telecommunications services, Internet access, and internal connections for all eligible schools and libraries in the United States.

Miscellaneous Federal Grants

A fund used to account for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. A separate special cost center must be used for each grant.

Columbus City School District

Combining Balance Sheet All Special Revenue Funds

June 30, 2000

	<u>Public School Support</u>	<u>Other Grants</u>	<u>Computer Network Class A Site</u>	<u>Venture Capital</u>	<u>District Managed Activities</u>
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$ 1,423,580	\$ 253,909	\$ 211,080	\$ 177,743	\$ 1,666,161
Accounts Receivable	-	81,439	-	-	-
Due from Other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>\$ 1,423,580</u></u>	<u><u>\$ 335,348</u></u>	<u><u>\$ 211,080</u></u>	<u><u>\$ 177,743</u></u>	<u><u>\$ 1,666,161</u></u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 193,326	\$ 25,778	\$ -	\$ 3,911	\$ 239,134
Accrued Wages and Benefits	-	7,295	-	-	-
Compensated Absences	-	-	-	-	-
Deferred Revenues	-	-	-	-	-
Interfund Loans Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	193,326	33,073	-	3,911	239,134
Fund Balances					
Reserved for Encumbrances	170,171	32,925	-	38,728	282,518
Unreserved	<u>1,060,083</u>	<u>269,350</u>	<u>211,080</u>	<u>135,104</u>	<u>1,144,509</u>
Total Fund Balances	<u>1,230,254</u>	<u>302,275</u>	<u>211,080</u>	<u>173,832</u>	<u>1,427,027</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,423,580</u></u>	<u><u>\$ 335,348</u></u>	<u><u>\$ 211,080</u></u>	<u><u>\$ 177,743</u></u>	<u><u>\$ 1,666,161</u></u>

<u>Auxiliary Services</u>	<u>DPPF</u>	<u>Consumer Education Projects</u>	<u>Urban Pilot Projects</u>	<u>Community Education</u>	<u>Teacher Development</u>	<u>Early Childhood Training</u>	<u>State Adult Education</u>
\$ 3,319,159	\$ 32,231	\$ 9,600	\$ 18,642	\$ 119	\$ 254,375	\$ 1,706	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 3,319,159</u>	<u>\$ 32,231</u>	<u>\$ 9,600</u>	<u>\$ 18,642</u>	<u>\$ 119</u>	<u>\$ 254,375</u>	<u>\$ 1,706</u>	<u>\$ -</u>
\$ 746,026	\$ -	\$ -	\$ -	\$ -	\$ 3,358	\$ 653	\$ -
184,942	-	-	-	-	-	-	-
34,734	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,650	-
965,702	-	-	-	-	3,358	15,303	-
416,627	-	-	-	-	9,556	1,052	-
<u>1,936,830</u>	<u>32,231</u>	<u>9,600</u>	<u>18,642</u>	<u>119</u>	<u>241,461</u>	<u>(14,649)</u>	<u>-</u>
<u>2,353,457</u>	<u>32,231</u>	<u>9,600</u>	<u>18,642</u>	<u>119</u>	<u>251,017</u>	<u>(13,597)</u>	<u>-</u>
<u>\$ 3,319,159</u>	<u>\$ 32,231</u>	<u>\$ 9,600</u>	<u>\$ 18,642</u>	<u>\$ 119</u>	<u>\$ 254,375</u>	<u>\$ 1,706</u>	<u>\$ -</u>

Columbus City School District

Combining Balance Sheet All Special Revenue Funds (Continued)

June 30, 2000

	<u>Industrial Training Programs</u>	<u>Career Enhancement</u>	<u>Management Information Systems</u>	<u>Public School Preschool</u>	<u>Entry Year Programs</u>	<u>DPIA</u>
ASSETS						
Equity in Pooled Cash and Cash Equivalents	\$ 1	\$ 101,172	\$ 297,467	\$ 88,307	\$ 6,881	\$ 13,149
Accounts Receivable	-	-	-	-	-	-
Due from Other Governments	<u>34,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 34,747</u>	<u>\$ 101,172</u>	<u>\$ 297,467</u>	<u>\$ 88,307</u>	<u>\$ 6,881</u>	<u>\$ 13,149</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ -	\$ 16,892	\$ 44,655	\$ 4,612	\$ -	\$ -
Accrued Wages and Benefits	-	-	-	43,074	-	-
Compensated Absences	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Interfund Loans Payable	<u>34,747</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Total Liabilities	34,747	16,892	44,655	77,686	-	-
Fund Balances						
Reserved for Encumbrances	-	3,852	1,881	25,999	-	-
Unreserved	<u>-</u>	<u>80,428</u>	<u>250,931</u>	<u>(15,378)</u>	<u>6,881</u>	<u>13,149</u>
Total Fund Balances	<u>-</u>	<u>84,280</u>	<u>252,812</u>	<u>10,621</u>	<u>6,881</u>	<u>13,149</u>
Total Liabilities and Fund Balances	<u>\$ 34,747</u>	<u>\$ 101,172</u>	<u>\$ 297,467</u>	<u>\$ 88,307</u>	<u>\$ 6,881</u>	<u>\$ 13,149</u>

<u>Data Communication</u>	<u>Schoolnet Professional Development</u>	<u>Instructional Material Subsidiary</u>	<u>Special Education Transitional Funding Plan</u>	<u>Ohio Reads</u>	<u>Misc. State Grants</u>	<u>Adult Basic Education</u>
\$ 1,119,517	\$ 185,411	\$ 2,188,404	\$ 651,265	\$ 565,002	\$ 1,726,603	\$ 121,630
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,119,517</u>	<u>\$ 185,411</u>	<u>\$ 2,188,404</u>	<u>\$ 651,265</u>	<u>\$ 565,002</u>	<u>\$ 1,726,603</u>	<u>\$ 121,630</u>
\$ -	\$ -	\$ 233,519	\$ -	\$ -	\$ 124,128	\$ 1,620
-	-	-	-	-	47,777	3,204
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	5,000
-	-	233,519	-	-	171,905	9,824
-	300	186,540	-	-	-	2,866
<u>1,119,517</u>	<u>185,111</u>	<u>1,768,345</u>	<u>651,265</u>	<u>565,002</u>	<u>1,554,698</u>	<u>108,940</u>
<u>1,119,517</u>	<u>185,411</u>	<u>1,954,885</u>	<u>651,265</u>	<u>565,002</u>	<u>1,554,698</u>	<u>111,806</u>
<u>\$ 1,119,517</u>	<u>\$ 185,411</u>	<u>\$ 2,188,404</u>	<u>\$ 651,265</u>	<u>\$ 565,002</u>	<u>\$ 1,726,603</u>	<u>\$ 121,630</u>

Columbus City School District

Combining Balance Sheet All Special Revenue Funds (Continued)

June 30, 2000

	NDEA Title III	EHA Title VI-B	Vocational Education	Indian Education	Transition PGM- Refugee Child
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$ 448,773	\$ 235,263	\$ 1,330,160	\$ 3,802	\$ 126,220
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 448,773</u>	<u>\$ 235,263</u>	<u>\$ 1,330,160</u>	<u>\$ 3,802</u>	<u>\$ 126,220</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 18,207	\$ 91,591	\$ 69,777	\$ 1,470	\$ -
Accrued Wages and Benefits	-	225,623	47,070	-	-
Compensated Absences	-	8,336	-	-	-
Deferred Revenues	430,566	-	632,215	-	126,220
Interfund Loans Payable	-	927,000	581,098	2,400	-
Total Liabilities	448,773	1,252,550	1,330,160	3,870	126,220
Fund Balances					
Reserved for Encumbrances	151,631	144,725	682,712	2,309	-
Unreserved	(151,631)	(1,162,012)	(682,712)	(2,377)	-
Total Fund Balances	-	(1,017,287)	-	(68)	-
Total Liabilities and Fund Balances	<u>\$ 448,773</u>	<u>\$ 235,263</u>	<u>\$ 1,330,160</u>	<u>\$ 3,802</u>	<u>\$ 126,220</u>

<u>ECIA Title I</u>	<u>ECIA Title VI</u>	<u>Emergency Immigrant Education</u>	<u>Drug-Free Schools</u>	<u>EHA Preschool Grants/ Handicapped</u>	<u>Telecommu- nications Act Grant (E-Rate)</u>	<u>Miscel- laneous Federal Grants</u>	<u>Totals</u>
\$5,849,424	\$ 30,885	\$ 75,002	\$ 135,515	\$ 47	\$ 1,595,158	\$ 671,219	\$ 24,934,582
-	-	-	-	-	-	-	81,439
-	<u>391,972</u>	<u>18,218</u>	-	-	-	-	<u>444,936</u>
<u>\$5,849,424</u>	<u>\$422,857</u>	<u>\$ 93,220</u>	<u>\$ 135,515</u>	<u>\$ 47</u>	<u>\$ 1,595,158</u>	<u>\$ 671,219</u>	<u>\$ 25,460,957</u>
\$ 192,176	\$ 18,157	\$ 434	\$ 90,742	\$ -	\$ -	\$ 198,728	\$ 2,318,894
1,672,862	342,650	-	20,822	23,550	-	402,232	3,021,101
54,953	-	-	-	-	-	-	98,023
3,929,433	-	92,786	23,951	-	1,221,284	35,659	6,492,114
-	<u>242,000</u>	-	-	<u>41,850</u>	-	<u>34,600</u>	<u>1,913,345</u>
5,849,424	602,807	93,220	135,515	65,400	1,221,284	671,219	13,843,477
311,220	17,605	3,307	43,297	-	-	475,576	3,005,397
<u>(311,220)</u>	<u>(197,555)</u>	<u>(3,307)</u>	<u>(43,297)</u>	<u>(65,353)</u>	<u>373,874</u>	<u>(475,576)</u>	<u>8,612,083</u>
-	<u>(179,950)</u>	-	-	<u>(65,353)</u>	<u>373,874</u>	-	<u>11,617,480</u>
<u>\$5,849,424</u>	<u>\$422,857</u>	<u>\$ 93,220</u>	<u>\$ 135,515</u>	<u>\$ 47</u>	<u>\$ 1,595,158</u>	<u>\$ 671,219</u>	<u>\$ 25,460,957</u>

Columbus City School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances All Special Revenue Funds

Year Ended June 30, 2000

	Public School Support	Other Grants	Computer Network Class A Site	Venture Capital	District Managed Activities
Taxes	\$ 498	\$ -	\$ -	\$ -	\$ 4,434
Tuition and Fees	1,201,219	-	-	-	423,018
Intergovernmental	-	40,483	88,408	225,000	8,492
Extracurricular	-	-	-	-	1,371,436
Donations	241,240	410,245	-	-	241,444
Other	563,687	238,486	-	-	122,146
Total Revenues	2,006,644	689,214	88,408	225,000	2,170,970
Current Operating Expenditures					
Regular Instruction	-	233,633	-	20,842	-
Special Instruction	-	168,699	-	-	-
Vocational Instruction	-	2,039	-	-	-
Other Instruction	-	309	-	-	-
Total Instruction	-	404,680	-	20,842	-
Pupil Support Services	4,041	53,891	-	500	-
Instructional Support Services	144,382	106,221	-	180,194	-
Administration	1,348,102	39,856	-	86	-
Business and Fiscal Services	-	3,592	-	-	9,473
Operation and Maintenance of Plant Services	-	1,152	-	1,105	-
Transportation Services-Pupils	-	-	-	-	-
Other Support Services	-	680	20,908	-	-
Enterprise Operations	-	-	-	-	194,522
Extracurricular Activities	236,457	-	-	-	2,294,024
Community Services	-	-	-	-	-
Total Expenditures	1,732,982	610,072	20,908	202,727	2,498,019
Excess of Revenues Over (Under) Expenditures	273,662	79,142	67,500	22,273	(327,049)
Other Financing Sources (Uses)					
Proceeds from the Sale of Assets	-	-	-	-	13,725
Operating Transfers In	123,476	-	-	-	653,084
Operating Transfers Out	-	(3)	-	-	-
Total Other Financing Sources (Uses)	123,476	(3)	-	-	666,809
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	397,138	79,139	67,500	22,273	339,760
Fund Balances at Beginning of Year	833,116	223,136	143,580	151,559	1,087,267
Fund Balances at End of Year	<u>\$ 1,230,254</u>	<u>\$ 302,275</u>	<u>\$ 211,080</u>	<u>\$ 173,832</u>	<u>\$ 1,427,027</u>

<u>Auxiliary Services</u>	<u>DPPF</u>	<u>Consumer Education Projects</u>	<u>Urban Pilot Projects</u>	<u>Community Education</u>	<u>Teacher Development</u>	<u>Early Childhood Training</u>	<u>State Adult Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	142,496	-
5,328,517	-	11,400	-	-	314,502	382,616	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,328,517</u>	<u>-</u>	<u>11,400</u>	<u>-</u>	<u>-</u>	<u>314,502</u>	<u>525,112</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	73,628	597,727
-	-	-	-	-	-	73,628	597,727
-	-	-	-	-	-	336,875	-
-	-	6,140	-	-	184,403	31,827	-
-	-	-	-	-	-	62	-
-	-	260	-	-	2,230	9,896	-
3,177	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,524,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,613</u>	<u>335,877</u>	<u>-</u>
<u>4,527,370</u>	<u>-</u>	<u>6,400</u>	<u>-</u>	<u>-</u>	<u>244,246</u>	<u>788,165</u>	<u>597,727</u>
801,147	-	5,000	-	-	70,256	(263,053)	(597,727)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
801,147	-	5,000	-	-	70,256	(263,053)	(597,727)
<u>1,552,310</u>	<u>32,231</u>	<u>4,600</u>	<u>18,642</u>	<u>119</u>	<u>180,761</u>	<u>249,456</u>	<u>597,727</u>
<u>\$ 2,353,457</u>	<u>\$ 32,231</u>	<u>\$ 9,600</u>	<u>\$ 18,642</u>	<u>\$ 119</u>	<u>\$ 251,017</u>	<u>\$ (13,597)</u>	<u>\$ -</u>

Columbus City School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances All Special Revenue Funds (Continued)

Year Ended June 30, 2000

	<u>Industrial Training Programs</u>	<u>Career Enhancement</u>	<u>Management Information Systems</u>	<u>Public School Preschool</u>	<u>Entry Year Programs</u>
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-	18,051	-
Intergovernmental	34,746	135,000	186,429	492,002	-
Extracurricular	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	1,466	-
Total Revenues	34,746	135,000	186,429	511,519	-
Current Operating Expenditures					
Regular Instruction	-	-	-	239,249	-
Special Instruction	-	-	-	-	-
Vocational Instruction	36,382	-	-	-	-
Other Instruction	-	-	-	-	-
Total Instruction	36,382	-	-	239,249	-
Pupil Support Services	-	-	-	90,321	-
Instructional Support Services	-	100,052	-	66,902	-
Administration	-	-	-	-	-
Business and Fiscal Services	816	856	-	9,492	-
Operation and Maintenance of Plant Services	-	-	-	18	-
Transportation Services-Pupils	-	-	-	-	-
Other Support Services	-	-	114,248	-	-
Enterprise Operations	-	-	-	-	-
Extracurricular Activities	-	-	-	-	-
Community Services	-	-	-	-	-
Total Expenditures	37,198	100,908	114,248	405,982	-
Excess of Revenues Over (Under) Expenditures	(2,452)	34,092	72,181	105,537	-
Other Financing Sources (Uses)					
Proceeds from the Sale of Assets	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,452)	34,092	72,181	105,537	-
Fund Balances at Beginning of Year	2,452	50,188	180,631	(94,916)	6,881
Fund Balances at End of Year	\$ -	\$ 84,280	\$ 252,812	\$ 10,621	\$ 6,881

<u>DPIA</u>	<u>Data Communication</u>	<u>Schoolnet Professional Development</u>	<u>Instructional Material Subsidy</u>	<u>Special Education Transitional Funding Plan</u>	<u>Ohio Reads</u>	<u>Miscellaneous State Grants</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	393,240	11,250	-	-	875,318	1,620,682
-	-	-	-	-	-	-
-	-	-	-	-	171,493	-
-	-	1,500	-	-	-	406
-	393,240	12,750	-	-	1,046,811	1,621,088
-	-	-	2,364,719	-	-	-
-	-	-	-	-	-	115,485
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,364,719	-	-	115,485
-	-	-	-	-	481,809	276,494
-	-	9,589	-	-	-	1,137,672
-	-	-	-	-	-	32,723
-	-	-	-	-	-	7,652
-	-	-	-	-	-	9,057
-	-	-	-	-	-	-
-	-	60,187	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	69,776	2,364,719	-	481,809	1,579,083
-	393,240	(57,026)	(2,364,719)	-	565,002	42,005
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	393,240	(57,026)	(2,364,719)	-	565,002	42,005
13,149	726,277	242,437	4,319,604	651,265	-	1,512,693
<u>\$ 13,149</u>	<u>\$ 1,119,517</u>	<u>\$ 185,411</u>	<u>\$ 1,954,885</u>	<u>\$ 651,265</u>	<u>\$ 565,002</u>	<u>\$ 1,554,698</u>

Columbus City School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances All Special Revenue Funds (Continued)

Year Ended June 30, 2000

	Adult Basic Education	NDEA Title III	EHA Title VI-B	Vocational Education	Indian Education	Transition PGM- Refugee Child
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-	-	-	-
Intergovernmental	830,027	431,471	2,878,966	2,739,051	3,089	1,280
Extracurricular	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Other	-	-	137	-	-	-
Total Revenues	830,027	431,471	2,879,103	2,739,051	3,089	1,280
Current Operating Expenditures						
Regular Instruction	-	-	-	-	-	-
Special Instruction	-	-	497,108	-	933	1,280
Vocational Instruction	-	-	-	1,368,501	-	-
Other Instruction	462,256	-	-	9,659	-	-
Total Instruction	462,256	-	497,108	1,378,160	933	1,280
Pupil Support Services	-	-	-	448,495	1,981	-
Instructional Support Services	297,733	395,367	3,216,724	650,341	-	-
Administration	-	-	149,388	93,948	-	-
Business and Fiscal Services	18,571	21,350	33,170	90,480	243	-
Operation and Maintenance of Plant Services	-	-	-	4,715	-	-
Transportation Services-Pupils	-	-	-	66,328	-	-
Other Support Services	3,582	-	-	27,086	-	-
Enterprise Operations	-	-	-	-	-	-
Extracurricular Activities	-	-	-	-	-	-
Community Services	-	14,754	-	-	-	-
Total Expenditures	782,142	431,471	3,896,390	2,759,553	3,157	1,280
Excess of Revenues Over (Under) Expenditures	47,885	-	(1,017,287)	(20,502)	(68)	-
Other Financing Sources (Uses)						
Proceeds from the Sale of Assets	-	-	-	-	-	-
Operating Transfers In	-	-	-	29,619	-	-
Operating Transfers Out	-	-	-	(117)	-	-
Total Other Financing Sources (Uses)	-	-	-	29,502	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	47,885	-	(1,017,287)	9,000	(68)	-
Fund Balances at Beginning of Year	63,921	-	-	(9,000)	-	-
Fund Balances at End of Year	<u>\$ 111,806</u>	<u>\$ -</u>	<u>\$ (1,017,287)</u>	<u>\$ -</u>	<u>\$ (68)</u>	<u>\$ -</u>

ECIA Title I	ECIA Title VI	Emergency Immigrant Education	Drug-Free Schools	EHA Preschool Grants/ Handicapped	Telecom- munications Act Grant (E-Rate)	Miscellaneous Federal Grants	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,932
-	-	-	-	-	-	1,545	1,786,329
19,224,369	1,787,551	90,274	650,621	171,158	-	5,893,088	44,849,030
-	-	-	-	-	-	-	1,371,436
-	-	-	-	-	373,874	-	1,438,296
468	-	-	-	-	-	413	928,709
19,224,837	1,787,551	90,274	650,621	171,158	373,874	5,895,046	50,378,732
-	13,996	-	-	-	-	687,541	3,559,980
14,322,251	1,693,985	49,680	-	64,418	-	22,816	16,936,655
-	-	-	-	-	-	-	1,406,922
-	-	-	-	-	-	-	1,143,579
14,322,251	1,707,981	49,680	-	64,418	-	710,357	23,047,136
249,081	-	26,345	322,942	46,450	-	664,304	3,003,529
3,284,223	190,008	11,612	67,516	118,323	-	4,173,689	14,372,918
247,631	4,121	-	997	-	-	178,978	2,095,892
542,056	3,690	2,637	16,830	3,218	-	54,250	830,762
31,273	-	-	-	-	-	11,257	61,754
2,500	-	-	-	-	-	-	68,828
77,479	-	-	-	-	-	14,045	318,215
-	-	-	-	-	-	-	194,522
-	-	-	-	-	-	44	2,530,525
474,240	61,701	-	242,336	-	-	38,762	5,749,476
19,230,734	1,967,501	90,274	650,621	232,409	-	5,845,686	52,273,557
(5,897)	(179,950)	-	-	(61,251)	373,874	49,360	(1,894,825)
-	-	-	-	-	-	-	13,725
5,897	-	-	-	-	-	-	812,076
-	-	-	-	-	-	-	(120)
5,897	-	-	-	-	-	-	825,681
-	(179,950)	-	-	(61,251)	373,874	49,360	(1,069,144)
-	-	-	-	(4,102)	-	(49,360)	12,686,624
\$ -	\$ (179,950)	\$ -	\$ -	\$ (65,353)	\$ 373,874	\$ -	\$ 11,617,480

Columbus City School District

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

Year Ended June 30, 2000

	Public School Support		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 585	\$ 498	\$ (87)
Tuition and Fees	1,410,799	1,201,219	(209,580)
Intergovernmental	-	-	-
Extracurricular	-	-	-
Donations	285,679	243,240	(42,439)
Other	662,035	563,687	(98,348)
Total Revenues	2,359,098	2,008,644	(350,454)
Expenditures			
Current Operating			
Salaries and Wages	3,841	1,340	2,501
Fringe Benefits	678	369	309
Purchased Services	29,737	1,433	28,304
Supplies, Materials and Texts	52,070	(18,686)	70,756
Capital Outlay	145,952	38,498	107,454
Other Expenditures	2,699,049	1,969,474	729,575
Total Expenditures	2,931,327	1,992,428	938,899
Excess of Revenues Over (Under) Expenditures	(572,229)	16,216	588,445
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets			-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	283,705	283,705	-
Operating Transfers Out	(142,276)	(160,229)	(17,953)
Total Other Financing Sources (Uses)	141,429	123,476	(17,953)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(430,800)	139,692	570,492
Fund Balances at Beginning of Year	597,122	597,122	-
Prior Year Encumbrances Appropriated	353,943	353,943	-
Fund Balances at End of Year	\$ 520,265	\$ 1,090,757	\$ 570,492

Other Grants			Computer Network Class "A" Site		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
44,181	40,483	(3,698)	132,111	88,408	(43,703)
-	-	-	-	-	-
438,984	402,245	(36,739)	-	-	-
180,122	165,047	(15,075)	-	-	-
663,287	607,775	(55,512)	132,111	88,408	(43,703)
174,128	155,614	18,514	-	-	-
54,736	34,701	20,035	-	-	-
133,595	107,691	25,904	93,348	20,563	72,785
385,226	324,306	60,920	29,000	346	28,654
53,328	39,137	14,191	24,232	-	24,232
16,668	14,684	1,984	279	-	279
817,681	676,133	141,548	146,859	20,909	125,950
(154,394)	(68,358)	86,036	(14,748)	67,499	82,247
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
61,316	61,316	-	-	-	-
(61,319)	(61,319)	-	-	-	-
(3)	(3)	-	-	-	-
(154,397)	(68,361)	86,036	(14,748)	67,499	82,247
213,270	213,270	-	99,878	99,878	-
55,512	55,512	-	43,703	43,703	-
\$ 114,385	\$ 200,421	\$ 86,036	\$ 128,833	\$ 211,080	\$ 82,247

Columbus City School District

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

Year Ended June 30, 2000

	School Improvement Models		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	273,827	225,000	(48,827)
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	273,827	225,000	(48,827)
Expenditures			
Current Operating			
Salaries and Wages	22,795	30,840	(8,045)
Fringe Benefits	6,733	6,355	378
Purchased Services	163,880	134,623	29,257
Supplies, Materials and Texts	69,367	49,372	19,995
Capital Outlay	44,180	34,937	9,243
Other Expenditures	6,246	140	6,106
Total Expenditures	313,201	256,267	56,934
Excess of Revenues Over (Under) Expenditures	(39,374)	(31,267)	8,107
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(39,374)	(31,267)	8,107
Fund Balances at Beginning of Year	117,803	117,803	-
Prior Year Encumbrances Appropriated	48,827	48,827	-
Fund Balances at End of Year	\$ 127,256	\$ 135,363	\$ 8,107

District Managed Activities			Auxiliary Services		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 5,932	\$ 4,434	\$ (1,498)	\$ -	\$ -	\$ -
571,068	426,888	(144,180)	-	-	-
11,360	8,492	(2,868)	6,972,137	5,328,517	(1,643,620)
1,834,633	1,371,436	(463,197)	-	-	-
322,991	241,444	(81,547)	-	-	-
175,226	130,986	(44,240)	-	-	-
2,921,210	2,183,680	(737,530)	6,972,137	5,328,517	(1,643,620)
5,664	49,306	(43,642)	1,847,822	1,713,202	134,620
637	9,796	(9,159)	433,718	391,276	42,442
44,562	(2,842)	47,404	897,704	563,996	333,708
434,819	218,369	216,450	3,409,514	2,911,795	497,719
115,229	87,085	28,144	276,601	209,982	66,619
3,531,137	2,673,584	857,553	237,743	13,762	223,981
4,132,048	3,035,298	1,096,750	7,103,102	5,804,013	1,299,089
(1,210,838)	(851,618)	359,220	(130,965)	(475,496)	(344,531)
13,725	13,725	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,239,695	1,375,491	135,796	46,618	46,618	-
(568,393)	(722,407)	(154,014)	(46,619)	(46,618)	1
685,027	666,809	(18,218)	(1)	-	1
(525,811)	(184,809)	341,002	(130,966)	(475,496)	(344,530)
648,812	648,812	-	996,802	996,802	-
737,529	737,529	-	1,643,620	1,643,620	-
\$ 860,530	\$ 1,201,532	\$ 341,002	\$ 2,509,456	\$ 2,164,926	\$ (344,530)

Columbus City School District

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

Year Ended June 30, 2000

	DPPF		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	-	-	-
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
	-	-	-
Total Revenues	-	-	-
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	-	-	-
Supplies, Materials and Texts	-	-	-
Capital Outlay	-	-	-
Other Expenditures	-	-	-
	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balances at Beginning of Year	32,231	32,231	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balances at End of Year	\$ 32,231	\$ 32,231	\$ -

Consumer Education Projects			Urban Pilot Projects		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
11,400	11,400	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,400	11,400	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,140	6,140	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
260	260	-	-	-	-
6,400	6,400	-	-	-	-
-	-	-	-	-	-
5,000	5,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	90,947	90,947	-
-	-	-	(91,482)	(90,947)	535
-	-	-	(535)	-	535
5,000	5,000	-	(535)	-	535
4,600	4,600	-	18,642	18,642	-
-	-	-	-	-	-
\$ 9,600	\$ 9,600	\$ -	\$ 18,107	\$ 18,642	\$ 535

Columbus City School District

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

Year Ended June 30, 2000

	Community Education		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	-	-	-
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	-	-	-
Supplies, Materials and Texts	-	-	-
Capital Outlay	-	-	-
Other Expenditures	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balances at Beginning of Year	119	119	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balances at End of Year	\$ 119	\$ 119	\$ -

Teacher Development			Early Childhood Training		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	177,142	142,496	(34,646)
366,562	314,502	(52,060)	475,643	382,616	(93,027)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
366,562	314,502	(52,060)	652,785	525,112	(127,673)
106,000	74,748	31,252	147,355	154,610	(7,255)
25,440	18,860	6,580	18,768	34,604	(15,836)
144,947	92,587	52,360	634,856	629,969	4,887
37,323	24,914	12,409	56,300	47,387	8,913
10,600	607	9,993	9,828	1,803	8,025
42,252	66,356	(24,104)	37,331	36,048	1,283
366,562	278,072	88,490	904,438	904,421	17
-	36,430	36,430	(251,653)	(379,309)	(127,656)
-	-	-	-	-	-
-	-	-	14,650	14,650	-
-	-	-	-	-	-
-	-	-	183,274	183,274	-
-	-	-	(183,274)	(183,274)	-
-	-	-	14,650	14,650	-
-	36,430	36,430	(237,003)	(364,659)	(127,656)
155,778	155,778	-	237,016	237,016	-
52,060	52,060	-	127,674	127,674	-
\$ 207,838	\$ 244,268	\$ 36,430	\$ 127,687	\$ 31	\$ (127,656)

Columbus City School District

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

Year Ended June 30, 2000

	Industrial Training Programs		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	-	-	-
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	31,984	31,984	-
Supplies, Materials and Texts	4,147	4,147	-
Capital Outlay	-	-	-
Other Expenditures	1,066	1,066	-
Total Expenditures	37,197	37,197	-
Excess of Revenues Over (Under) Expenditures	(37,197)	(37,197)	-
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	29,747	29,747	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	29,747	29,747	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,450)	(7,450)	-
Fund Balances at Beginning of Year	7,450	7,450	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balances at End of Year	\$ -	\$ -	\$ -

Career Enhancement			Management Information Systems		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
135,000	135,000	-	195,178	186,429	(8,749)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
135,000	135,000	-	195,178	186,429	(8,749)
84,182	84,182	-	-	-	-
-	(8,794)	8,794	-	-	-
29,515	22,771	6,744	270,455	59,016	211,439
14,700	15,714	(1,014)	32,005	22,348	9,657
-	-	-	23,255	4,343	18,912
2,700	856	1,844	45,922	44,614	1,308
131,097	114,729	16,368	371,637	130,321	241,316
3,903	20,271	16,368	(176,459)	56,108	232,567
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,903	20,271	16,368	(176,459)	56,108	232,567
64,682	64,682	-	186,074	186,074	-
-	-	-	8,749	8,749	-
\$ 68,585	\$ 84,953	\$ 16,368	\$ 18,364	\$ 250,931	\$ 232,567

Columbus City School District

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

Year Ended June 30, 2000

	Public School Preschool		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	18,049	18,049	-
Intergovernmental	492,666	492,002	(664)
Extracurricular	-	-	-
Donations	-	-	-
Other	1,466	1,466	-
Total Revenues	512,181	511,517	(664)
Expenditures			
Current Operating			
Salaries and Wages	288,418	322,778	(34,360)
Fringe Benefits	91,898	74,181	17,717
Purchased Services	36,694	8,912	27,782
Supplies, Materials and Texts	26,939	20,481	6,458
Capital Outlay	12,960	12,960	-
Other Expenditures	11,492	10,237	1,255
Total Expenditures	468,401	449,549	18,852
Excess of Revenues Over (Under) Expenditures	43,780	61,968	18,188
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	30,000	30,000	-
Advances Out	(35,000)	(35,000)	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	(5,000)	(5,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	38,780	56,968	18,188
Fund Balances at Beginning of Year	61	61	-
Prior Year Encumbrances Appropriated	664	664	-
Fund Balances at End of Year	\$ 39,505	\$ 57,693	\$ 18,188

Columbus City School District

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

Year Ended June 30, 2000

	Data Communication		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	393,241	393,241	-
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	393,241	393,241	-
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	-	-	-
Supplies, Materials and Texts	-	-	-
Capital Outlay	-	-	-
Other Expenditures	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	393,241	393,241	-
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	393,241	393,241	-
Fund Balances at Beginning of Year	726,277	726,277	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balances at End of Year	\$ 1,119,518	\$ 1,119,518	\$ -

Schoolnet Professional Development			Instructional Material Subsidy		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
27,177	11,250	(15,927)	1,754,232	-	(1,754,232)
-	-	-	-	-	-
-	-	-	-	-	-
1,500	1,500	-	-	-	-
28,677	12,750	(15,927)	1,754,232	-	(1,754,232)
115,876	(12,611)	128,487	-	-	-
26,090	8,124	17,966	-	-	-
34,459	75,567	(41,108)	-	-	-
14,760	1,487	13,273	4,085,783	3,355,063	730,720
-	-	-	-	-	-
10,000	-	10,000	-	-	-
201,185	72,567	128,618	4,085,783	3,355,063	730,720
(172,508)	(59,817)	112,691	(2,331,551)	(3,355,063)	(1,023,512)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,833	4,833	-	-	-	-
(4,833)	(4,833)	-	-	-	-
-	-	-	-	-	-
(172,508)	(59,817)	112,691	(2,331,551)	(3,355,063)	(1,023,512)
229,001	229,001	-	3,384,060	3,384,060	-
15,927	15,927	-	1,754,232	1,754,232	-
\$ 72,420	\$ 185,111	\$ 112,691	\$ 2,806,741	\$ 1,783,229	\$ (1,023,512)

Columbus City School District

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

Year Ended June 30, 2000

	<u>Special Education Transitional Funding Plan</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	-	-	-
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	-	-	-
Supplies, Materials and Texts	-	-	-
Capital Outlay	-	-	-
Other Expenditures	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balances at Beginning of Year	651,265	651,265	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balances at End of Year	<u>\$ 651,265</u>	<u>\$ 651,265</u>	<u>\$ -</u>

Ohio Reads			Miscellaneous State Grants		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
875,318	875,318	-	1,728,498	1,620,682	(107,816)
-	-	-	-	-	-
171,493	171,493	-	-	-	-
-	-	-	406	406	-
1,046,811	1,046,811	-	1,728,904	1,621,088	(107,816)
293,024	191,616	101,408	846,350	912,224	(65,874)
76,040	10,398	65,642	307,962	218,970	88,992
365,301	292,049	73,252	321,241	183,335	137,906
226,950	185,754	41,196	254,055	148,467	105,588
-	-	-	53,553	42,040	11,513
1,350	12,750	(11,400)	83,523	9,574	73,949
962,665	692,567	270,098	1,866,684	1,514,610	352,074
84,146	354,244	270,098	(137,780)	106,478	244,258
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20,636	20,636	-
-	-	-	-	(20,636)	(20,636)
-	-	-	20,636	-	(20,636)
84,146	354,244	270,098	(117,144)	106,478	223,622
-	-	-	1,486,135	1,486,135	-
-	-	-	107,816	107,816	-
<u>\$ 84,146</u>	<u>\$ 354,244</u>	<u>\$ 270,098</u>	<u>\$ 1,476,807</u>	<u>\$ 1,700,429</u>	<u>\$ 223,622</u>

Columbus City School District

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

Year Ended June 30, 2000

	Adult Basic Education		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	917,150	903,780	(13,370)
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	917,150	903,780	(13,370)
Expenditures			
Current Operating			
Salaries and Wages	633,441	619,490	13,951
Fringe Benefits	145,539	128,840	16,699
Purchased Services	40,696	19,600	21,096
Supplies, Materials and Texts	35,685	18,982	16,703
Capital Outlay	16,490	15,371	1,119
Other Expenditures	18,901	18,478	423
Total Expenditures	890,752	820,761	69,991
Excess of Revenues Over (Under) Expenditures	26,398	83,019	56,621
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	80,000	80,000	-
Advances Out	(75,000)	(75,000)	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	5,000	5,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	31,398	88,019	56,621
Fund Balances at Beginning of Year	15,953	15,953	-
Prior Year Encumbrances Appropriated	13,370	13,370	-
Fund Balances at End of Year	\$ 60,721	\$ 117,342	\$ 56,621

NDEA Title III			EHA Title VI-B		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
894,038	773,911	(120,127)	2,590,032	2,589,917	(115)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	137	137	-
894,038	773,911	(120,127)	2,590,169	2,590,054	(115)
57,987	124,406	(66,419)	2,613,994	2,574,366	39,628
78,945	26,444	52,501	929,765	807,859	121,906
350,113	157,687	192,426	52,462	2,550	49,912
213,436	189,812	23,624	261,086	440,673	(179,587)
63,416	2,212	61,204	21,950	117,339	(95,389)
34,136	20,950	13,186	101,156	37,608	63,548
798,033	521,511	276,522	3,980,413	3,980,395	18
96,005	252,400	156,395	(1,390,244)	(1,390,341)	(97)
-	-	-	-	-	-
-	-	-	927,000	927,000	-
-	-	-	-	-	-
188,004	188,004	-	-	-	-
(188,004)	(188,004)	-	-	-	-
-	-	-	927,000	927,000	-
96,005	252,400	156,395	(463,244)	(463,341)	(97)
31,818	31,818	-	463,294	463,294	-
120,127	120,127	-	115	115	-
\$ 247,950	\$ 404,345	\$ 156,395	\$ 165	\$ 68	\$ (97)

Columbus City School District

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

Year Ended June 30, 2000

	Vocational Education		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	3,799,164	2,595,750	(1,203,414)
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	3,799,164	2,595,750	(1,203,414)
Expenditures			
Current Operating			
Salaries and Wages	1,033,761	888,208	145,553
Fringe Benefits	237,131	204,468	32,663
Purchased Services	440,644	371,156	69,488
Supplies, Materials and Texts	411,053	408,947	2,106
Capital Outlay	1,388,729	1,359,879	28,850
Other Expenditures	282,077	279,722	2,355
Total Expenditures	3,793,395	3,512,380	281,015
Excess of Revenues Over (Under) Expenditures	5,769	(916,630)	(922,399)
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	351,830	351,830	-
Advances Out	(204,088)	(104,820)	99,268
Operating Transfers In	29,619	29,619	-
Operating Transfers Out	(117)	(117)	-
Total Other Financing Sources (Uses)	177,244	276,512	99,268
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	183,013	(640,118)	(823,131)
Fund Balances at Beginning of Year	14,903	14,903	-
Prior Year Encumbrances Appropriated	1,203,414	1,203,414	-
Fund Balances at End of Year	\$ 1,401,330	\$ 578,199	\$ (823,131)

Indian Education			Transition Program for Refugee Children		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,340	3,027	(313)	127,500	127,500	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,340	3,027	(313)	127,500	127,500	-
688	688	-	62,888	-	62,888
225	196	29	10,155	-	10,155
1,982	1,981	1	11,990	-	11,990
2,680	2,673	7	39,917	37,679	2,238
-	-	-	-	-	-
211	243	(32)	2,550	-	2,550
5,786	5,781	5	127,500	37,679	89,821
(2,446)	(2,754)	(308)	-	89,821	89,821
-	-	-	-	-	-
2,400	2,400	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,400	2,400	-	-	-	-
(46)	(354)	(308)	-	89,821	89,821
63	63	-	-	-	-
313	313	-	-	-	-
\$ 330	\$ 22	\$ (308)	\$ -	\$ 89,821	\$ 89,821

Columbus City School District

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

Year Ended June 30, 2000

	Title I		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	20,439,780	19,628,387	(811,393)
Extracurricular	-	-	-
Donations	-	-	-
Other	468	468	-
Total Revenues	20,440,248	19,628,855	(811,393)
Expenditures			
Current Operating			
Salaries and Wages	9,963,405	12,338,087	(2,374,682)
Fringe Benefits	4,632,513	2,885,448	1,747,065
Purchased Services	1,750,404	417,226	1,333,178
Supplies, Materials and Texts	4,766,066	3,882,532	883,534
Capital Outlay	618,282	180,990	437,292
Other Expenditures	764,413	619,657	144,756
Total Expenditures	22,495,083	20,323,940	2,171,143
Excess of Revenues Over (Under) Expenditures	(2,054,835)	(695,085)	1,359,750
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	56,877	56,877	-
Operating Transfers Out	(50,980)	(50,980)	-
Total Other Financing Sources (Uses)	5,897	5,897	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,048,938)	(689,188)	1,359,750
Fund Balances at Beginning of Year	5,234,606	5,234,606	-
Prior Year Encumbrances Appropriated	811,393	811,393	-
Fund Balances at End of Year	\$ 3,997,061	\$ 5,356,811	\$ 1,359,750

Title VI			Emergency Immigrant Education		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,426,460	1,258,787	(167,673)	141,649	125,304	(16,345)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,426,460	1,258,787	(167,673)	141,649	125,304	(16,345)
183,814	1,122,351	(938,537)	49,307	35,632	13,675
635,540	265,071	370,469	10,674	6,525	4,149
357,252	127,022	230,230	29,400	11,966	17,434
417,273	160,137	257,136	54,995	48,519	6,476
18,716	10,368	8,348	26,000	5,526	20,474
76,075	3,690	72,385	3,843	2,637	1,206
1,688,670	1,688,639	31	174,219	110,805	63,414
(262,210)	(429,852)	(167,642)	(32,570)	14,499	47,069
-	-	-	-	-	-
242,000	242,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
242,000	242,000	-	-	-	-
(20,210)	(187,852)	(167,642)	(32,570)	14,499	47,069
20,646	20,646	-	40,416	40,416	-
167,673	167,673	-	16,346	16,346	-
\$ 168,109	\$ 467	\$ (167,642)	\$ 24,192	\$ 71,261	\$ 47,069

Columbus City School District

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

Year Ended June 30, 2000

	Drug-Free Schools		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	-	-	-
Intergovernmental	758,979	553,559	(205,420)
Extracurricular	-	-	-
Donations	-	-	-
Other	-	-	-
Total Revenues	758,979	553,559	(205,420)
Expenditures			
Current Operating			
Salaries and Wages	242,195	25,970	216,225
Fringe Benefits	54,103	18,799	35,304
Purchased Services	496,666	567,390	(70,724)
Supplies, Materials and Texts	335,241	392,404	(57,163)
Capital Outlay	-	-	-
Other Expenditures	50,788	7,117	43,671
Total Expenditures	1,178,993	1,011,680	167,313
Excess of Revenues Over (Under) Expenditures	(420,014)	(458,121)	(38,107)
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	166,070	166,070	-
Operating Transfers Out	-	(166,070)	(166,070)
Total Other Financing Sources (Uses)	166,070	-	(166,070)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(253,944)	(458,121)	(204,177)
Fund Balances at Beginning of Year	263,846	263,846	-
Prior Year Encumbrances Appropriated	205,419	205,419	-
Fund Balances at End of Year	\$ 215,321	\$ 11,144	\$ (204,177)

EHA Preschool Grants/Handicapped			Telecommunications Act Grant Fund (FCC E-rate)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
173,000	171,158	(1,842)	1,221,284	1,221,284	-
-	-	-	-	-	-
-	-	-	373,874	373,874	-
-	-	-	-	-	-
173,000	171,158	(1,842)	1,595,158	1,595,158	-
167,033	150,660	16,373	-	-	-
39,180	37,681	1,499	-	-	-
1,000	-	1,000	-	-	-
18,740	40,044	(21,304)	-	-	-
-	-	-	-	-	-
5,654	3,218	2,436	-	-	-
231,607	231,603	4	-	-	-
(58,607)	(60,445)	(1,838)	1,595,158	1,595,158	-
-	-	-	-	-	-
41,850	41,850	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,850	41,850	-	-	-	-
(16,757)	(18,595)	(1,838)	1,595,158	1,595,158	-
16,801	16,801	-	-	-	-
1,842	1,842	-	-	-	-
\$ 1,886	\$ 48	\$ (1,838)	\$ 1,595,158	\$ 1,595,158	\$ -

Columbus City School District

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

Year Ended June 30, 2000

	Miscellaneous Federal Grants		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Tuition and Fees	1,545	1,545	-
Intergovernmental	6,241,270	5,962,116	(279,154)
Extracurricular	-	-	-
Donations	-	-	-
Other	413	413	-
Total Revenues	6,243,228	5,964,074	(279,154)
Expenditures			
Current Operating			
Salaries and Wages	2,146,750	3,287,616	(1,140,866)
Fringe Benefits	751,432	735,154	16,278
Purchased Services	2,230,331	1,584,790	645,541
Supplies, Materials and Texts	649,656	485,631	164,025
Capital Outlay	302,883	138,516	164,367
Other Expenditures	221,244	70,616	150,628
Total Expenditures	6,302,296	6,302,323	(27)
Excess of Revenues Over (Under) Expenditures	(59,068)	(338,249)	(279,181)
Other Financing Sources (Uses)			
Proceeds from the Sale of Assets	-	-	-
Advances In	34,600	34,600	-
Advances Out	-	-	-
Operating Transfers In	535,722	535,722	-
Operating Transfers Out	(535,722)	(535,722)	-
Total Other Financing Sources (Uses)	34,600	34,600	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(24,468)	(303,649)	(279,181)
Fund Balances at Beginning of Year	24,473	24,473	-
Prior Year Encumbrances Appropriated	279,155	279,155	-
Fund Balances at End of Year	\$ 279,160	\$ (21)	\$ (279,181)

Totals		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,517	\$ 4,932	\$ (1,585)
2,178,603	1,790,197	(388,406)
52,622,177	46,027,820	(6,594,357)
1,834,633	1,371,436	(463,197)
1,593,021	1,432,296	(160,725)
<u>1,021,773</u>	<u>864,110</u>	<u>(157,663)</u>
59,256,724	51,490,791	(7,765,933)
21,090,718	24,845,323	(3,754,605)
8,567,902	5,915,325	2,652,577
9,001,358	5,489,162	3,512,196
16,338,786	13,419,297	2,919,489
3,226,184	2,301,593	924,591
<u>8,288,066</u>	<u>5,917,341</u>	<u>2,370,725</u>
<u>66,513,014</u>	<u>57,888,041</u>	<u>8,624,973</u>
(7,256,290)	(6,397,250)	859,040
13,725	13,725	-
1,754,077	1,754,077	-
(314,088)	(214,820)	99,268
2,907,316	3,043,112	135,796
<u>(1,873,019)</u>	<u>(2,231,156)</u>	<u>(358,137)</u>
<u>2,488,011</u>	<u>2,364,938</u>	<u>(123,073)</u>
(4,768,279)	(4,032,312)	735,967
16,003,924	16,003,924	-
<u>7,769,423</u>	<u>7,769,423</u>	<u>-</u>
<u>\$ 19,005,068</u>	<u>\$ 19,741,035</u>	<u>\$ 735,967</u>

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Capital Projects Funds

The Capital Project Funds account for the receipt and disbursement of monies used for the acquisition, construction or major renovation of capital facilities (other than those financed by Proprietary and Trust Funds).

Permanent Improvement Fund

A fund provided to account for all transactions related to the acquiring, constructing, or improving of such permanent improvements as are authorized by Section 5705, Ohio Revised Code.

Replacement Fund

A fund provided to account for monies used in the rebuilding, restoration or improvement of property which has been totally or partially destroyed from any cause. Such property may have become unfit for use necessitating its demolition in whole or in part, and require repair or restoration before it can again be used.

Schoolnet Equipment Fund

A fund used to account for wiring to all classrooms in the State and to provide a computer workstation and related technology for every classroom in Ohio's low-wealth school districts.

Telecommunity

A fund used to account for Telecommunity grants for the Ohio Department of Education.

Power Up Technologies

A fund used to account for advanced technology grants for the Ohio Department of Education.

School Building Assistance Limited

A fund used to account for capital improvement grants which are limited to the largest eight school districts in the State of Ohio.

Columbus City School District

Combining Balance Sheet All Capital Projects Funds

June 30, 2000

	<u>Permanent Improvement</u>	<u>Replacement</u>	<u>Schoolnet Equipment</u>
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 3,876,045	\$ 2,875,839	\$ 8,971,410
Due from Other Governments	-	-	-
Total Assets	<u>\$ 3,876,045</u>	<u>\$ 2,875,839</u>	<u>\$ 8,971,410</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 7,040	\$ -	\$ 939,528
Interfund Loans Payable	-	-	-
Total Liabilities	7,040	-	939,528
Fund Balances			
Reserved for Encumbrances	224,441	-	5,961,873
Unreserved - Undesignated	<u>3,644,564</u>	<u>2,875,839</u>	<u>2,070,009</u>
Total Fund Balances	<u>3,869,005</u>	<u>2,875,839</u>	<u>8,031,882</u>
Total Liabilities and Fund Balances	<u>\$ 3,876,045</u>	<u>\$ 2,875,839</u>	<u>\$ 8,971,410</u>

<u>Telecommunity</u>	<u>Power Up Technologies</u>	<u>School Building Assistance Limited</u>	<u>Total</u>
\$ 80,034	\$ 157,341	\$ 6,910,592	\$ 22,871,261
-	-	1,859,541	1,859,541
<u>\$ 80,034</u>	<u>\$ 157,341</u>	<u>\$ 8,770,133</u>	<u>\$ 24,730,802</u>
\$ -	\$ -	\$ 632,522	\$ 1,579,090
-	721,000	-	721,000
-	721,000	632,522	2,300,090
1,935	156,900	6,050,929	12,396,078
<u>78,099</u>	<u>(720,559)</u>	<u>2,086,682</u>	<u>10,034,634</u>
<u>80,034</u>	<u>(563,659)</u>	<u>8,137,611</u>	<u>22,430,712</u>
<u>\$ 80,034</u>	<u>\$ 157,341</u>	<u>\$ 8,770,133</u>	<u>\$ 24,730,802</u>

Columbus City School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances All Capital Projects Funds

Year Ended June 30, 2000

	<u>Permanent Improvement</u>	<u>Replacement</u>	<u>Schoolnet Equipment</u>
Revenues			
Intergovernmental	\$ -	\$ -	\$ 6,784,035
Other	3,870	-	-
Total Revenues	3,870	-	6,784,035
Expenditures			
Capital Outlay	719,766	-	31,931,951
Debt Service - Principal	-	-	2,148,415
Debt Service - Interest	-	-	56,741
Total Expenditures	719,766	-	34,137,107
Excess of Revenues Over (Under) Expenditures	(715,896)	-	(27,353,072)
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Inception of Capital Lease	-	-	30,291,029
Proceeds from Sale of Assets	3,383,406	-	-
Total Other Financing Sources (Uses)	3,383,406	-	30,291,029
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,667,510	-	2,937,957
Fund Balances at Beginning of Year	1,201,495	2,875,839	5,093,925
Fund Balances at End of Year	<u>\$ 3,869,005</u>	<u>\$ 2,875,839</u>	<u>\$ 8,031,882</u>

<u>Telecommunity</u>	<u>Power Up Technologies</u>	<u>School Building Assistance Limited</u>	<u>Total</u>
\$ 50,560	\$ 264,959	\$ 6,924,935	\$ 14,024,489
-	-	4,187	8,057
50,560	264,959	6,929,122	14,032,546
15,851	1,074,818	11,427,283	45,169,669
-	-	-	2,148,415
-	-	-	56,741
15,851	1,074,818	11,427,283	47,374,825
34,709	(809,859)	(4,498,161)	(33,342,279)
-	-	3,500,000	3,500,000
-	-	-	30,291,029
-	-	-	3,383,406
-	-	3,500,000	37,174,435
34,709	(809,859)	(998,161)	3,832,156
45,325	246,200	9,135,772	18,598,556
<u>\$ 80,034</u>	<u>\$ (563,659)</u>	<u>\$ 8,137,611</u>	<u>\$ 22,430,712</u>

Columbus City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) All Capital Projects Funds

Year Ended June 30, 2000

	<u>Permanent Improvement Fund</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Other	3,870	3,870	-
Total Revenues	3,870	3,870	-
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	91,289	76,063	15,226
Supplies, Materials and Texts	1,405	440	965
Capital Outlay	4,426,277	877,955	3,548,322
Other Expenditures	1,930	-	1,930
Total Expenditures	4,520,901	954,458	3,566,443
Excess of Revenues Over (Under) Expenditures	(4,517,031)	(950,588)	3,566,443
Other Financing Sources (Uses)			
Advances In			-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Proceeds from Sale of Assets	3,816,365	3,383,404	(432,961)
Total Other Financing Sources (Uses)	3,816,365	3,383,404	(432,961)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(700,666)	2,432,816	3,133,482
Fund Balances at Beginning of Year	782,473	782,473	-
Prior Year Encumbrances Appropriated	432,959	432,959	-
Fund Balances at End of Year	<u>\$ 514,766</u>	<u>\$ 3,648,248</u>	<u>\$ 3,133,482</u>

Replacement Fund			Schoolnet Equipment		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$7,188,875	\$6,784,035	\$ (404,840)
-	-	-	-	-	-
-	-	-	7,188,875	6,784,035	(404,840)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	9,024,848	8,868,474	156,374
-	-	-	56,995	42,512	14,483
201,000	-	201,000	1,302,551	174,963	1,127,588
-	-	-	56,351	54,216	2,135
201,000	-	201,000	10,440,745	9,140,165	1,300,580
(201,000)	-	201,000	(3,251,870)	(2,356,130)	895,740
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(201,000)	-	201,000	(3,251,870)	(2,356,130)	895,740
2,875,839	2,875,839	-	4,909,737	4,909,737	-
-	-	-	404,841	404,841	-
<u>\$2,674,839</u>	<u>\$2,875,839</u>	<u>\$ 201,000</u>	<u>\$ 2,062,708</u>	<u>\$ 2,958,448</u>	<u>\$ 895,740</u>

Columbus City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) All Capital Projects Funds (Continued)

Year Ended June 30, 2000

	Telecommunity		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 54,082	\$ 50,560	\$ (3,522)
Other	-	-	-
Total Revenues	54,082	50,560	(3,522)
Expenditures			
Current Operating			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	48,710	650	48,060
Supplies, Materials and Texts	-	-	-
Capital Outlay	42,128	25,160	16,968
Other Expenditures	-	-	-
Total Expenditures	90,838	25,810	65,028
Excess of Revenues Over (Under) Expenditures	(36,756)	24,750	61,506
Other Financing Sources (Uses)			
Advances In	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Proceeds from Sale of Assets	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(36,756)	24,750	61,506
Fund Balances at Beginning of Year	49,827	49,827	-
Prior Year Encumbrances Appropriated	3,521	3,521	-
Fund Balances at End of Year	\$ 16,592	\$ 78,098	\$ 61,506

<u>Power Up Technologies</u>			<u>School Building Assistance Limited</u>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 277,459	\$ 264,959	\$ (12,500)	\$15,201,867	\$10,321,633	\$ (4,880,234)
-	-	-	4,187	4,187	-
277,459	264,959	(12,500)	15,206,054	10,325,820	(4,880,234)
-	-	-	-	14,892	(14,892)
-	-	-	-	3,070	(3,070)
13,700	13,839	(139)	1,488,033	1,332,775	155,258
-	-	-	4,703	12,703	(8,000)
1,220,550	1,220,315	235	17,215,121	17,107,666	107,455
-	-	-	1,000	1,000	-
<u>1,234,250</u>	<u>1,234,154</u>	<u>96</u>	<u>18,708,857</u>	<u>18,472,106</u>	<u>236,751</u>
(956,791)	(969,195)	(12,404)	(3,502,803)	(8,146,286)	(4,643,483)
721,000	721,000	-	-	-	-
-	-	-	6,734,555	6,734,555	-
-	-	-	(3,234,555)	(3,234,555)	-
-	-	-	-	-	-
<u>721,000</u>	<u>721,000</u>	<u>-</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>-</u>
(235,791)	(248,195)	(12,404)	(2,803)	(4,646,286)	(4,643,483)
236,136	236,136	-	18,677	18,677	-
12,500	12,500	-	4,880,234	4,880,234	-
<u>\$ 12,845</u>	<u>\$ 441</u>	<u>\$ (12,404)</u>	<u>\$ 4,896,108</u>	<u>\$ 252,625</u>	<u>\$ (4,643,483)</u>

Columbus City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) All Capital Projects Funds (Continued)

Year Ended June 30, 2000

	Totals		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 22,722,283	\$ 17,421,187	\$ (5,301,096)
Other	8,057	8,057	-
Total Revenues	22,730,340	17,429,244	(5,301,096)
Expenditures			
Current Operating			
Salaries and Wages	-	14,892	(14,892)
Fringe Benefits	-	3,070	(3,070)
Purchased Services	10,666,580	10,291,801	374,779
Supplies, Materials and Texts	63,103	55,655	7,448
Capital Outlay	24,407,627	19,406,059	5,001,568
Other Expenditures	59,281	55,216	4,065
Total Expenditures	35,196,591	29,826,693	5,369,898
Excess of Revenues Over (Under) Expenditures	(12,466,251)	(12,397,449)	68,802
Other Financing Sources (Uses)			
Advances In	721,000	721,000	-
Operating Transfers In	6,734,555	6,734,555	-
Operating Transfers Out	(3,234,555)	(3,234,555)	-
Proceeds from Sale of Assets	3,816,365	3,383,404	(432,961)
Total Other Financing Sources (Uses)	8,037,365	7,604,404	(432,961)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,428,886)	(4,793,045)	(364,159)
Fund Balances at Beginning of Year	8,872,689	8,872,689	-
Prior Year Encumbrances Appropriated	5,734,055	5,734,055	-
Fund Balances at End of Year	<u>\$ 10,177,858</u>	<u>\$ 9,813,699</u>	<u>\$ (364,159)</u>

Enterprise Funds

To account for operations a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through the user's charges; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Food Service

A fund provided to account for all revenues and expenses related to the provision of food service for the school district.

Adult Education

A fund provided to account for all revenues and expenses related to the provision of credit and non-credit classes to the community.

WCBE

A fund provided to account for funds received from donations and grants for the purpose of improving the operations and services provided by the District's FM radio station.

Latchkey

A fund to provide after-school care and instructional services to students whose parents are not at home when the student gets out of school.

Uniform School Supplies

A fund to account for the purchase and sale of school supplies as adopted by the board of education for use in the schools of the district.

Rotary - Special Services

A fund to account for income and expenses made in connection with goods and services provided by a school district.

Columbus City School District

**Combining Balance Sheet
All Enterprise Funds**

June 30, 2000

	<u>Food Service</u>	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$ 5,916,512	\$ 434,178	\$ 345,161	\$ 272,129
Interest Receivable	44,567	-	-	-
Accounts Receivable	249,850	-	-	-
Due from Other Governments	2,220,359	-	-	-
Materials and Supplies Inventory	<u>899,240</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Assets	9,330,528	434,178	345,161	272,129
Property, Plant and Equipment (Net of Accumulated Depreciation)	<u>2,976,194</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>\$ 12,306,722</u></u>	<u><u>\$ 434,178</u></u>	<u><u>\$ 345,161</u></u>	<u><u>\$ 272,129</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities				
Accounts Payable	\$ 483,716	\$ 51,558	\$ 32,697	\$ 21,161
Compensated Absences	887,924	89,226	50,355	40,623
Accrued Wages and Benefits	<u>285,498</u>	<u>959</u>	<u>11,727</u>	<u>11,727</u>
Total Liabilities	1,657,138	141,743	94,779	73,511
Fund Equity				
Contributed Capital	2,112,854	-	-	-
Retained Earnings	<u>8,536,730</u>	<u>292,435</u>	<u>250,382</u>	<u>198,618</u>
Total Fund Equity	<u>10,649,584</u>	<u>292,435</u>	<u>250,382</u>	<u>198,618</u>
Total Liabilities and Fund Equity	<u><u>\$ 12,306,722</u></u>	<u><u>\$ 434,178</u></u>	<u><u>\$ 345,161</u></u>	<u><u>\$ 272,129</u></u>

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ 89,730	\$ 1,930	\$ 7,059,640
-	-	44,567
-	-	249,850
-	-	2,220,359
-	-	899,240
89,730	1,930	10,473,656
-	-	2,976,194
<u>\$ 89,730</u>	<u>\$ 1,930</u>	<u>\$ 13,449,850</u>

\$ 11,869	\$ 638	\$ 601,639
-	-	1,068,128
-	-	309,911
11,869	638	1,979,678
-	-	2,112,854
<u>77,861</u>	<u>1,292</u>	<u>9,357,318</u>
<u>77,861</u>	<u>1,292</u>	<u>11,470,172</u>
<u>\$ 89,730</u>	<u>\$ 1,930</u>	<u>\$ 13,449,850</u>

Columbus City School District

Combining Statement of Revenues, Expenses and Changes in Retained Earnings All Enterprise Funds

Year Ended June 30, 2000

	<u>Food Service</u>	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
Operating Revenues				
Tuition and Fees	\$ -	\$ 1,281,552	\$ 7	\$ 2,015,611
Sales	5,619,345	-	-	-
Gifts and Donations	-	2,344	348,490	-
Miscellaneous	14,035	-	431,483	33,931
Total Operating Revenues	<u>5,633,380</u>	<u>1,283,896</u>	<u>779,980</u>	<u>2,049,542</u>
Operating Expenses				
Salaries and Wages	7,996,499	554,737	536,672	1,587,495
Fringe Benefits	2,130,271	310,280	110,719	350,337
Purchased Services	405,341	73,280	320,329	30,081
Materials and Supplies	9,009,089	158,201	52,678	126,101
Depreciation Expense	273,382	-	-	-
Indirect Charges	182,720	44,208	17,460	22,922
Miscellaneous	37,715	26,936	110,155	39
Total Operating Expenses	<u>20,035,017</u>	<u>1,167,642</u>	<u>1,148,013</u>	<u>2,116,975</u>
Operating Income (Loss)	(14,401,637)	116,254	(368,033)	(67,433)
Nonoperating Revenues				
Earnings on Investments	202,865	-	-	-
Intergovernmental Revenues	14,323,518	783,777	-	-
Net Income before Operating Transfers	124,746	900,031	(368,033)	(67,433)
Operating Transfers In	-	-	339,458	-
Net Income	124,746	900,031	(28,575)	(67,433)
Retained Earnings at Beginning of Year	<u>8,411,984</u>	<u>(607,596)</u>	<u>278,957</u>	<u>266,051</u>
Retained Earnings at End of Year	<u>\$ 8,536,730</u>	<u>\$ 292,435</u>	<u>\$ 250,382</u>	<u>\$ 198,618</u>

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ -	\$ -	\$ 3,297,170
111,455	-	5,730,800
817	-	351,651
<u>349</u>	<u>-</u>	<u>479,798</u>
112,621	-	9,859,419
-	-	10,675,403
-	-	2,901,607
682	-	829,713
129,560	58	9,475,687
-	-	273,382
-	-	267,310
<u>1,514</u>	<u>1,108</u>	<u>177,467</u>
<u>131,756</u>	<u>1,166</u>	<u>24,600,569</u>
(19,135)	(1,166)	(14,741,150)
-	-	202,865
<u>-</u>	<u>-</u>	<u>15,107,295</u>
(19,135)	(1,166)	569,010
<u>3,944</u>	<u>-</u>	<u>343,402</u>
(15,191)	(1,166)	912,412
<u>93,052</u>	<u>2,458</u>	<u>8,444,906</u>
<u>\$ 77,861</u>	<u>\$ 1,292</u>	<u>\$ 9,357,318</u>

Columbus City School District

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) All Enterprise Funds

Year Ended June 30, 2000

	Food Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Tuition and Fees	\$ -	\$ -	\$ -
Intergovernmental	16,953,894	15,556,852	(1,397,042)
Sales	5,859,878	5,377,010	(482,868)
Gifts and Donations	-	-	-
Earnings on Investments	441,575	405,188	(36,387)
Miscellaneous	7,106	6,520	(586)
Total Revenues	23,262,453	21,345,570	(1,916,883)
Expenses			
Current Operating			
Salaries and Wages	8,145,811	7,952,811	193,000
Fringe Benefits	2,129,578	2,130,271	(693)
Purchased Services	712,702	464,549	248,153
Supplies, Materials and Texts	11,783,175	10,913,733	869,442
Capital Outlay	291,297	209,188	82,109
Indirect Charges	248,748	182,720	66,028
Miscellaneous	51,344	37,715	13,629
Total Expenses	23,362,655	21,890,987	1,471,668
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(100,202)	(545,417)	(445,215)
Operating Transfers In	-	-	-
Advances Out	-	-	-
Operating Transfers Out	-	-	-
Excess of Revenues Over (Under) Expenses	(100,202)	(545,417)	(445,215)
Fund Equity at Beginning of Year	2,202,820	2,202,820	-
Prior Year Encumbrances Appropriated	1,916,207	1,916,207	-
Fund Equity at End of Year	\$ 4,018,825	\$ 3,573,610	\$ (445,215)

Adult Education Fund			WCBE Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,497,332	\$ 1,485,292	\$ (12,040)	\$ 8	\$ 7	\$ (1)
790,130	783,777	(6,353)	-	-	-
-	-	-	-	-	-
2,363	2,344	(19)	387,918	348,490	(39,428)
-	-	-	-	-	-
-	-	-	480,300	431,483	(48,817)
2,289,825	2,271,413	(18,412)	868,226	779,980	(88,246)
1,572,159	1,517,766	54,393	364,127	504,620	(140,493)
380,346	310,280	70,066	83,749	110,719	(26,970)
115,399	89,290	26,109	547,784	379,729	168,055
182,362	145,019	37,343	98,991	33,958	65,033
41,502	25,724	15,778	169,487	29,918	139,569
78,708	44,208	34,500	19,500	17,460	2,040
52,643	29,568	23,075	151,350	135,513	15,837
2,423,119	2,161,855	261,264	1,434,988	1,211,917	223,071
(133,294)	109,558	242,852	(566,762)	(431,937)	134,825
416,801	416,801	-	339,458	339,458	-
(150,000)	(150,000)	-	-	-	-
(416,801)	(416,801)	-	-	-	-
(283,294)	(40,442)	242,852	(227,304)	(92,479)	134,825
388,493	388,493	-	289,019	289,019	-
18,419	18,419	-	88,253	88,253	-
<u>\$ 123,618</u>	<u>\$ 366,470</u>	<u>\$ 242,852</u>	<u>\$ 149,968</u>	<u>\$ 284,793</u>	<u>\$ 134,825</u>

Columbus City School District

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) All Enterprise Funds (Continued)

Year Ended June 30, 2000

	<u>Latchkey Fund</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Tuition and Fees	\$ 2,033,225	\$ 2,028,764	\$ (4,461)
Intergovernmental	-	-	-
Sales	-	-	-
Gifts and Donations	-	-	-
Earnings on Investments	-	-	-
Miscellaneous	34,430	33,931	(499)
Total Revenues	2,067,655	2,062,695	(4,960)
Expenses			
Current Operating			
Salaries and Wages	1,580,725	1,586,805	(6,080)
Fringe Benefits	355,778	350,337	5,441
Purchased Services	33,196	24,206	8,990
Supplies, Materials and Texts	150,252	160,537	(10,285)
Capital Outlay	2,000	1,665	335
Indirect Charges	51,094	22,922	28,172
Miscellaneous	87	39	48
Total Expenses	2,173,132	2,146,511	26,621
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(105,477)	(83,816)	21,661
Operating Transfers In	309,792	309,792	-
Advances Out	-	-	-
Operating Transfers Out	(234,627)	(309,792)	(75,165)
Excess of Revenues Over (Under) Expenses	(30,312)	(83,816)	(53,504)
Fund Equity at Beginning of Year	299,672	299,672	-
Prior Year Encumbrances Appropriated	4,409	4,409	-
Fund Equity at End of Year	\$ 273,769	\$ 220,265	\$ (53,504)

<u>Rotary - Special Services</u>			<u>Uniform School Supplies</u>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	184,777	111,455	(73,322)
-	-	-	1,354	817	(537)
-	-	-	-	-	-
-	-	-	579	349	(230)
-	-	-	186,710	112,621	(74,089)
-	-	-	-	-	-
-	-	-	-	-	-
503	-	503	4,348	682	3,666
596	58	538	195,025	144,847	50,178
-	-	-	857	-	857
-	-	-	-	-	-
470	1,095	(625)	4,507	1,514	2,993
1,569	1,153	416	204,737	147,043	57,694
(1,569)	(1,153)	416	(18,027)	(34,422)	(16,395)
29	29	-	10,915	10,915	-
-	-	-	-	-	-
-	(29)	(29)	(3,754)	(6,971)	(3,217)
(1,540)	(1,153)	387	(10,866)	(30,478)	(19,612)
2,458	2,458	-	27,854	27,854	-
-	-	-	74,089	74,089	-
<u>\$ 918</u>	<u>\$ 1,305</u>	<u>\$ 387</u>	<u>\$ 91,077</u>	<u>\$ 71,465</u>	<u>\$ (19,612)</u>

Columbus City School District

Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) All Enterprise Funds (Continued)

Year Ended June 30, 2000

	<u>Totals</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Tuition and Fees	\$ 3,530,565	\$ 3,514,063	\$ (16,502)
Intergovernmental	17,744,024	16,340,629	(1,403,395)
Sales	6,044,655	5,488,465	(556,190)
Earnings on Investments	391,635	351,651	(39,984)
Gifts and Donations	441,575	405,188	(36,387)
Miscellaneous	522,415	472,283	(50,132)
Total Revenues	<u>28,674,869</u>	<u>26,572,279</u>	<u>(2,102,590)</u>
Expenses			
Current Operating			
Salaries and Wages	11,662,822	11,562,002	100,820
Fringe Benefits	2,949,451	2,901,607	47,844
Purchased Services	1,413,932	958,456	455,476
Supplies, Materials and Texts	12,410,401	11,398,152	1,012,249
Capital Outlay	505,143	266,495	238,648
Indirect Charges	398,050	267,310	130,740
Miscellaneous	260,401	205,444	54,957
Total Expenses	<u>29,600,200</u>	<u>27,559,466</u>	<u>2,040,734</u>
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(925,331)	(987,187)	(61,856)
Operating Transfers In	1,076,995	1,076,995	-
Advances Out	(150,000)	(150,000)	-
Operating Transfers Out	(655,182)	(733,593)	(78,411)
Excess of Revenues Over (Under) Expenses	(653,518)	(793,785)	(140,267)
Fund Equity at Beginning of Year	3,210,316	3,210,316	-
Prior Year Encumbrances Appropriated	2,101,377	2,101,377	-
Fund Equity at End of Year	<u>\$ 4,658,175</u>	<u>\$ 4,517,908</u>	<u>\$ (140,267)</u>

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Columbus City School District

**Combining Statement of Cash Flows
All Enterprise Funds**

Year Ended June 30, 2000

	<u>Food Service</u>	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
Operating Activities:				
Cash Received from Lunch Sales	\$ 5,377,010	\$ -	\$ -	\$ -
Cash Received from Tuition and Fees	-	1,485,292	7	2,028,764
Cash Received from Contributions	-	2,344	348,490	-
Cash Paid to Suppliers	(9,244,567)	(193,260)	(397,426)	(134,545)
Cash Paid for Employee Salaries, Wages, and Fringe Benefits	(10,083,083)	(1,239,321)	(615,339)	(1,937,142)
Quasi-external Transactions with Other Funds	(182,720)	(44,208)	(17,460)	(22,922)
Other Receipts	6,520	-	431,483	33,931
Other Expenses	<u>(37,715)</u>	<u>(28,633)</u>	<u>(121,321)</u>	<u>(39)</u>
Net Cash Provided by (Used for) Operating Activities	(14,164,555)	(17,786)	(371,566)	(31,953)
Noncapital Financing Activities:				
Operating Transfers In	-	-	339,458	-
Earnings on Investments	405,188	-	-	-
Advances Out	-	(150,000)	-	-
Cash Received from Other Governments	<u>15,556,852</u>	<u>783,777</u>	<u>-</u>	<u>-</u>
Net Cash Provided by Noncapital Financing Activities	15,962,040	633,777	339,458	-
Increase (Decrease) in Cash and Cash Equivalents	1,797,485	615,991	(32,108)	(31,953)
Cash and Cash Equivalents at Beginning of Year	<u>4,119,027</u>	<u>(181,813)</u>	<u>377,269</u>	<u>304,082</u>
Cash and Cash Equivalents at End of Year	<u>\$ 5,916,512</u>	<u>\$ 434,178</u>	<u>\$ 345,161</u>	<u>\$ 272,129</u>

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ -	\$ -	\$ 5,377,010
-	-	3,514,063
817	-	351,651
(127,265)	(58)	(10,097,121)
-	-	(13,874,885)
-	-	(267,310)
111,804	-	583,738
<u>(1,514)</u>	<u>(470)</u>	<u>(189,692)</u>
(16,158)	(528)	(14,602,546)
3,944	-	343,402
-	-	405,188
-	-	(150,000)
<u>-</u>	<u>-</u>	<u>16,340,629</u>
3,944	-	16,939,219
(12,214)	(528)	2,336,673
<u>101,944</u>	<u>2,458</u>	<u>4,722,967</u>
<u>\$ 89,730</u>	<u>\$ 1,930</u>	<u>\$ 7,059,640</u>

Columbus City School District

**Combining Statement of Cash Flows
All Enterprise Funds**

Year Ended June 30, 2000

	<u>Food Service</u>	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities				
Operating Income (Loss)	\$ (14,401,637)	\$ 116,254	\$ (368,033)	\$ (67,433)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation	273,382	-	-	-
Materials and Supplies Inventory Changes	(8,000)	-	-	-
Decrease (Increase) in Accounts Receivable	(249,850)	1,200	-	13,153
Decrease in Due from Other Governments	-	202,540	-	-
Increase (Decrease) in Accounts Payable	177,863	36,524	(35,585)	9,910
Increase (Decrease) in Compensated Absences	(24,529)	(371,036)	20,325	12,264
Increase (Decrease) in Accrued Wages and Benefits	68,216	(3,268)	11,727	153
Net Cash Provided by (Used for) Operating Activities	<u>\$ (14,164,555)</u>	<u>\$ (17,786)</u>	<u>\$ (371,566)</u>	<u>\$ (31,953)</u>

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ (19,135)	\$ (1,166)	\$(14,741,150)
-	-	273,382
-	-	(8,000)
-	-	(235,497)
-	-	202,540
2,977	638	192,327
-	-	(362,976)
-	-	76,828
<u>\$ (16,158)</u>	<u>\$ (528)</u>	<u>\$(14,602,546)</u>

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Fiduciary Funds

Nonexpendable Trust Fund

Endowment

A fund used to account for money, securities, or land which have been set aside as an investment for public school purposes. The income from such a fund may be expended, but the principal must remain intact. Such funds are also identified as nonexpendable trust funds.

Agency Funds

Franklin County Educational Council

A fund used to account for monies held in an agency capacity on behalf of the Franklin County Educational Council.

Student Managed Activities

A fund provided to account for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor.

Columbus City School District

**Combining Balance Sheet
All Fiduciary Fund Types**

June 30, 2000

	<u>Non- expendable Trust</u>	<u>Agency</u>		
		<u>Franklin Co. Educational Council</u>	<u>Student Managed Activities</u>	
	<u>Endowment</u>			<u>Totals</u>
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$ 819,958	\$ 26,245	\$ 542,527	\$ 1,388,730
Interest Receivable	<u>7,630</u>	<u>-</u>	<u>-</u>	<u>7,630</u>
Total Assets	<u><u>\$ 827,588</u></u>	<u><u>\$ 26,245</u></u>	<u><u>\$ 542,527</u></u>	<u><u>\$ 1,396,360</u></u>
 LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ 697	\$ -	\$ 76,568	\$ 77,265
Due to Students	-	-	465,959	465,959
Due to Other Governments	<u>-</u>	<u>26,245</u>	<u>-</u>	<u>26,245</u>
Total Liabilities	697	26,245	542,527	569,469
Fund Balance				
Reserved for Endowment	673,401	-	-	673,401
Unreserved	<u>153,490</u>	<u>-</u>	<u>-</u>	<u>153,490</u>
Total Fund Balance	<u>826,891</u>	<u>-</u>	<u>-</u>	<u>826,891</u>
Total Liabilities and Fund Balance	<u><u>\$ 827,588</u></u>	<u><u>\$ 26,245</u></u>	<u><u>\$ 542,527</u></u>	<u><u>\$ 1,396,360</u></u>

Columbus City School District

**Combining Statement of Changes in
Assets and Liabilities
Agency Funds**

Year Ended June 30, 2000

	<u>Balance 07/01/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 06/30/00</u>
FRANKLIN CO. EDUCATIONAL COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 26,245	\$ -	\$ -	\$ 26,245
Total Assets	<u>\$ 26,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,245</u>
Liabilities				
Accrued Wages and Benefits	\$ 21,913	\$ -	\$ 21,913	\$ -
Due to Other Governments	<u>4,332</u>	<u>26,245</u>	<u>4,332</u>	<u>26,245</u>
Total Liabilities	<u>\$ 26,245</u>	<u>\$ 26,245</u>	<u>\$ 26,245</u>	<u>\$ 26,245</u>
STUDENT MANAGED ACTIVITIES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 502,202	\$ 833,164	\$ 792,839	\$ 542,527
Total Assets	<u>\$ 502,202</u>	<u>\$ 833,164</u>	<u>\$ 792,839</u>	<u>\$ 542,527</u>
Liabilities				
Accounts Payable	\$ 104,019	\$ 76,568	\$ 104,019	\$ 76,568
Due to Students	<u>398,183</u>	<u>756,596</u>	<u>688,820</u>	<u>465,959</u>
Total Liabilities	<u>\$ 502,202</u>	<u>\$ 833,164</u>	<u>\$ 792,839</u>	<u>\$ 542,527</u>
TOTAL-ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 528,447	\$ 833,164	\$ 792,839	\$ 568,772
Total Assets	<u>\$ 528,447</u>	<u>\$ 833,164</u>	<u>\$ 792,839</u>	<u>\$ 568,772</u>
Liabilities				
Accounts Payable	\$ 104,019	\$ 76,568	\$ 104,019	\$ 76,568
Accrued Wages and Benefits	21,913	-	21,913	-
Due to Other Governments	4,332	26,245	4,332	26,245
Due to Students	<u>398,183</u>	<u>756,596</u>	<u>688,820</u>	<u>465,959</u>
Total Liabilities	<u>\$ 528,447</u>	<u>\$ 859,409</u>	<u>\$ 819,084</u>	<u>\$ 568,772</u>

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General Fixed Assets Account Group

This account group is used to account for all sites, buildings, equipment and vehicles not used in the operations of the Proprietary Funds. (The majority of district assets are reflected here).

Columbus City School District
Schedule of General Fixed Assets
by Function and Type
June 30, 2000

<u>Function</u>	<u>Totals</u>	<u>Land and Improvements</u>	<u>Buildings</u>	<u>Furniture and Equipment</u>
Instruction	\$ 459,603,723	\$ 40,225,424	\$ 316,050,753	\$ 70,894,326
Administration	19,001,100	1,446,266	13,083,564	4,093,086
Operation and Maintenance of Plant Services	9,700,955	1,797,809	5,488,184	876,891
Transportation Services - Pupils	22,785,014	2,729,824	1,755,592	191,257
Extracurricular Activities	<u>299,325</u>	<u>0</u>	<u>33,769</u>	<u>0</u>
Total General Fixed Assets	<u>\$ 511,390,117</u>	<u>\$ 46,199,323</u>	<u>\$ 336,411,862</u>	<u>\$ 76,055,560</u>

<u>Vehicles</u>	<u>Textbooks and Library Books</u>
\$ 1,194,221	\$ 31,238,999
378,184	0
1,538,071	0
18,108,341	0
<u>265,556</u>	<u>0</u>
<u>\$ 21,484,373</u>	<u>\$ 31,238,999</u>

Columbus City School District
Schedule of Changes in General Fixed Assets
by Function
June 30, 2000

Function	General Fixed Assets 7/1/99	Additions	Disposals	General Fixed Assets 6/30/00
Instruction	\$ 410,020,329	\$ 51,998,560	\$ 2,415,166	\$ 459,603,723
Administration	19,001,100	-	-	19,001,100
Operation and Maintenance of Plant Services	9,663,225	37,730	-	9,700,955
Transportation Services - Pupils	21,753,471	1,031,543	-	22,785,014
Extracurricular Activities	<u>299,325</u>	<u>-</u>	<u>-</u>	<u>299,325</u>
Total General Fixed Assets	<u>\$ 460,737,450</u>	<u>\$ 53,067,833</u>	<u>\$ 2,415,166</u>	<u>\$ 511,390,117</u>

Columbus City School District
Schedule of General Fixed Assets
by Source
June 30, 2000

General Fixed Assets:

Land and Improvements	\$	46,199,323
Buildings		336,411,862
Furniture and Equipment		76,055,560
Vehicles		21,484,373
Textbooks and Library Books		<u>31,238,999</u>
Total General Fixed Assets	\$	<u><u>511,390,117</u></u>

Investments in General Fixed Assets from:

Acquisitions after 1987 and Other Assets Prior to 1987 Which Can Be Identified by Source		
General Fund and General Fund Transfers	\$	60,114,947
State and Federal Grants		7,317,774
Capital Projects Funds		156,244,711
Acquisitions Under Capital Leases		30,291,029
Other		830,988
Acquisitions Prior To 1987 Which Can Not Be Specified By Source		<u>256,590,668</u>
Total Investment in General Fixed Assets	\$	<u><u>511,390,117</u></u>

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STATISTICAL SECTION

Columbus City School District

General Governmental Revenues by Source (1)

Last Ten Fiscal Years

<u>Fiscal Year (2)</u>	<u>Taxes</u>	<u>Tuition and Fees</u>	<u>Earnings on Investments</u>	<u>Inter-Governmental</u>	<u>Other</u>	<u>Total Revenues</u>
1991	151,707,670	3,240,802	7,064,453	132,710,943	1,012,672	295,736,540
1992	184,741,136	3,558,878	4,768,174	123,903,723	1,512,452	318,484,363
1993	205,938,145	3,892,762	5,906,889	129,367,151	2,081,017	347,185,964
1994	200,463,122	4,540,741	3,201,055	126,108,528	1,972,276	336,285,722
1995	207,370,386	5,159,993	2,991,521	127,690,919	518,829	343,731,648
1996	199,749,951	4,646,529	3,596,458	132,615,007	1,015,650	341,623,595
1997	225,644,364	4,449,724	4,657,378	134,989,615	679,648	370,420,729
1998	246,610,385	3,842,943	6,560,682	164,222,058	3,910,730	425,146,798
1999	256,149,842	5,461,181	8,202,994	199,193,550	887,096	469,894,663
2000	257,409,441	4,741,051	11,572,552	201,555,919	1,539,731	476,818,694

Source: Columbus City School District Records

(1) Includes the revenues of the General Fund only.

(2) All fiscal years are reported on a GAAP basis.

Columbus City School District

General Governmental Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year (2)	Instruction	Pupil Support Services	Instructional Support Services	Administration	Business and Fiscal Services	Operation and Maintenance of Plant Services
1991	176,912,517	20,274,910	9,690,786	28,345,502	6,851,729	39,352,342
1992	187,034,735	17,079,895	10,888,650	27,133,951	8,128,298	37,044,519
1993	193,620,658	19,167,998	11,898,834	31,475,943	8,907,383	36,148,140
1994	196,887,428	21,159,798	20,076,339	31,614,268	11,964,908	39,241,198
1995	201,407,127	22,314,130	20,998,997	28,214,027	8,722,752	40,082,050
1996	200,705,385	21,520,792	18,681,889	31,674,109	1,859,766	39,376,889
1997	202,619,527	21,785,660	17,625,657	31,734,036	3,079,009	39,295,562
1998	222,874,516	26,479,643	22,992,084	32,475,418	13,201,857	40,390,445
1999	240,245,127	25,665,848	28,188,625	35,863,893	12,413,228	44,346,044
2000	259,663,007	31,632,220	41,069,837	36,705,010	12,765,362	47,763,031

Source: Columbus City School District Records

(1) Includes the expenditures of the General Fund only.

(2) All fiscal years are reported on a GAAP basis.

Tran- portation Services- Pupils	Other Support Services	Extra- curricular Activities	Community Services	Capital Outlay	Debt Service	Total Expenditures
15,959,078	12,388,835	3,586,196	-	745,300	1,083,214	315,190,409
16,991,994	8,245,576	3,679,452	-	32,564	969,288	317,228,922
20,022,179	12,528,351	8,814	7,002	-	1,050,573	334,835,875
19,825,928	8,247,383	3,394,243	6,557	48,303	1,036,980	353,503,333
20,539,480	7,072,211	3,671,115	-	-	1,005,152	354,027,041
20,808,544	6,617,313	3,534,301	-	-	1,276,664	346,055,652
20,010,282	7,255,605	3,276,555	-	-	863,177	347,545,070
23,725,129	8,999,137	3,660,435	-	51,306	-	394,849,970
22,293,266	14,460,502	3,890,727	-	132,539	-	427,499,799
26,465,141	12,785,479	4,805,737	-	40,081	-	473,694,905

Columbus City School District

Property Tax Levies and Collections

Last Ten Collection (Calendar) Years

<u>Collection Year</u>	<u>Tax Levied</u>	<u>Current Tax Collection</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Collection</u>
1990	178,433,727	173,227,343	97.08%	6,150,123
1991	181,364,102	175,813,707	96.94%	6,850,219
1992	234,900,668	228,096,728	97.10%	8,599,253
1993	237,859,822	230,470,605	96.89%	8,459,135
1994	241,816,285	234,969,467	97.17%	11,109,769
1995	242,828,807	235,765,458	97.09%	10,299,641
1996	248,385,612	239,709,230	96.51%	9,580,848
1997	281,920,840	274,122,678	97.23%	9,729,094
1998	289,787,838	282,506,372	97.49%	11,584,455
1999	302,405,022	292,083,930	96.59%	11,508,152

Source: Franklin County Auditor

2000 Property tax levies and collections are not available.

<u>Total Tax Collections</u>	<u>Percent of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes to Levy</u>
179,377,466	100.53%	14,336,634	8.03%
182,663,926	100.72%	17,057,185	9.40%
236,695,981	100.76%	20,043,891	8.53%
238,929,740	100.45%	22,155,127	9.31%
246,079,236	101.76%	21,844,916	9.03%
246,065,099	101.33%	22,811,601	9.39%
249,290,078	100.36%	24,806,259	9.99%
283,851,772	100.68%	21,556,576	7.65%
294,090,827	101.48%	23,689,638	8.17%
303,592,082	100.39%	27,309,998	9.03%

Columbus City School District

Assessed and Estimated Actual Value of Taxable Property

Last Ten Collection (Calendar) Years (1)

<u>Collection Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>
1991	\$ 4,488,720,240	\$ 12,824,914,971	\$ 868,659,468	\$ 3,217,257,289
1992	4,527,216,000	12,934,902,857	869,484,064	3,344,169,477
1993	4,567,908,350	13,051,166,714	875,983,116	3,503,932,464
1994	4,964,480,380	14,184,229,657	829,960,459	3,319,841,836
1995	4,990,974,510	14,259,927,171	846,374,896	3,385,499,584
1996	5,037,645,370	14,393,272,486	840,711,855	3,362,847,420
1997	5,276,254,050	15,075,011,571	935,568,371	3,742,273,484
1998	5,403,886,770	15,439,676,486	944,203,285	3,776,813,140
1999	5,651,961,330	16,148,460,943	987,119,988	3,948,479,952
2000	6,434,224,710	18,383,499,171	1,029,084,082	4,116,336,328

Source: Franklin County Auditor

(1) Franklin County Auditor property tax records are maintained on a calendar year basis.

Public Utility		Total	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
\$ 370,135,590	\$ 1,057,530,257	\$ 5,727,515,298	\$ 17,099,702,517
378,854,010	1,082,440,029	5,775,554,074	17,361,512,363
399,257,670	1,140,736,200	5,843,149,136	17,695,835,378
406,632,610	1,161,807,457	6,201,073,449	18,665,878,950
426,414,590	1,218,327,400	6,263,763,996	18,863,754,155
391,372,830	1,118,208,086	6,269,730,055	18,874,327,992
388,280,920	1,109,374,057	6,600,103,341	19,926,659,112
406,168,050	1,160,480,143	6,754,258,105	20,376,969,769
405,981,940	1,159,948,400	7,045,063,258	21,256,889,295
411,779,800	1,176,513,714	7,875,088,592	23,676,349,213

Columbus City School District

Property Tax Rates (Per \$1,000 of Assessed Valuation)--Direct and Overlapping Governments

Last Ten Collection (Calendar) Years (1)

Collection Year	Columbus City School District			Corporations			Townships		
	General Fund	Bond Fund	Total	Columbus	Gahanna	Valleyview	Blendon	Clinton	Franklin
	1991	41.85	2.00	43.85	3.14	2.40	28.34	16.50	22.64
1992	50.80	2.00	52.80	3.14	2.40	35.34	16.50	22.64	13.05
1993	50.80	2.48	53.28	3.14	2.40	27.34	16.50	22.64	13.05
1994	50.80	2.30	53.10	3.14	2.40	27.34	16.50	22.64	13.05
1995	50.80	2.21	53.01	3.14	2.40	27.37	19.00	25.64	13.05
1996	50.80	2.18	52.98	3.14	2.40	24.53	19.00	25.64	13.05
1997	56.30	1.81	58.11	3.14	2.40	24.53	21.45	25.64	13.05
1998	56.30	1.74	58.04	3.14	2.40	24.53	22.60	25.64	13.05
1999	56.30	1.65	57.95	3.14	2.40	24.53	22.43	25.64	13.05
2000	56.30	1.27	57.57	3.14	2.40	24.53	22.41	25.64	13.05

Source: Franklin County Auditor

Townships						Other Units		
Mifflin-Gahanna	Mifflin	Perry	Sharon	Truro	Franklin-Valleyview	Franklin County	Columbus-Franklin County Library District	Metropolitan Park District
8.70	18.80	20.80	6.60	10.40	.30	9.99	2.20	.55
8.70	18.80	23.63	6.60	10.40	.30	11.87	2.20	.55
10.70	20.80	23.80	11.10	10.40	.30	14.32	2.20	.55
10.70	20.80	23.80	8.10	10.40	.30	14.02	2.20	.55
10.70	20.80	23.80	8.10	10.40	.30	14.02	2.20	.55
10.70	20.80	23.80	13.10	12.65	.30	14.27	2.20	.55
10.70	22.80	23.80	13.10	12.65	.30	14.57	2.20	.55
10.70	20.80	23.80	13.10	12.65	.30	14.67	2.20	.55
8.70	20.80	23.80	13.10	12.65	.30	16.99	2.20	.55
8.70	20.80	23.80	19.10	12.65	.30	16.99	2.20	.65

Columbus City School District

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

Last Ten Collection (Calendar) Years (4)

<u>Collection Year (4)</u>	<u>(1) Population</u>	<u>Assessed Value (2) (In thousands)</u>	<u>Gross Bonded Debt (3)</u>	<u>Less Debt Service Fund (3)</u>
1991	474,683	\$5,727,515	\$97,049,806	\$10,278,096
1992	478,502	5,775,554	127,014,400	10,388,853
1993	485,928	5,843,149	120,276,529	10,163,946
1994	488,177	6,201,073	120,105,815	10,455,033
1995	494,924	6,263,764	109,976,503	12,158,146
1996	499,301	6,269,730	113,257,613	11,992,055
1997	506,284	6,600,103	88,957,612	12,824,818
1998	513,696	6,754,258	79,072,612	10,697,836
1999	522,637	7,045,063	58,032,612	9,751,530
2000	523,871	7,875,089	58,242,612	7,684,268

Sources: (1) Based on 75% of City of Columbus population as estimated by the U.S. Bureau of Census for calendar year 1990, but reported for fiscal year 1991; City of Columbus Department of Trade and Development for calendar years 1991-1995, but reported for fiscal years 1992-1996; and Mid-Ohio Regional Planning Commission for the calendar years 1996 through 1999, but reported for fiscal years 1997 through 2000.

(2) Franklin County Auditor, calendar year.

(3) Columbus City School District records.

(4) All collection years are reported on a GAAP basis.

<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value (%)</u>	<u>Estimated Net Bonded Debt Per Capita</u>
\$86,771,710	1.51%	183
116,625,547	2.02%	244
110,112,583	1.88%	227
109,650,782	1.77%	225
97,818,357	1.56%	198
101,265,558	1.62%	203
76,132,794	1.15%	150
68,374,776	1.01%	133
48,281,082	0.69%	92
50,558,344	0.64%	97

Columbus City School District

Computation of Legal Debt Margin

June 30, 2000

Overall Direct Debt Limitation

Direct debt limitation		
9% of assessed valuation	\$	708,757,973
Amount available in Debt Service Fund		7,684,268
Gross indebtedness	\$	58,242,612
Less: debt exempt from limitation		<u>(6,800,000)</u>
Debt subject to 9% limitation		<u>(51,442,612)</u>
Legal debt margin within 9% limitation	\$	<u><u>664,999,629</u></u>

Unvoted Direct Debt Limitation

Unvoted debt limitation		
0.1% of assessed valuation	\$	7,875,089
Amount available in Debt Service Fund related to unvoted debt		-
Gross indebtedness authorized by the Board	\$	-
Less: debt exempt from limitation		<u>-</u>
Debt subject to 0.1% limitation		<u>-</u>
Legal debt margin within 0.1% limitation	\$	<u><u>7,875,089</u></u>

Ohio Revised Code Section 133.042

Energy Conservation Note Limitation

Debt limitation		
0.9% of assessed valuation	\$	70,875,797
Energy Conservation Notes authorized by the Board		<u>(6,800,000)</u>
Legal debt margin within 0.9% limitation	\$	<u><u>64,075,797</u></u>

Columbus City School District

Computation of Direct and Overlapping Debt

June 30, 2000

<u>Governmental Unit</u>	<u>Gross General Obligation Debt</u>	<u>Percent Applicable to School District</u>	<u>Amount Applicable to School District</u>
Direct:			
Columbus City School District	\$ 58,242,612	100.00%	\$ 58,242,612
Overlapping:			
Franklin County	175,903,975 (1)	37.44%	65,858,448
City of Gahanna	6,065,000 (1)	0.93%	56,405
Mifflin Township	2,518,000 (1)	4.55%	114,569
City of Columbus	<u>385,093,418 (1)</u>	63.22%	<u>243,456,059</u>
	<u>\$ 627,823,005</u>		<u>\$ 367,728,093</u>

Source: Franklin County Auditor

(1) Determined as of December 31, 1999

Columbus City School District

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures

Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (1)	Total General Expenditures (2)	Ratio of Debt Service to General Expenditures (%)
1991	7,421,221	6,190,577	13,611,798	315,190,409	4.32%
1992	5,300,406	6,322,175	11,622,581	317,228,922	3.66%
1993	6,737,870	8,135,497	14,873,367	334,835,875	4.44%
1994	8,670,714	5,225,094	13,895,808	353,503,333	3.93%
1995	10,129,312	5,075,340	15,204,652	354,027,041	4.29%
1996	10,318,891	4,299,065	14,617,956	346,055,652	4.22%
1997	10,700,000	4,089,995	14,789,995	347,545,070	4.26%
1998	10,050,000	3,797,880	13,847,880	394,849,970	3.51%
1999	10,425,000	3,109,076	13,534,076	427,499,799	3.17%
2000	10,525,000	2,612,035	13,137,035	473,694,905	2.77%

(1) Includes all general obligation bond debt service.

(2) Includes General Fund only.

(3) All fiscal years are reported on a GAAP basis.

Columbus City School District

Demographic Statistics

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Franklin County Per Capita Income (2)</u>	<u>School Enrollment (3)</u>	<u>Franklin County Unemployment Rate (4)</u>
1991	474,683	19,678	62,639	4.80%
1992	478,502	20,518	63,866	5.80%
1993	485,928	21,601	63,932	6.10%
1994	488,177	22,597	63,439	4.20%
1995	494,924	23,651	62,812	3.50%
1996	499,301	24,943	63,368	3.00%
1997	506,284	25,959	64,248	2.80%
1998	513,696	27,294	64,248	2.70%
1999	522,637	28,166	65,054	2.50%
2000	523,871	29,321	64,339	2.50%

- Sources:
- (1) Based on 75% of City of Columbus population as estimated by the U.S. Bureau of Census for calendar year 1990, but reported for fiscal year 1991; City of Columbus Department of Trade and Development for calendar years 1991-1995, but reported for fiscal years 1992-1996; and Mid-Ohio Regional Planning Commission for the calendar years 1996 through 1999, but reported for fiscal years 1997 through 2000.
 - (2) Per capita income information is reported for calendar years 1990 through 1999 reported as fiscal years 1991 through 2000 using data provided in Franklin County's 1999 Comprehensive Annual Financial Report. Original source is Woods & Poole Economics, Inc.
 - (3) Columbus City School District records.
 - (4) Ohio Bureau of Employment Services, Division of Research and Statistics

Columbus City School District

Construction, Bank Deposits and Property Values

Last Ten Tax Years

<u>Fiscal Year</u>	<u>Valuation of Building Permits Issued (1)</u>	<u>Bank Deposits (2)</u>	<u>Property Values (3)</u>
1991	746,333,431	17,619,000,000	5,727,515,298
1992	616,262,025	17,421,031,000	5,775,554,074
1993	498,520,630	18,096,304,000	5,843,149,136
1994	540,425,036	14,598,306,000	6,201,073,449
1995	679,086,644	18,842,859,000	6,263,763,996
1996	749,610,571	21,808,752,000	6,269,730,055
1997	863,499,378	38,010,414,000	6,600,103,341
1998	1,423,716,982	39,608,322,000	6,754,258,105
1999	1,760,144,084	38,390,073,000	7,045,063,258
2000	1,559,322,373	41,165,622,000	7,875,088,592

- Sources:
- (1) City of Columbus, Ohio, Department of Trade and Development. For the preceding calendar year.
 - (2) Total deposits of all banks headquartered in Franklin County (includes national and state chartered banks). State of Ohio, Department of Commerce, Banks Division.
 - (3) Franklin County Auditor

Columbus City School District

Principal Property Taxpayers

June 30, 2000

	Total Assessed Valuation	% of Total Assessed Valuation (1)
<u>Public Utilities</u>		
Columbus Southern Power Company	\$ 174,344,520	2.21%
Ohio Bell Telephone Co.	96,842,780	1.23%
Columbia Gas of Ohio, Inc.	78,407,340	1.00%
<u>Real Estate</u>		
Nationwide Mutual Insurance Co.	97,446,210	1.24%
Capital South Community Urban Redevelopment	65,535,530	0.83%
Huntington Center Associates	48,685,000	0.62%
American Electric Power Service Corp.	29,770,160	0.38%
Duke Realty L P	21,571,940	0.27%
State Teachers Retirement Board of Ohio	21,143,480	0.27%
Battelle Memorial Institute	18,060,580	0.23%
VV USA City LP	17,605,010	0.22%
University Town Center	16,748,480	0.21%
RB-3 Associates & Stephen B Goodman	15,199,900	0.19%
<u>Tangible Personal Property</u>		
Techneglas, Inc.	41,040,390	0.52%
Abbott Laboratories	29,128,830	0.37%
J.C. Penney Company, Inc.	26,955,170	0.34%
Ameritech New Media, Inc.	18,805,670	0.24%
Time Warner Entertainment Company LP	18,661,670	0.24%
Lazarus	12,643,260	0.16%
Amerisource Corporation	12,151,660	0.15%
BLC Corporation	11,749,181	0.15%
Value City Department Stores, Inc.	10,848,800	0.14%
IBM Credit Corporation	9,933,340	0.13%
All Others	<u>6,981,809,691</u>	<u>88.66%</u>
Total Assessed Valuation	<u>\$ 7,875,088,592</u>	<u>100.00%</u>

Source: Franklin County Auditor.

(1) The assessed valuation for Columbus City School District totalled \$7,875,088,592 for collection (calendar) year 2000.

Columbus City School District

Columbus Metropolitan Area 50 Largest Employers

June 30, 2000

<u>Employer</u>	<u>Number of Employees</u>	<u>Employer</u>	<u>Number of Employees</u>
1. The State of Ohio	27,755	24a. Meijer Inc.	2,500
2. The Ohio State University	17,597	24b. National City Bank, Columbus	2,500
* Ohio State University Hospitals	3,772	26. Value City Department Stores, Inc.	2,300
3. United States Postal Service	5,013	27. Merch-Medco Rx Services of Ohio	2,250
* Defense Supply Center, Columbus	2,600	28. Owens Corning	2,200
* Defense Finance and Accounting Center	2,500	29. South-Western City School District	2,171
4. Honda of America Manufacturing, Inc.	13,200	30. Ross Products/Abbott Laboratories Inc.	2,170
5. Banc One Corporation	10,900	31. Consolidated Stores Corporation	2,077
6. Columbus City Schools	9,451	32. Alliance Data Systems	2,000
7. Nationwide Insurance Enterprise	9,311	33. Wal-Mart Stores Inc.	1,955
8. City of Columbus	8,256	34. Discover Financial Services	1,945
9. Grant/Riverside Methodist Hospitals	6,049	35. Children's Hospital, Inc.	1,939
* Doctors Hospital Ohio-Health	1,443	36. Dispatch Printing Co.	1,900
10. Limited, Inc.	7,200	37. J.C. Penney Co.	1,850
11. Big Bear Stores Inc.	6,500	38. ARC Industries Inc.	1,845
12. Franklin County	6,003	39. Chase Manhattan Mortgage Corp.	1,740
13. Lucent Technologies, Inc.	5,600	40. Ashland Distribution and Chemical	1,663
14. Schottenstein Stores Corporation	5,000	41. Distribution Fulfillment Services	1,640
15. Mount Carmel-East, West & St. Ann's	4,279	42. Micro Electronics, Inc.	1,600
16. Kroger Company	4,075	43. Kmart Corp.	1,500
17. Wendy's International, Inc.	3,700	44. Buckeye Steel Castings Co.	1,491
18. Huntington Bancshares Inc.	3,630	45. Sears Roebuck and Co.	1,443
19. American Electric Power	3,462	46. Liebert Corp.	1,420
20. Catholic Diocese of Columbus	3,883	47a. Delphi Interior	1,400
21. Battelle	3,237	47b. Cardinal Health Inc.	1,400
22. Ameritech Ohio	3,100	47c. Techneglas Inc.	1,400
23. Qwest Communications International Inc	2,918	50. Aetna U.S. Healthcare	1,358

(1) Employee, revenue and location information also includes Arthur G. James Cancer Hospital and Richard J. Solove Research Institute (877 employees), Ohio State University Hospitals East (701 employees) and OSU and Harding Behavioral Health (330 employees).

(2) The U.S. government employs an additional few thousand personnel in smaller departmental offices, not listed separately here.

Source: Reprinted with permission of Business First

Business First of Columbus, Inc.
Vol. 16. Number 15 December 3, 1999

Columbus City School District

Staff Level by Race and Sex in Full Time Equivalents

June 30, 2000

	Male		Female		Total	
	No.	%	No.	%	No.	%
Administration						
White	74.00	24.7	90.00	30.1	164.00	54.8
Black	46.00	15.3	88.00	29.3	134.00	44.6
Spanish	1.00	0.3	1.00	0.3	2.00	0.6
Asian	0.00	0.0	0.00	0.0	0.00	0.0
Indian	0.00	0.0	0.00	0.0	0.00	0.0
	<u>121.00</u>	<u>40.3</u>	<u>179.00</u>	<u>59.7</u>	<u>300.00</u>	<u>100.0</u>
Teachers						
White	887.50	17.5	2,999.30	59.0	3,886.80	76.5
Black	262.00	5.2	873.00	17.2	1,135.00	22.4
Spanish	4.00	0.1	22.40	0.4	26.40	0.5
Asian	3.00	0.1	23.50	0.5	26.50	0.6
Indian	0.00	0.0	1.00	0.0	1.00	0.0
	<u>1,156.50</u>	<u>22.9</u>	<u>3,919.20</u>	<u>77.1</u>	<u>5,075.70</u>	<u>100.0</u>
Classified						
White	328.31	16.9	632.80	32.5	961.11	49.4
Black	489.28	25.1	481.66	24.8	970.94	49.9
Spanish	1.12	0.1	1.99	0.1	3.11	0.2
Asian	2.37	0.1	4.49	0.2	6.86	0.3
Indian	1.00	0.1	1.00	0.1	2.00	0.2
	<u>822.08</u>	<u>42.3</u>	<u>1,121.94</u>	<u>57.7</u>	<u>1,944.02</u>	<u>100.0</u>
Educational Aides						
White	23.45	2.4	493.35	50.5	516.80	52.9
Black	80.41	8.2	352.78	36.0	433.19	44.2
Spanish	2.00	0.2	3.00	0.3	5.00	0.5
Asian	3.00	0.3	15.00	1.5	18.00	1.8
Indian	1.00	0.1	5.00	0.5	6.00	0.6
	<u>109.86</u>	<u>11.2</u>	<u>869.13</u>	<u>88.8</u>	<u>978.99</u>	<u>100.0</u>
Total						
White	1,313.26	15.8	4,215.45	50.9	5,528.71	66.7
Black	877.69	10.6	1,795.44	21.6	2,673.13	32.2
Spanish	8.12	0.1	28.39	0.3	36.51	0.4
Asian	8.37	0.1	42.99	0.5	51.36	0.6
Indian	2.00	0.0	7.00	0.1	9.00	0.1
	<u><u>2,209.44</u></u>	<u><u>26.6</u></u>	<u><u>6,089.27</u></u>	<u><u>73.4</u></u>	<u><u>8,298.71</u></u>	<u><u>100.0</u></u>

Columbus City School District

Miscellaneous Statistical Data

June 30, 2000

Year of Incorporation: 1845
 Form of Government: School Board/President
 Area of District: 117 square miles
 Population: 523,871

Number of Schools

Elementary	89
K - 8	3
Middle	25
High	18
Career Centers	4
Special Schools	6
	<u>145</u>

Enrollment

Elementary	33,069
K - 8	1,301
Middle	13,756
High	15,669
Other	544
	<u>64,339</u>

Number of Teachers, Levels of Degree and Years of Experience

<u>Degree</u>	<u>Education</u>	
	<u>Number of Teachers</u>	<u>% of Total</u>
Bachelor's Equivalent	46	0.9%
Bachelor of Arts	1,237	24.1%
Bachelor's + 30	1,578	30.7%
Master's	1,715	33.3%
Master's + 30	514	10.0%
Doctorate	49	1.0%
	<u>5,139</u>	<u>100.0%</u>
TOTAL		

<u>Years of Experience</u>	<u>Experience</u>	
	<u>Number of Teachers</u>	<u>% of Total</u>
0 - 5	2,233	43.4%
6 - 10	717	14.0%
11 - 15	784	15.3%
16 - 20	356	6.9%
21 - 25	467	9.1%
26 - over	582	11.3%
	<u>5,139</u>	<u>100.0%</u>
TOTAL		



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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COLUMBUS CITY SCHOOL DISTRICT

FRANKLIN 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
FEBRUARY 22, 2001**