



**SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY**

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SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY
Schedule of Expenditure of Federal Awards
For the Fiscal Year Ended June 30, 2000

<u>Federal Grantor/ Pass Through Grantor Program Title</u>	<u>Pass through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Receipts</u>	<u>Non-Cash Receipts</u>	<u>Disbursements</u>	<u>Non-Cash Disbursements</u>
U.S. DEPARTMENT OF AGRICULTURE						
<i>(Passed through Ohio Department of Education)</i>						
Nutrition Cluster:						
Food Distribution Program - Commodities		10.550		\$416,370		\$413,190
National School Breakfast Program	05-PU-99	10.553	\$159,743		\$159,743	
	05-PU-00		253,560		253,560	
Total National School Breakfast Program			413,303		413,303	
National School Lunch Program	03-PU-99	10.555	77,299		77,299	
	03-PU-00		123,695		123,695	
	04-PU-99		452,996		452,996	
	04-PU-00		711,611		711,611	
Total National School Lunch Program			1,365,601		1,365,601	
Child Care Food Program	16-CC-99	10.558	836		836	
	21-ML-99		9,825		9,825	
Total Child Care Food Program			10,661		10,661	
Summer Food Service Program	23-ML-99	10.559	5,069		5,069	
	23-ML-00		16,366		16,366	
	24-AD-99		1,586		1,586	
	24-AD-00		867		867	
Total Summer Food Service Program			23,888		23,888	
Total U.S. Department of Agriculture - Nutrition Cluster			1,813,453	416,370	1,813,453	413,190
U.S. DEPARTMENT OF EDUCATION						
<i>(Passed through Ohio Department of Education)</i>						
Special Education Cluster:						
Special Education Grants to States	6B-SF-97P	84.027			84	
	6B-SF-98P		59,678		126,940	
	6B-SF-99P		544,703		463,711	
Total Special Education Grants to States			604,381		590,735	
Special Education Preschool Grants	PG-S1-98P	84.173			5,982	
	PG-S1-99P		33,050		36,067	
			33,050		42,049	
Total Special Education Cluster			637,431		632,784	
Adult Basic Education	AB-S1-98	84.002			489	
	AB-S1-98C				3,874	
	AB-S1-99		3,682		3,682	
	AB-S1-99C		33,091		92,558	
	AB-SS-00		10,000		928	
	AB-S1-00		78,987		61,026	
Total Adult Basic Education			125,760		162,557	
Title I	C1-S1-99	84.010	700,000		700,000	
	C1-S1-99C		172,511		353,759	
	C1-S1-00		2,935,815		2,487,780	
	C1-SD-00		34,341		26,471	
Total Title I			3,842,667		3,568,010	
Even Start Family Literacy Grant	EV-S4-98P	84.213	16,000		46,716	
	EV-S3-99		12,889		12,943	
	EV-S4-00		103,512		92,350	
Total Even Start Family Literacy Grant			132,401		152,009	

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY
Schedule of Expenditure of Federal Awards
For the Fiscal Year Ended June 30, 2000
(Continued)

U.S. DEPARTMENT OF EDUCATION (CONTINUED)
(Passed through Ohio Department of Education-Continued)

Drug Free Schools	DR-S1-98	84,186		44	
	DR-S1-99			6,068	
	DR-S1-00		107,670	83,949	
Total Drug Free Schools			<u>107,670</u>	<u>90,061</u>	
Goals 2000	G2-S1-99P	84,276		2,745	
	G2-S4-99P			1,455	
	G2-S4-99P			1,648	
	G2-S3-98P		58,600	64,906	
	G2-S2-99		125,411	76,813	
	G2-S1-00		75,225	71,674	
	G2-S3-00		100,000	78,642	
	G2-S4-00		87,620	70,272	
	G2-S8-00		3,000	2,133	
Total Goals 2000			<u>449,856</u>	<u>370,288</u>	
Eisenhower Professional Development Grant	MS-S1-98C	84,281	3,980	19,600	
	MS-S1-99			417	
	MS-S1-99C		32,686	32,360	
	MS-S1-00		22,216		
Total Eisenhower Professional Development Grant			<u>58,882</u>	<u>52,377</u>	
Innovative Education Program Strategy	C2-S1-99	84,298		2,072	
	C2-S1-99C		11,495	16,303	
	C2-S1-00		59,066	52,398	
Total Innovative Education Program Strategy			<u>70,561</u>	<u>70,773</u>	
Comprehensive School Reform Demonstration Grant	RF-S1-99	84,332	165,000	196,069	
	RF-S1-99P		113,271	113,271	
	RF-S1-00		81,250		
Total Comprehensive School Reform Demonstration Grant			<u>359,521</u>	<u>309,340</u>	
Class Size Reduction Grant	CR-S1-00	84,340	301,887	286,291	
Total passed through Ohio Department of Education			<u>6,086,636</u>	<u>5,694,490</u>	
<i>(Direct Receipt)</i>					
PL874 Impact Aid	N/A	84,041	178	178	
21st Century Learning Center Grant	N/A	84,287	276,225	209,274	
Total U.S. Department of Education			6,363,039	5,903,942	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES <i>(Passed through Ohio Department of Mental Retardation and Developmental Disabilities)</i>					
Title XX	N/A	93,778	413,576	280,045	
<i>(Passed through Ohio Department of Education)</i>					
Abstinence Education Grant	12-5-01-F-CS-320	93,235	165,877	165,877	
Total U.S. Department of Health and Human Services			579,453	445,922	
U.S. DEPARTMENT OF LABOR <i>(Passed through Ohio Department of Education)</i>					
School To Work Grant	WK-BE-98	17,249	6,272	33,278	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT <i>(Passed through City of Springfield)</i>					
Community Development Block Grant	2A-04-00	14,218	1,677	1,627	
U.S. DEPARTMENT OF LAND MANAGEMENT <i>(Passed through Clark County Auditor)</i>					
Payment in Lieu of Taxes	PL-97-258	15,226	2	2	
Total Federal Financial Assistance			<u>\$8,763,896</u>	<u>\$416,370</u>	<u>\$8,198,224</u>
					<u>\$413,190</u>

See accompanying Notes to the Federal Schedule.

**SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY**

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards 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

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. At June 30, 2000, the District had \$150,137 in food commodities inventory.

NOTE C - FEDERAL GRANTS WHOSE FUNDS ARE COMMINGLED WITH OTHER REVENUE SOURCES

The Nutrition Cluster (CFDA #'s 10.553, 10.555 and 10.559), Impact Aid PL874 (CFDA# 84.041), and Payment in Lieu of Taxes (CFDA #15.226) programs federal grant receipts were commingled with state and local revenues. It was assumed that federal monies were expended first.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Springfield City School District
Clark County
49 East College Avenue
Springfield, Ohio 45504

To the Board of Education:

We have audited the financial statements of the Springfield City School District, Clark County (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 financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-10312-001. We also noted certain immaterial instances of noncompliance that we have reported to the 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the management of the District in a separate letter dated December 20, 2000.

Springfield City School District
Clark County
Report of Independent Accountants on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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

Jim Petro
Auditor of State

December 20, 2000



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Springfield City School District
Clark County
49 East College Avenue
Springfield, Ohio 45504

To the Board of Education:

Compliance

We have audited the compliance of the Springfield City School District, Clark County (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. 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the 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.

Internal Control Over Compliance

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

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

We have audited the general-purpose financial statements of Springfield City School 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 expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

December 20, 2000 and
September 26, 2002

**SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE FISCAL YEAR ENDED 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)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	-Nutrition Cluster: 10.550, 10.553,10.555, 10.558,10.559 -Special Education Cluster: 84.027,84.173 -Comprehensive School Reform Demonstration Grant: 84.332 and Goals 2000:84.276
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Finding Number 2000-10312-001

Ohio Rev. Code Section 5705.39 provides that total appropriations from a fund may not exceed the total estimated resources.

Total appropriations on December 31, 1999 were \$16,213,344 and exceeded total estimated resources of \$15,105,671 by \$1,107,673 in the Special Revenue Fund Type. The significant variances comprising the total variance were in the following funds:

Fund	Estimated Resources	Appropriations	Appropriations in Excess of Est. Res.
D.P.I.A Fund	\$ 4,366,661	\$4,602,002	\$235,341
Miscellaneous State Grant Fund	509,138	693,431	184,293
Eisenhower Grant Fund	90,485	188,693	98,208

To help ensure the School District is in compliance with the revised code throughout the year, reduce the risk that obligations will be incurred for which the School District does not have resources available to pay the obligation, and increase the controls over budgetary monitoring, the School District should compare the appropriation amendments with the most current Certificate of Estimated Resources throughout the year to determine appropriations are within certified resources. This process should be performed prior to the formal adoption of the appropriation amendments.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Springfield City School District, Ohio
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2000

Issued by:
Treasurer's Office

Michael Kinneer
Treasurer

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
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SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
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Springfield City Schools

SCHOOL ADMINISTRATION BUILDING

49 EAST COLLEGE AVENUE

SPRINGFIELD, OHIO 45504-2502

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BOARD OF EDUCATION
Hannah Dixon
President

Christi Lockhart
Vice President

J. Wesley Babian

Charles Beard

Todd Jones

December 20, 2000

Board of Education
Springfield City Board of Education

It is my honor to present the tenth Comprehensive Annual Financial Report (CAFR) for the Springfield City School District. This report provides full disclosure of the financial operations of the school district for the fiscal year ended June 30, 2000. The CAFR, which includes an opinion from the Auditor of the State of Ohio, conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the school district. This report will provide the taxpayers, employees, parents and other parties interested in the operation of the school district with comprehensive financial data in a format that will enable them to gain an understanding of the school district's financial affairs. Copies will be available to the Chamber of Commerce, major commercial and personal property taxpayers, the Clark County Public Library (Warder Public Library), financial rating services, banking institutions and other interested parties.

The CAFR is composed of three distinct sections. The introductory section includes the title page, the table of contents, letter of transmittal, Government Finance Officers Association Certificate of Achievement, Association of School Business Officials Certificate of Excellence, list of principal officials, treasurer's department staff and an organizational chart. The financial section includes the report of independent accountants, the general purpose financial statements and explanatory notes, and combining financial statements and schedules of individual funds and account groups. The statistical section includes various tables reflecting social and economic information, financial trends and fiscal capacity of the school district.

SCHOOL DISTRICT ORGANIZATION

James Demint built the first house in the area in 1799. Mr. Demint told Simon Kenton, a famous scout and Indian fighter, and Mrs. Kenton about the plan he had for laying out a new town, and in 1801 on Demint's land, the original plat for the City of Springfield was made. Mrs. Kenton knew of many springs in the valley and suggested that the town be named Springfield.

In 1850, people voted to build two schoolhouses for "common schools." This action was taken before Springfield had an elected Board of Education. The first official body designated as the Springfield City Board of Education was formed on April 28, 1855.

Statutorily, the school district operates under standards prescribed by the Ohio State Board of Education as provided in division (D) of Section 3301.07 of the Ohio Revised Code for the purpose of providing educational services authorized by charter and further mandated by State and Federal Agencies.

A five member Board of Education serves as the taxing authority, contracting body and policy body for both education and support operations. The Treasurer is the chief fiscal officer of the school district, responsible for maintaining records of all financial matters, issuing warrants in payment of liabilities incurred by the school district, and investing funds as specified by Ohio law.

THE REPORTING ENTITY AND SERVICE PROVIDED

This report includes all funds and account groups of the school district. The school district provides a full range of traditional and non-traditional educational programs, services and facilities. These include elementary and secondary curriculum at the general, college preparatory and vocational levels, a broad range of co-curricular and extracurricular activities, special education programs and facilities and community recreation facilities.

Catholic Central High School, St. Bernard, Holy Trinity, St. Teresa, Springfield Christian and Nightingale Montessori School are located within the school district service area. The school district acts as fiscal agent for state funds provided by the State of Ohio to these institutions. Revenues and expenditures of these funds are reflected in a special revenue fund for financial purposes.

MAJOR INITIATIVES AND ACCOMPLISHMENTS FOR THE SCHOOL DISTRICT

Three notable achievements took place in the Springfield City Schools during the 1999-2000 school year:

- Continuation of the successful early release program for collaborative staff development in 15 schools;
- Improvement in proficiency test scores in reading in 44 of 65 scores (68%) in reading and in math in 40 of 65 scores (77%) at the elementary level;
- Implementation of a computer assisted instructional program in math from the Computer Curriculum Corporation in all five middle schools.

To meet the challenge of continuous improvement in the academic performance of our students, the school district will implement the Board approved Continuous Improvement Plan for the district as well as the Continuous Improvement Plans for the twenty-two individual schools. In addition, the district will focus on the following: (1) improvement of reading and writing at the elementary, middle and high school levels; (2) alignment of day to day instruction with proficiency outcomes and state mandated assessments; (3) implementation of Target Teach and Success For All at the elementary levels; (4) provision of on-going additional training in the development and use of classroom assessments at the middle and high school levels.

Several accomplishments in the 1999-2000 school year in the Human Resources Department were:

- The mentorship program enabling veteran teachers to work with first-year teachers in developing greater professional skills;
- Greater attention to the monitoring of the Workers' Compensation program;
- Negotiation of a contract with the Springfield Education Association.

Staff Development to Improve Teaching and Learning

The purpose of all productive staff development is to improve learning and teaching, and an individual's role within the organization. The professional development programs of the district focuses on the achievement of district goals and increasing the number of school performance indicators met. The ongoing training focus is on ensuring that all students learn and perform at high levels. Future staff development will focus on (1) deepening teachers' knowledge of the content they teach; (2) expanding teachers' repertoire of research-based instructional skills; (3) more collaborative work among teachers and (4) encouraging the collegial sharing of ideas and practices that support student and employee learning.

Volunteerism in the school district is encouraged and welcomed. Many individual parents, groups and businesses participate with our students on a regular basis, with classroom presentations, tutoring, reading practice, preparation for proficiency test, attendance/achievement awards and special celebrations. Programs such as STARS (Seniors Teaching and Reaching Students) offer in-school tutoring with grant support. Students from Wittenberg University and other area universities are regular visitors in the school district, providing community services to our students. The involvement of the community in the school district is a plus for the students, for the schools and for learning.

Official district enrollment for 1999-2000 was 10,411, a decrease from the previous year. The average daily attendance figure for grades K-12 was 92.7 percent. Approximately 48 percent of school district students qualified for free or reduced-price lunches.

480 students graduated as the Class of 2000 from the school district. More than half of the graduates intend to pursue a two-year or four-year college career, or training at another post-secondary institution. More than \$3.3 million in scholarships was offered to school district graduates in the Class of 2000.

Mission Statement

The school district asserts that the learner is central to its mission. That mission is to prepare students who will participate as responsible consumers, workers, voters, and leaders in a free and democratic society, respect relationships, diversity and authority, and demonstrate pride in themselves, their accomplishments and their heritage.

Belief Statements

- We believe all students can learn.
- We believe the role of the schools is to teach the rich heritage of human knowledge and skills.
- We believe the school district will develop positively functioning citizens in a changing society.
- We believe that the school district must address the diversity of our population through the process of education.
- We believe the school district must provide an equal opportunity for students to reach their highest potential.
- We believe schools must challenge all students to fully develop their capabilities.
- We believe students are best able to learn in a supportive setting, which fosters positive self-esteem and self-discipline.
- We believe students need a clean, healthy and safe environment in which to learn.
- We believe each student must have an active role in his/her own education.
- We believe parents are an integral part of the education process.
- We believe education is a partnership between the schools and parents supported by and responding to the entire community.
- We believe public education is vital to community development and well being.
- We believe that learning is a life-long process.

Economic Condition and Outlook

The following is from a Report from the Clark County Economic Research Roundtable:

Labor market conditions are a leading indicator of local economic activity and are closely watched by Roundtable participants. We expect tight labor markets to continue well into the calendar year 2000 with worker shortages and rising wages.

Employment firms that place temporary workers are still experiencing shortages. Since these workers are the first to be laid off when the economy begins to cool, we are confident of at least six months more expansion in economic activity.

Outlook 2000

The number of employable workers available will remain low throughout the calendar year 2000. The labor shortage is most noticeable in the manufacturing sector, but also continues in the office sector of the local economy. Firms will continue to experience difficulty in finding workers in the \$7 to \$10 per hour range. At the same time, employers are increasing their skill demands for potential workers. Those who can proficiently use spreadsheets, databases and word processing software packages will command higher wages. Roundtable participants anticipate a surge in hiring at the local Navistar plant in the not-so-distant future, as the bulk of the local labor force is reaching retirement age.

Special Note: While the Economic Research Roundtable released this projection, on November 1, 2000, Navistar (International Truck and Equipment Corp.) announced that it would eliminate 39 percent of its Springfield work force by the end of 2003. As a result, Springfield is projected to lose 1,852 jobs. Source: Springfield News and Sun, November 1, 2000 edition.

Employment and Unemployment

The latest measure of the unemployment rate in Clark County is 4% while the Springfield rate is 5%. Both of these numbers are down from last year's measure. Employment in 1999 was up in all sectors of the economy except manufacturing. More employers are finding it impossible to maintain a third-shift operation because of the labor shortage.

Economists speak of structural unemployment as creating a natural floor on the unemployment rate. We may have reached that floor in Clark County. Most Roundtable participants believe that future reductions in the unemployment rate for our area will be very small, especially if the number of employable workers remains as small as employers indicate.

Manufacturing

Plant and equipment spending appears to have reached a plateau, partly explained by labor shortages. Companies are beginning to consolidate their productivity gains from earlier investments, indicating that new investment will not be significant in calendar year 2000.

Manufacturing employment will remain stable and possibly increase for the year 2000. Navistar suppliers such as Findlay Industries expect continued strength in the truck manufacturing industry. Adding to local optimism in manufacturing employment is the fact that the number of companies inquiring about new sites in Clark County is still high.

Retail

Many smaller local retail firms are struggling as larger national chains gain market share. On the brighter side, a local study indicates that a surprising share of spending comes from outside our county. Roundtable members cite evidence that our local economy is more regional than has been in the past.

Others indicators of future economic activity are newspaper classified advertising and employment advertising. While both classified and retail advertising are expected to remain stable employment advertising is down, a result of firms giving up on finding new employees, rather than a trend toward lower employment levels. In addition, pre-printed advertising inserts in local newspapers continue to increase.

Wholesale/Distribution

There is some softening in industrial accounts, and general and commercial contractors indicate a slowdown in local orders. While employment in wholesale trade has fluctuated during most of 1999, it is expected to remain relatively stable during 2000.

Services

Service-producing industries will remain strong during 2000 as disposable personal income continues to climb. We also note an increase in credit card financing of services. Service employment is up from last year and is expected to remain at its current level.

Commercial/Industrial

If the Bechtle Avenue extension occurs, there will be a significant expansion of economic activity along and near its path. A number of new offices and condominiums are possible and waiting in the wings as developers contemplate the outcome of the discussions about extension.

Housing/Real Estate

The real estate market is still solid but will not be as active next year. Mortgage rates have risen in the past few months and are expected to rise in calendar year 2000. By year end, rates may be approaching 9% compared to the current 8% rate for a 30-year mortgage.

The hot ticket continues to be a home in the \$80,000 to \$120,000 range located outside the city of Springfield. Homes in the \$300,000 to \$400,000 price range are extremely difficult to find. Uncertainty about the quality of city schools is driving mid-level executives either to the western and southern parts of the county or to Dayton suburbs, while commuting to employment in Springfield.

Agriculture

The state of agriculture in Clark County is not good in the traditional sectors. Hog prices are lower than they were during the Depression, while corn and soybean producers continue to struggle. Many farm families now rely on off-farm jobs to make ends meet.

There are relentless forces operating on farmers in America today. Trade barriers are still high, making it difficult to export despite the cost advantage of U.S. farmers over their European counterparts. Economies of scale in farming mean that ever-larger operations are needed to allow profitability. Mergers among farm co-ops are also continuing, with few independent co-ops remaining today in the county.

There is some good news, however. Specialty products are on the rise such as turf farms, cut flower producers, fruit and vegetable sellers and beef producers are reporting more successes resulting from their convenience food marketing. These products tend to be high value added items, and while it is anecdotal evidence, a few local producers report that income from these specialty products is often high enough to replace whole plots of traditional crops. As a result, 40% of agricultural income in Clark County now comes from horticulture, turf farms, cut flowers, vegetables and landscape nursery crops.

Government Tax Receipts/Building Permits

Continued optimism describes the situation for the City of Springfield. Revenues have increased 5.8% over last year, continuing a five year trend. Local government tax revenues are normally cyclical, but city revenues in the next downturn are expected to fall less than in past business cycles. Moody's debt rating for City of Springfield has been upgraded from Baaa to Aaa, largely due to the existence of a general fund reserve and the recent passage of the income tax levy.

A significant number of building permits have been issued in the past few years. While year 2000 indicates a solid year for building, we expect a slowing down in construction, consistent with a slower rate of growth in real GDP.

FINANCIAL INFORMATION

The School District's records are maintained on a cash basis for all fund types. Prior to the year-end closing, adjusting entries were prepared for the various funds to convert the cash basis records to the modified accrual basis for all governmental fund types, expendable trust and agency funds and the accrual basis for the proprietary and non-expendable trust funds. The modified accrual basis of accounting used for governmental and expendable trust funds require that revenues be recognized when they become both measurable and available. Expenditures, other than interest and principal on long-term debt, are generally recorded when the related liability is incurred. The accrual basis of accounting used for the proprietary and non-expendable trust funds recognizes revenues when earned and expenses when incurred.

Internal Accounting and Budgetary Control

In developing the School District's accounting system much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The School District utilizes a fully automated accounting system as well as an automated system of control for fixed assets, warehouse supply inventory and payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensure that the financial information generated is both accurate and reliable.

At the beginning of each fiscal year, the Board of Education adopts either a temporary appropriation measure or a permanent appropriation measure for that fiscal year.

If a temporary appropriation is first adopted, the permanent appropriation measure must be adopted once the County Auditor has completed the tax duplicate for the upcoming calendar year.

Annual appropriations may not exceed the County Budget Commission's official certificate of estimated resources. The County Auditor must certify that the Board of Education's appropriation measures, including any supplements or amendments, do not exceed the amount set forth in the latest of those official estimates. State law permits the School District to make adjustments to estimated revenues and appropriations at any time prior to year-end.

All disbursements and transfers of cash between funds require appropriation authority from the Board of Education. Budgets are controlled at the object account level within a function and fund. All purchase order requests must be approved by the individual program managers and certified by the Treasurer; necessary funds are then encumbered and purchase orders released to vendors.

The accounting system used by the School District provides interim financial reports which detail year-to-date expenditures and encumbrances versus the original appropriation plus any additional appropriations made to date. In addition to interim financial statements, each program manager is furnished monthly reports showing the status of the budget accounts for which he or she is responsible. Each program manager may request additional financial reports during the month when necessary.

As an additional safeguard, a blanket bond covers all employees involved with receiving and depositing funds, and a separate, higher bond covers certain individuals in policy-making roles.

The basis of accounting and the various funds and account groups utilized by the School District are fully described in the notes to the general purpose financial statements. Additional information on the School Districts budgetary accounts can also be found in the notes to the general purpose financial statements.

General Governmental Functions

The following schedule presents a summary of the School District's general fund, special revenue funds, debt service fund, and capital projects funds revenues by source for the fiscal year ended June 30, 1999, compared to the fiscal year ended June 30, 2000, with the amount and percentage of change between the two fiscal years.

<u>Revenues</u>	<u>FY 1999 Amount</u>	<u>FY 2000 Amount</u>	<u>Percent of Change</u>	<u>Difference</u>
Taxes	\$20,326,087	\$20,465,366	0.69%	\$139,279
Intergovernmental	49,482,139	51,643,058	4.37	2,160,919
Interest	1,500,505	1,459,861	(2.71)	(40,644)
Tuition and Fees	1,185,512	1,469,130	23.92	283,618
Transportation	125,954	153,075	21.53	27,121
Extracurricular Activities	596,684	687,063	15.15	90,379
Miscellaneous	544,508	297,032	(45.45)	(247,476)
Total Revenues	<u>\$73,761,389</u>	<u>\$76,174,585</u>	<u>3.27%</u>	<u>\$2,413,196</u>

Intergovernmental revenues increased because the State of Ohio increased the School Foundation and Disadvantaged Pupil Impact Aid Funding. The School District also received several new grants in the District during FY 2000.

The decrease in interest earnings was the result of lower interest rates.

Tuition and fees increased as a result of changes in the calculation of school funding.

Transportation revenues increased due to an increase in the number of field trips that were taken during the year. The General Fund is reimbursed from special revenue funds for field trips that are to be funded by grants in the District.

Extracurricular activities revenues increased due to additional fund-raising drives.

Miscellaneous revenues decreased due to a change in the coding of revenues.

Expenditures for the general fund, special revenue funds, debt service fund, and capital projects funds totaled \$78,952,987 and are summarized by major function as follows:

<u>Expenditures</u>	<u>FY 1999 Amount</u>	<u>FY 2000 Amount</u>	<u>Percent of Change</u>	<u>Difference</u>
Current:				
Instruction:				
Regular	\$26,982,056	\$27,596,620	2.28%	\$614,564
Special	9,614,167	9,499,559	(1.19)	(114,608)
Vocational	1,590,262	1,765,509	11.02	175,247
Adult/Continuing	121,523	151,557	24.71	30,034
Other	341,150	707,715	107.45	366,565
Support Services:				
Pupils	4,834,306	5,424,693	12.21	590,387
Instructional Staff	4,598,502	5,477,940	19.12	879,438
Board of Education	193,347	162,076	(16.17)	(31,271)
Administration	4,583,043	5,081,518	10.88	498,475
Fiscal	1,305,827	1,225,921	(6.12)	(79,906)
Business	1,116,446	1,113,398	(0.27)	(3,048)
Operation and Maintenance of Plant	6,327,746	7,111,548	12.39	783,802
Pupil Transportation	1,844,219	2,012,821	9.14	168,602
Central	882,090	1,225,384	38.92	343,294
Operation of Non- Instructional Services	817,417	949,126	16.11	131,709
Extracurricular Activities	1,223,697	1,645,053	34.43	421,356
Capital Outlay	2,172,249	5,770,231	165.63	3,597,982
Debt Service:				
Principal Retirement	1,513,063	1,358,000	(10.25)	(155,063)
Interest and Fiscal Charges	<u>735,722</u>	<u>674,318</u>	<u>(8.35)</u>	<u>(61,404)</u>
Total Expenditures	<u>\$70,796,832</u>	<u>\$78,952,987</u>	<u>11.52%</u>	<u>\$8,156,155</u>

Other instruction expenditures increased as a result of changes in the calculation of school funding and related deductions.

Vocational expenditures increased during the year due to the expansion of programs such as Project Springboard. Project Springboard is a comprehensive family literacy program.

Support service expenditures increased due to the new grants that were received by the District.

Activities that keep the physical plant open, safe for use and keeping of the grounds, buildings and equipment in an effective working condition are reflected in operation and maintenance of plant support services. The increase in expenditures is due to an increase in staff.

Central support expenditures increased over FY 1999 due to additional installation costs that were required in order to properly wire classrooms with Schoolnet computers.

Capital expenditures increased due to completion of a HVAC project at South High School.

Extracurricular expenditures increased due to an increase in activity within the District Managed Activity Funds.

Debt service principal expenditures increased and interest decreased due to more of the payment amounts being applied to principal and less to interest as the debt is paid down.

Financial Highlights – General Fund

Ohio House Bill 920 provides that the assessed value of property will not be changed more than once every three years, and the property tax bill of the average homeowner for voted millage will not be increased as a result of reappraisal or readjustment.

Enacted as a result of protests from citizens who were being served markedly higher tax bills following reappraisals, this legislation has had the effect of seriously eroding the growth in revenue from the local property tax.

For the last four fiscal years, the School District has received “Low Wealth Revenue” from the State. This revenue is based on a combination of the per pupil assessed value and the average income for the residents. This revenue is an attempt by the State to help offset the prior reductions in State foundation payments to school districts.

The administration frugally managed a financially restrictive budget to provide the highest quality education possible for its students. The School District ended the fiscal year with a general fund cash balance of \$14,203,674 and a fund balance of \$10,510,601.

The Board of Education and Administration continue to study the financial needs of the School District.

In November 1999, the voters renewed the 1995 five-year, seven mill general operation levy. This levy represents additional revenues from local property taxes of approximately three million five hundred thousand dollars each calendar year. In 1996, the voters approved a continuing 1.55 mill permanent improvement levy for adding improvements throughout the School District.

Financial Highlights – Capital Projects Funds

The School District has depended upon general fund revenues to fund needed permanent improvements over the last several years. In May 1991, the voters approved a \$20 million, twenty-one year bond issue to fund the School District’s permanent improvement needs including building renovations, roofing, plumbing and heating improvement, window and door replacement and the purchase of portable classrooms. This bond issue will have an annual average millage rate of approximately 3.68 mills over the life of the debt.

In November, 1996, the voters of the School District approved a 1.55 mill continuing permanent improvement levy. This levy will be used to improve the 1991 \$20 million bond issue projects. In addition, it will be used for building repairs, asphalt and concrete repairs, as well as the general ongoing maintenance repairs to the School District’s buildings and grounds. At the same time, millage for bonded debt expired which offset any increase in overall tax revenue.

Financial Highlights – Proprietary Funds

Food service, uniform school supplies, summer option, adult enrichment/recreation and school age child care are classified as enterprise operations since they resemble those activities found in private industry; management periodically desires to determine the amount of profit/loss resulting

from operations that are significantly financed from user fees. In total, the enterprise funds had net income of \$384,004 for the year ended June 30, 2000. There were no operating transfers that affected enterprise funds during FY 2000. The operating revenues totaled \$1,829,678 compared to \$3,641,455 for operating expenses; thus, reliance on outside support (federal funding of the National School Lunch and Commodities Program) is apparent.

Financial Highlights - Trust and Agency Funds

During fiscal year 2000, the trust funds carried on the financial records of the School District relate to scholarship funds and include expendable and non-expendable trust funds with fund equity of \$26,368 and \$12,373, respectively. The School District functions as fiscal agent for student funds, representing a variety of student groups. Assets and liabilities in the agency funds were \$91,695 as of June 30, 2000.

GENERAL FIXED ASSETS

The general fixed assets of the School District are used to carry on the main education and support function of the system and are not financial resources available for expenditure. Total general fixed assets at June 30, 2000, were \$70,212,364. Such assets are accounted for at estimated historical cost if purchased before November 1, 1990 and at purchase price if purchased on or after November 1, 1990. Depreciation is not recognized on general fixed assets.

DEBT ADMINISTRATION

At June 30, 2000, general obligation bonds outstanding totaled \$14,614,669. During fiscal year 2000, the School District did not issue any new debt. The ratio of net bonded debt to assessed valuation was 1.88 percent. The legal debt restriction in the State of Ohio is a nine percent limit on this ratio.

As of June 30, 2000, the overall debt margin was \$44,473,840, the energy conservation debt margin was \$5,166,177, and the unvoted debt margin was \$624,686.

All existing bond obligations are general obligation debt backed by the full faith and credit of the School District and will be retired fully by fiscal year 2013.

CASH MANAGEMENT

The Board of Education has an aggressive cash management program, which consists of expediting the receipt of revenues and prudently depositing available cash that is either collateralized by obligations of the United States Government or the State of Ohio or insured by the Federal Deposit Insurance Corporation. The total amount of interest earned was \$1,534,997 for the year ended June 30, 2000, with \$1,420,858 being credited directly to the general fund which included \$549,872 assigned from other School District funds.

The program is particularly successful because of access to daily balances, which enables the Board to maintain minimum balance accounts and invest to the maximum extent.

The Federal Deposit Insurance Corporation as well as qualified securities pledged by the institution holding the assets provides protection of the School District's deposits. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of public funds deposited. Trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions hold collateral.

RISK MANAGEMENT

The School District constantly faces the risk of loss of assets by fire, storm, theft, accident or other catastrophes. Generally, the School District shifts the burden of such losses by entering into a casualty insurance contract whereby an insurance company, in consideration of a premium payment, assumes the risk of all or a portion of these losses. The Indiana Insurance Company provides insurance, school guard extension endorsement, boiler and comprehensive general liability insurance. Vehicles are covered under a business policy with Indiana Insurance Company with \$500 deductible on vehicles and school buses.

All employees are covered under a School district liability policy with Indiana Insurance Company. The limits of liability are \$1 million for each occurrence and \$2 million in aggregate.

All employees involved with receiving and depositing funds are covered under a blanket bond with Indiana Insurance Company.

The Superintendent, Assistant Superintendent for Business Affairs, and all Board members are covered with performance bonds from the Marsh and McLennan, Inc., in the amount of \$20,000 each. The School District Treasurer is covered with a performance bond from the ITT Hartford Insurance Company in the amount of \$100,000.

The School District uses the State Workers' Compensation plan and pays a premium based on a rate per \$100 of salaries. The School District joined the Southwestern Ohio Educational Purchasing Cooperative Group Purchasing Pool that has reduced the yearly State Workers' Compensation rate.

OTHER EMPLOYEE BENEFITS

The School District provides life insurance and accidental death and dismemberment insurance to most employees through various life insurance companies. The School District has elected to provide employees medical/surgical benefits through Anthem Life of Indiana. The employees share the cost of the monthly premium with the Board. The premium varies with each employee depending on the terms of the union contract. Dental insurance is provided by the School District to all employees through CoreSource.

INDEPENDENT AUDIT

Provisions of State statute require that an independent auditor subject the School District's financial statements to an annual examination. Those provisions have been satisfied, and the opinion of the Auditor of States office is included herein.

Pursuant to statute, the State prescribes a uniform accounting system to standardize accounting classification and financial reporting for all units of local education agencies in Ohio. The School District adopted and has been in conformance with that system effective with its annual financial report for the 1979 calendar year.

AWARDS

GFOA Certificate of Achievement – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the School District for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999.

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 content conforms to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This was the ninth consecutive year that the School District has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for review.

ASBO Certificate – The Association of School Business Officials international (ASBO) awarded a Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 1999, to the School District.

This award certifies that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999, substantially conformed to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials. The award is granted only after an intensive review of the financial report by an expert panel of certified public accountants and practicing school business officials. This was the eighth consecutive year that the School District has received this prestigious award.

Management believes that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2000, which will be submitted to ASBO for review, will again conform to ASBO's principles and standards.

ACKNOWLEDGMENTS

The publication of this tenth Comprehensive Annual Financial Report for the school district is a major step in reinforcing the accountability of the school district to the taxpayers of the community.

The preparation of this report on a timely basis could not have been accomplished without the support and efforts of the entire staff of the Treasurer's Office. Special thanks to Mike McCammon, Assistant Treasurer, and Rebecca Scovill, Payroll supervisor, for their contribution to this report.

Assistance from the Warehouse staff made possible the fair presentation of the supply inventory and fixed assets data.

Appreciation is extended to school district staff member Mrs. Nonda Harvey, Administrative Assistant, Communications/Community Relations. A portion of the information/data relating to the 1999 – 2000 school year was obtained from the district's annual report that is prepared by Mrs. Harvey. Special thanks to Dr. Glen Lambert, Executive Director for Staff Development and Grants Administration for his contributions to this report.

Assistance from the Clark County Auditor's Office staff and outside agencies made possible the fair presentation of statistical data.

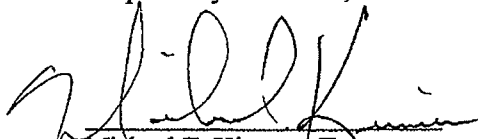
The portion dealing with Economic Conditions and Outlook was obtained from the Clark County Economic Research Roundtable.

A special thank you is extended to the accounting firm of Clark, Schaefer, Hackett & Company for their assistance in the preparation of this financial report.

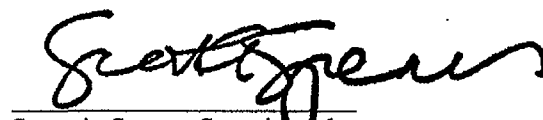
A special thank you is extended to the audit staff of State Auditor Jim Petro's Office for their timely auditing of the school district's financial records.

We also thank the members of the Board for their continued interest and support in the preparation of this Comprehensive Annual Financial Report.

Respectfully submitted,



Michael E. Kinneer, Treasurer



Scott A. Spears, Superintendent

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Springfield City School
District, Ohio

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

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



Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

SPRINGFIELD CITY SCHOOL DISTRICT

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

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

Sam Fleming
President

Sam Hargan
Executive Director

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

LIST OF PRINCIPAL OFFICIALS

Hannah Dixon	Board Member, President
Christi Lockhart	Board Member, Vice-President
Dr. Wesley Babian	Board Member
Charles Beard	Board Member
Todd Jones	Board Member
Scott A. Spears	Superintendent
Michael E. Kinneer	Treasurer
Thomas Payton	Executive Director, Human Resources
Dr. Glenn Lambert	Executive Director, Instruction and Curriculum
Fred Fox	Executive Director, Business Services
Kathleen Johnson	Director, Pupil Services
Andy P. Heims	Director, Athletic and Community Programming
Nonda Harvey	Administrative Assistant, Communications/Community Relations
Brenda Hart	Coordinator of Student and Program Assessment
Ed Weisenbach	Coordinator, Tech/M.I.S.
Wendy Ford	Director, Elementary Education Director, Federal/State Programs
William Lilley	Coordinator, Student Attendance/Discipline
Gary Sattler	Auxiliary Services/Safety/BWC/Classified Personnel Assistant

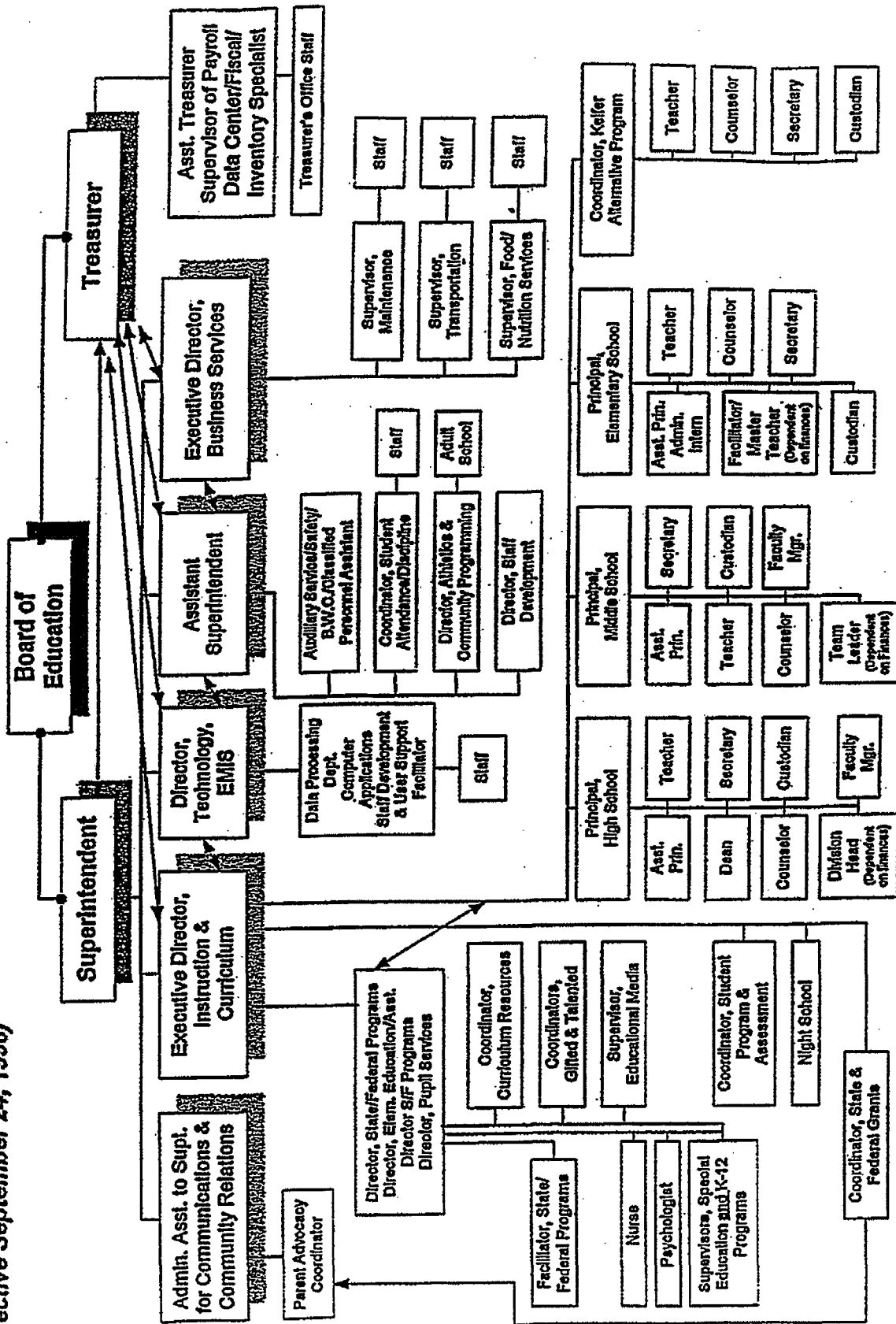
SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

TREASURER'S DEPARTMENT STAFF

Michael E. Kinneer	Treasurer
Michael McCammon	Assistant Treasurer
Mozell Steen	Executive Secretary
Susan Cleary	District Student Activities Clerk-Custodian
Karen Moore	Accounts Payable Clerk II
Bonita Jones	Data Center/Fiscal Specialist
Lois Denzik	Account Clerk II
Rebecca Scovill	Payroll Supervisor
Linda Johnson	Payroll Technician
Cindy Murphy	Payroll Account Clerk II

SPRINGFIELD CITY SCHOOLS

Springfield City Schools
 Administrative Organization
 (Effective September 24, 1998)



↔ Staff with indirect relationship
 — Staff with direct relationship

Adoption Date: September 24, 1998
 Resolution C-4
 Springfield City School District, Springfield, Ohio



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Springfield City School District
Clark County
49 East College Avenue
Springfield, Ohio 45504

We have audited the accompanying general-purpose financial statements of the Springfield City School District, Clark County, (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 the Springfield City School District, 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 data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

December 20, 2000

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GENERAL PURPOSE FINANCIAL STATEMENTS

The following general purpose financial statements, along with the accompanying notes to the general purpose financial statements, present an overview of the School District's financial position at June 30, 2000, and the results of operations and cash flows of its enterprise and non-expendable trust funds for the year then ended.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2000

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<u>Assets and Other Debits:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 12,419,643	\$ 4,365,270	\$ 2,866,740	\$ 1,607,610
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,784,031	-	-	-
Receivables:				
Taxes	16,436,490	-	1,515,422	722,138
Accounts	3,243	-	-	-
Accrued Interest	236,348	-	-	-
Intergovernmental	24,352	495,279	-	-
Interfund	809,531	-	-	-
Prepaid Items	57,893	-	-	-
Inventory of Supplies and Materials	259,924	-	-	-
Inventory Held for Resale	-	-	-	-
Fixed Assets (Net where applicable, of Accumulated Depreciation)	-	-	-	-
<u>Other Debits:</u>				
Amount Available in General Obligation Bond Retirement Fund	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	-	-
Total Assets and Other Debits	\$ 32,031,455	\$ 4,860,549	\$ 4,382,162	\$ 2,329,748

See accompanying notes to the general purpose financial statements.

<i>PROPRIETARY FUND TYPE</i>	<i>FIDUCIARY FUND TYPE</i>	<i>ACCOUNT GROUPS</i>		<i>TOTAL (Memorandum Only)</i>
		General Fixed Asset	General Long-Term Obligation	
Enterprise	Trust and Agency			
\$ 1,936,566	\$ 130,436	\$ -	\$ -	\$ 23,326,265
-	-	-	-	1,784,031
-	-	-	-	18,674,050
-	-	-	-	3,243
-	-	-	-	236,348
384,255	-	-	-	903,886
-	-	-	-	809,531
-	-	-	-	57,893
17,656	-	-	-	277,580
199,742	-	-	-	199,742
497,788	-	70,212,364	-	70,710,152
-	-	-	2,866,740	2,866,740
-	-	-	15,556,562	15,556,562
<u>\$ 3,036,007</u>	<u>\$ 130,436</u>	<u>\$ 70,212,364</u>	<u>\$ 18,423,302</u>	<u>\$ 135,406,023</u>

(Continued)

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2000
(Continued)

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<i>Liabilities, Fund Equity and Other Credits:</i>				
<i>Liabilities:</i>				
Accounts Payable	\$ 1,249,185	\$ 304,138	\$ -	\$ 75,591
Accrued Wages Payable	5,185,058	1,287,941	-	-
Intergovernmental Payable	1,167,701	274,815	-	-
Interfund Payable	-	773,220	-	36,311
Due to Students	-	-	-	-
Deferred Revenue	13,871,780	-	1,230,997	590,017
Compensated Absences Payable	47,130	704	-	-
Energy Conservation Bonds	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Total Liabilities	21,520,854	2,640,818	1,230,997	701,919
<i>Fund Equity and Other Credits:</i>				
Investment in General Fixed Assets	-	-	-	-
Retained Earnings:				
Unreserved	-	-	-	-
Fund Balance:				
Reserved for Encumbrances	2,242,711	386,936	-	259,592
Reserved for Inventory of Supplies and Materials	259,924	-	-	-
Reserved for Contributions to Non-Expendable Trust	-	-	-	-
Reserved for Property Taxes	2,564,710	-	284,425	132,121
Reserved for Budget Stabilization	1,725,981	-	-	-
Reserved for School Bus Purchases	58,050	-	-	-
Reserved for Debt Service	-	-	2,866,740	-
Unreserved	3,659,225	1,832,795	-	1,236,116
Total Fund Equity and Other Credits	10,510,601	2,219,731	3,151,165	1,627,829
Total Liabilities, Fund Equity and Other Credits	\$ 32,031,455	\$ 4,860,549	\$ 4,382,162	\$ 2,329,748

See accompanying notes to the general purpose financial statements.

<i>PROPRIETARY FUND TYPE</i>	<i>FIDUCIARY FUND TYPE</i>	<i>ACCOUNT GROUPS</i>		<i>TOTAL (Memorandum Only)</i>
		General Fixed Asset	General Long-Term Obligation	
Enterprise	Trust and Agency			
\$ 38,248	\$ 3,248	\$ -	\$ -	\$ 1,670,410
44,532	-	-	-	6,517,531
106,488	-	-	571,269	2,120,273
-	-	-	-	809,531
-	88,447	-	-	88,447
164,513	-	-	-	15,857,307
71,657	-	-	2,781,364	2,900,855
-	-	-	456,000	456,000
-	-	-	14,614,669	14,614,669
<u>425,438</u>	<u>91,695</u>	<u>-</u>	<u>18,423,302</u>	<u>45,035,023</u>
-	-	70,212,364	-	70,212,364
2,610,569	-	-	-	2,610,569
-	-	-	-	2,889,239
-	-	-	-	259,924
-	10,000	-	-	10,000
-	-	-	-	2,981,256
-	-	-	-	1,725,981
-	-	-	-	58,050
-	-	-	-	2,866,740
-	28,741	-	-	6,756,877
<u>2,610,569</u>	<u>38,741</u>	<u>70,212,364</u>	<u>-</u>	<u>90,371,000</u>
<u>\$ 3,036,007</u>	<u>\$ 130,436</u>	<u>\$ 70,212,364</u>	<u>\$ 18,423,302</u>	<u>\$ 135,406,023</u>

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Fund
For the Fiscal Year Ended June 30, 2000

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTAL (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Taxes	\$ 17,827,369	\$ -	\$ 1,791,183	\$ 846,814	\$ -	\$ 20,465,366
Intergovernmental	37,120,143	13,452,822	217,299	852,794	-	51,643,058
Interest	1,420,858	31,349	-	7,654	1,191	1,461,052
Tuition and Fees	1,464,302	4,828	-	-	-	1,469,130
Transportation	153,075	-	-	-	-	153,075
Extracurricular Activities	-	687,063	-	-	150	687,213
Miscellaneous	190,941	106,091	-	-	3,075	300,107
Total Revenues	58,176,688	14,282,153	2,008,482	1,707,262	4,416	76,179,001
Expenditures:						
Current:						
Instruction:						
Regular	23,306,754	3,894,646	-	395,220	-	27,596,620
Special	5,444,168	4,055,391	-	-	-	9,499,559
Vocational	1,468,325	297,184	-	-	-	1,765,509
Adult Continuing	32,367	119,190	-	-	-	151,557
Other	707,715	-	-	-	-	707,715
Support Services:						
Pupils	3,594,576	1,830,117	-	-	-	5,424,693
Instruction Staff	3,858,338	1,615,681	-	3,921	-	5,477,940
Board of Education	162,076	-	-	-	-	162,076
Administration	4,814,892	266,626	-	-	-	5,081,518
Fiscal	1,115,537	61,104	33,683	15,597	-	1,225,921
Business	1,113,398	-	-	-	-	1,113,398
Operation and Maintenance						
of Plant	7,091,647	19,901	-	-	-	7,111,548
Pupil Transportation	1,977,829	34,992	-	-	-	2,012,821
Central	1,118,030	107,147	-	207	-	1,225,384
Operation of Non-						
Instructional Services	90,131	858,995	-	-	300	949,426
Extracurricular Activities	540,550	744,642	-	359,861	2,600	1,647,653
Capital Outlay	363,788	35,972	-	5,370,471	-	5,770,231
Debit Service:						
Principal Retirement	-	-	1,358,000	-	-	1,358,000
Interest and Fiscal Charges	-	-	674,318	-	-	674,318
Total Expenditures	56,800,121	13,941,588	2,066,001	6,145,277	2,900	78,955,887
Excess of Revenues Over (Under)Expenditures	1,376,567	340,565	(57,519)	(4,438,015)	1,516	(2,776,886)

(Continued)

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Expendable Trust Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTAL
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
<i>Other Financing Sources (Uses):</i>						
Proceeds from Sale of Fixed Assets	-	3,552	-	-	-	3,552
Operating Transfers In	-	190,290	-	1,000,000	-	1,190,290
Operating Transfers Out	<u>(1,068,068)</u>	<u>(122,222)</u>	-	-	-	<u>(1,190,290)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,068,068)</u>	<u>71,620</u>	-	<u>1,000,000</u>	-	<u>3,552</u>
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	308,499	412,185	(57,519)	(3,438,015)	1,516	(2,773,334)
Fund Balances, Beginning of Year	10,182,934	1,807,546	3,208,684	5,065,844	24,852	20,289,860
Increase in Reserve for Inventory	<u>19,168</u>	-	-	-	-	<u>19,168</u>
Fund Balances, End of Year	<u>\$ 10,510,601</u>	<u>\$ 2,219,731</u>	<u>\$ 3,151,165</u>	<u>\$ 1,627,829</u>	<u>\$ 26,368</u>	<u>\$ 17,535,694</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Fund
For the Fiscal Year Ended June 30, 2000

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 17,529,975	\$ 17,749,413	\$ 219,438
Intergovernmental	39,707,643	37,120,489	(2,587,154)
Interest	1,588,848	1,494,187	(94,661)
Tuition and Fees	1,567,606	1,474,210	(93,396)
Transportation	162,773	153,075	(9,698)
Extracurricular Activities	-	-	-
Miscellaneous	206,312	194,020	(12,292)
Total Revenues	60,763,157	58,185,394	(2,577,763)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	24,790,866	23,995,290	795,576
Special	5,885,675	5,698,208	187,467
Vocational	1,451,728	1,448,242	3,486
Adult/Continuing	39,053	33,553	5,500
Other	400,176	341,369	58,807
Support Services:			
Pupils	3,694,652	3,656,517	38,135
Instructional Staff	3,959,858	3,926,038	33,820
Board of Education	298,252	237,777	60,475
Administration	5,183,076	4,879,326	303,750
Fiscal	1,453,256	1,150,259	302,997
Business	1,374,365	1,335,916	38,449
Operation and Maintenance of Plant	8,148,861	7,942,695	206,166
Pupil Transportation	2,327,280	2,198,361	128,919
Central	1,651,166	1,552,525	98,641
Operation of Non-Instructional Services:			
Food Service Operation	1,354	-	1,354
Community Services	90,160	85,444	4,716
Extracurricular Activities:			
Academic and Subject Oriented Activities	38,521	36,349	2,172
Occupation Oriented Activities	-	-	-
Sports Oriented Activities	528,797	501,272	27,525
School and Public Service	12,901	12,284	617
Capital Outlay	481,500	459,788	21,712
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	61,811,497	59,491,213	2,320,284

See accompanying notes to the general purpose financial statements.

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)

All Governmental Fund Types and Expendable Trust Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues Over (Under) Expenditures	<u>(1,048,340)</u>	<u>(1,305,819)</u>	<u>(257,479)</u>
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	221,431	221,431
Proceeds from Sale of Fixed Assets	-	-	-
Refund of Prior Year Receipts	(8,000)	(60)	7,940
Contingency	(520,565)	-	520,565
Advances In	-	565,860	565,860
Advances Out	-	(839,152)	(839,152)
Operating Transfers In	-	-	-
Operating Transfers Out	<u>(1,577,265)</u>	<u>(1,068,068)</u>	<u>509,197</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,105,830)</u>	<u>(1,119,989)</u>	<u>985,841</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,154,170)	(2,425,808)	728,362
Fund Balance, Beginning of Year	10,636,835	10,636,835	-
Prior Year Encumbrances Appropriated	<u>2,745,939</u>	<u>2,745,939</u>	-
Fund Balance, End of Year	<u>\$ 10,228,604</u>	<u>\$ 10,956,966</u>	<u>\$ 728,362</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	SPECIAL REVENUE		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	15,704,400	13,005,701	(2,698,699)
Interest	30,020	30,883	863
Tuition and Fees	-	4,828	4,828
Transportation	-	-	-
Extracurricular Activities	853,730	686,938	(166,792)
Miscellaneous	98,225	109,022	10,797
Total Revenues	16,686,375	13,837,372	(2,849,003)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	4,438,557	3,908,873	529,684
Special	5,233,369	4,102,462	1,130,907
Vocational	305,659	297,027	8,632
Adult/Continuing	195,914	119,299	76,615
Other	-	-	-
Support Services:			
Pupils	2,970,781	1,901,734	1,069,047
Instructional Staff	2,179,462	1,719,623	459,839
Board of Education	-	-	-
Administration	419,737	281,038	138,699
Fiscal	334,654	65,104	269,550
Business	-	-	-
Operation and Maintenance of Plant	28,905	19,876	9,029
Pupil Transportation	52,981	37,203	15,778
Central	229,891	108,804	121,087
Operation of Non-Instructional Services:			
Food Service Operation	39,713	31,622	8,091
Community Services	1,102,790	947,138	155,652
Extracurricular Activities:			
Academic and Subject Oriented Activities	115,989	61,294	54,695
Occupation Oriented Activities	3,007	389	2,618
Sports Oriented Activities	608,497	418,914	189,583
School and Public Service	520,337	329,282	191,055
Capital Outlay	45,295	37,372	7,923
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	18,825,538	14,387,054	4,438,484

See accompanying notes to the general purpose financial statements.

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)

All Governmental Fund Types and Expendable Trust Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	SPECIAL REVENUE		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues Over (Under) Expenditures	<u>(2,139,163)</u>	<u>(549,682)</u>	<u>1,589,481</u>
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	3,084	3,084
Proceeds from Sale of Fixed Assets	-	3,552	3,552
Refund of Prior Year Receipts	(6,485)	(3,225)	3,260
Contingency	-	-	-
Advances In	-	769,205	769,205
Advances Out	-	(217,258)	(217,258)
Operating Transfers In	-	191,575	191,575
Operating Transfers Out	<u>(129,394)</u>	<u>(128,622)</u>	<u>772</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(135,879)</u>	<u>618,311</u>	<u>754,190</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,275,042)	68,629	2,343,671
Fund Balance, Beginning of Year	2,981,987	2,981,987	-
Prior Year Encumbrances Appropriated	<u>644,627</u>	<u>644,627</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,351,572</u>	<u>\$ 3,695,243</u>	<u>\$ 2,343,671</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	DEBT SERVICE		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 1,660,109	\$ 1,665,150	\$ 5,041
Intergovernmental	198,216	217,299	19,083
Interest	-	-	-
Tuition and Fees	-	-	-
Transportation	-	-	-
Extracurricular Activities	-	-	-
Miscellaneous	-	-	-
Total Revenues	1,858,325	1,882,449	24,124
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	-	-	-
Special	-	-	-
Vocational	-	-	-
Adult/Continuing	-	-	-
Other	-	-	-
Support Services:			
Pupils	-	-	-
Instructional Staff	-	-	-
Board of Education	-	-	-
Administration	-	-	-
Fiscal	43,000	33,683	9,317
Business	-	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	-	-	-
Central	-	-	-
Operation of Non-Instructional Services:			
Food Service Operation	-	-	-
Community Services	-	-	-
Extracurricular Activities:			
Academic and Subject Oriented Activities	-	-	-
Occupation Oriented Activities	-	-	-
Sports Oriented Activities	-	-	-
School and Public Service	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	1,358,000	1,358,000	-
Interest and Fiscal Charges	851,818	674,318	177,500
Total Expenditures	2,252,818	2,066,001	186,817

See accompanying notes to the general purpose financial statements.

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 All Governmental Fund Types and Expendable Trust Fund
 For the Fiscal Year Ended June 30, 2000
 (Continued)

	DEBT SERVICE		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues Over (Under) Expenditures	(394,493)	(183,552)	210,941
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	-	-
Proceeds from Sale of Fixed Assets	-	-	-
Refund of Prior Year Receipts	-	-	-
Contingency	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
<i>Total Other Financing Sources (Uses)</i>	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(394,493)	(183,552)	210,941
Fund Balance, Beginning of Year	3,050,292	3,050,292	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 2,655,799</u>	<u>\$ 2,866,740</u>	<u>\$ 210,941</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	CAPITAL PROJECTS		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 785,937	\$ 796,529	\$ 10,592
Intergovernmental	582,927	852,794	269,867
Interest	-	10,315	10,315
Tuition and Fees	-	-	-
Transportation	-	-	-
Extracurricular Activities	-	-	-
Miscellaneous	-	-	-
Total Revenues	1,368,864	1,659,638	290,774
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	647,520	527,201	120,319
Special	-	-	-
Vocational	-	-	-
Adult/Continuing	-	-	-
Other	-	-	-
Support Services:			
Pupils	-	-	-
Instructional Staff	108,151	4,221	103,930
Board of Education	-	-	-
Administration	-	-	-
Fiscal	15,641	15,597	44
Business	-	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	-	-	-
Central	207	207	-
Operation of Non-Instructional Services:			
Food Service Operation	-	-	-
Community Services	-	-	-
Extracurricular Activities:			
Academic and Subject Oriented Activities	-	-	-
Occupation Oriented Activities	-	-	-
Sports Oriented Activities	-	-	-
School and Public Service	-	-	-
Capital Outlay	7,212,272	6,978,676	233,596
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	7,983,791	7,525,902	457,889

See accompanying notes to the general purpose financial statements.

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 All Governmental Fund Types and Expendable Trust Fund
 For the Fiscal Year Ended June 30, 2000
 (Continued)

	<u>CAPITAL PROJECTS</u>		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues Over (Under) Expenditures	<u>(6,614,927)</u>	<u>(5,866,264)</u>	<u>748,663</u>
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	88,243	88,243
Proceeds from Sale of Fixed Assets	-	-	-
Refund of Prior Year Receipts	-	-	-
Contingency	-	-	-
Advances In	-	36,311	36,311
Advances Out	-	(313,267)	(313,267)
Operating Transfers In	1,000,000	1,000,000	-
Operating Transfers Out	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,000,000</u>	<u>811,287</u>	<u>(188,713)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(5,614,927)</u>	<u>(5,054,977)</u>	<u>559,950</u>
Fund Balance, Beginning of Year	1,940,448	1,940,448	-
Prior Year Encumbrances Appropriated	<u>4,386,957</u>	<u>4,386,957</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 712,478</u>	<u>\$ 1,272,428</u>	<u>\$ 559,950</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 All Governmental Fund Types and Expendable Trust Fund
 For the Fiscal Year Ended June 30, 2000
 (Continued)

	EXPENDABLE TRUST		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	2,500	1,130	(1,370)
Tuition and Fees	-	-	-
Transportation	600	150	(450)
Extracurricular Activities	-	-	-
Miscellaneous	3,500	3,075	(425)
Total Revenues	6,600	4,355	(2,245)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	-	-	-
Special	-	-	-
Vocational	-	-	-
Adult/Continuing	-	-	-
Other	-	-	-
Support Services:			
Pupils	-	-	-
Instructional Staff	-	-	-
Board of Education	-	-	-
Administration	-	-	-
Fiscal	-	-	-
Business	-	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	-	-	-
Central	-	-	-
Operation of Non-Instructional Services:			
Food Service Operation	-	-	-
Community Services	1,742	300	1,442
Extracurricular Activities:			
Academic and Subject Oriented Activities	6,807	2,600	4,207
Occupation Oriented Activities	-	-	-
Sports Oriented Activities	-	-	-
School and Public Service	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	8,549	2,900	5,649

See accompanying notes to the general purpose financial statements.

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budget Basis)

All Governmental Fund Types and Expendable Trust Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	EXPENDABLE TRUST		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues Over (Under) Expenditures	<u>(1,949)</u>	<u>1,455</u>	<u>3,404</u>
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	-	-
Proceeds from Sale of Fixed Assets	-	-	-
Refund of Prior Year Receipts	-	-	-
Contingency	-	-	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,949)	1,455	3,404
Fund Balance, Beginning of Year	24,782	24,782	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 22,833</u>	<u>\$ 26,237</u>	<u>\$ 3,404</u>

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SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Revenues, Expenses and
Changes in Retained Earnings/Fund Balance
Proprietary Fund Type and Non-Expendable Trust Fund
For the Fiscal Year Ended June 30, 2000

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTAL
	Enterprise	Non - Expendable Trust	(Memorandum Only)
<u>Operating Revenues:</u>			
Sales	\$ 1,252,533	\$ -	\$ 1,252,533
Charges for Services	577,145	-	577,145
Total Operating Revenues	1,829,678	-	1,829,678
<u>Operating Expenses:</u>			
Salaries and Wages	1,399,696	-	1,399,696
Fringe Benefits	358,014	-	358,014
Purchased Services	172,379	-	172,379
Material and Supplies	49,478	-	49,478
Cost of Sales	1,569,838	-	1,569,838
Other	9,856	-	9,856
Depreciation	82,194	-	82,194
Total Operating Expenses	3,641,455	-	3,641,455
Operating (Loss)	(1,811,777)	-	(1,811,777)
<u>Non-Operating Revenues/(Expenses):</u>			
Donated Commodities	260,343	-	260,343
Federal and State Subsidies	1,863,888	-	1,863,888
Interest	73,276	669	73,945
Loss on Disposal of Fixed Asset	(1,726)	-	(1,726)
Total Non-Operating Revenues/(Expenses)	2,195,781	669	2,196,450
Net Income	384,004	669	384,673
Retained Earnings/Fund Balance, Beginning of Year, as restated	2,226,565	11,704	2,238,269
Retained Earnings/Fund Balance, End of Year	\$ 2,610,569	\$ 12,373	\$ 2,622,942

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Cash Flows
 Proprietary Fund Type and Non-Expendable Trust Fund
 For the Fiscal Year Ended June 30, 2000

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTAL
	Enterprise	Non - Expendable Trust	(Memorandum Only)
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>			
<i>Cash Flows from Operating Activities:</i>			
Cash Received from Customers	\$ 1,829,678	\$ -	\$ 1,829,678
Cash Payments for Employee Services and Benefits	(1,731,239)	-	(1,731,239)
Cash Payments to Suppliers for Goods and Services	(1,536,749)	-	(1,536,749)
Other Operating Expenses	(10,344)	-	(10,344)
Net Cash Provided by (Used for) Operating Activities	<u>(1,448,654)</u>	-	<u>(1,448,654)</u>
<i>Cash Flows from Noncapital Financing Activities:</i>			
Federal and State Subsidies	<u>1,940,859</u>	-	<u>1,940,859</u>
Net Cash Provided by Noncapital Financing Activities	<u>1,940,859</u>	-	<u>1,940,859</u>
<i>Cash Flows from Capital and Related Financing Activities:</i>			
Acquisition of Capital Assets	<u>(63,908)</u>	-	<u>(63,908)</u>
<i>Cash Flows from Investing Activities:</i>			
Interest	<u>73,276</u>	<u>669</u>	<u>73,945</u>
Net Increase (Decrease) in Cash and Cash Equivalents	501,573	669	502,242
Cash and Cash Equivalents, Beginning of Year	<u>1,434,993</u>	<u>11,704</u>	<u>1,446,697</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,936,566</u>	<u>\$ 12,373</u>	<u>\$ 1,948,939</u>

(Continued)

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combined Statement of Cash Flows

Proprietary Fund Type and Non-Expendable Trust Fund

For the Fiscal Year Ended June 30, 2000

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTAL
	Enterprise	Non - Expendable Trust	(Memorandum Only)
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>			
Operating Income (Loss)	\$ (1,811,777)	\$ -	\$ (1,811,777)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>			
Depreciation	82,194	-	82,194
Donated Commodities Received	260,343	-	260,343
Changes in Assets and Liabilities:			
(Increase) Decrease in Supplies Inventory	(1,427)	-	(1,427)
(Increase) Decrease in Inventory Held for Resale	28,012	-	28,012
Increase (Decrease) in Accounts Payable	6,322	-	6,322
Increase (Decrease) in Accrued Wages Payable	4,913	-	4,913
Increase (Decrease) in Intergovernmental Payable	2,180	-	2,180
Increase (Decrease) in Deferred Revenue	(38,792)	-	(38,792)
Increase (Decrease) in Compensated Absences	19,378	-	19,378
Net Cash Provided by (Used for) Operating Activities	<u>\$ (1,448,654)</u>	<u>\$ -</u>	<u>\$ (1,448,654)</u>
Reconciliation of Cash and Cash Equivalents in Non-Expendable Trust Fund to Balance Sheet:			
Cash and Cash Equivalents - All Fiduciary Funds		\$ 130,436	
Cash and Cash Equivalents - All Expendable Trust Funds and Agency Fund		<u>(118,063)</u>	
Cash and Cash Equivalents - Non-Expendable Trust Fund		<u>\$ 12,373</u>	

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget and Actual (Budget Basis)
 Proprietary Fund Type and Non-Expendable Trust Fund
 For the Fiscal Year Ended June 30, 2000

	ENTERPRISE FUNDS			NON-EXPENDABLE TRUST FUND		
	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>						
Sales	\$ 1,200,000	\$ 1,252,534	\$ 52,534	\$ -	\$ -	\$ -
Charges for Services	432,300	576,483	144,183	-	-	-
Federal and State Subsidies	1,900,000	1,940,859	40,859	-	-	-
Interest	50,000	70,079	20,079	560	651	91
Total Revenues	3,582,300	3,839,955	257,655	560	651	91
<u>Expenses:</u>						
Salaries and Wages	1,449,269	1,375,767	73,502	-	-	-
Fringe Benefits	370,821	355,471	15,350	-	-	-
Purchased Services	310,121	206,960	103,161	-	-	-
Materials and Supplies	2,138,179	1,622,522	515,657	-	-	-
Capital Outlay	230,300	83,687	146,613	-	-	-
Other	13,117	10,679	2,438	-	-	-
Total Expenses	4,511,807	3,655,086	856,721	-	-	-
Excess of Revenues Over (Under) Expenses	(929,507)	184,869	1,114,376	560	651	91
<u>Other Financing Sources (Uses):</u>						
Refund of Prior Year Expense	-	120	120	-	-	-
Refund of Prior Year Receipt	(325)	(225)	100	-	-	-
Total Other Financing Sources (Uses)	(325)	(105)	220	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(929,832)	184,764	1,114,596	560	651	91
Fund Equity, Beginning of Year	1,234,703	1,234,703	-	11,657	11,657	-
Prior Year Encumbrances Appropriated	195,945	195,945	-	-	-	-
Fund Equity, End of Year	\$ 500,816	\$ 1,615,412	\$ 1,114,596	\$ 12,217	\$ 12,308	\$ 91

See accompanying notes to the general purpose financial statements.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 1 - DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY

Springfield City School District (the "School 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 School District operates under a locally elected five-member Board form of government elected at-large for staggered four-year terms. The first official body designated as the Springfield Board of Education was formed on April 28, 1855. The School District provides educational services as authorized by State statute and/or federal guidelines.

The Board controls the School District's 28 instructional/support facilities staffed by 476 non-certificated and 780 certificated full time teaching personnel, and 53 administrators, who provide services to 10,411 students and other community members.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the School District are not misleading. The primary government of the School District consists of all funds, departments, boards, and agencies that are not legally separate from the School District. For Springfield City School District, this includes general operations, food service, preschool, student guidance, extracurricular activities, educational media and care and upkeep of grounds and buildings of the School District. The following activities are included within the reporting entity:

Parochial Schools - Within the School District Boundaries are Catholic Central, St. Bernard, Holy Trinity Catholic School, St. Teresa, Springfield Christian, and Nightingale Montessori School. Current State legislation provides funding to these parochial schools. These monies are received and disbursed on behalf of the parochial schools by the Treasurer of the School District, as directed by the parochial schools. This financial activity is reflected in a special revenue fund for financial reporting purposes.

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

The School District is associated with three jointly governed organizations and one insurance purchasing pool. These organizations are presented in Notes 17 and 18 to the general-purpose financial statements. These organizations are:

Jointly Governed Organizations:

Clark County Family and Children First Council
Southwestern Ohio Educational Purchasing Council
Springfield/Clark County Joint Vocational School

Insurance Purchasing Pool:

Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis Of Presentation - Fund Accounting

The School District uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain School District functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net available expendable resources.

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

Governmental Fund Types:

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

General Fund – The general fund is the operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds – The 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 expenditure for specified purposes.

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

Capital Projects Funds – The capital projects 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 or trust funds).

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Type:

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

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

Fiduciary Fund Types:

The fiduciary funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The School District's fiduciary funds include expendable trust, non-expendable trust and agency funds. The expendable trust fund is accounted for in essentially the same manner as governmental funds. The non-expendable trust fund is accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the School District, other than those accounted for in the proprietary or trust funds.

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

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All enterprise funds and the 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 and retained earnings components. The School District does not have any contributed capital. Enterprise and non-expendable trust funds' operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: property taxes available as an advance, interest, tuition, grants, student fees, and interfund.

The School 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.

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

The accrual basis of accounting is utilized for reporting purposes by the enterprise funds and the non-expendable trust fund. Revenues are recognized when they are earned, and expenses are recognized at the time they are incurred. The fair value of donated commodities used during the year is reported in the operating statement as an expense with a like amount reported as donated commodities revenue. Unused donated commodities are reported as deferred revenue.

C. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each fund and function. Any budgetary modifications at this level may only be made by resolution of the Board of Education.

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

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Budget:

Prior to January 15, the Superintendent and Treasurer submit to the Board of Education a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing for all funds. Public hearings are publicized and conducted to obtain taxpayers' comments. The express purpose of this budget document is to reflect the need for existing (or increased) tax rates. By no later than January 20, the Board-adopted budget is filed with the Clark County Budget Commission for rate determination.

Estimated Resources:

By April 1, the Board of Education accepts, by formal resolution, the tax rates as determined by the County Budget Commission and receives the Commission's certificate of estimated resources which states the projected revenue of each fund. Prior to June 30, the School District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the appropriation measure. On or about July 1, the certificate is amended to include any unencumbered cash balances from the preceding year. The certificate may be further amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported in the budgetary statements reflect the amounts in the final amended certificate issued during fiscal year 2000.

Appropriations:

Upon receipt from the County Auditor of an amended certificate of estimated resources based on final assessed values and tax rates or a certificate saying no new certificate is necessary, the annual appropriation resolution is legally enacted by the Board of Education at the fund, function, and object level of expenditures, which are the legal levels of budgetary control. Prior to the passage of the annual appropriation measure, the Board may pass a temporary appropriation measure to meet the ordinary expenses of the School District. The appropriation resolution, by fund, must be within the estimated resources as certified by the County Budget Commission.

Any revisions that alter the total of any fund appropriation, or alter total function appropriations within a fund, or alter object appropriations within functions, must be approved by the Board of Education. The Board may pass supplemental fund appropriations so long as the total appropriations by fund do not exceed the amounts set forth in the most recent certificate of estimated resources. During the year, several supplemental appropriations were legally enacted; however, none of these amendments were significant.

The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all supplemental appropriations. Formal budgetary integration is employed as a management control device during the year for all funds other than agency funds, consistent with statutory provisions.

Encumbrances:

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances plus expenditures may not legally exceed appropriations at the legal level of control. On the GAAP basis, encumbrances outstanding at fiscal year end are reported as a reservation of fund balance for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lapsing of Appropriations:

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated.

D. Cash and Cash Equivalents

To improve cash management, cash received by the School District is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the School District's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet.

During fiscal year 2000, investments consisted of federal government securities, treasury notes, repurchase agreements, bankers' acceptances and STAR Ohio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements are reported at cost.

The School District has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during fiscal year 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2000.

Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2000 amounted to \$1,420,858, which includes \$549,872 assigned from other School District funds. Interest was also recorded in the special revenue funds (\$31,349), capital project funds (\$7,654), expendable trust funds (\$1,191), enterprise funds (\$73,276) and non-expendable trust funds (\$669).

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the School District are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

E. Inventory

Inventories of governmental funds are stated at cost while inventories of enterprise funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased. Reported material and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets. Inventories of enterprise funds consist of donated food, purchased food, and non-food supplies and are expensed when used.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure is reported in the year in which services are consumed.

G. Restricted Assets

Restricted assets in the general fund are cash and cash equivalents whose use is limited by legal requirements. Restricted assets represent resources restricted for the purchase of buses, and amounts required by statute to be set aside by the School District to create a reserve for budget stabilization. See Note 21 for the year-end restricted asset balance and the corresponding fund balance reserves.

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. Fixed Assets and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the enterprise funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of five hundred dollars. The School District does not have any infrastructure.

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized.

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, furniture and equipment, and vehicles in the enterprise funds is computed using the straight-line method over an estimated useful life of seven to ten years for furniture and equipment, seven years for vehicles and thirty-three years for buildings. Improvements to fund fixed assets are depreciated over the remaining useful lives of the related fixed assets.

J. Intergovernmental Revenues

For governmental funds, intergovernmental revenues; such as entitlements and grants awarded on a non-reimbursement basis, are recorded as receivables and revenues when measurable and available. Reimbursement type grants are recorded as receivables and revenues where the related expenditures are incurred. Other than commodities, grants and entitlements for enterprise fund operations are recognized as non-operating revenues in the accounting period in which they are earned and became measurable. The School District currently participates in several State and Federal programs, categorized as follows:

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Entitlements

General Fund

State Foundation Program
State Property Tax Relief
School Bus Purchase Program

Special Revenue Funds

Excellence in Education

Non-Reimbursable Grants

Special Revenue Funds

Mental Health
Venture Capital Program
Disadvantaged Pupil Program Fund
Post Secondary Education
Local Professional Development
Educational Mobility Assistance Program
Even Start Program
Abstinence Education
Education Management Information Systems
Education Research and Development for At Risk
Summer School Remediation
Disadvantaged Pupil Impact Aid
Adult Basic Education
Title III
Title VI-B
Vocational Education
Title I
Title VI
Community Services Block Grant
Drug Free Schools Program
Mentorship Grant
Data Communications
Goals 2000 Intervention
Education of Handicapped - Preschool
Innovative Education Program Strategy
Textbooks/Instructional Materials Subsidy
Ohio Reads Program
Alternative Education
Ohio School to Work
Title VI-R

Capital Projects Funds

School Net Plus
Technology Equity

Reimbursable Grants

General Fund

Driver Education Reimbursement
Vocational Education/Salary

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds

Vocational Education Equipment
CAFS Medicaid

Enterprise Funds

National School Lunch Program
Government Donated Commodities
National School Breakfast Program
Summer Food Service Program

Grants and entitlements for governmental funds amounted to 67 percent of governmental fund revenue during the 2000 fiscal year.

K. Short-term Interfund Assets/Liabilities

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

L. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the School District will compensate the employees for the benefits through paid time off or some other means. The School District records a liability for accumulated unused vacation time and additional salary related payments when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave and additional salary related payments is made to the extent it is probable that the benefits will result in termination payments. The liability is an estimate based on the School District's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In the enterprise funds, the entire amount of compensated absences is reported as a fund liability.

M. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current available expendable financial resources. Payments made more than sixty days after year-end are considered not to have been paid using current available financial resources. General obligation and energy conservation bonds and the early retirement incentive are reported as a liability of the general long-term obligations account group until due.

Long-term obligations financed by enterprise funds are reported as liabilities in the appropriate enterprise funds.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Under Ohio law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the capital projects funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund.

To comply with GAAP reporting requirements, the School District's bond retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

O. Fund Balance Reserves

The School District reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory of supplies and materials, contributions to non-expendable trust funds, property taxes, budget stabilization, and school bus purchases.

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriations under State statute. The reserve for budget stabilization represents money required to be set-aside by statute to protect against cyclical changes in revenues and expenditures. The reserve for contributions to nonexpendable trust fund signifies the legal restrictions on the use of principal.

P. Total Columns on General Purpose Financial Statements

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

NOTE 3 - PRIOR PERIOD ADJUSTMENT

The amount recorded for fixed assets at June 30, 1999 in the Food Service Enterprise Fund was adjusted to reflect corrections for fixed assets erroneously reported or omitted in prior periods resulting in an overstatement of fund equity. Fund equity in the enterprise fund type was restated at June 30, 1999 by \$10,860, from \$2,237,425 to \$2,226,565.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 4 - ACCOUNTABILITY

Fund equity at June 30, 2000, included the following individual fund deficits:

Mental Health Special Revenue Fund	\$ 4,560
Disadvantaged Pupil Impact Aid Special Revenue Fund	646,353
Preschool Grant Special Revenue Fund	8,721
Miscellaneous Federal Grants Special Revenue Fund	188,448
Emergency Building Repair Capital Projects Fund	36,311

The deficit balances resulted from adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

Total appropriations at December 31, 1999 were \$16,213,344 and exceeded total estimated resources of \$15,105,671 by \$1,107,673 in the Special Revenue fund type.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While the School District is reporting financial position, results of operations and changes in fund balances/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis), All Governmental Fund Types and Expendable Trust Fund and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis), Proprietary Fund Type and Non-Expendable 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 disclosures in the enterprise funds (GAAP basis).
4. For enterprise funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Principal payments on revenue anticipation notes are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Advances In and Advances Out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (Continued)

The following tables summarize the adjustments necessary to reconcile the GAAP and budgetary basis statements by fund type:

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types and Expendable Trust Fund

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis:	\$ 308,499	\$ 412,185	\$ (57,519)	\$ (3,438,015)	\$ 1,516
Adjustments:					
Revenue accruals	8,706	(444,781)	(126,033)	(47,624)	(61)
Expenditure accruals	(2,691,092)	(445,466)	-	(1,380,625)	-
Advances	(273,292)	551,947	-	(276,956)	-
Transfers	-	(5,115)	-	-	-
Refund of Prior Revenue	(60)	(3,225)	-	-	-
Refund of Prior Expenditures	<u>221,431</u>	<u>3,084</u>	-	<u>88,243</u>	-
Budget Basis	<u>\$ (2,425,808)</u>	<u>\$ 68,629</u>	<u>\$ (183,552)</u>	<u>\$ (5,054,977)</u>	<u>\$ 1,455</u>

Net Income/Excess of Revenues Over (Under) Expenses and Other Financing Sources
Proprietary Fund Type and Non-Expendable Trust Fund

	<u>Enterprise</u>	<u>Non-Expendable Trust</u>
GAAP basis	\$ 384,004	\$ 669
Adjustments:		
Revenue accruals	1,937,001	(18)
Expense accruals	(13,631)	-
Donated Commodities	(260,343)	-
Federal and State Subsidies	(1,863,888)	-
Loss on Sale of Asset	1,726	-
Refund of Prior Receipts	(225)	-
Refund of Prior Expenses	<u>120</u>	-
Budget basis	<u>\$ 184,764</u>	<u>\$ 651</u>

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
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); and,
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time.

Investments in stripped principal or interest obligation, reverse repurchase agreements and derivatives are prohibited. The issuance of tax exempt notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the School District, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Cash on Hand: At fiscal year end, the School District had \$1,950 in undeposited cash on hand which is included on the balance sheet of the School District as part of "equity in pooled cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No.3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

Deposits: At fiscal year-end, the carrying amount of the School District's deposits was \$1,973,788 and the bank balance was \$3,046,502. Of the bank balance,

1. \$301,671 was covered by federal depository insurance;
2. \$900,000 was covered by surety bonds and are considered to be insured; and
3. \$1,844,831 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the School District to a successful claim by the Federal Deposit Insurance Corporation.

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

	Category 2	Category 3	Carrying Amount	Fair Value
Federal Home Loan Bank Federal Home Loan Mortgage Corporation	\$ 3,947,180	\$ -	\$ 3,947,180	\$ 3,947,180
Federal National Mortgage Association	1,927,996	-	1,927,996	1,927,996
Commercial Paper	7,916,722	-	7,916,722	7,916,722
Repurchase Agreement	1,972,395	-	1,972,395	1,972,395
STAR Ohio	-	2,019,087	2,019,087	2,019,087
	-	-	5,351,178	5,351,178
Total	\$ 15,764,293	\$ 2,019,087	\$ 23,134,558	\$ 23,134,558

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No.9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." Cash equivalents are defined to include investments with original maturities of three months or less.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

A reconciliation between the classifications of cash and investments on the combined financial statements and the classification of deposits and investments presented above per GASB Statement No.3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$ 25,110,296	\$ -
Cash on Hand	(1,950)	-
Investments:		
Federal Home Loan Bank	(3,947,180)	3,947,180
Federal Home Loan Mortgage Corporation	(1,927,996)	1,927,996
Federal National Mortgage Association	(7,916,722)	7,916,722
Commercial Paper	(1,972,395)	1,972,395
Repurchase Agreement	(2,019,087)	2,019,087
STAR Ohio	(5,351,178)	5,351,178
GASB Statement 3	\$ 1,973,788	\$ 23,134,558

NOTE 7 - PROPERTY TAXES

Property taxes are levied and assessed on a calendar year basis while the School District fiscal year runs from July through June. First half tax collections are received by the School District in the second half of the fiscal year. Second half tax distributions occur in the first half of the following fiscal year.

Property taxes include amounts levied against all real, public utility and tangible personal property located in the School District. Property tax revenue received during calendar 2000 for real and public utility property taxes represents collections of calendar 1999 taxes. Property tax payments received during calendar 2000 for tangible personal property (other than public utility property) is for calendar 2000 taxes.

The 2000 real property taxes are levied after April 1, 2000, on the assessed value as of the prior January 1, 2000, the lien date. Assessed values are established by State law at thirty-five percent of appraised market value.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. The 2000 public utility property taxes became a lien December 31, 1999, are levied after April 1, 2000, and are collected in 2001 with real property taxes.

The 2000 tangible personal property taxes are levied after April 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are twenty-five percent 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.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 7 - PROPERTY TAXES (Continued)

The School District receives property taxes from Clark County. The County Auditor periodically advances to the School District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 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 represent delinquent taxes outstanding and real property, personal property and public utility taxes which became measurable as of June 30, 2000. 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 available to finance current year operations. The amount available as an advance at June 30, 2000, was \$2,564,710 in the general fund, \$284,425 in the bond retirement debt service fund, and \$132,121 in the permanent improvement capital project fund and is recognized as revenue.

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

	<u>1999 Second Half Collections</u>		<u>2000 First Half Collections</u>	
	Amount	Percent	Amount	Percent
Agricultural/residential and other real estate	\$ 493,093,619	79.60%	\$ 496,296,510	79.45%
Public utility real and personal	46,274,080	7.47%	46,516,830	7.47%
Tangible personal property	80,073,621	12.93%	81,872,980	13.08%
Total assessed value	<u>\$ 619,441,720</u>	<u>100.00%</u>	<u>\$ 624,686,320</u>	<u>100.00%</u>
Tax rate per \$1,000 of assessed value		<u>\$54.65</u>		<u>\$51.65</u>

NOTE 8 - RECEIVABLES

Receivables at June 30, 2000, consisted of property taxes, accounts (rent, billings for user charged services and student fees), accrued interest, interfund and intergovernmental grants. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs, and the current fiscal year guarantee of federal funds.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<u>General Fund:</u>	
Tuition from other school districts	\$ 13,853
City of Springfield property rent	1,904
State of Ohio Department of Education	7,050
Reimbursement of Expenditures	<u>1,545</u>
Total General Fund	\$ <u>24,352</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 8 - RECEIVABLES (Continued)

<u>Special Revenue Funds:</u>	
Clark County Early Start Services	\$ 45,702
Clark County Wellness Block Grant	22,961
Clark County Daycare Services	652
State Senior Teaching and Reaching Students Grant	6,471
Federal Title I Program	357,400
Federal Title VI(B) Program	<u>62,093</u>
Total Special Revenue Funds	<u>\$ 495,279</u>
 <u>Enterprise Fund:</u>	
Federal and state subsidiaries	<u>\$ 384,255</u>
 Total All Funds	 <u>\$ 903,886</u>

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at June 30, 2000, follows:

	<u>Amount</u>
Buildings	\$ 316,322
Furniture and equipment	1,299,391
Vehicles	<u>113,599</u>
Subtotal	1,729,312
Less: accumulated depreciation	<u>(1,231,524)</u>
Net book value	<u>\$ 497,788</u>

The June 30, 1999 general fixed asset accounts have been adjusted to reflect corrections for fixed assets erroneously reported or omitted in prior periods. A summary of these adjustments is as follows:

	<u>Balance at</u> <u>June 30, 1999</u>	<u>Correction of</u> <u>Prior Period</u> <u>Fixed Assets</u>	<u>Adjusted</u> <u>Balance at</u> <u>June 30, 1999</u>
Land/Improvements	\$ 6,774,192	\$ -	\$ 6,774,192
Buildings	48,058,157	-	48,058,157
Furniture/Equipment	11,437,986	94,572	11,532,558
Vehicles	<u>3,105,854</u>	<u>(47,655)</u>	<u>3,058,199</u>
Totals	<u>\$ 69,376,189</u>	<u>\$ 46,917</u>	<u>\$ 69,423,106</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 9 - FIXED ASSETS (Continued)

Changes in general fixed assets during the fiscal year ended June 30, 2000 were as follows:

	Adjusted Balance at June 30, 1999	Additions	Deletions	Balance at June 30, 2000
Land/Improvements	\$ 6,774,192	\$ -	\$ -	\$ 6,774,192
Buildings	48,058,157	-	-	48,058,157
Furniture/Equipment	11,532,558	1,187,185	378,385	12,341,358
Vehicles	<u>3,058,199</u>	<u>78,865</u>	<u>98,407</u>	<u>3,038,657</u>
Totals	<u>\$ 69,423,106</u>	<u>\$ 1,266,050</u>	<u>\$ 476,792</u>	<u>\$ 70,212,364</u>

NOTE 10 - RISK MANAGEMENT

A. Property and Liability

The School District is exposed to various risks of loss related to torts; theft of or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2000, the School District contracted with Indiana Insurance Company for general liability insurance with a \$1,000,000 single occurrence limit and a \$2,000,000 aggregate. Property is protected by Indiana Insurance Company also with coverage of \$156,728,628 and holds a \$1,000 deductible.

The School District's vehicles are covered under a business policy with Indiana Insurance Company which carries a \$500 deductible and a \$1,000,000 limit on any accident.

Settled claims have not exceeded this commercial coverage in any of the past five years. There have been no significant reductions in insurance coverage from last year.

B. Workers Compensation

For fiscal year 2000, the School District participated in the Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan (GRP), a worker's compensation insurance purchasing pool (Note 18). The intent of the GRP is to achieve the benefit of a reduced premium for the School District by virtue of its grouping and representation with other participants in the GRP. The workers' compensation experience of the participating school districts is calculated as one experience and a common premium rate is applied to all school districts in the GRP. Each participant pays its workers' compensation premium to the State based on the rate for the GRP rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of the GRP. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund". This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the GRP. Participation in the GRP is limited to school districts that can meet the GRP's selection criteria. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the GRP.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. School Employees Retirement System

Plan Description: The Springfield City School District contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple-employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 3309 of the Ohio Revised Code. The School Employees Retirement System issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. The report may be obtained by writing to SERS, 45 North Fourth Street, Columbus, Ohio 43215 or by calling (614) 222-5853.

Funding Policy: Plan members are required to contribute 9 percent of their annual covered salary and the Springfield City School District is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS' Retirement Board. The School District's contributions for pension obligations to SERS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$620,948, \$754,173, and \$714,500, respectively; 44.04 percent has been contributed for fiscal year 2000 and 100 percent for the fiscal years 1999 and 1998. \$328,056 represents the unpaid contribution for fiscal year 2000 and is recorded as a liability within the respective funds and the general long-term obligation account group.

B. State Teachers Retirement System

The Springfield City School District contributes to the State Teachers Retirement System of Ohio (STRS Ohio), which is a cost-sharing, multiple-employer public employee retirement system.

STRS Ohio is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution or other agency wholly controlled, managed and supported in whole, or in part, by the state or any political subdivision thereof. Any member who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age may retire. The maximum annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest years' salaries. The annual allowance is calculated by using a base percentage of 2.1% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached.

Legislation passed in April 2000 with a July 1999 effective date provided an adjustment for retirees whose benefits have not kept pace with the rate of inflation. The legislation also changed the formula for calculating the formula benefit. The formula benefit increased to 2.2% from 2.1% per year for all years up to 30 years. For members with 35 or more years of earned Ohio service, the first 30 years will be calculated at 2.5% instead of 2.2%. For earned Ohio service over 30 years, the formula will remain as current law, which provides an escalating formula of 2.5% for the 31st year, 2.6% for the 32nd, 2.7% for the 33rd year, etc., until 100% of final average salary is reached.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

Eligible faculty of Ohio's public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offered by their employer. Full-time faculty with less than five years of service credit have a one-time option to select an ARP instead of STRS Ohio. Employees hired after the ARP is established have 90 days from their employment date to select a retirement plan.

A retiree of STRS Ohio or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are annually increased by the greater of the amount of the change on the Consumer Price Index (CPI) or the cumulative CPI increases since retirement, less previous cost-of-living increases, up to a maximum of 3% of the original base benefit. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, drugs and partial reimbursement of monthly Medicare premiums.

A member with five or more years' credited service who becomes disabled is entitled to a disability benefit. Survivor benefits are available to eligible spouses and dependents of active members who die before retirement. A death benefit of \$1000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1000 of \$2000 can be purchased. Various other benefits care available to members' beneficiaries.

Benefits are established by Chapter 3307, Revised Code.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contributions rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2000, were 9.3% of covered payroll for members and 14% for employers. The School District's required contributions for pension obligations to STRS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$2,180,856, \$1,849,985, and \$3,407,953, respectively; 81.24 percent has been contributed for fiscal year 2000 and 100 percent for the fiscal years 1999 and 1998. \$354,848 representing the unpaid contribution for fiscal year 2000, is recorded as a liability within the respective funds.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2000 *Comprehensive Annual Financial Report* will be available after January 1, 2001, and can be requested by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, or by calling (614) 227-4090.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

C. Social Security System

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

NOTE 12 - POSTEMPLOYMENT BENEFITS

State Teachers Retirement System of Ohio (STRS Ohio) provides comprehensive healthcare benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code (R.C.), the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. The R.C. grants authority to STRS Ohio to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll.

The Retirement Board allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For fiscal year ended June 30, 2000, the Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.419 billion on June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001, and after, will be 4.5 percent of covered payroll. For the School District, this amount equaled \$2,907,808 during the 2000 fiscal year.

For the year ended June 30, 2000, net health care costs paid by STRS Ohio were \$283,137,000. There were 99,011 eligible benefit recipients.

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

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2000, the allocation rate is 8.45 percent. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2000, the minimum pay has been established at \$12,400. For the School District, the amount to fund health care benefits, including the surcharge, was \$944,402 for fiscal year 2000.

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150 percent of annual health care expenses. Expenses for health care at June 30, 2000, were \$140,696,340 and the target level was \$211.0 million. At June 30, 2000, the Retirement System's net assets available for payment of health care benefits of \$252.3 million. The number of benefit recipients currently receiving health care benefits is approximately 50,000.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 13 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

Classified employees earn ten to twenty days of vacation per year, depending upon length of service. Accumulated, unused vacation time is paid to classified employees upon termination of employment. Teachers and administrators do not earn vacation time, with the exception of the Superintendent and Treasurer. Teachers, administrators and classified employees earn sick leave at the rate of one and one-fourth days per month. Sick leave maybe accumulated up to a maximum of 240 days for teachers, 315 days for administrative personnel and 115 percent of the annual contract days for classified personnel. Upon retirement, payment is made for one-fourth of the first 120 days of total sick leave accumulation plus 15 percent of the days in excess of 120 up to a maximum of 48 days for teachers. For administrative and classified personnel, payment is made for one-fourth of the first 120 days of total sick leave accumulation plus 10 percent of the days in excess of 120 up to a maximum of 78.75 days for administrative personnel and 44 days for classified personnel.

B. Insurance Benefits

The School District provides life insurance and accidental death and dismemberment insurance to most employees through various life insurance companies. The School District has elected to provide employee medical/surgical benefits through Anthem Life of Indiana. The employees share the cost of the monthly premium with the Board. The premium varies with the employee depending on the terms of the union contract. Dental insurance is provided by the School District to all employees through CoreSource.

NOTE 14 - LONG-TERM OBLIGATIONS

Changes in long-term obligations of the School District during fiscal year 2000 were as follows:

	Amount Outstanding 6/30/1999	Increase	Decrease	Amount Outstanding 6/30/2000
General Obligation Bonds:				
School Bus Bonds				
1996 5.35% - 5.65%	\$ 850,000	\$ -	\$ 154,000	\$ 696,000
School Improvement Refunding Bonds				
1997 3.65% - 5.55%	15,008,669	-	1,090,000	13,918,669
Total General Obligation Bonds	15,858,669	-	1,244,000	14,614,669
Energy Conservation Bonds	570,000	-	114,000	456,000
Compensated Absences	2,762,587	18,777	-	2,781,364
Early Retirement Incentive	210,000	-	210,000	-
Intergovernmental Payable	521,261	571,269	521,261	571,269
Total General Long-Term Obligations	\$19,922,517	\$ 590,046	\$2,089,261	\$18,423,302

School Bus Bonds

On May 1, 1996, Springfield City School District issued \$1,270,000 in voted general obligation bonds for the purpose of purchasing buses. The bonds were issued for an eight year period with the final maturity during fiscal year 2004.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 14 - LONG-TERM OBLIGATIONS (Continued)

School Improvement Refunding Bonds

In prior years, the School District defeased School Improvement obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the School District's financial statements. On June 30, 2000, \$15.035 million of bonds outstanding are considered defeased.

The refunding bonds were issued on December 1, 1996, in the amount of \$17,073,669. These voted general obligation bonds were issued for a sixteen-year period with the final maturity during fiscal year 2013.

Energy Conservation Bonds

On June 20, 1996, the School District issued \$910,000 in unvoted energy conservation bonds for the purpose of providing energy conservation measures for the School District, under the authority of the Ohio Revised Code Sections 133.06(0) and 3313.372. The bonds were issued for an eight year period with final maturity during fiscal year 2004.

General obligation bonds and the energy conservation bonds will be paid from the debt service fund. Compensated absences and the intergovernmental payable, which represents contractually required pension payments, paid outside the available period will be paid from the fund from which the employees' salaries are paid. The early retirement incentive will be paid from the general fund.

As of June 30, 2000, the overall legal debt margin was \$44,473,840, the energy conservation debt margin was \$5,166,177 and the unvoted debt margin was \$624,686.

Principal and interest requirements to retire general obligation bonds outstanding at June 30, 2000 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2001	\$ 1,301,000	590,061	1,891,061
2002	1,356,000	531,287	1,887,287
2003	1,412,000	468,554	1,880,554
2004	1,482,000	402,340	1,884,340
2005	1,350,000	332,248	1,682,248
2006-2010	6,517,794	1,895,108	8,412,902
2011-2013	1,195,875	3,944,129	5,140,004
Totals	<u>\$ 14,614,669</u>	<u>8,163,727</u>	<u>22,778,396</u>

Principal and interest requirements to retire the energy conservation bonds outstanding at June 30, 2000 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2001	\$ 114,000	23,285	137,285
2002	114,000	17,471	131,471
2003	114,000	11,657	125,657
2004	114,000	5,843	119,843
Totals	<u>\$ 456,000</u>	<u>58,256</u>	<u>514,256</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 15 - INTERFUND TRANSACTIONS

Interfund balances at June 30, 2000 consist of the following individual fund receivables and payables:

<u>Interfund Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund:	\$ 809,531	\$ -
Special Revenue Funds:		
Mental Health	-	5,366
Miscellaneous Grants	-	5,893
Basic Education Foundation	-	4,015
Managed Student Activity	-	1,013
Abstinence Education	-	29,553
Disadvantaged Pupil Impact Aid	-	690,846
Community Services Block Grant	-	615
Preschool Grant	-	3,017
Miscellaneous Federal Grants	-	32,902
Total Special Revenue Funds	-	773,220
Capital Projects Fund:		
Building Repair Program	-	36,311
Total	<u>\$ 809,531</u>	<u>\$ 809,531</u>

NOTE 16 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The School District maintains five Enterprise funds to account for the operations of Food Service, Uniform School Supplies, Summer Option, Adult Enrichment/Recreation and School Age Child Care. The table below reflects in a summarized format the more significant financial data relating to the enterprise funds of the Springfield City School District as of and for the fiscal year ended June 30, 2000.

	Food Service	Uniform School Supply	Summer Option	Adult Enrichment Recreation	School Age Child Care	Total
Operating Revenues	\$ 1,252,533	\$ 75,783	\$ 35,825	\$ 22,535	\$ 443,002	\$ 1,829,678
Depreciation Expense	78,891	-	-	-	3,303	82,194
Operating Income (Loss)	(1,982,076)	50,785	26,474	2,550	90,490	(1,811,777)
Donated Commodities	260,343	-	-	-	-	260,343
Federal and State Subsidies	1,863,888	-	-	-	-	1,863,888
Interest	73,276	-	-	-	-	73,276
Loss on Disposal of Asset	(1,726)	-	-	-	-	(1,726)
Net Income	213,705	50,785	26,474	2,550	90,490	384,004
Fixed Asset Additions	47,020	-	-	-	16,888	63,908
Fixed Asset Deletions	(15,191)	-	-	-	-	(15,191)
Net Working Capital	1,760,467	129,070	48,007	3,176	243,718	2,184,438
Long-Term Liabilities	70,749	-	-	95	813	71,657
Total Assets	2,522,589	129,070	48,070	3,707	332,634	3,036,007
Total Equity	2,163,148	129,070	48,070	3,081	267,263	2,610,569
Prior Period Adjustment	(10,860)	-	-	-	-	(10,860)
Encumbrances, End of Year	260,015	4,461	-	540	47,712	312,728

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 17 - JOINTLY GOVERNED ORGANIZATIONS

Clark County Family and Children First Council - The School District participates in the Clark County Family and Children First Council. The Council coordinates and integrates services within Clark County which are available for families and children and establishes a comprehensive, coordinated, multi-disciplinary, interagency system for the delivery of such services in order to more effectively meet the needs of families and children. The Council is governed by a board of eighteen trustees, one of which is the Superintendent of the Springfield City School District. During fiscal year 2000, the School District contributed \$11,653 to the Council. Financial information can be obtained from Marilyn Demma, Executive Director, at 6 West High Street, Arcue Building, Suite 500, Springfield, Ohio 45502.

Southwestern Ohio Educational Purchasing Council - The Southwestern Ohio Educational Purchasing Council (SOEPC) is a purchasing council made up of nearly 100 school districts in 12 counties. The Montgomery County Educational Service Center acts as the Fiscal Agent for the group. The purpose of the council is to obtain prices for quality merchandise and services commonly used by schools. All member districts are obligated to pay all fees, charges, or other assessments as established by the SOEPC.

Each member district has one voting representative. Title to any and all equipment, furniture and supplies purchased by the SOEPC is held in trust for the member districts by the Fiscal Agent. Any district withdrawing from the SOEPC forfeits its claim to any and all SOEPC assets. One year prior notice is necessary for withdrawal from the group. During this time, the withdrawing member is liable for all member obligations. Payments to SOEPC are made from the general fund. During fiscal year 2000, the Springfield City School District did not pay anything to SOEPC. To obtain financial information, write to the Southwestern Ohio Educational Purchasing Council, Robert Brown, who serves as Director, at 1831 Harshman Road, Dayton, Ohio 45424.

Springfield/Clark County Joint Vocational School - In the previous years, Springfield/Clark Joint Vocational School was considered a related organization. The restructuring of the Board of Education has made it a jointly governed organization. The vocational school district is a legally separate body politic and corporate. One representative from each of the six local district vocational school members serves on the board. Two out of the nine board members of the Springfield/Clark County Joint Vocational School are from the Springfield City Schools Board. The remaining board member is from the Clark County Educational Service Center Governing Board. The Springfield City School District is not able to impose its will on the Springfield/Clark County Joint Vocational School and no financial benefit/burden relationship exists. The Springfield/Clark County Joint Vocational School Board is responsible for approving its own budgets, appointing personnel, and accounting and finance related activities. School District students may attend the vocational school. During fiscal year 2000, the School District did not contribute any money to the vocational school district. To obtain financial information, write to the Springfield/Clark County Joint Vocational School, Pamela Ashbaugh, who serves as Treasurer, at 1901 Selma Road, Springfield, Ohio 45505-4329.

NOTE 18 - INSURANCE PURCHASING POOL

Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan - The School District participates in the Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool. The GRP's business and affairs are conducted by an eleven member Executive Committee consisting of the Chairperson, the Vice-Chairperson, a representative from the Montgomery County Educational Service Center and eight other members elected by a majority vote of all member school district. The Chief Administrator of GRP serves as the coordinator of the program. Each year, the participating school districts pay an enrollment fee to the GRP to cover the costs of administering the program.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 19 - SCHOOL FUNDING COURT DECISION

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school-funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the perceived defects in the system. Declared unconstitutional was the State's "school foundation program," which provides a significant amount of monetary support to the School District. During fiscal year ended June 30, 2000, the School District received \$37,120,288 in school foundation support for its general fund.

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

The Court decided to maintain jurisdiction over these issues and 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.

NOTE 20 - CONTINGENCIES

A. Grants:

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

B. Litigation:

The School District is party to legal proceedings. The School District is of the opinion that ultimate disposition of claims will not have a material effect, if any, on the financial condition of the School District.

NOTE 21 - SET ASIDE CALCULATIONS

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

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 21 - SET ASIDE CALCULATIONS (Continued)

The School District also receives grant monies for school bus purchases. The balance remaining at June 30, 2000 is shown as a reserve for bus purchases.

The following table represents the District's set-aside calculations for textbooks, capital acquisition and budget stabilization. Disclosure of this information is required by State statute.

	Textbooks	Capital Acquisition	Budget Stabilization	Totals
Set-aside Cash Balance As of June 30, 1999	\$ -	\$ -	\$ 1,055,791	\$ 1,055,791
Current Year Set-aside Requirement	1,246,147	1,246,147	670,190	3,162,484
Current Year Offsets	-	(796,529)	-	(796,529)
Qualifying Disbursements	(1,246,147)	(1,246,147)	-	(2,492,294)
Total	-	(796,529)	1,725,981	929,452
Balance Carried Forward to FY 2001	\$ -	\$ -	\$ 1,725,981	
Amount Restricted for:				
Budget Stabilization				\$ 1,725,981
School Bus Purchases				58,050
Total Restricted Assets				\$ 1,784,031

Although the School District had offsets and qualifying disbursements during the year that reduced the set-aside amounts below zero for capital acquisitions, these extra amounts may not be used to reduce the set-aside requirements of future years. Excess disbursements related to the textbook reserve may carry forward from year to year.

NOTE 22 - SUBSEQUENT EVENT

On November 7, 2000 voters approved a 5.06 mill bond issue that will provide the necessary local funding for a capital upgrade plan that will include the construction of ten new elementary schools, four new middle schools and an alternative school, as well as the renovation and additions to the two current high schools, over the next eight years. The total cost of the plan estimated at \$175 million, with the State of Ohio contributing approximately \$136 million and the remaining \$39 million coming from the locally approved bond levy. Of the local share, approximately \$8.25 million will be used to acquire land for the construction of the new facilities. As required by the State, one-half of one mill will be designated as a maintenance levy to provide necessary upkeep and maintenance of the new buildings over the 23 year bond issue term.

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FINANCIAL STATEMENTS AND SCHEDULES
OF INDIVIDUAL
FUNDS AND ACCOUNT GROUPS

GENERAL FUND

The general fund is used to account for governmental resources not accounted for in any other fund. The general fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund

For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 17,529,975	\$ 17,749,413	\$ 219,438
Intergovernmental	39,707,643	37,120,489	(2,587,154)
Interest	1,588,848	1,494,187	(94,661)
Tuition and Fees	1,567,606	1,474,210	(93,396)
Transportation	162,773	153,075	(9,698)
Miscellaneous	206,312	194,020	(12,292)
Total Revenues	60,763,157	58,185,394	(2,577,763)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	17,319,650	17,045,688	273,962
Fringe Benefits	4,435,089	4,049,675	385,414
Purchased Services	145,455	97,263	48,192
Materials and Supplies	1,711,876	1,652,139	59,737
Capital Outlay - New	389,040	366,911	22,129
Capital Outlay - Replacement	748,788	745,992	2,796
Other	40,968	37,622	3,346
Total Regular Instruction	24,790,866	23,995,290	795,576
Special Instruction:			
Salaries and Wages	4,526,230	4,432,488	93,742
Fringe Benefits	1,183,350	1,095,619	87,731
Purchased Services	27,170	21,963	5,207
Materials and Supplies	125,635	124,865	770
Capital Outlay - New	19,520	19,508	12
Capital Outlay - Replacement	1,310	1,310	-
Other	2,460	2,455	5
Total Special Instruction	5,885,675	5,698,208	187,467

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Vocational Instruction:			
Salaries and Wages	1,111,698	1,111,698	-
Fringe Benefits	282,914	282,914	-
Purchased Services	16,265	14,793	1,472
Materials and Supplies	21,070	20,282	788
Capital Outlay - New	19,781	18,555	1,226
Total Vocational Instruction	1,451,728	1,448,242	3,486
Adult/Continuing Instruction:			
Salaries and Wages	27,532	27,532	-
Fringe Benefits	8,941	3,900	5,041
Materials and Supplies	900	730	170
Capital Outlay - New	1,680	1,391	289
Total Adult/Continuing Instruction	39,053	33,553	5,500
Other Instruction:			
Purchased Services	400,176	341,369	58,807
Total Instruction	32,567,498	31,516,662	1,050,836
Support Services:			
Pupils:			
Salaries and Wages	2,683,217	2,676,403	6,814
Fringe Benefits	633,205	633,205	-
Purchased Services	303,101	272,954	30,147
Materials and Supplies	37,782	36,702	1,080
Capital Outlay - New	37,247	37,182	65
Capital Outlay - Replacement	100	71	29
Total Pupils	3,694,652	3,656,517	38,135

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Instructional Staff:			
Salaries and Wages	2,632,703	2,632,703	-
Fringe Benefits	840,516	840,516	-
Purchased Services	243,782	228,920	14,862
Materials and Supplies	176,834	166,170	10,664
Capital Outlay - New	26,237	20,775	5,462
Capital Outlay - Replacement	9,750	9,485	265
Other	30,036	27,469	2,567
Total Instructional Staff	3,959,858	3,926,038	33,820
Board of Education:			
Salaries and Wages	8,960	8,960	-
Fringe Benefits	1,110	931	179
Purchased Services	243,582	187,147	56,435
Materials and Supplies	1,400	915	485
Capital Outlay - New	2,000	-	2,000
Other	41,200	39,824	1,376
Total Board of Education	298,252	237,777	60,475
Administration:			
Salaries and Wages	3,496,099	3,444,648	51,451
Fringe Benefits	1,013,336	1,013,336	-
Purchased Services	137,444	107,368	30,076
Materials and Supplies	63,446	53,504	9,942
Capital Outlay - New	54,384	35,867	18,517
Capital Outlay - Replacement	15,912	12,411	3,501
Other	402,455	212,192	190,263
Total Administration	5,183,076	4,879,326	303,750

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Fiscal:			
Salaries and Wages	439,368	436,106	3,262
Fringe Benefits	136,000	131,566	4,434
Purchased Services	191,146	36,514	154,632
Materials and Supplies	57,640	35,645	21,995
Capital Outlay - New	15,100	7,780	7,320
Capital Outlay - Replacement	31,300	30,356	944
Other	582,702	472,292	110,410
Total Fiscal	1,453,256	1,150,259	302,997
Business:			
Salaries and Wages	401,795	395,140	6,655
Fringe Benefits	125,682	125,682	-
Purchased Services	588,901	565,234	23,667
Materials and Supplies	101,789	101,457	332
Capital Outlay - New	5,090	4,955	135
Capital Outlay - Replacement	8,973	8,040	933
Other	142,135	135,408	6,727
Total Business	1,374,365	1,335,916	38,449
Operation and Maintenance of Plant:			
Salaries and Wages	2,599,009	2,595,124	3,885
Fringe Benefits	824,258	689,110	135,148
Purchased Services	3,748,900	3,697,849	51,051
Materials and Supplies	571,605	571,605	-
Capital Outlay - New	106,536	91,556	14,980
Capital Outlay - Replacement	294,053	293,451	602
Other	4,500	4,000	500
Total Operation and Maintenance of Plant	8,148,861	7,942,695	206,166

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Pupil Transportation:			
Salaries and Wages	1,217,971	1,217,971	-
Fringe Benefits	310,802	310,802	-
Purchased Services	263,950	228,695	35,255
Materials and Supplies	456,926	377,930	78,996
Capital Outlay - New	17,108	3,940	13,168
Capital Outlay - Replacement	60,523	59,023	1,500
Total Pupil Transportation	2,327,280	2,198,361	128,919
Central:			
Salaries and Wages	273,927	272,032	1,895
Fringe Benefits	94,765	92,140	2,625
Purchased Services	448,722	408,541	40,181
Materials and Supplies	70,560	68,058	2,502
Capital Outlay - New	639,146	589,920	49,226
Capital Outlay - Replacement	26,791	24,790	2,001
Other	97,255	97,044	211
Total Central	1,651,166	1,552,525	98,641
Total Support Services	28,090,766	26,879,414	1,211,352
Operation of Non-Instructional Services:			
Food Service Operations:			
Salaries and Wages	1,132	-	1,132
Fringe Benefits	222	-	222
Total Food Service Operations	1,354	-	1,354

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Community Services:			
Salaries and Wages	57,558	57,558	-
Fringe Benefits	16,679	16,679	-
Purchased Services	5,000	3,136	1,864
Materials and Supplies	6,676	5,556	1,120
Capital Outlay - Replacement	1,500	790	710
Other	2,747	1,725	1,022
Total Community Services	90,160	85,444	4,716
Total Operation of Non-Instructional Services	91,514	85,444	6,070
Extracurricular Activities:			
Academic and Subject Oriented Activities:			
Salaries and Wages	30,947	29,198	1,749
Fringe Benefits	4,941	4,518	423
Materials and Supplies	1,142	1,142	-
Capital Outlay - New	744	744	-
Capital Outlay - Replacement	747	747	-
Total Academic and Subject Oriented Activities	38,521	36,349	2,172
Sports Oriented Activities:			
Salaries and Wages	395,694	380,127	15,567
Fringe Benefits	78,496	76,096	2,400
Purchased Services	42,176	32,827	9,349
Materials and Supplies	5,503	5,294	209
Capital Outlay - New	1,646	1,646	-
Capital Outlay - Replacement	250	250	-
Other	5,032	5,032	-
Total Sports Oriented Activities	528,797	501,272	27,525

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
School and Public Service:			
Salaries and Wages	10,681	10,681	-
Fringe Benefits	2,220	1,603	617
Total School and Public Services	12,901	12,284	617
Total Extracurricular Activities	580,219	549,905	30,314
Capital Outlay			
Architecture and Engineering Services:			
Purchased Services	261,500	239,788	21,712
Building Improvement Services:			
Purchased Services	220,000	220,000	-
Total Capital Outlay	481,500	459,788	21,712
Total Expenditures	61,811,497	59,491,213	2,320,284
Excess of Revenues Over (Under) Expenditures	(1,048,340)	(1,305,819)	(257,479)
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	-	221,431	221,431
Refund of Prior Year Receipts	(8,000)	(60)	7,940
Contingency	(520,565)	-	520,565
Advances In	-	565,860	565,860
Advances Out	-	(839,152)	(839,152)
Operating Transfers Out	(1,577,265)	(1,068,068)	509,197
Total Other Financing Sources (Uses)	(2,105,830)	(1,119,989)	985,841

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,154,170)	(2,425,808)	728,362
Fund Balance, Beginning of Year	10,636,835	10,636,835	-
Prior Year Encumbrances Appropriated	2,745,939	2,745,939	-
Fund Balance, End of Year	<u>\$ 10,228,604</u>	<u>\$ 10,956,966</u>	<u>\$ 728,362</u>

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specified purposes.

Australia Trip

To account for miscellaneous revenue received to be used for a trip to Australia.

Mental Health

To account for receipts and expenditures in conjunction with programs entered into with the Boards of Mental Health and Mental Retardation of Clark County.

Public School Support

To account for school site sales and expenditures for field trips, assemblies, and other activity costs approved by Board resolution.

Miscellaneous Grants

To account for a number of small local grants that are restricted for specific expenditures.

Basic Education Foundation

To account for donations that are used to recognize student and staff achievements.

Venture Capital Program

To account for monies received per Section 3307.02 of the Ohio Revised Code. The revenue is used to implement educational programs.

District Managed Student Activity

To account for student activity programs which have student participation in the activity, but do not have student management of the programs.

Auxiliary Services

To account for finds which provide services and materials to pupils attending non-public schools within the School District.

Local Professional Development

To account for monies received under House Bill 117 to be used for locally held professional development and teacher training activities, which are guided by Ohio's model competency, based education programming or comparable models to support student achievement, including proficiency test performance.

Educational Mobility Assistance Program

To account for receipts and expenditures made in conjunction with activities, other than transportation, that support the reduction of racial isolation through the transfer of students to desegregate schools within a district.

Vocational Education Equipment

To account for receipts and expenditures involved in the replacement or updating of equipment essential for the instruction of students in job skills.

SPECIAL REVENUE FUNDS

(Continued)

Abstinence Education

To account for state and local funding for programs that encourage the postponement of sexual activity among adolescents and help prevent teenage pregnancy.

Education Management Information Systems

To account for hardware and software development, or other costs associated with the requirements of the management information system.

Disadvantaged Pupil Impact Aid

To account for revenues received as part of the School Foundation Program (SF 12) to be used for dropout prevention, counseling services, student attendance, or any program set up for the "targeted" students.

Data Communications

To account for revenues received from the State to be used to install and provide support costs for data communication links to connect any school to the local A-site.

School Net Professional Development

To account for a limited number of professional development subsidiary grants.

Textbooks/Instructional Materials Subsidy

To account for grant monies received to be spent on purchasing new textbooks and instructional materials.

Ohio Reads

To account for (1) to improve reading outcomes especially on the fourth grade reading proficiency test and (2) for volunteer coordinators in public school buildings for educational service centers.

Alternative Schools

To account for alternative educational programs for existing and new at risk and delinquent youth.

Miscellaneous State Grants

To account for revenues received from state agencies which are not classified elsewhere.

Adult Basic Education

To account for instructional programs for persons who are not enrolled in school and who have less than a twelfth-grade education or its equivalent.

Eisenhower Grant

To account for monies used to strengthen instruction in science, mathematics, modern foreign languages, English, the arts and computer learning.

Title VI-B

To account for federal monies to assist schools in the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the elementary and secondary levels.

SPECIAL REVENUE FUNDS

(Continued)

Vocational Education

To account for funds administered by Ohio Department of Education, Division of Vocational and Career Education for the development of vocational education programs.

Title I

To account for federal monies used to assist the District in meeting the special needs of educationally deprived children.

Title VI

To account for federal revenues which support the implementation of a variety of programs such as computer education, gifted and talented programs, in service and staff development.

Community Services Block Grant

To account for grant revenues received to provide at-risk students the services they lack which necessitates their dropping out of school. The grant targets adult basic and literacy education students in the Springfield City Schools. The program offers medical care, clothing, and transportation for those who qualify.

Drug Free Schools Program

To account for federal revenues which support the implementation of programs for drug abuse education and prevention.

Preschool Grant

To account for federal monies to assist schools in the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool levels.

Miscellaneous Federal Grants

To account for federal revenues received through state agencies from the federal government or directly from the federal governments which are not classified elsewhere.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet
Special Revenue Funds
June 30, 2000

	Australia Trip	Mental Health	Public School Support
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ 148,875
Receivables:			
Intergovernmental	-	1,204	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 1,204</u>	<u>\$ 148,875</u>
<u>Liabilities:</u>			
Accounts Payable	\$ -	\$ -	\$ 6,747
Accrued Wages Payable	-	157	-
Intergovernmental Payable	-	241	-
Interfund Payable	-	5,366	-
Compensated Absences Payable	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>5,764</u>	<u>6,747</u>
<u>Fund Equity:</u>			
Fund Balance:			
Reserved for Encumbrances	-	-	18,896
Unreserved (Deficit)	-	(4,560)	123,232
<i>Total Fund Equity (Deficit)</i>	<u>-</u>	<u>(4,560)</u>	<u>142,128</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ -</u>	<u>\$ 1,204</u>	<u>\$ 148,875</u>

Miscellaneous Grants	Basic Education Foundation	Venture Capital Program	District Managed Student Activity	Auxiliary Services
\$ 982,604	\$ 18,557	\$ 20,696	\$ 376,550	\$ 145,494
<u>4,316</u>	<u>44,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 986,920</u>	<u>\$ 63,055</u>	<u>\$ 20,696</u>	<u>\$ 376,550</u>	<u>\$ 145,494</u>
\$ 12,175	\$ 5,796	\$ 2,610	\$ 18,073	\$ 15,672
22,054	8,381	3,315	-	29,286
4,846	2,477	577	-	5,939
5,893	4,015	-	1,013	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328</u>
<u>44,968</u>	<u>20,669</u>	<u>6,502</u>	<u>19,086</u>	<u>51,225</u>
7,029	11,460	4,751	18,659	36,702
<u>934,923</u>	<u>30,926</u>	<u>9,443</u>	<u>338,805</u>	<u>57,567</u>
<u>941,952</u>	<u>42,386</u>	<u>14,194</u>	<u>357,464</u>	<u>94,269</u>
<u>\$ 986,920</u>	<u>\$ 63,055</u>	<u>\$ 20,696</u>	<u>\$ 376,550</u>	<u>\$ 145,494</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet

Special Revenue Funds

June 30, 2000

(Continued)

	Local Professional Development	Educational Mobility Assistance Program	Vocational Education Equipment
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 35,829	\$ 1,500	\$ 31,527
Receivables:			
Intergovernmental	-	-	-
<i>Total Assets</i>	<u>\$ 35,829</u>	<u>\$ 1,500</u>	<u>\$ 31,527</u>
Liabilities:			
Accounts Payable	\$ 4,100	\$ -	\$ -
Accrued Wages Payable	-	-	-
Intergovernmental Payable	-	-	-
Interfund Payable	-	-	-
Compensated Absences Payable	-	-	-
<i>Total Liabilities</i>	<u>4,100</u>	<u>-</u>	<u>-</u>
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	18,629	-	-
Unreserved (Deficit)	13,100	1,500	31,527
<i>Total Fund Equity (Deficit)</i>	<u>31,729</u>	<u>1,500</u>	<u>31,527</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 35,829</u>	<u>\$ 1,500</u>	<u>\$ 31,527</u>

<u>Abstinence Education</u>	<u>Education Management Information Systems</u>	<u>Disadvantaged Pupil Impact</u>	<u>Data Communications</u>	<u>School Net Professional Development</u>
\$ 29,037	\$ 35,410	\$ 701,673	\$ 106,575	\$ 6,000
<u>18,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 47,682</u>	<u>\$ 35,410</u>	<u>\$ 701,673</u>	<u>\$ 106,575</u>	<u>\$ 6,000</u>
\$ 680	\$ 1,900	\$ -	\$ -	\$ -
3,337	-	548,374	-	-
1,384	-	108,806	-	-
29,553	-	690,846	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>34,954</u>	<u>1,900</u>	<u>1,348,026</u>	<u>-</u>	<u>-</u>
16,560	1,995	-	-	-
<u>(3,832)</u>	<u>31,515</u>	<u>(646,353)</u>	<u>106,575</u>	<u>6,000</u>
<u>12,728</u>	<u>33,510</u>	<u>(646,353)</u>	<u>106,575</u>	<u>6,000</u>
<u>\$ 47,682</u>	<u>\$ 35,410</u>	<u>\$ 701,673</u>	<u>\$ 106,575</u>	<u>\$ 6,000</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet
 Special Revenue Funds
 June 30, 2000
 (Continued)

	Textbooks/ Instructional Materials Subsidy	Ohio Reads	Alternative Schools
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ 6,717	\$ 21,351	\$ 428,248
Receivables:			
Intergovernmental	-	-	-
Total Assets	\$ 6,717	\$ 21,351	\$ 428,248
<u>Liabilities:</u>			
Accounts Payable	\$ 12	\$ -	\$ 30,000
Accrued Wages Payable	-	1,260	14,000
Intergovernmental Payable	-	225	2,692
Interfund Payable	-	-	-
Compensated Absences Payable	-	-	-
Total Liabilities	12	1,485	46,692
<u>Fund Equity:</u>			
Fund Balance:			
Reserved for Encumbrances	5,261	-	53,000
Unreserved (Deficit)	1,444	19,866	328,556
Total Fund Equity (Deficit)	6,705	19,866	381,556
Total Liabilities and Fund Equity	\$ 6,717	\$ 21,351	\$ 428,248

Miscellaneous State Grants	Adult Basic Education	Eisenhower Grant	Title VI-B	Vocational Education
\$ 340,989	\$ 31,002	\$ 38,124	\$ 80,992	\$ 113,254
<u>6,471</u>	<u>-</u>	<u>-</u>	<u>62,093</u>	<u>652</u>
<u>\$ 347,460</u>	<u>\$ 31,002</u>	<u>\$ 38,124</u>	<u>\$ 143,085</u>	<u>\$ 113,906</u>
\$ 28,646	\$ -	\$ 603	\$ -	\$ -
22,752	15,032	-	59,299	-
6,603	4,774	2,825	13,906	241
-	-	-	-	-
<u>181</u>	<u>-</u>	<u>-</u>	<u>195</u>	<u>-</u>
<u>58,182</u>	<u>19,806</u>	<u>3,428</u>	<u>73,400</u>	<u>241</u>
17,798	3,611	3,157	169	1,926
<u>271,480</u>	<u>7,585</u>	<u>31,539</u>	<u>69,516</u>	<u>111,739</u>
<u>289,278</u>	<u>11,196</u>	<u>34,696</u>	<u>69,685</u>	<u>113,665</u>
<u>\$ 347,460</u>	<u>\$ 31,002</u>	<u>\$ 38,124</u>	<u>\$ 143,085</u>	<u>\$ 113,906</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet

Special Revenue Funds

June 30, 2000

(Continued)

	Title I	Title VI	Community Services Block Grant
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 467,431	\$ 9,192	\$ 799
Receivables:			
Intergovernmental	357,400	-	-
<i>Total Assets</i>	<u>\$ 824,831</u>	<u>\$ 9,192</u>	<u>\$ 799</u>
Liabilities:			
Accounts Payable	\$ 59,049	\$ 579	\$ -
Accrued Wages Payable	393,686	134	-
Intergovernmental Payable	79,185	81	-
Interfund Payable	-	-	615
Compensated Absences Payable	-	-	-
<i>Total Liabilities</i>	<u>531,920</u>	<u>794</u>	<u>615</u>
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	88,991	955	575
Unreserved (Deficit)	203,920	7,443	(391)
<i>Total Fund Equity (Deficit)</i>	<u>292,911</u>	<u>8,398</u>	<u>184</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 824,831</u>	<u>\$ 9,192</u>	<u>\$ 799</u>

<u>Drug Free Schools Program</u>	<u>Preschool Grant</u>	<u>Miscellaneous Federal Grants</u>	<u>Total</u>
\$ 23,721	\$ -	\$ 163,123	\$ 4,365,270
<u>-</u>	<u>-</u>	<u>-</u>	<u>495,279</u>
<u>\$ 23,721</u>	<u>\$ -</u>	<u>\$ 163,123</u>	<u>4,860,549</u>
\$ -	\$ -	\$ 117,496	\$ 304,138
-	4,847	162,027	1,287,941
10	857	39,146	274,815
-	3,017	32,902	773,220
-	-	-	704
<u>10</u>	<u>8,721</u>	<u>351,571</u>	<u>2,640,818</u>
512	-	76,300	386,936
<u>23,199</u>	<u>(8,721)</u>	<u>(264,748)</u>	<u>1,832,795</u>
<u>23,711</u>	<u>(8,721)</u>	<u>(188,448)</u>	<u>2,219,731</u>
<u>\$ 23,721</u>	<u>\$ -</u>	<u>\$ 163,123</u>	<u>\$ 4,860,549</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Special Revenue Funds
For the Fiscal Year Ended June 30, 2000

	Australia Trip	Mental Health	Public School Support
Revenues:			
Intergovernmental	\$ -	\$ 30,800	\$ 1,250
Interest	-	-	13
Tuition and Fees	-	-	-
Extracurricular Activities	-	-	168,934
Miscellaneous	1,325	-	25,926
Total Revenues	1,325	30,800	196,123
Expenditures:			
Current:			
Instruction:			
Regular	-	-	-
Special	-	-	-
Vocational	-	25,701	-
Adult Continuing	-	-	-
Support Services:			
Pupils	-	3,040	-
Instruction Staff	-	2,229	-
Administration	-	-	-
Fiscal	-	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	-	-	-
Central	-	-	-
Operation of Non-Instructional Services	-	-	-
Extracurricular Activities	1,140	-	207,595
Capital Outlay	-	-	-
Total Expenditures	1,140	30,970	207,595
Excess of Revenues Over (Under) Expenditures	185	(170)	(11,472)
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets	-	-	-
Operating Transfers In	-	-	40,999
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	40,999
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	185	(170)	29,527
Fund Balance (Deficit), Beginning of Year	(185)	(4,390)	112,601
Fund Balance (Deficit), End of Year	\$ -	\$ (4,560)	\$ 142,128

Miscellaneous Grants	Basic Education Foundation	Venture Capital Program	District Managed Student Activity	Auxiliary Services
\$ 456,537	\$ 225,887	\$ 50,000	\$ -	\$ 566,297
-	-	-	20,253	11,083
4,828	-	-	-	-
-	-	-	518,129	-
16,865	3,339	-	32,285	-
<u>478,230</u>	<u>229,226</u>	<u>50,000</u>	<u>570,667</u>	<u>577,380</u>
11,985	-	26,025	14,619	-
175,838	44,299	-	-	-
-	22,427	-	-	-
7,223	-	-	-	-
197,055	3,746	-	-	-
925	4,171	30,111	-	-
-	48,742	596	-	-
-	-	-	-	-
-	4,005	-	-	-
2,980	-	-	-	-
150	91,370	-	-	594,466
-	-	-	535,907	-
-	-	-	35,295	-
<u>396,156</u>	<u>218,760</u>	<u>56,732</u>	<u>585,821</u>	<u>594,466</u>
<u>82,074</u>	<u>10,466</u>	<u>(6,732)</u>	<u>(15,154)</u>	<u>(17,086)</u>
-	-	-	3,552	-
-	-	-	132,735	-
-	-	-	(122,222)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,065</u>	<u>-</u>
82,074	10,466	(6,732)	(1,089)	(17,086)
<u>859,878</u>	<u>31,920</u>	<u>20,926</u>	<u>358,553</u>	<u>111,355</u>
<u>\$ 941,952</u>	<u>\$ 42,386</u>	<u>\$ 14,194</u>	<u>\$ 357,464</u>	<u>\$ 94,269</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

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

For the Fiscal Year Ended June 30, 2000
(Continued)

	Local Professional Development	Educational Mobility Assistance Program	Vocational Education Equipment
Revenues:			
Intergovernmental	\$ 55,140	\$ -	\$ 29,478
Interest	-	-	-
Tuition and Fees	-	-	-
Extracurricular Activities	-	-	-
Miscellaneous	-	2	-
Total Revenues	55,140	2	29,478
Expenditures:			
Current:			
Instruction:			
Regular	-	-	1,111
Special	-	-	-
Vocational	-	-	2,117
Adult Continuing	-	-	5,245
Support Services:			
Pupils	-	-	-
Instruction Staff	46,284	-	-
Administration	-	-	-
Fiscal	-	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	-	-	-
Central	49	-	-
Operation of Non-Instructional Services	-	-	-
Extracurricular Activities	-	-	-
Capital Outlay	-	-	-
Total Expenditures	46,333	-	8,473
Excess of Revenues Over (Under) Expenditures	8,807	2	21,005
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed 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	8,807	2	21,005
Fund Balance (Deficit), Beginning of Year	22,922	1,498	10,522
Fund Balance (Deficit), End of Year	\$ 31,729	\$ 1,500	\$ 31,527

Abstinence Education	Education Management Information Systems	Disadvantaged Pupil Impact	Data Communications	School Net Professional Development
\$ 232,265	\$ 29,926	\$ 4,017,136	\$ 59,664	\$ 6,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>232,265</u>	<u>29,926</u>	<u>4,017,136</u>	<u>59,664</u>	<u>6,000</u>
-	-	3,173,957	-	-
-	-	53,507	-	-
-	-	218,512	-	-
-	-	-	-	-
214,660	-	643,159	-	-
-	-	130,265	-	-
-	-	(106)	-	-
-	-	-	-	-
-	-	-	-	-
-	46,187	-	4,687	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>214,660</u>	<u>46,187</u>	<u>4,219,294</u>	<u>4,687</u>	<u>-</u>
<u>17,605</u>	<u>(16,261)</u>	<u>(202,158)</u>	<u>54,977</u>	<u>6,000</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
17,605	(16,261)	(202,158)	54,977	6,000
<u>(4,877)</u>	<u>49,771</u>	<u>(444,195)</u>	<u>51,598</u>	<u>-</u>
<u>\$ 12,728</u>	<u>\$ 33,510</u>	<u>\$ (646,353)</u>	<u>\$ 106,575</u>	<u>\$ 6,000</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

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

For the Fiscal Year Ended June 30, 2000
(Continued)

	Textbooks/ Instructional Materials Subsidy	Ohio Reads	Alternative Schools
Revenues:			
Intergovernmental	\$ -	\$ 34,000	\$ 469,698
Interest	-	-	-
Tuition and Fees	-	-	-
Extracurricular Activities	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	34,000	469,698
Expenditures:			
Current:			
Instruction:			
Regular	139,480	5,486	58,142
Special	-	-	-
Vocational	-	-	-
Adult Continuing	-	-	-
Support Services:			
Pupils	-	8,648	30,000
Instruction Staff	-	-	-
Administration	-	-	-
Fiscal	-	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	-	-	-
Central	-	-	-
Operation of Non-Instructional Services	-	-	-
Extracurricular Activities	-	-	-
Capital Outlay	-	-	-
Total Expenditures	139,480	14,134	88,142
Excess of Revenues Over (Under) Expenditures	(139,480)	19,866	381,556
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed 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	(139,480)	19,866	381,556
Fund Balance (Deficit), Beginning of Year	146,185	-	-
Fund Balance (Deficit), End of Year	\$ 6,705	\$ 19,866	\$ 381,556

Miscellaneous State Grants	Adult Basic Education	Eisenhower Grant	Title VI-B	Vocational Education
\$ 345,792	\$ 125,761	\$ 58,882	\$ 666,475	\$ 48,374
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
376	-	-	-	25,973
<u>346,168</u>	<u>125,761</u>	<u>58,882</u>	<u>666,475</u>	<u>74,347</u>
63,739	-	9,689	(218)	-
8,721	-	26,883	94,821	-
-	-	-	-	28,427
-	105,842	-	-	-
(7,336)	-	-	85,899	28,147
286,036	55,977	603	363,821	12,973
20,419	-	-	40,943	-
1,545	6,106	-	-	-
9,876	-	-	-	-
-	-	-	-	5,343
-	-	-	-	-
120,335	-	-	7,115	-
-	-	-	-	-
-	-	-	-	-
<u>503,335</u>	<u>167,925</u>	<u>37,175</u>	<u>592,381</u>	<u>74,890</u>
<u>(157,167)</u>	<u>(42,164)</u>	<u>21,707</u>	<u>74,094</u>	<u>(543)</u>
-	-	-	-	-
16,556	-	-	-	-
-	-	-	-	-
<u>16,556</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(140,611)	(42,164)	21,707	74,094	(543)
<u>429,889</u>	<u>53,360</u>	<u>12,989</u>	<u>(4,409)</u>	<u>114,208</u>
<u>\$ 289,278</u>	<u>\$ 11,196</u>	<u>\$ 34,696</u>	<u>\$ 69,685</u>	<u>\$ 113,665</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

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

For the Fiscal Year Ended June 30, 2000
(Continued)

	Title I	Title VI	Community Services Block Grant
Revenues:			
Intergovernmental	\$ 4,332,467	\$ 70,561	\$ 1,677
Interest	-	-	-
Tuition and Fees	-	-	-
Extracurricular Activities	-	-	-
Miscellaneous	-	-	-
Total Revenues	4,332,467	70,561	1,677
Expenditures:			
Current:			
Instruction:			
Regular	-	52,310	-
Special	2,988,501	4,755	-
Vocational	-	-	-
Adult Continuing	-	880	-
Support Services:			
Pupils	-	-	-
Instruction Staff	448,411	2,061	-
Administration	149,038	2,494	-
Fiscal	50,379	-	-
Operation and Maintenance of Plant	-	-	-
Pupil Transportation	25,644	-	-
Central	-	-	-
Operation of Non-Instructional Services	30,266	6,842	1,396
Extracurricular Activities	-	-	-
Capital Outlay	-	-	-
Total Expenditures	3,692,239	69,342	1,396
Excess of Revenues Over (Under) Expenditures	<u>640,228</u>	<u>1,219</u>	<u>281</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	640,228	1,219	281
Fund Balance (Deficit), Beginning of Year	<u>(347,317)</u>	<u>7,179</u>	<u>(97)</u>
Fund Balance (Deficit), End of Year	<u>\$ 292,911</u>	<u>\$ 8,398</u>	<u>\$ 184</u>

Drug Free Schools Program	Preschool Grant	Miscellaneous Federal Grants	Total
\$ 107,670	\$ 33,050	\$ 1,398,035	\$ 13,452,822
-	-	-	31,349
-	-	-	4,828
-	-	-	687,063
-	-	-	106,091
<u>107,670</u>	<u>33,050</u>	<u>1,398,035</u>	<u>14,282,153</u>
-	-	338,321	3,894,646
-	5,297	652,769	4,055,391
-	-	-	297,184
-	-	-	119,190
77,524	-	545,575	1,830,117
-	36,745	195,069	1,615,681
-	-	4,500	266,626
-	-	3,074	61,104
-	-	10,025	19,901
-	-	-	34,992
-	-	53,244	107,147
-	-	7,055	858,995
-	-	-	744,642
-	-	677	35,972
<u>77,524</u>	<u>42,042</u>	<u>1,810,309</u>	<u>13,941,588</u>
<u>30,146</u>	<u>(8,992)</u>	<u>(412,274)</u>	<u>340,565</u>
-	-	-	3,552
-	-	-	190,290
-	-	-	(122,222)
-	-	-	71,620
30,146	(8,992)	(412,274)	412,185
<u>(6,435)</u>	<u>271</u>	<u>223,826</u>	<u>1,807,546</u>
<u>\$ 23,711</u>	<u>\$ (8,721)</u>	<u>\$ (188,448)</u>	<u>\$ 2,219,731</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Australia Trip Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<u>Revenues:</u>			
Miscellaneous	\$ 1,325	\$ 1,325	\$ -
<u>Expenditures:</u>			
Current:			
Extracurricular Activities:			
Sports Oriented Activities:			
Other	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Excess of Revenues Over Expenditures	(275)	(275)	-
Fund Balance, Beginning of Year	<u>275</u>	<u>275</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Mental Health Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 36,385	\$ 29,596	\$ (6,789)
<u>Expenditures:</u>			
Current:			
Instruction:			
Vocational Instruction:			
Salaries and Wages	22,555	22,555	-
Fringe Benefits	4,700	3,853	847
Total Instruction	<u>27,255</u>	<u>26,408</u>	<u>847</u>
Support Services:			
Pupils:			
Purchased Services	3,545	3,040	505
Instructional Staff:			
Purchased Services	2,229	2,229	-
Total Support Services	<u>5,774</u>	<u>5,269</u>	<u>505</u>
<i>Total Expenditures</i>	<u>33,029</u>	<u>31,677</u>	<u>1,352</u>
Excess of Revenues Over Expenditures	<u>3,356</u>	<u>(2,081)</u>	<u>(5,437)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	-	5,366	5,366
Advances Out	-	(5,514)	(5,514)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(148)</u>	<u>(148)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,356	(2,229)	(5,585)
Fund Balance, Beginning of Year	<u>2,229</u>	<u>2,229</u>	-
Fund Balance, End of Year	<u>\$ 5,585</u>	<u>\$ -</u>	<u>\$ (5,585)</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Public School Support Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 1,250	\$ 1,250	\$ -
Interest	20	13	(7)
Extracurricular Activities	198,730	168,934	(29,796)
Miscellaneous	28,000	27,664	(336)
<i>Total Revenues</i>	<u>228,000</u>	<u>197,861</u>	<u>(30,139)</u>
<u>Expenditures:</u>			
Current:			
Extracurricular Activities:			
School and Public Service:			
Purchased Services	41,010	22,895	18,115
Materials and Supplies	193,474	140,735	52,739
Capital Outlay - New	29,606	14,614	14,992
Capital Outlay - Replacement	1,050	-	1,050
Other	67,162	52,316	14,846
<i>Total Expenditures</i>	<u>332,302</u>	<u>230,560</u>	<u>101,742</u>
Excess of Revenues Over Expenditures	<u>(104,302)</u>	<u>(32,699)</u>	<u>71,603</u>
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Receipts	(5,000)	(1,740)	3,260
Advances Out	-	(2,411)	(2,411)
Operating Transfers In	-	40,999	40,999
<i>Total Other Financing Sources (Uses)</i>	<u>(5,000)</u>	<u>36,848</u>	<u>41,848</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(109,302)	4,149	113,451
Fund Balance, Beginning of Year	98,755	98,755	-
Prior Year Encumbrances Appropriated	19,279	19,279	-
Fund Balance, End of Year	<u>\$ 8,732</u>	<u>\$ 122,183</u>	<u>\$ 113,451</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Miscellaneous Grants Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 435,000	\$ 452,221	\$ 17,221
Tuition and Fees	-	4,828	4,828
Miscellaneous	-	18,250	18,250
Total Revenues	435,000	475,299	40,299
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Purchased Services	13,157	11,145	2,012
Materials and Supplies	1,140	840	300
Total Regular Instruction	14,297	11,985	2,312
Special Instruction:			
Salaries and Wages	155,815	134,307	21,508
Fringe Benefits	38,630	38,630	-
Purchased Services	150	-	150
Materials and Supplies	7,208	3,255	3,953
Other	1,394	1,394	-
Total Special Instruction	203,197	177,586	25,611
Adult/Continuing Instruction:			
Salaries and Wages	20,500	9,249	11,251
Fringe Benefits	3,640	1,395	2,245
Materials and Supplies	2,645	838	1,807
Total Adult/Continuing Instruction	26,785	11,482	15,303
Total Instruction	244,279	201,053	43,226

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Miscellaneous Grants Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Support Services:			
Pupils:			
Salaries and Wages	28,500	2,548	25,952
Fringe Benefits	5,690	357	5,333
Purchased Services	222,194	134,264	87,930
Materials and Supplies	67,058	28,662	38,396
Capital Outlay - New	59,071	43,272	15,799
Capital Outlay - Replacement	10,000	-	10,000
Other	3,500	2,998	502
Total Pupils	<u>396,013</u>	<u>212,101</u>	<u>183,912</u>
Instructional Staff:			
Salaries and Wages	15,575	-	15,575
Fringe Benefits	3,337	-	3,337
Purchased Services	925	925	-
Total Instructional Staff	<u>19,837</u>	<u>925</u>	<u>18,912</u>
Fiscal:			
Purchased Services	269,030	-	269,030
Central:			
Salaries and Wages	7,000	2,289	4,711
Fringe Benefits	1,565	354	1,211
Total Central	<u>8,565</u>	<u>2,643</u>	<u>5,922</u>
Total Support Services	<u>693,445</u>	<u>215,669</u>	<u>477,776</u> (Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Miscellaneous Grants Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Non-Instructional Services:			
Community Services:			
Purchased Services	1,129	-	1,129
Materials and Supplies	2,990	-	2,990
Capital Outlay - New	150	-	150
Other	481	150	331
Total Non-Instructional Services	4,750	150	4,600
Total Expenditures	942,474	416,872	525,602
Excess of Revenues Over Expenditures	(507,474)	58,427	565,901
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Receipts	(1,385)	(1,385)	-
Advances In	-	5,893	5,893
Total Other Financing Sources (Uses)	(1,385)	4,508	5,893
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(508,859)	62,935	571,794
Fund Balance, Beginning of Year	890,614	890,614	-
Prior Year Encumbrances Appropriated	9,848	9,848	-
Fund Balance, End of Year	\$ 391,603	\$ 963,397	\$ 571,794

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Basic Education Foundation Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 237,515	\$ 225,659	\$ (11,856)
Miscellaneous	3,400	3,338	(62)
Total Revenues	240,915	228,997	(11,918)
<u>Expenditures:</u>			
Current:			
Instruction:			
Special Instruction:			
Purchased Services	21,180	20,976	204
Materials and Supplies	16,159	15,401	758
Capital Outlay - New	19,221	18,522	699
Other	1,080	1,058	22
Total Special Instruction	57,640	55,957	1,683
Vocational Instruction:			
Salaries and Wages	19,002	19,002	-
Fringe Benefits	3,385	2,864	521
Total Vocational Instruction	22,387	21,866	521
Total Instruction	80,027	77,823	2,204
Support Services:			
Pupils:			
Purchased Services	280	180	100
Other	3,874	3,686	188
Total Pupils	4,154	3,866	288
Instructional Staff:			
Purchased Services	5,700	4,771	929

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Basic Education Foundation Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Administration:			
Salaries and Wages	37,067	36,373	694
Fringe Benefits	10,224	10,224	-
Purchased Services	2,000	1,771	229
Total Administration	49,291	48,368	923
Pupil Transportation:			
Purchased Services	3,000	2,820	180
Materials and Supplies	3,129	2,853	276
Total Pupil Transportation	6,129	5,673	456
Total Support Services	65,274	62,678	2,596
Non-Instructional Services:			
Food Service Operations:			
Purchased Services	6,750	6,522	228
Materials and Supplies	4,900	4,705	195
Total Food Service Operations	11,650	11,227	423
Community Services:			
Salaries and Wages	75,964	74,653	1,311
Fringe Benefits	14,565	11,940	2,625
Total Community Services	90,529	86,593	3,936
Total Non-Instructional Services	102,179	97,820	4,359
Total Expenditures	247,480	238,321	9,159
Excess of Revenues Over Expenditures	(6,565)	(9,324)	(2,759)

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Basic Education Foundation Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<i>Other Financing Sources (Uses):</i>			
Advances Out	-	(7,476)	(7,476)
<i>Total Other Financing Sources (Uses)</i>	-	(7,476)	(7,476)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,565)	(16,800)	(10,235)
Fund Balance, Beginning of Year	1,806	1,806	-
Prior Year Encumbrances Appropriated	16,294	16,294	-
Fund Balance, End of Year	<u>\$ 11,535</u>	<u>\$ 1,300</u>	<u>\$ (10,235)</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Venture Capital Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 50,000	\$ 50,000	\$ -
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	16,578	13,745	2,833
Fringe Benefits	2,334	2,237	97
Purchased Services	1,682	1,682	-
Materials and Supplies	7,731	7,537	194
Capital Outlay - New	5,321	5,268	53
Total Instruction	33,646	30,469	3,177
Support Services:			
Instructional Staff:			
Salaries and Wages	620	425	195
Fringe Benefits	138	66	72
Purchased Services	22,890	14,223	8,667
Materials and Supplies	20,879	20,544	335
Capital Outlay - New	522	-	522
Total Instructional Staff	45,049	35,258	9,791

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Venture Capital Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Administration:			
Salaries and Wages	851	425	426
Fringe Benefits	155	83	72
Total Administration	1,006	508	498
Total Support Services	46,055	35,766	10,289
<i>Total Expenditures</i>	<u>79,701</u>	<u>66,235</u>	<u>13,466</u>
Excess of Revenues Over Expenditures	(29,701)	(16,235)	13,466
Fund Balance, Beginning of Year	17,504	17,504	-
Prior Year Encumbrances Appropriated	12,197	12,197	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 13,466</u>	<u>\$ 13,466</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
District Managed Student Activity Special Revenue Funds
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Interest	\$ 20,000	\$ 19,738	\$ (262)
Extracurricular Activities	655,000	518,004	(136,996)
Miscellaneous	35,000	31,097	(3,903)
Total Revenues	710,000	568,839	(141,161)
<u>Expenditures:</u>			
Current:			
Instruction:			
Special Instruction:			
Other	808	-	808
Extracurricular Activities:			
Academic and Subject Oriented Activities:			
Salaries and Wages	700	-	700
Purchased Services	7,456	3,372	4,084
Materials and Supplies	41,846	25,412	16,434
Capital Outlay - New	11,300	6,309	4,991
Other	54,687	26,201	28,486
Total Academic and Subject Oriented Activities	115,989	61,294	54,695
Occupation Oriented Activities:			
Materials and Supplies	1,200	187	1,013
Capital Outlay - New	300	-	300
Other	1,507	202	1,305
Total Occupational Activities	3,007	389	2,618

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
District Managed Student Activity Special Revenue Funds
For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sports Oriented Activities:			
Salaries and Wages	22,681	14,513	8,168
Fringe Benefits	5	1	4
Purchased Services	112,197	88,019	24,178
Materials and Supplies	255,840	182,822	73,018
Capital Outlay - New	85,922	47,523	38,399
Capital Outlay - Replacement	400	-	400
Other	129,852	84,436	45,416
Total Sports Oriented Activities	606,897	417,314	189,583
School and Public Service:			
Purchased Services	22,183	15,052	7,131
Materials and Supplies	63,165	26,692	36,473
Capital Outlay - New	3,500	1,953	1,547
Other	99,187	55,025	44,162
Total School and Public Services	188,035	98,722	89,313
Total Extracurricular Activities	913,928	577,719	336,209
Capital Outlay:			
Site Improvement Services:			
Capital Outlay - New	35,295	35,295	-
Total Expenditures	950,031	577,719	337,017
Excess of Revenues Over Expenditures	(240,031)	(8,880)	195,856

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
District Managed Student Activity Special Revenue Funds
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	1,641	1,641
Proceeds from Sale of Fixed Assets	-	3,552	3,552
Refund of Prior Year Receipts	(100)	(100)	-
Advances In	-	1,013	1,013
Advances Out	-	(6,875)	(6,875)
Operating Transfers In	-	134,020	134,020
Operating Transfers Out	(129,394)	(128,622)	772
<i>Total Other Financing Sources (Uses)</i>	(129,494)	4,629	134,123
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	(369,525)	(4,251)	329,979
Fund Balance, Beginning of Year	347,367	347,367	-
Prior Year Encumbrances Appropriated	32,835	32,835	-
Fund Balance, End of Year	<u>\$ 10,677</u>	<u>\$ 375,951</u>	<u>\$ 329,979</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Auxiliary Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 570,000	\$ 566,297	\$ (3,703)
Interest	<u>10,000</u>	<u>11,132</u>	<u>1,132</u>
Total Revenues	<u>580,000</u>	<u>577,429</u>	<u>(2,571)</u>
<u>Expenditures:</u>			
Current:			
Non-Instructional Services:			
Community Services:			
Salaries and Wages	264,461	227,871	36,590
Fringe Benefits	75,430	64,802	10,628
Purchased Services	42,988	39,303	3,685
Materials and Supplies	338,300	321,273	17,027
Capital Outlay - New	27,610	17,124	10,486
Other	<u>21,958</u>	<u>18,458</u>	<u>3,500</u>
Total Expenditures	<u>770,747</u>	<u>688,831</u>	<u>81,916</u>
Excess of Revenues Over Expenditures	(190,747)	(111,402)	79,345
Fund Balance, Beginning of Year	42,684	42,684	-
Prior Year Encumbrances Appropriated	<u>161,072</u>	<u>161,072</u>	-
Fund Balance, End of Year	<u>\$ 13,009</u>	<u>\$ 92,354</u>	<u>\$ 79,345</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Local Professional Development Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 55,140	\$ 55,140	\$ -
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries and Wages	14,989	10,304	4,685
Fringe Benefits	3,335	1,800	1,535
Purchased Services	51,929	49,424	2,505
Materials and Supplies	12,794	11,787	1,007
Total Instructional Staff	<u>83,047</u>	<u>73,315</u>	<u>9,732</u>
Central:			
Salaries and Wages	43	43	-
Fringe Benefits	6	6	-
Total Central	<u>49</u>	<u>49</u>	<u>-</u>
Total Support Services	<u>83,096</u>	<u>73,364</u>	<u>9,732</u>
Non-Instructional Services:			
Community Services:			
Purchased Services	2,345	-	2,345
Total Expenditures	<u>85,441</u>	<u>73,364</u>	<u>12,077</u>
Excess of Revenues Over Expenditures	(30,301)	(18,224)	12,077
Fund Balance, Beginning of Year	17,375	17,375	-
Prior Year Encumbrances Appropriated	<u>13,950</u>	<u>13,950</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,024</u>	<u>\$ 13,101</u>	<u>\$ 12,077</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Educational Mobility Assistance Program Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
<i>Total Expenditures</i>	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance, Beginning of Year	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Vocational Education Equipment Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ -	\$ 29,478	\$ 29,478
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Materials and Supplies	<u>1,110</u>	<u>1,110</u>	<u>-</u>
Vocational Instruction:			
Materials and Supplies	1,665	1,336	329
Capital Outlay - New	<u>1,954</u>	<u>1,953</u>	<u>1</u>
Total Vocational Instruction	<u>3,619</u>	<u>3,289</u>	<u>330</u>
Adult/Continuing Instruction:			
Capital Outlay - New	<u>5,245</u>	<u>5,245</u>	<u>-</u>
Total Expenditures	<u>9,974</u>	<u>9,644</u>	<u>330</u>
Excess of Revenues Over Expenditures	(9,974)	19,834	29,808
Fund Balance, Beginning of Year	1,719	1,719	-
Prior Year Encumbrances Appropriated	<u>9,974</u>	<u>9,974</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,719</u>	<u>\$ 31,527</u>	<u>\$ 29,808</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Abstinence Education Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 293,385	\$ 217,412	\$ (75,973)
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	101,796	96,020	5,776
Fringe Benefits	18,979	16,709	2,270
Purchased Services	133,868	103,664	30,204
Materials and Supplies	<u>35,781</u>	<u>30,949</u>	<u>4,832</u>
<i>Total Expenditures</i>	<u>290,424</u>	<u>247,342</u>	<u>43,082</u>
Excess of Revenues Over Expenditures	<u>2,961</u>	<u>(29,930)</u>	<u>(32,891)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	-	29,553	29,553
Advances Out	<u>-</u>	<u>(17,953)</u>	<u>(17,953)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>11,600</u>	<u>11,600</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,961	(18,330)	(21,291)
Fund Balance, Beginning of Year	6,259	6,259	-
Prior Year Encumbrances Appropriated	<u>23,867</u>	<u>23,867</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 33,087</u>	<u>\$ 11,796</u>	<u>\$ (21,291)</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Education Management Information Systems Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 28,000	\$ 29,926	\$ 1,926
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Purchased Services	18,000	12,000	6,000
Materials and Supplies	11,000	10,047	953
Capital Outlay - New	15,771	14,884	887
Capital Outlay - Replacement	12,000	11,251	749
Total Expenditures	56,771	48,182	8,589
Excess of Revenues Over Expenditures	(28,771)	(18,256)	10,515
Fund Balance, Beginning of Year	49,771	49,771	-
Fund Balance, End of Year	<u>\$ 21,000</u>	<u>\$ 31,515</u>	<u>\$ 10,515</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Disadvantaged Pupil Impact Aid Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	<u>\$ 4,200,000</u>	<u>\$ 4,017,136</u>	<u>\$ (182,864)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	2,541,652	2,541,652	-
Fringe Benefits	<u>630,916</u>	<u>630,916</u>	<u>-</u>
Total Regular Instruction	<u>3,172,568</u>	<u>3,172,568</u>	<u>-</u>
Special Instruction:			
Salaries and Wages	43,055	43,055	-
Fringe Benefits	<u>9,286</u>	<u>9,286</u>	<u>-</u>
Total Special Instruction	<u>52,341</u>	<u>52,341</u>	<u>-</u>
Vocational Instruction:			
Salaries and Wages	174,893	174,893	-
Fringe Benefits	<u>39,518</u>	<u>39,518</u>	<u>-</u>
Total Vocational Instruction	<u>214,411</u>	<u>214,411</u>	<u>-</u>
Total Instruction	<u>3,439,320</u>	<u>3,439,320</u>	<u>-</u>
Support Services:			
Pupils:			
Salaries and Wages	465,920	461,400	4,520
Fringe Benefits	<u>152,742</u>	<u>152,742</u>	<u>-</u>
Total Pupils	<u>618,662</u>	<u>614,142</u>	<u>4,520</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Disadvantaged Pupil Impact Aid Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Instructional Staff			
Salaries and Wages	92,560	92,295	265
Fringe Benefits	27,212	27,212	-
Total Instructional Staff	<u>119,772</u>	<u>119,507</u>	<u>265</u>
Salaries and Wages	22,730	-	22,730
Fringe Benefits	11,014	-	11,014
Total Administration	<u>33,744</u>	<u>-</u>	<u>33,744</u>
Total Support Services	<u>772,178</u>	<u>733,649</u>	<u>38,529</u>
Total Expenditures	<u>4,211,498</u>	<u>4,172,969</u>	<u>38,529</u>
Excess of Revenues Over Expenditures	<u>(11,498)</u>	<u>(155,833)</u>	<u>(144,335)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	-	690,846	690,846
Advances Out	-	(161,467)	(161,467)
Total Other Financing Sources (Uses)	<u>-</u>	<u>529,379</u>	<u>529,379</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(11,498)</u>	<u>373,546</u>	<u>385,044</u>
Fund Balance, Beginning of Year	<u>328,129</u>	<u>328,129</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 316,631</u>	<u>\$ 701,675</u>	<u>\$ 385,044</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Data Communications Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 59,665	\$ 59,664	\$ (1)
<u>Expenditures:</u>			
Current:			
Instruction:			
Support Services:			
Central:			
Purchased Services	20,000	3,596	16,404
Materials and Supplies	31,262	1,090	30,172
Capital Outlay - New	20,000	-	20,000
Capital Outlay - Replacement	40,000	-	40,000
<i>Total Expenditures</i>	111,262	4,686	106,576
Excess of Revenues Over Expenditures	(51,597)	54,978	106,575
Fund Balance, Beginning of Year	51,598	51,598	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 106,576</u>	<u>\$ 106,575</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes

In Fund Balances - Budget and Actual (Budget Basis)

School Net Professional Development Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ -	\$ 6,000	\$ 6,000
<u>Expenditures:</u>			
<i>Total Expenditures</i>	-	-	-
Excess of Revenues Over Expenditures	-	6,000	6,000
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 6,000	\$ 6,000

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Textbooks/Instructional Materials Subsidy Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Materials and Supplies	<u>150,569</u>	<u>150,338</u>	<u>231</u>
Excess of Revenues Over Expenditures	(150,569)	(150,338)	231
Fund Balance, Beginning of Year	149,342	149,342	-
Prior Year Encumbrances Appropriated	<u>2,440</u>	<u>2,440</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 1,213</u></u>	<u><u>\$ 1,444</u></u>	<u><u>\$ 231</u></u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Ohio Reads Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$ 49,000	\$ 34,000	\$ (15,000)
Total Revenues	<u>49,000</u>	<u>34,000</u>	<u>(15,000)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Purchased Services	350	230	120
Materials and Supplies	<u>19,900</u>	<u>5,256</u>	<u>14,644</u>
Total Regular Instruction	<u>20,250</u>	<u>5,486</u>	<u>14,764</u>
Support Services:			
Pupils:			
Salaries and Wages	3,464	2,204	1,260
Fringe Benefits	536	-	536
Purchased Services	14,650	4,650	10,000
Other	<u>7,100</u>	<u>309</u>	<u>6,791</u>
Total Pupils	<u>25,750</u>	<u>7,163</u>	<u>18,587</u>
Non-Instructional Services:			
Community Services:			
Other	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures	<u>49,000</u>	<u>12,649</u>	<u>36,351</u>
Excess of Revenues Over Expenditures	-	21,351	21,351
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 21,351</u>	<u>\$ 21,351</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Alternative Schools Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 939,396	\$ 469,698	\$ (469,698)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	125,650	-	125,650
Fringe Benefits	33,057	-	33,057
Purchased Services	251,560	94,450	157,110
Materials and Supplies	17,500	-	17,500
Capital Outlay - New	27,495	-	27,495
Capital Outlay - Replacement	2,500	-	2,500
Other	5,500	-	5,500
Total Instruction	<u>463,262</u>	<u>94,450</u>	<u>368,812</u>
Support Services:			
Pupils:			
Salaries and Wages	43,754	-	43,754
Fringe Benefits	12,166	-	12,166
Purchased Services	394,224	30,000	364,224
Materials and Supplies	1,500	-	1,500
Capital Outlay - New	5,000	-	5,000
Total Pupils	<u>456,644</u>	<u>30,000</u>	<u>426,644</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Alternative Schools Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
Administration:			
Salaries and Wages	15,500	-	15,500
Fringe Benefits	<u>3,990</u>	<u>-</u>	<u>3,990</u>
Total Administration	<u>19,490</u>	<u>-</u>	<u>19,490</u>
Total Support Services	<u>476,134</u>	<u>30,000</u>	<u>446,134</u>
<i>Total Expenditures</i>	<u>939,396</u>	<u>124,450</u>	<u>814,946</u>
Excess of Revenues Over Expenditures	-	345,248	345,248
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 345,248</u>	<u>\$ 345,248</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Miscellaneous State Grants Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 355,471	\$ 339,321	\$ (16,150)
Miscellaneous	500	442	(58)
Total Revenues	<u>355,971</u>	<u>339,763</u>	<u>(16,208)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	30,454	28,857	1,597
Fringe Benefits	12,955	9,243	3,712
Purchased Services	31,931	17,370	14,561
Materials and Supplies	6,312	3,772	2,540
Capital Outlay - New	7,904	6,764	1,140
Other	1,030	228	802
Total Regular Instruction	<u>90,586</u>	<u>66,234</u>	<u>24,352</u>
Special Instruction			
Salaries and Wages	9,010	7,055	1,955
Fringe Benefits	1,622	1,065	557
Materials and Supplies	1,868	601	1,267
Total Special Instruction	<u>12,500</u>	<u>8,721</u>	<u>3,779</u>
Total Instruction	<u>103,086</u>	<u>74,955</u>	<u>28,131</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Miscellaneous State Grants Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
Support Services:			
Instructional Staff:			
Salaries and Wages	128,418	105,102	23,316
Fringe Benefits	32,000	27,732	4,268
Purchased Services	109,207	106,683	2,524
Materials and Supplies	55,633	55,376	257
Capital Outlay - New	37,204	37,056	148
Other	<u>546</u>	<u>546</u>	<u>-</u>
Total Instructional Staff	<u>363,008</u>	<u>332,495</u>	<u>30,513</u>
Administration:			
Fringe Benefits	1,030	1,030	-
Purchased Services	17,314	14,061	3,253
Materials and Supplies	556	306	250
Capital Outlay - New	853	753	100
Other	<u>2,334</u>	<u>1,384</u>	<u>950</u>
Total Administration	<u>22,087</u>	<u>17,534</u>	<u>4,553</u>
Fiscal:			
Other	<u>6,065</u>	<u>5,545</u>	<u>520</u>
Operation and Maintenance of Plant:			
Purchased Services	9,180	9,180	-
Materials and Supplies	691	662	29
Capital Outlay - New	<u>34</u>	<u>34</u>	<u>-</u>
Total Operation and Maintenance of Plant	<u>9,905</u>	<u>9,876</u>	<u>29</u>
Total Support Services	<u>401,065</u>	<u>365,450</u>	<u>35,615</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Miscellaneous State Grants Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000
 (Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Non-Instructional Services:			
Community Services:			
Salaries and Wages	111,335	111,335	-
Fringe Benefits	21,752	21,752	-
Other	5,000	5,000	-
Total Non-Instructional Services	<u>138,087</u>	<u>138,087</u>	-
<i>Total Expenditures</i>	<u>642,238</u>	<u>578,492</u>	<u>63,746</u>
Excess of Revenues Over Expenditures	<u>(286,267)</u>	<u>(238,729)</u>	<u>47,538</u>
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	66	66
Advances Out	-	(305)	(305)
Operating Transfers In	-	16,556	16,556
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>16,317</u>	<u>16,317</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(286,267)</u>	<u>(222,412)</u>	<u>63,855</u>
Fund Balance, Beginning of Year	204,271	204,271	-
Prior Year Encumbrances Appropriated	<u>82,304</u>	<u>82,304</u>	-
Fund Balance, End of Year	<u>\$ 308</u>	<u>\$ 64,163</u>	<u>\$ 63,855</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Adult Basic Education Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 208,203	\$ 125,760	\$ (82,443)
<u>Expenditures:</u>			
Current:			
Instruction:			
Adult/Continuing Instruction:			
Salaries and Wages	115,967	75,929	40,038
Fringe Benefits	28,895	17,486	11,409
Purchased Services	1,079	1,079	-
Materials and Supplies	13,553	6,854	6,699
Capital Outlay - New	1,390	344	1,046
Total Instruction	160,884	101,692	59,192
Support Services:			
Instructional Staff:			
Salaries and Wages	63,764	33,675	30,089
Fringe Benefits	15,501	6,979	8,522
Purchased Services	18,450	8,512	9,938
Materials and Supplies	1,351	1,345	6
Capital Outlay - New	7,239	7,239	-
Other	700	621	79
Total Instructional Staff	107,005	58,371	48,634

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Adult Basic Education Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Administration:			
Salaries and Wages	1,602	-	1,602
Fringe Benefits	305	-	305
Materials and Supplies	100	-	100
	<hr/>	<hr/>	<hr/>
Total Administration	2,007	-	2,007
	<hr/>	<hr/>	<hr/>
Fiscal:			
Other	6,106	6,106	-
	<hr/>	<hr/>	<hr/>
Total Support Services	115,118	64,477	50,641
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	<u>276,002</u>	<u>166,169</u>	<u>109,833</u>
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over Expenditures	(67,799)	(40,409)	27,390
	<hr/>	<hr/>	<hr/>
Fund Balance, Beginning of Year	61,742	61,742	-
	<hr/>	<hr/>	<hr/>
Prior Year Encumbrances Appropriated	6,057	6,057	-
	<hr/>	<hr/>	<hr/>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 27,390</u>	<u>\$ 27,390</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Eisenhower Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 134,553	\$ 58,882	\$ (75,671)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	33,242	22,182	11,060
Fringe Benefits	6,181	3,313	2,868
Materials and Supplies	15,000	-	15,000
Total Instruction	54,423	25,495	28,928
Support Services:			
Instructional Staff:			
Purchased Services	31,603	29,640	1,963
Materials and Supplies	4,392	1,003	3,389
Total Support Services	35,995	30,643	5,352
Non-Instructional Services:			
Community Services:			
Purchased Services	626	-	626
Materials and Supplies	718	-	718
Total Non-Instructional Services	1,344	-	1,344
Total Expenditures	91,762	56,138	35,624
Excess of Revenues Over Expenditures	42,791	2,744	(40,047)
Fund Balance, Beginning of Year	29,985	29,985	-
Prior Year Encumbrances Appropriated	1,634	1,634	-
Fund Balance, End of Year	\$ 74,410	\$ 34,363	\$ (40,047)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Title VI-B Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 680,925	\$ 604,381	\$ (76,544)
<u>Expenditures:</u>			
Current:			
Instruction:			
Special Instruction:			
Salaries and Wages	20,021	15,089	4,932
Fringe Benefits	450	406	44
Purchased Services	80,376	44,185	36,191
Materials and Supplies	84	84	-
Capital Outlay - New	35,234	35,065	169
Total Instruction	136,165	94,829	41,336
Support Services:			
Pupils:			
Salaries and Wages	88,718	68,611	20,107
Fringe Benefits	17,686	13,626	4,060
Purchased Services	3,719	2,803	916
Total Pupils	110,123	85,040	25,083
Instructional Staff:			
Salaries and Wages	319,971	256,903	63,068
Fringe Benefits	121,963	99,849	22,114
Materials and Supplies	200	-	200
Total Instructional Staff	442,134	356,752	85,382

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Title VI-B Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Administration:			
Salaries and Wages	44,568	39,958	4,610
Fringe Benefits	<u>7,844</u>	<u>7,209</u>	<u>635</u>
Total Administration	<u>52,412</u>	<u>47,167</u>	<u>5,245</u>
Total Support Services	<u>604,669</u>	<u>488,959</u>	<u>115,710</u>
Non-Instructional Services:			
Community Services:			
Salaries and Wages	6,377	6,377	-
Fringe Benefits	<u>738</u>	<u>738</u>	<u>-</u>
Total Non-Instructional Services	<u>7,115</u>	<u>7,115</u>	<u>-</u>
<i>Total Expenditures</i>	<u>747,949</u>	<u>590,903</u>	<u>157,046</u>
Excess of Revenues Over Expenditures	(67,024)	13,478	80,502
Fund Balance, Beginning of Year	65,886	65,886	-
Prior Year Encumbrances Appropriated	<u>1,460</u>	<u>1,460</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 322</u>	<u>\$ 80,824</u>	<u>\$ 80,502</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Vocational Education Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$ 71,000	\$ 47,722	\$ (23,278)
Miscellaneous	<u>30,000</u>	<u>26,906</u>	<u>(3,094)</u>
Total Revenues	<u>101,000</u>	<u>74,628</u>	<u>(26,372)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Vocational Instruction:			
Salaries and Wages	23,626	20,346	3,280
Fringe Benefits	3,700	3,309	391
Purchased Services	4,600	3,113	1,487
Materials and Supplies	<u>6,061</u>	<u>4,285</u>	<u>1,776</u>
Total Instruction	<u>37,987</u>	<u>31,053</u>	<u>6,934</u>
Support Services:			
Pupils:			
Purchased Services	53,742	25,921	27,821
Materials and Supplies	2,665	1,494	1,171
Capital Outlay - Replacement	<u>2,839</u>	<u>1,232</u>	<u>1,607</u>
Total Pupils	<u>59,246</u>	<u>28,647</u>	<u>30,599</u>
Instructional Staff:			
Salaries and Wages	11,297	11,297	-
Fringe Benefits	<u>1,852</u>	<u>1,828</u>	<u>24</u>
Total Instructional Staff	<u>13,149</u>	<u>13,125</u>	<u>24</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Vocational Education Special Revenue Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Pupil Transportation:			
Salaries and Wages	1,500	1,068	432
Fringe Benefits	235	165	70
Capital Outlay - New	4,200	4,130	70
Total Pupil Transportation	5,935	5,363	572
Total Support Services	78,330	47,135	31,195
<i>Total Expenditures</i>	116,317	78,188	38,129
Excess of Revenues Over Expenditures	(15,317)	(3,560)	11,757
Fund Balance, Beginning of Year	114,826	114,826	-
Prior Year Encumbrances Appropriated	61	61	-
Fund Balance, End of Year	\$ 99,570	\$ 111,327	\$ 11,757

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Title I Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 5,020,013	\$ 3,975,067	\$ (1,044,946)
<u>Expenditures:</u>			
Current:			
Instruction:			
Special Instruction:			
Salaries and Wages	2,792,143	2,130,102	662,041
Fringe Benefits	612,209	521,309	90,900
Purchased Services	252,919	218,885	34,034
Materials and Supplies	219,229	180,540	38,689
Capital Outlay - New	71,098	59,142	11,956
Capital Outlay - Replacement	30,000	29,229	771
Total Instruction	3,977,598	3,139,207	838,391
Support Services:			
Instructional Staff:			
Salaries and Wages	409,401	328,785	80,616
Fringe Benefits	95,287	80,274	15,013
Purchased Services	55,005	35,027	19,978
Materials and Supplies	24,528	21,827	2,701
Capital Outlay - New	1,013	-	1,013
Total Instructional Staff	585,234	465,913	119,321

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Title I Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Administration:			
Salaries and Wages	135,470	107,185	28,285
Fringe Benefits	37,240	31,953	5,287
Purchased Services	7,895	3,778	4,117
Materials and Supplies	3,503	3,491	12
Capital Outlay - New	<u>7,000</u>	<u>5,764</u>	<u>1,236</u>
Total Administration	<u>191,108</u>	<u>152,171</u>	<u>38,937</u>
Fiscal:			
Other	<u>50,379</u>	<u>50,379</u>	<u>-</u>
Pupil Transportation:			
Salaries and Wages	10,011	4,712	5,299
Fringe Benefits	2,385	728	1,657
Purchased Services	11,761	4,467	7,294
Materials and Supplies	760	260	500
Capital Outlay - New	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Total Pupil Transportation	<u>40,917</u>	<u>26,167</u>	<u>14,750</u>
Total Support Services	<u>867,638</u>	<u>694,630</u>	<u>173,008</u>
Non-Instructional Services:			
Food Service Operations:			
Purchased Services	24,212	17,739	6,473
Materials and Supplies	<u>3,851</u>	<u>2,656</u>	<u>1,195</u>
Total Food Service Operations	<u>28,063</u>	<u>20,395</u>	<u>7,668</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Title I Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Community Services:			
Salaries and Wages	12,219	11,869	350
Fringe Benefits	2,808	1,962	846
Total Community Services	15,027	13,831	1,196
Total Non-Instructional Services	43,090	34,226	8,864
<i>Total Expenditures</i>	<u>4,888,326</u>	<u>3,868,063</u>	<u>1,020,263</u>
Excess of Revenues Over Expenditures	<u>131,687</u>	<u>107,004</u>	<u>(24,683)</u>
<u>Other Financing Sources (Uses):</u>			
Refunds of Prior Year Expenditures	<u>-</u>	<u>677</u>	<u>677</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	131,687	107,681	(24,006)
Fund Balance, Beginning of Year	91,580	91,580	-
Prior Year Encumbrances Appropriated	<u>120,126</u>	<u>120,126</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 343,393</u>	<u>\$ 319,387</u>	<u>\$ (24,006)</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Title VI Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 89,740	\$ 70,561	\$ (19,179)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Purchased Services	23	-	23
Materials and Supplies	28,537	27,653	884
Capital Outlay - New	25,070	25,060	10
Total Regular Instruction	53,630	52,713	917
Special Instruction:			
Salaries and Wages	4,514	4,172	342
Fringe Benefits	900	584	316
Total Special Instruction	5,414	4,756	658
Vocational Instruction:			
Adult/Continuing Instruction:			
Purchased Services	489	369	120
Materials and Supplies	2,511	511	2,000
Total Adult/Continuing Instruction	3,000	880	2,120
Total Instruction	62,044	58,349	3,695

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Title VI Special Revenue Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Support Services:			
Instructional Staff:			
Purchased Services	17,329	3,511	13,818
Materials and Supplies	2,500	-	2,500
Total Instructional Staff	19,829	3,511	16,318
Board of Education:			
Administration:			
Salaries and Wages	3,083	2,146	937
Fringe Benefits	573	484	89
Total Administration	3,656	2,630	1,026
Total Support Services	23,485	6,141	17,344
Non-Instructional Services:			
Community Services:			
Salaries and Wages	1,039	132	907
Fringe Benefits	185	22	163
Purchased Services	4,530	1,112	3,418
Materials and Supplies	7,862	6,553	1,309
Total Non-Instructional Services	13,616	7,819	5,797
Total Expenditures	99,145	72,309	26,836
Excess of Revenues Over Expenditures	(9,405)	(1,748)	7,657
Fund Balance, Beginning of Year	6,416	6,416	-
Prior Year Encumbrances Appropriated	2,989	2,989	-
Fund Balance, End of Year	\$ -	\$ 7,657	\$ 7,657

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Community Services Block Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable/ (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$ 2,302	\$ 1,677	\$ (625)
<u>Expenditures:</u>			
Current:			
Non-Instructional Services:			
Community Services:			
Purchased Services	875	645	230
Materials and Supplies	<u>1,561</u>	<u>1,557</u>	<u>4</u>
Total Expenditures	<u>2,436</u>	<u>2,202</u>	<u>234</u>
Excess of Revenues Over Expenditures	<u>(134)</u>	<u>(525)</u>	<u>(391)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	-	615	615
Advances Out	<u>-</u>	<u>(302)</u>	<u>(302)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>313</u>	<u>313</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(134)</u>	<u>(212)</u>	<u>(78)</u>
Fund Balance, Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	<u>436</u>	<u>436</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 302</u>	<u>\$ 224</u>	<u>\$ (78)</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Drug Free Schools Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 115,340	\$ 107,670	\$ (7,670)
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	30,639	24,639	6,000
Fringe Benefits	7,608	6,118	1,490
Purchased Services	78,499	57,085	21,414
Materials and Supplies	3,505	2,731	774
Capital Outlay - New	500	-	500
<i>Total Expenditures</i>	<u>120,751</u>	<u>90,573</u>	<u>30,178</u>
Excess of Revenues Over Expenditures	<u>(5,411)</u>	<u>17,097</u>	<u>22,508</u>
<u>Other Financing Sources (Uses):</u>			
Refunds of Prior Year Expenditures	-	700	700
Advances Out	-	<u>(13,651)</u>	<u>(13,651)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(12,951)</u>	<u>(12,951)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,411)	4,146	9,557
Fund Balance, Beginning of Year	15,351	15,351	-
Prior Year Encumbrances Appropriated	<u>3,712</u>	<u>3,712</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,652</u>	<u>\$ 23,209</u>	<u>\$ 9,557</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Pre-School Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 52,117	\$ 33,050	\$ (19,067)
<u>Expenditures:</u>			
Current:			
Instruction:			
Special Instruction:			
Materials and Supplies	4,839	3,899	940
Capital Outlay - New	<u>2,460</u>	<u>1,399</u>	<u>1,061</u>
Total Instruction	<u>7,299</u>	<u>5,298</u>	<u>2,001</u>
Support Services:			
Instructional Staff:			
Salaries and Wages	33,398	29,183	4,215
Fringe Benefits	<u>17,402</u>	<u>7,568</u>	<u>9,834</u>
Total Support Services	<u>50,800</u>	<u>36,751</u>	<u>14,049</u>
Total Expenditures	<u>58,099</u>	<u>42,049</u>	<u>16,050</u>
Excess of Revenues Over Expenditures	<u>(5,982)</u>	<u>(8,999)</u>	<u>(3,017)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	<u>-</u>	<u>3,017</u>	<u>3,017</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,982)	(5,982)	-
Fund Balance, Beginning of Year	<u>5,982</u>	<u>5,982</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Miscellaneous Federal Grants Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 2,020,000	\$ 1,398,133	\$ (621,867)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	121,622	90,202	31,420
Fringe Benefits	22,248	13,624	8,624
Purchased Services	38,216	29,553	8,663
Materials and Supplies	184,160	147,016	37,144
Capital Outlay - New	<u>17,970</u>	<u>17,630</u>	<u>340</u>
Total Regular Instruction	<u>384,216</u>	<u>298,025</u>	<u>86,191</u>
Special Instruction:			
Salaries and Wages	489,709	357,297	132,412
Fringe Benefits	176,004	104,459	71,545
Purchased Services	32,694	23,332	9,362
Materials and Supplies	33,700	30,389	3,311
Capital Outlay - New	<u>48,300</u>	<u>48,290</u>	<u>10</u>
Total Special Instruction	<u>780,407</u>	<u>563,767</u>	<u>216,640</u>
Total Instruction	<u>1,164,623</u>	<u>861,792</u>	<u>302,831</u>
Support Services:			
Pupils:			
Salaries and Wages	280,137	135,957	144,180
Fringe Benefits	78,028	46,047	31,981
Purchased Services	320,658	262,814	57,844
Materials and Supplies	147,498	89,847	57,651
Capital Outlay - New	<u>59,148</u>	<u>45,155</u>	<u>13,993</u>
Total Pupils	<u>885,469</u>	<u>579,820</u>	<u>305,649</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Miscellaneous Federal Grants Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Instructional Staff:			
Salaries and Wages	98,452	52,568	45,884
Fringe Benefits	25,420	12,055	13,365
Purchased Services	107,952	83,547	24,405
Materials and Supplies	53,850	37,887	15,963
Other	1,000	-	1,000
Total Instructional Staff	286,674	186,057	100,617
Administration:			
Salaries and Wages	25,000	-	25,000
Fringe Benefits	7,276	-	7,276
Purchased Services	12,660	12,660	-
Total Administration	44,936	12,660	32,276
Fiscal:			
Other	3,074	3,074	-
Operation and Maintenance of Plant:			
Purchased Services	19,000	10,000	9,000
Central:			
Purchased Services	53,244	53,244	-
Total Support Services	1,292,397	844,855	447,542
Non-Instructional Services:			
Community Services:			
Salaries and Wages	41,165	543	40,622
Fringe Benefits	7,804	84	7,720
Purchased Services	3,837	1,674	2,163
Materials and Supplies	988	209	779
Total Non-Instructional Services	53,794	2,510	51,284

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 Miscellaneous Federal Grants Special Revenue Fund
 For the Fiscal Year Ended June 30, 2000

(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Capital Outlay:			
Other Facilities Acquisition and Construction Services:			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Purchased Services	<u>10,000</u>	<u>2,077</u>	<u>7,923</u>
 Total Capital Outlay	 <u>10,000</u>	 <u>2,077</u>	 <u>7,923</u>
 <i>Total Expenditures</i>	 <u>2,520,814</u>	 <u>1,711,234</u>	 <u>809,580</u>
 Excess of Revenues Over Expenditures	 <u>(500,814)</u>	 <u>(313,101)</u>	 <u>187,713</u>
 <i><u>Other Financing Sources (Uses):</u></i>			
Advances In	-	32,902	32,902
Advances Out	-	<u>(1,304)</u>	<u>(1,304)</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>31,598</u>	 <u>31,598</u>
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 <u>(500,814)</u>	 <u>(281,503)</u>	 <u>219,311</u>
 Fund Balance, Beginning of Year	 379,021	 379,021	 -
 Prior Year Encumbrances Appropriated	 <u>124,092</u>	 <u>124,092</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ 2,299</u>	 <u>\$ 221,610</u>	 <u>\$ 219,311</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds

For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$ 15,704,400	\$ 13,005,701	\$ (2,698,699)
Interest	30,020	30,883	863
Tuition and Fees	-	4,828	4,828
Extracurricular Activities	853,730	686,938	(166,792)
Miscellaneous	98,225	109,022	10,797
<i>Total Revenues</i>	<u>16,686,375</u>	<u>13,837,372</u>	<u>(2,849,003)</u>
<i>Expenditures:</i>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	2,869,198	2,696,638	172,560
Fringe Benefits	707,691	659,333	48,358
Purchased Services	336,919	154,430	182,489
Materials and Supplies	431,959	343,522	88,437
Capital Outlay - New	83,760	54,722	29,038
Capital Outlay - Replacement	2,500	-	2,500
Other	6,530	228	6,302
Total Regular Instruction	<u>4,438,557</u>	<u>3,908,873</u>	<u>529,684</u>
Special Instruction:			
Salaries and Wages	3,514,267	2,691,077	823,190
Fringe Benefits	839,101	675,739	163,362
Purchased Services	387,319	307,378	79,941
Materials and Supplies	283,087	234,169	48,918
Capital Outlay - New	176,313	162,418	13,895
Capital Outlay - Replacement	30,000	29,229	771
Other	3,282	2,452	830
Total Special Instruction	<u>5,233,369</u>	<u>4,102,462</u>	<u>1,130,907</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds

For the Fiscal Year Ended June 30, 2000

(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Vocational Instruction:			
Salaries and Wages	240,076	236,796	3,280
Fringe Benefits	51,303	49,544	1,759
Purchased Services	4,600	3,113	1,487
Materials and Supplies	7,726	5,621	2,105
Capital Outlay - New	1,954	1,953	1
Total Vocational Instruction	<u>305,659</u>	<u>297,027</u>	<u>8,632</u>
Adult/Continuing Instruction:			
Salaries and Wages	136,467	85,178	51,289
Fringe Benefits	32,535	18,881	13,654
Purchased Services	1,568	1,448	120
Materials and Supplies	18,709	8,203	10,506
Capital Outlay - New	6,635	5,589	1,046
Total Adult/Continuing Instruction	<u>195,914</u>	<u>119,299</u>	<u>76,615</u>
Total Instruction	<u>10,173,499</u>	<u>8,427,661</u>	<u>1,745,838</u>
Support Services:			
Pupils:			
Salaries and Wages	1,042,928	791,379	251,549
Fringe Benefits	293,435	235,599	57,836
Purchased Services	1,225,379	624,421	600,958
Materials and Supplies	258,007	153,683	104,324
Capital Outlay - New	123,719	88,427	35,292
Capital Outlay - Replacement	12,839	1,232	11,607
Other	14,474	6,993	7,481
Total Pupils	<u>2,970,781</u>	<u>1,901,734</u>	<u>1,069,047</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds
For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Instructional Staff:			
Salaries and Wages	1,188,445	920,537	267,908
Fringe Benefits	343,447	265,363	78,084
Purchased Services	423,219	338,492	84,727
Materials and Supplies	176,127	149,769	26,358
Capital Outlay - New	45,978	44,295	1,683
Other	2,246	1,167	1,079
Total Instructional Staff	2,179,462	1,719,623	459,839
Administration:			
Salaries and Wages	285,871	186,087	99,784
Fringe Benefits	79,651	50,983	28,668
Purchased Services	39,869	32,270	7,599
Materials and Supplies	4,159	3,797	362
Capital Outlay - New	7,853	6,517	1,336
Capital Outlay - Replacement	-	-	-
Other	2,334	1,384	950
Total Administration	419,737	281,038	138,699
Fiscal:			
Purchased Services	269,030	-	269,030
Other	65,624	65,104	520
Total Fiscal	334,654	65,104	269,550
Operation and Maintenance of Plant:			
Purchased Services	28,180	19,180	9,000
Materials and Supplies	691	662	29
Capital Outlay - New	34	34	-
Total Operation and Maintenance of Plant	28,905	19,876	9,029

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds

For the Fiscal Year Ended June 30, 2000

(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Pupil Transportation:			
Salaries and Wages	11,511	5,780	5,731
Fringe Benefits	2,620	893	1,727
Purchased Services	14,761	7,287	7,474
Materials and Supplies	3,889	3,113	776
Capital Outlay - New	20,200	20,130	70
	<u>52,981</u>	<u>37,203</u>	<u>15,778</u>
Total Pupil Transportation			
	<u>52,981</u>	<u>37,203</u>	<u>15,778</u>
Central:			
Salaries and Wages	7,043	2,332	4,711
Fringe Benefits	1,571	360	1,211
Purchased Services	91,244	68,840	22,404
Materials and Supplies	42,262	11,137	31,125
Capital Outlay - New	35,771	14,884	20,887
Capital Outlay - Replacement	52,000	11,251	40,749
	<u>229,891</u>	<u>108,804</u>	<u>121,087</u>
Total Central			
	<u>229,891</u>	<u>108,804</u>	<u>121,087</u>
Total Support Services	<u>6,216,411</u>	<u>4,133,382</u>	<u>2,083,029</u>
Non-Instructional Services:			
Food Service Operations:			
Purchased Services	30,962	24,261	6,701
Materials and Supplies	8,751	7,361	1,390
	<u>39,713</u>	<u>31,622</u>	<u>8,091</u>
Total Food Service Operations			
	<u>39,713</u>	<u>31,622</u>	<u>8,091</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Community Services:			
Salaries and Wages	512,560	432,780	79,780
Fringe Benefits	123,282	101,300	21,982
Purchased Services	56,330	42,734	13,596
Materials and Supplies	352,419	329,592	22,827
Capital Outlay - New	27,760	17,124	10,636
Other	30,439	23,608	6,831
Total Community Services	1,102,790	947,138	155,652
Total Non-Instructional Services	1,142,503	978,760	163,743
Extracurricular Activities:			
Academic and Subject Oriented Activities:			
Salaries and Wages	700	-	700
Purchased Services	7,456	3,372	4,084
Materials and Supplies	41,846	25,412	16,434
Capital Outlay - New	11,300	6,309	4,991
Other	54,687	26,201	28,486
Total Academic and Subject Oriented Activities	115,989	61,294	54,695
Occupation Oriented Activities:			
Materials and Supplies	1,200	187	1,013
Capital Outlay - New	300	-	300
Other	1,507	202	1,305
Total Occupational Activities	3,007	389	2,618

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Sports Oriented Activities:			
Salaries and Wages	22,681	14,513	8,168
Fringe Benefits	5	1	4
Purchased Services	112,197	88,019	24,178
Materials and Supplies	255,840	182,822	73,018
Capital Outlay - New	85,922	47,523	38,399
Capital Outlay - Replacement	400	-	400
Other	131,452	86,036	45,416
Total Sports Oriented Activities	608,497	418,914	189,583
School and Public Service:			
Purchased Services	63,193	37,947	25,246
Materials and Supplies	256,639	167,427	89,212
Capital Outlay - New	33,106	16,567	16,539
Capital Outlay - Replacement	1,050	-	1,050
Other	166,349	107,341	59,008
Total School and Public Services	520,337	329,282	191,055
Total Extracurricular Activities	1,247,830	809,879	437,951
Capital Outlay:			
Site Improvement Services:			
Capital Outlay - New	35,295	35,295	-
Other Facilities Acquisition and and Construction Services:			
Purchased Services	10,000	2,077	7,923
Total Capital Outlay	45,295	37,372	7,923
Total Expenditures	18,825,538	14,387,054	4,438,484
Excess of Revenues Over Expenditures	(2,139,163)	(549,682)	1,589,481

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Special Revenue Funds

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<i>Other Financing Sources (Uses):</i>			
Refunds of Prior Year Expenditures	-	3,084	3,084
Proceeds from Sale of Fixed Assets	-	3,552	3,552
Refund of Prior Year Receipts	(6,485)	(3,225)	3,260
Advances In	-	769,205	769,205
Advances Out	-	(217,258)	(217,258)
Operating Transfers In	-	191,575	191,575
Operating Transfers Out	(129,394)	(128,622)	772
<i>Total Other Financing Sources (Uses)</i>	(135,879)	618,311	754,190
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,275,042)	68,629	2,343,671
Fund Balance, Beginning of Year	2,981,987	2,981,987	-
Prior Year Encumbrances Appropriated	644,627	644,627	-
Fund Balance, End of Year	<u>\$ 1,351,572</u>	<u>\$ 3,695,243</u>	<u>\$ 2,343,671</u>

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DEBT SERVICE FUND

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Bond Retirement Fund

To account for property taxes collected for the payment of general obligation bonded debt. Since this is the only debt service fund, no individual fund information is presented.

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CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Permanent Improvement

To account for the acquisition, construction or improvement of capital facilities other than those financed by proprietary and trust funds.

Building

To account for the receipts and expenditures related to all special bond funds in the School District. All proceeds from the sale of bonds, notes, or certificates of indebtedness, except premium and accrued interest, must be paid into this fund. Expenditures recorded in this fund represent costs of acquiring capital facilities, including real property.

School Net Plus

To account for monies received that are used to help the School District obtain computers and related educational technology equipment and/or the necessary infrastructure for educational technology.

Technology Equity

To account for monies for technology equity funding to low-wealth School Districts used to purchase computers and related equipment.

Emergency Building Repair

To account for monies received that are used for building repairs and improvements as deemed necessary by the Ohio School Facilities Commission inspection.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet

Capital Projects Funds

June 30, 2000

	Permanent Improvement	Building
<u>Assets:</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 630,930	\$ 275,631
Receivables:		
Taxes	722,138	-
<i>Total Assets</i>	<u>\$ 1,353,068</u>	<u>\$ 275,631</u>
<u>Liabilities:</u>		
Accounts Payable	\$ 37,264	\$ -
Interfund Payable	-	-
Deferred Revenue	590,017	-
<i>Total Liabilities</i>	<u>627,281</u>	<u>-</u>
<u>Fund Equity:</u>		
Fund Balance:		
Reserved for Encumbrances	202,319	10,534
Reserved for Property Taxes	132,121	-
Unreserved (Deficit)	391,347	265,097
<i>Total Fund Equity (Deficit)</i>	<u>725,787</u>	<u>275,631</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 1,353,068</u>	<u>\$ 275,631</u>

School Net Plus	Technology Equity	Emergency Building Repair	Total
\$ 617,569	\$ 83,480	\$ -	\$ 1,607,610
-	-	-	722,138
<u>\$ 617,569</u>	<u>\$ 83,480</u>	<u>\$ -</u>	<u>2,329,748</u>
\$ -	\$ 38,327	\$ -	\$ 75,591
-	-	36,311	36,311
-	-	-	590,017
-	38,327	36,311	701,919
2,139	44,600	-	259,592
-	-	-	132,121
<u>615,430</u>	<u>553</u>	<u>(36,311)</u>	<u>1,236,116</u>
<u>617,569</u>	<u>45,153</u>	<u>(36,311)</u>	<u>1,627,829</u>
<u>\$ 617,569</u>	<u>\$ 83,480</u>	<u>\$ -</u>	<u>\$ 2,329,748</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Statement of Revenues, Expenditures and

Changes in Fund Balances

Capital Projects Funds

For the Fiscal Year Ended June 30, 2000

	Permanent Improvement	Building
<u>Revenues:</u>		
Taxes	\$ 846,814	\$ -
Intergovernmental	101,600	-
Interest	-	7,654
<i>Total Revenues</i>	<u>948,414</u>	<u>7,654</u>
<u>Expenditures:</u>		
Current:		
Instruction:		
Regular	304,771	-
Support Services:		
Instruction Staff	-	-
Fiscal	15,597	-
Central	-	-
Extracurricular Activities	-	-
Capital Outlay	4,734,129	636,342
<i>Total Expenditures</i>	<u>5,054,497</u>	<u>636,342</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,106,083)</u>	<u>(628,688)</u>
<u>Other Financing Sources (Used):</u>		
Operating Transfers In	<u>1,000,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,106,083)	(628,688)
Fund Balance (Deficit), Beginning of Year	<u>3,831,870</u>	<u>904,319</u>
Fund Balance (Deficit), End of Year	<u>\$ 725,787</u>	<u>\$ 275,631</u>

School Net Plus	Technology Equity	Emergency Building Repair	Total
\$ -	\$ -	\$ -	\$ 846,814
405,000	82,927	263,267	852,794
-	-	-	7,654
<u>405,000</u>	<u>82,927</u>	<u>263,267</u>	<u>1,707,262</u>
39,798	50,651	-	395,220
3,766	155	-	3,921
-	-	-	15,597
207	-	-	207
-	-	359,861	359,861
-	-	-	5,370,471
<u>43,771</u>	<u>50,806</u>	<u>359,861</u>	<u>6,145,277</u>
<u>361,229</u>	<u>32,121</u>	<u>(96,594)</u>	<u>(4,438,015)</u>
-	-	-	1,000,000
361,229	32,121	(96,594)	(3,438,015)
<u>256,340</u>	<u>13,032</u>	<u>60,283</u>	<u>5,065,844</u>
<u>\$ 617,569</u>	<u>\$ 45,153</u>	<u>\$ (36,311)</u>	<u>1,627,829</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Capital Projects Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 785,937	\$ 796,529	\$ 10,592
Intergovernmental	-	101,600	101,600
Total Revenues	785,937	898,129	112,192
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction			
Materials and Supplies	117,173	114,098	3,075
Capital Outlay - New	239,598	228,956	10,642
Capital Outlay - Replacement	250	250	-
Total Instruction	357,021	343,304	13,717
Support Services:			
Fiscal:			
Other	15,641	15,597	44
Capital Outlay:			
Site Improvement:			
Capital Outlay - Replacement	595,185	595,185	-
Architecture and Engineering Services:			
Purchased Services	114,774	66,340	48,434

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)

Permanent Improvement Capital Projects Fund

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Building Improvement Services:			
Purchased Services	4,837,495	4,728,706	108,789
Capital Outlay - New	260,107	198,608	61,499
Total Building Improvement Services	5,097,602	4,927,314	170,288
Total Capital Outlay	5,807,561	5,588,839	218,722
<i>Total Expenditures</i>	6,180,223	5,947,740	232,483
Excess of Revenues Over (Under) Expenditures	(5,394,286)	(5,049,611)	344,675
<i>Other Financing Sources (Uses):</i>			
Operating Transfers In	1,000,000	1,000,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,394,286)	(4,049,611)	344,675
Fund Balance, Beginning of Year	1,403,019	1,403,019	-
Prior Year Encumbrances Appropriated	3,037,940	3,037,940	-
Fund Balance, End of Year	\$ 46,673	\$ 391,348	\$ 344,675

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Building Capital Projects Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Interest	\$ -	\$ 10,315	\$ 10,315
<u>Expenditures:</u>			
Capital Outlay:			
Architecture and Engineering Services:			
Purchased Services	9,890	9,890	-
Building Improvement Services:			
Capital Outlay - Replacement	894,821	893,636	1,185
Total Expenditures	904,711	903,526	1,185
Excess of Revenues Over (Under) Expenditures	(904,711)	(893,211)	11,500
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	-	88,243	88,243
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(904,711)	(804,968)	99,743
Fund Balance, Beginning of Year	266,541	266,541	-
Prior Year Encumbrances Appropriated	803,524	803,524	-
Fund Balance, End of Year	\$ 165,354	\$ 265,097	\$ 99,743

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)

School Net Plus Capital Projects Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ -	\$ 405,000	\$ 405,000
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Purchased Services	706	-	706
Materials and Supplies	112,555	44,265	68,290
Capital Outlay - New	73,210	35,706	37,504
Total Instruction	186,471	79,971	106,500
Support Services:			
Instructional Staff:			
Salaries and Wages	14,576	710	13,866
Fringe Benefits	3,032	101	2,931
Purchased Services	90,088	2,955	87,133
Materials and Supplies	300	300	-
Total Instruction Staff	107,996	4,066	103,930
Central:			
Salaries and Wages	179	179	-
Fringe Benefits	28	28	-
Total Central	207	207	-
Total Support Services	108,203	4,273	103,930
Total Expenditures	294,674	84,244	210,430
Excess of Revenues Over (Under) Expenditures	(294,674)	320,756	615,430
Fund Balance, Beginning of Year	264,279	264,279	-
Prior Year Encumbrances Appropriated	30,395	30,395	-
Fund Balance, End of Year	\$ -	\$ 615,430	\$ 615,430

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Technology Equity Capital Projects Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 82,927	\$ 82,927	\$ -
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Materials and Supplies	50,393	50,393	-
Capital Outlay - New	53,635	53,533	102
Total Instruction	104,028	103,926	102
Support Services:			
Instructional Staff:			
Capital Outlay - New	155	155	-
Total Expenditures	104,183	104,081	102
Excess of Revenues Over (Under) Expenditures	(21,256)	(21,154)	102
Fund Balance, Beginning of Year	6,609	6,609	-
Prior Year Encumbrances Appropriated	15,098	15,098	-
Fund Balance, End of Year	\$ 451	\$ 553	\$ 102

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Emergency Building Repair Capital Projects Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$ 500,000	\$ 263,267	\$ (236,733)
<u>Expenditures:</u>			
Capital Outlay:			
Architecture and Engineering Services:			
Purchased Services	46,720	46,720	-
Building Improvement Services:			
Capital Outlay - Replacement	453,280	439,591	13,689
Total Expenditures	500,000	486,311	13,689
Excess of Revenues Over (Under) Expenditures	-	(223,044)	(223,044)
<u>Other Financing Sources (Uses):</u>			
Advances In	-	36,311	36,311
Advances Out	-	(313,267)	(313,267)
Total Other Financing Sources (Uses)	-	(276,956)	(276,956)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	(500,000)	(500,000)
Fund Balance, Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	500,000	500,000	-
Fund Balance, End of Year	\$ 500,000	\$ -	\$ (500,000)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)
Total Capital Projects Funds
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Taxes	\$ 785,937	\$ 796,529	\$ 10,592
Intergovernmental	582,927	852,794	269,867
Interest	-	10,315	10,315
Total Revenues	1,368,864	1,659,638	290,774
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Purchased Services	706	-	706
Materials and Supplies	280,121	208,756	71,365
Capital Outlay - New	366,443	318,195	48,248
Capital Outlay - Replacement	250	250	-
Total Regular Instruction	647,520	527,201	120,319
Support Services:			
Instructional Staff:			
Salaries and Wages	14,576	710	13,866
Fringe Benefits	3,032	101	2,931
Purchased Services	90,088	2,955	87,133
Materials and Supplies	300	300	-
Capital Outlay - New	155	155	-
Total Instruction Staff	108,151	4,221	103,930
Fiscal:			
Other	15,641	15,597	44

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)

Total Capital Projects Funds

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Central:			
Salaries and Wages	179	179	-
Fringe Benefits	28	28	-
Total Central	207	207	-
Total Support Services	123,999	20,025	103,974
Capital Outlay:			
Site Improvement:			
Capital Outlay - Replacement	595,185	595,185	-
Architecture and Engineering:			
Purchased Services	171,384	122,950	48,434
Building Improvement Services:			
Purchased Services	4,837,495	4,728,706	108,789
Capital Outlay - New	260,107	198,608	61,499
Capital Outlay - Replacement	1,348,101	1,333,227	14,874
Total Building Improvement Services	6,445,703	6,260,541	185,162
Total Capital Outlay	7,212,272	6,978,676	233,596
Total Expenditures	7,983,791	7,525,902	457,889
Excess of Revenues Over (Under) Expenditures	(6,614,927)	(5,866,264)	748,663

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Budget Basis)

Total Capital Projects Funds

For the Fiscal Year Ended June 30, 2000

(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<i>Other Financing Sources (Uses):</i>			
Refund of Prior Year Expenditures	-	88,243	88,243
Advances In	-	36,311	36,311
Advances Out	-	(313,267)	(313,267)
Operating Transfers In	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,000,000</u>	<u>811,287</u>	<u>(188,713)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	(5,614,927)	(5,054,977)	559,950
Fund Balance, Beginning of Year	1,940,448	1,940,448	-
Prior Year Encumbrances Appropriated	<u>4,386,957</u>	<u>4,386,957</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 712,478</u>	<u>\$ 1,272,428</u>	<u>\$ 559,950</u>

ENTERPRISE FUNDS

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

Food Service

To account for the financial transactions related to the food service operations of the School District.

Uniform School Supplies

To account for the purchase and sale of school supplies as adopted by the Board of Education for use in the School District.

Summer Option

To account for fees to fund the Extended School Year Program.

Adult Enrichment/Recreation

To account for fees used to cover the costs of community members participating in enrichment and recreation programs.

School Age Child Care

To account for fees used to support the latchkey program for children.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet

Enterprise Funds

June 30, 2000

	Food Service	Uniform School Supplies
<u>Assets:</u>		
<u>Current Assets:</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 1,447,506	\$ 129,070
Receivables:		
Intergovernmental	384,255	-
Inventory of Supplies and Materials	17,656	-
Inventory Held for Resale	199,742	-
Total Current Assets	2,049,159	129,070
<u>Non-Current Assets:</u>		
Fixed Assets (Net of Accumulated Depreciation)	473,430	-
Total Non-Current Assets	473,430	-
Total Assets	\$ 2,522,589	\$ 129,070
<u>Liabilities:</u>		
<u>Current Liabilities:</u>		
Accounts Payable	\$ 33,293	\$ -
Accrued Wages Payable	20,392	-
Intergovernmental Payable	70,494	-
Deferred Revenue	164,513	-
Total Current Liabilities	288,692	-
<u>Long-Term Liabilities:</u>		
Compensated Absences Payable	70,749	-
Total Liabilities	359,441	-
<u>Fund Equity:</u>		
Retained Earnings:		
Unreserved	2,163,148	129,070
Total Fund Equity	2,163,148	129,070
Total Liabilities and Fund Equity	\$ 2,522,589	\$ 129,070

Summer Option	Adult Enrichment/ Program	School Age Child	Total
\$ 48,007	\$ 3,707	\$ 308,276	\$ 1,936,566
-	-	-	384,255
-	-	-	17,656
-	-	-	199,742
<u>48,007</u>	<u>3,707</u>	<u>308,276</u>	<u>2,538,219</u>
-	-	24,358	497,788
-	-	24,358	497,788
<u>\$ 48,007</u>	<u>\$ 3,707</u>	<u>\$ 332,634</u>	<u>\$ 3,036,007</u>
\$ -	\$ 11	\$ 4,944	\$ 38,248
-	165	23,975	44,532
-	355	35,639	106,488
-	-	-	164,513
-	531	64,558	353,781
-	95	813	71,657
-	626	65,371	425,438
<u>48,007</u>	<u>3,081</u>	<u>267,263</u>	<u>2,610,569</u>
<u>48,007</u>	<u>3,081</u>	<u>267,263</u>	<u>2,610,569</u>
<u>\$ 48,007</u>	<u>\$ 3,707</u>	<u>\$ 332,634</u>	<u>\$ 3,036,007</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

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

For the Fiscal Year Ended June 30, 2000

	Food Service	Uniform School Supplies
<u>Operating Revenues:</u>		
Sales	\$ 1,252,533	\$ -
Charges for Services	-	75,783
Total Operating Revenues	1,252,533	75,783
<u>Operating Expenses:</u>		
Salaries and Wages	1,152,829	-
Fringe Benefits	299,469	-
Purchased Services	148,900	-
Material and Supplies	-	-
Cost of Sales	1,544,840	24,998
Other	9,680	-
Depreciation	78,891	-
Total Operating Expenses	3,234,609	24,998
Operating Income (Loss)	(1,982,076)	50,785
<u>Non-Operating Revenues and Expenses:</u>		
Donated Commodities	260,343	-
Federal and State Subsidies	1,863,888	-
Interest	73,276	-
Loss on Disposal of Fixed Asset	(1,726)	-
Total Non-Operating Revenues and Expenses	2,195,781	-
Net Income	213,705	50,785
Retained Earnings, Beginning of Year, as restated	1,949,443	78,285
Retained Earnings, End of Year	\$ 2,163,148	\$ 129,070

Summer Option	Adult Enrichment/ Program	School Age Child	Total
\$ -	\$ -	\$ -	\$ 1,252,533
<u>35,825</u>	<u>22,535</u>	<u>443,002</u>	<u>577,145</u>
<u>35,825</u>	<u>22,535</u>	<u>443,002</u>	<u>1,829,678</u>
8,494	15,986	222,387	1,399,696
857	2,912	54,776	358,014
-	911	22,568	172,379
-	-	49,478	49,478
-	-	-	1,569,838
-	176	-	9,856
-	-	3,303	82,194
<u>9,351</u>	<u>19,985</u>	<u>352,512</u>	<u>3,641,455</u>
<u>26,474</u>	<u>2,550</u>	<u>90,490</u>	<u>(1,811,777)</u>
-	-	-	260,343
-	-	-	1,863,888
-	-	-	73,276
-	-	-	(1,726)
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,195,781</u>
26,474	2,550	90,490	384,004
<u>21,533</u>	<u>531</u>	<u>176,773</u>	<u>2,226,565</u>
<u>\$ 48,007</u>	<u>\$ 3,081</u>	<u>\$ 267,263</u>	<u>\$ 2,610,569</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Statement of Cash Flows
Enterprise Funds
For the Fiscal Year Ended June 30, 2000

	<u>Food Service</u>	<u>Uniform School Supplies</u>
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>		
<i>Cash Flows from Operating Activities:</i>		
Cash Received from Customers	\$ 1,252,533	\$ 75,783
Cash Payments for Employee Services and Benefits	(1,431,539)	-
Cash Payments to Suppliers for Goods and Services	(1,440,454)	(24,998)
Other Operating Expenses	<u>(10,168)</u>	<u>-</u>
Net Cash Provided by (Used for) Operating Activities	<u>(1,629,628)</u>	<u>50,785</u>
<i>Cash Flows from Noncapital Financing Activities:</i>		
Federal and State Subsidies	1,940,859	-
<i>Cash Flows from Capital and Related Financing Activities:</i>		
Acquisition of Capital Assets	<u>(47,020)</u>	<u>-</u>
<i>Cash Flows from Investing Activities:</i>		
Interest	<u>73,276</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	337,487	50,785
Cash and Cash Equivalents, Beginning of Year	<u>1,110,019</u>	<u>78,285</u>
Cash and Cash Equivalents, Beginning of Year	<u>\$ 1,447,506</u>	<u>\$ 129,070</u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>		
Operating Income (Loss)	\$ (1,982,076)	\$ 50,785
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>		
Depreciation	78,891	-
Donated Commodities Received	260,343	-
Changes in Assets and Liabilities:		
(Increase) Decrease in Supplies Inventory	(1,427)	-
(Increase) Decrease in Inventory Held for Resale	28,012	-
Increase (Decrease) in Accounts Payable	4,662	-
Increase (Decrease) in Accrued Wages Payable	2,870	-
Increase (Decrease) in Intergovernmental Payable	(581)	-
Increase (Decrease) in Deferred Revenue	(38,792)	-
Increase (Decrease) in Compensated Absences	<u>18,470</u>	<u>-</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (1,629,628)</u>	<u>\$ 50,785</u>

Summer Option	Adult Enrichment/ Program	School Age Child	Total
\$ 35,825	\$ 22,535	\$ 443,002	\$ 1,829,678
(18,513)	(18,756)	(262,431)	(1,731,239)
-	(900)	(70,397)	(1,536,749)
-	(176)	-	(10,344)
<u>17,312</u>	<u>2,703</u>	<u>110,174</u>	<u>(1,448,654)</u>
-	-	-	1,940,859
-	-	(16,888)	(63,908)
-	-	-	73,276
17,312	2,703	93,286	501,573
<u>30,695</u>	<u>1,004</u>	<u>214,990</u>	<u>1,434,993</u>
<u>\$ 48,007</u>	<u>\$ 3,707</u>	<u>\$ 308,276</u>	<u>\$ 1,936,566</u>
\$ 26,474	\$ 2,550	\$ 90,490	\$ (1,811,777)
-	-	3,303	82,194
-	-	-	260,343
-	-	-	(1,427)
-	-	-	28,012
-	11	1,649	6,322
(7,654)	(14)	9,711	4,913
(1,508)	61	4,208	2,180
-	-	-	(38,792)
-	95	813	19,378
<u>\$ 17,312</u>	<u>\$ 2,703</u>	<u>\$ 110,174</u>	<u>\$ (1,448,654)</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Food Service Enterprise Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Sales	\$ 1,200,000	\$ 1,252,534	\$ 52,534
Federal and State Subsidies	1,900,000	1,940,859	40,859
Interest	50,000	70,079	20,079
Total Revenues	3,150,000	3,263,472	113,472
<u>Expenses:</u>			
Salaries and Wages:			
Food Service Operations	1,148,160	1,131,851	16,309
Fringe Benefits:			
Food Service Operations	309,690	299,688	10,002
Purchased Services:			
Business Support Services	11,500	6,294	5,206
Operation and Maintenance of Plant Services	215,216	159,012	56,204
Central Support Services	3,000	1,575	1,425
Food Service Operations	10,000	1,512	8,488
Total Purchased Services	239,716	168,393	71,323
Materials and Supplies:			
Central Support Services	9,428	1,080	8,348
Food Service Operations	1,923,025	1,514,068	408,957
Total Materials and Supplies	1,932,453	1,515,148	417,305
Capital Outlay:			
Capital Outlay - New:			
Central Support Services	4,000	-	4,000
Food Service Operations	45,000	-	45,000
Total Capital Outlay - New	49,000	-	49,000

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Food Service Enterprise Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Capital Outlay - Replacement:			
Central Support Services	24,300	7,263	17,037
Food Service Operations	<u>92,000</u>	<u>56,351</u>	<u>35,649</u>
 Total Capital Outlay - Replacement	 <u>116,300</u>	 <u>63,614</u>	 <u>52,686</u>
 Total Capital Outlay	 <u>165,300</u>	 <u>63,614</u>	 <u>101,686</u>
 Other:			
Food Service Operations	<u>12,917</u>	<u>10,503</u>	<u>2,414</u>
 <i>Total Expenses</i>	 <u>3,808,236</u>	 <u>3,189,197</u>	 <u>619,039</u>
 Excess of Revenues Over/(Under) Expenses	 (658,236)	 74,275	 732,511
 Fund Equity, Beginning of Year	 946,835	 946,835	 -
 Prior Year Encumbrances Appropriated	 <u>158,761</u>	 <u>158,761</u>	 <u>-</u>
 Fund Equity, End of Year	 <u>\$ 447,360</u>	 <u>\$ 1,179,871</u>	 <u>\$ 732,511</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Uniform School Supplies Enterprise Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$ 33,000	\$ 74,812	\$ 41,812
<u>Expenses:</u>			
Materials and Supplies:			
Regular Instruction	92,506	29,547	62,959
Excess of Revenues Over/(Under) Expenses	(59,506)	45,265	104,771
<u>Other Financing Source:</u>			
Refund of Prior Year Expense	-	90	90
Excess of Revenues and Other Financing Sources Over (Under) Expenses	(59,506)	45,355	104,861
Fund Equity, Beginning of Year	78,034	78,034	-
Prior Year Encumbrances Appropriated	329	329	-
Fund Equity, End of Year	<u>\$ 18,857</u>	<u>\$ 123,718</u>	<u>\$ 104,861</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Summer Option Enterprise Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$ 10,300	\$ 36,049	\$ 25,749
<u>Expenses:</u>			
Salaries and Wages:			
Regular Instruction	18,000	15,389	2,611
Administration	1,000	759	241
Total Salaries and Wages	19,000	16,148	2,852
Fringe Benefits:			
Regular Instruction	3,100	2,258	842
Administration	210	106	104
Total Fringe Benefits	3,310	2,364	946
Total Expenses	22,310	18,512	3,798
Excess of Revenues Over/(Under) Expenses	(12,010)	17,537	29,547
<u>Other Financing Use:</u>			
Refund of Prior Year Receipt	(225)	(225)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenses	(12,235)	17,312	29,547
Fund Equity, Beginning of Year	30,695	30,695	-
Fund Equity, End of Year	<u>\$ 18,460</u>	<u>\$ 48,007</u>	<u>\$ 29,547</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Adult Enrichment/Recreation Enterprise Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$ 39,000	\$ 22,535	\$ (16,465)
<u>Expenses:</u>			
Salaries and Wages:			
Community Services	18,229	15,905	2,324
Fringe Benefits:			
Community Services	4,571	2,851	1,720
Purchased Services:			
Business Support Services	1,500	1,470	30
Materials and Supplies:			
Community Services	500	-	500
Other:			
Community Services	200	176	24
Total Expenses	25,000	20,402	4,598
Excess of Revenues Over/(Under) Expenses	14,000	2,133	(11,867)
<u>Other Financing Source:</u>			
Refund of Prior Year Expense	-	30	30
Excess of Revenues and Other Financing Sources Over (Under) Expenses	14,000	2,163	(11,837)
Fund Equity, Beginning of Year	1,004	1,004	-
Fund Equity, End of Year	\$ 15,004	\$ 3,167	\$ (11,837)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
School Age Child Care/After School Enrichment Enterprise Fund
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$ 350,000	\$ 443,087	\$ 93,087
<u>Expenses:</u>			
Salaries and Wages:			
Community Services	263,880	211,863	52,017
Fringe Benefits:			
Community Services	53,250	50,568	2,682
Purchased Services:			
Business Support Services	12,568	5,067	7,501
Pupil Transportation	10,968	5,555	5,413
Community Services	45,369	26,475	18,894
Total Purchased Services	68,905	37,097	31,808
Materials and Supplies:			
Community Services	112,720	77,827	34,893
Capital Outlay:			
Capital Outlay - New:			
Central Support Services	2,519	2,519	-
Community Services	62,481	17,554	44,927
Total Capital Outlay - New	65,000	20,073	44,927
Total Expenses	563,755	397,428	166,327
Excess of Revenues Over/(Under) Expenses	(213,755)	45,659	259,414
<u>Other Financing Use:</u>			
Refund of Prior Year Receipt	(100)	-	100

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
School Age Child Care/After School Enrichment Enterprise Fund
For the Fiscal Year Ended June 30, 2000
(Continued)

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
Excess of Revenues and Other Financing Sources Over (Under) Expenses	(213,855)	45,659	259,514
Fund Equity, Beginning of Year	178,135	178,135	-
Prior Year Encumbrances Appropriated	36,855	36,855	-
Fund Equity, End of Year	<u>\$ 1,135</u>	<u>\$ 260,649</u>	<u>\$ 259,514</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Total Enterprise Funds
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Revenues:</u>			
Sales	\$ 1,200,000	\$ 1,252,534	\$ 52,534
Charges for Services	432,300	576,483	144,183
Federal and State Subsidies	1,900,000	1,940,859	40,859
Interest	50,000	70,079	20,079
Total Revenues	3,582,300	3,839,955	257,655
<u>Expenses:</u>			
Salaries and Wages:			
Regular Instruction	18,000	15,389	2,611
Administration	1,000	759	241
Food Service Operations	1,148,160	1,131,851	16,309
Community Services	282,109	227,768	54,341
Total Salaries and Wages	1,449,269	1,375,767	73,502
Fringe Benefits:			
Regular Instruction	3,100	2,258	842
Administration	210	106	104
Food Service Operations	309,690	299,688	10,002
Community Services	57,821	53,419	4,402
Total Fringe Benefits	370,821	355,471	15,350
Purchased Services:			
Business Support Services	25,568	12,831	12,737
Operation and Maintenance of Plant Services	215,216	159,012	56,204
Pupil Transportation	10,968	5,555	5,413
Central Support Services	3,000	1,575	1,425
Food Service Operations	10,000	1,512	8,488
Community Services	45,369	26,475	18,894
Total Purchased Services	310,121	206,960	103,161

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)

Total Enterprise Funds

For the Fiscal Year Ended June 30, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable/ (Unfavorable)
Materials and Supplies:			
Regular Instruction	92,506	29,547	62,959
Central Support Services	9,428	1,080	8,348
Food Service Operations	1,923,025	1,514,068	408,957
Community Services	<u>113,220</u>	<u>77,827</u>	<u>35,393</u>
Total Materials and Supplies	<u>2,138,179</u>	<u>1,622,522</u>	<u>515,657</u>
Capital Outlay:			
Capital Outlay - New:			
Central Support Services	6,519	2,519	4,000
Food Service Operations	45,000	-	45,000
Community Services	<u>62,481</u>	<u>17,554</u>	<u>44,927</u>
Total Capital Outlay - New	<u>114,000</u>	<u>20,073</u>	<u>93,927</u>
Capital Outlay - Replacement:			
Central Support Services	24,300	7,263	17,037
Food Service Operations	<u>92,000</u>	<u>56,351</u>	<u>35,649</u>
Total Capital Outlay - Replacement	<u>116,300</u>	<u>63,614</u>	<u>52,686</u>
Total Capital Outlay	<u>230,300</u>	<u>83,687</u>	<u>146,613</u>
Other:			
Food Service Operations	12,917	10,503	2,414
Community Services	<u>200</u>	<u>176</u>	<u>24</u>
Total Other	<u>13,117</u>	<u>10,679</u>	<u>2,438</u>
Total Expenses	<u>4,511,807</u>	<u>3,655,086</u>	<u>856,721</u>
Excess of Revenues Over/(Under) Expenses	<u>(929,507)</u>	<u>184,869</u>	<u>1,114,376</u>

(Continued)

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual (Budget Basis)
Total Enterprise Funds
For the Fiscal Year Ended June 30, 2000

	Revised Budget	Actual	Variance: Favorable/ (Unfavorable)
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expense	-	120	120
Refund of Prior Year Receipt	(325)	(225)	100
<i>Total Other Financing Sources (Uses)</i>	<u>(325)</u>	<u>(105)</u>	<u>220</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(929,832)	184,764	1,114,596
Fund Equity, Beginning of Year	1,234,703	1,234,703	-
Prior Year Encumbrances Appropriated	<u>195,945</u>	<u>195,945</u>	<u>-</u>
Fund Equity, End of Year	<u>\$ 500,816</u>	<u>\$ 1,615,412</u>	<u>\$ 1,114,596</u>

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FIDUCIARY FUNDS

To account for assets held by the School District in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

EXPENDABLE TRUST FUND

Special Trust

To account for assets held by the School District in a trustee capacity for individuals.

NON-EXPENDABLE TRUST FUND

Fern Tingley Scholarship

To account for assets that have been set aside to earn interest that is distributed in the form of scholarships.

AGENCY FUNDS

District Agency

A fund used to account for resources that are held by the School District as an agent for individuals, private organizations and other governmental units.

Student Managed Activities

To account for those student activity programs which have student participation in the activity and have student involvement in the management of the program.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Balance Sheet

All Fiduciary Funds Types

June 30, 2000

	Expendable	Non-	Agency Funds		Total
	Trust	Expendable	District	Student	
	Special	Fern Tingley	Agency	Managed	
	Trust	Scholarship		Activities	
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 26,368	\$ 12,373	\$ 444	\$ 91,251	\$ 130,436
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ -	\$ 3,248	\$ 3,248
Due to Students	-	-	444	88,003	88,447
<i>Total Liabilities</i>	-	-	444	91,251	91,695
Fund Equity:					
Fund Balance:					
Reserved for Contributions to Non-Expendable Trust	-	10,000	-	-	10,000
Unreserved	26,368	2,373	-	-	28,741
<i>Total Fund Equity</i>	26,368	12,373	-	-	38,741
<i>Total Liabilities and Fund Equity</i>	\$ 26,368	\$ 12,373	444	91,251	130,436

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Fiscal Year Ended June 30, 2000

	Beginning Balance June 30, 1999	Additions	Deductions	Ending Balance June 30, 2000
<u>DISTRICT AGENCY</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 618	\$ -	\$ 174	\$ 444
<u>Liabilities:</u>				
Due to Students	\$ 618	\$ -	\$ 174	\$ 444
<u>STUDENT MANAGED ACTIVITIES</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 81,874	\$ 175,179	\$ 165,802	\$ 91,251
<u>Liabilities:</u>				
Accounts Payable	\$ -	\$ 3,248	\$ -	\$ 3,248
Interfund Payable	1,701	-	1,701	-
Due to Students	80,173	175,179	167,349	88,003
Total Liabilities	\$ 81,874	178,427	169,050	91,251
<u>ALL AGENCY FUNDS</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 82,492	\$ 175,179	\$ 165,976	\$ 91,695
<u>Liabilities:</u>				
Accounts Payable	\$ -	\$ 3,248	\$ -	\$ 3,248
Interfund Payable	1,701	-	1,701	-
Due to Students	80,791	175,179	167,523	88,447
Total Liabilities	\$ 82,492	\$ 178,427	\$ 169,224	\$ 91,695

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets other than those accounted for in the proprietary funds or trust funds.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of General Fixed Assets by Source

June 30, 2000

General Fixed Assets:

Land and Improvements	\$ 6,774,192
Buildings	48,058,157
Furniture and Equipment	12,341,358
Vehicles	<u>3,038,657</u>

Total General Fixed Assets \$ 70,212,364

Investment in General Fixed Assets From:

General Fund	\$ 15,856,681
Special Revenue Funds	2,482,588
Capital Projects Funds	51,601,636
Agency Funds	10,659
Donations	<u>260,800</u>

Total Investment in General Fixed Assets \$ 70,212,364

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of General Fixed Assets by Function and Type
June 30, 2000

Function	Land and Improvements	Buildings	Furniture and Equipment	Vehicles	Total
Instruction:					
Regular	\$ 4,268,403	\$ 40,419,151	\$ 6,024,822	\$ -	\$ 50,712,376
Special	50,088	1,042,935	1,059,083	-	2,152,106
Vocational	17,082	810,368	71,190	-	898,640
Adult Instructon	-	-	11,990	-	11,990
Total Instruction	<u>4,335,573</u>	<u>42,272,454</u>	<u>7,167,085</u>	<u>-</u>	<u>53,775,112</u>
Support Services:					
Pupil	-	-	325,062	13,500	338,562
Instrucitonal Staff	-	-	425,722	-	425,722
Board of Education	90,526	1,145,415	-	-	1,235,941
Administration	-	-	483,129	-	483,129
Fiscal	-	-	77,688	-	77,688
Business	3,884	394,740	186,400	14,057	599,081
Operation and Maintenance of Plant	11,334	396,621	701,420	211,358	1,320,733
Pupil Transportation	3,895	396,346	87,844	2,607,142	3,095,227
Central	-	-	1,223,858	-	1,223,858
Total Support Services	<u>109,639</u>	<u>2,333,122</u>	<u>3,511,123</u>	<u>2,846,057</u>	<u>8,799,941</u>
Non-Instructional Services	<u>10,887</u>	<u>464,667</u>	<u>151,691</u>	<u>192,600</u>	<u>819,845</u>
Extracurricular Activities	<u>2,318,093</u>	<u>2,987,914</u>	<u>245,985</u>	<u>-</u>	<u>5,551,992</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>1,265,474</u>	<u>-</u>	<u>1,265,474</u>
Total General Fixed Assets	<u>\$ 6,774,192</u>	<u>\$ 48,058,157</u>	<u>\$ 12,341,358</u>	<u>\$ 3,038,657</u>	<u>\$ 70,212,364</u>

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Schedule of Changes in General Fixed Assets by Function

For the Fiscal Year Ended June 30, 2000

<u>Function</u>	<u>Balance at June 30, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2000</u>
Instruction:				
Regular	\$ 50,267,685	\$ 495,875	\$ 51,184	\$ 50,712,376
Special	2,056,793	143,916	48,603	2,152,106
Vocational	898,696	2,199	2,255	898,640
Adult Instrucion	11,990	-	-	11,990
Total Instruction	53,235,164	641,990	102,042	53,775,112
Support Services:				
Pupil	277,433	65,225	4,096	338,562
Instrucion Staff	446,948	25,545	46,771	425,722
Board of Education	1,235,941	-	-	1,235,941
Administration	567,088	6,800	90,759	483,129
Fiscal	79,283	11,887	13,482	77,688
Business	592,284	11,398	4,601	599,081
Operation and Maintenance of Plant	1,298,921	49,604	27,792	1,320,733
Pupil Transportation	3,121,965	78,865	105,603	3,095,227
Central	948,455	317,313	41,910	1,223,858
Total Support Services	8,568,318	566,637	335,014	8,799,941
Non-Instructional Services	816,278	4,717	1,150	819,845
Extracurricular Activities	5,562,654	6,268	16,930	5,551,992
Capital Outlay	1,240,692	46,438	21,656	1,265,474
Total General Fixed Assets	\$ 69,423,106	\$ 1,266,050	\$ 476,792	\$ 70,212,364

STATISTICAL SECTION

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the Springfield City School District, Ohio.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

General Fund Expenditures by Function
Last Ten Fiscal Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Current:										
Instruction:										
Regular	\$ 23,306,754	\$ 21,961,833	\$ 22,329,687	\$ 21,163,778	\$ 20,841,093	\$ 20,984,699	\$ 22,492,953	\$ 21,444,233	\$ 20,551,274	\$ 19,630,093
Special	5,444,168	6,487,567	6,529,129	5,815,510	5,319,267	5,337,657	5,193,314	4,829,311	4,436,231	4,111,820
Vocational	1,468,325	1,305,669	1,671,581	1,524,709	1,510,482	1,772,909	1,743,702	1,691,742	1,557,586	1,406,237
Adult/Continuing	32,367	26,373	33,959	30,530	29,787	27,218	25,201	35,333	27,897	30,186
Other (1)	707,715	-	-	-	-	-	-	-	-	-
Support Services:										
Pupils	3,594,576	3,204,573	1,987,850	2,028,418	1,467,118	2,057,264	2,269,802	2,557,241	2,200,276	2,500,792
Instructional Staff	3,858,338	2,992,773	2,191,162	1,829,490	1,596,366	1,587,225	2,094,766	2,128,112	2,167,359	2,005,831
Board of Education	162,076	193,347	249,942	191,577	115,242	125,201	89,279	100,788	44,888	101,874
Administration	4,814,892	4,332,017	3,435,321	3,240,019	3,111,450	3,149,276	3,664,357	3,380,816	3,345,261	3,136,344
Fiscal	1,115,537	1,044,082	1,041,288	796,897	720,858	743,177	731,945	718,021	662,913	722,116
Business	1,113,398	1,115,986	768,466	704,598	798,547	813,255	1,024,489	1,061,901	1,013,804	851,188
Operation and Maintenance of Plant	7,091,647	6,270,503	5,577,357	4,920,535	4,863,086	4,899,403	5,870,352	5,973,462	5,884,546	6,315,010
Pupil Transportation Central	1,977,829	1,812,701	1,756,533	1,820,236	2,626,186	1,526,529	1,661,015	2,010,376	1,834,391	1,358,292
Operation of Non-Instructional Services	1,118,030	870,301	884,885	961,449	769,207	687,191	852,676	877,387	904,848	494,565
Extracurricular Activities	90,131	76,167	65,106	58,072	55,238	37,786	355,632	331,814	334,186	282,134
Capital Outlay	540,550	489,517	479,336	463,935	459,399	568,272	614,459	601,044	485,109	409,318
Debt Service	363,788	54,088	-	-	-	-	67,531	56,852	128,488	23,519
	-	204,632	17,152	20,713	41,754	50,198	5,909	-	2,418	-
	<u>\$ 56,800,121</u>	<u>\$ 52,442,129</u>	<u>\$ 49,018,754</u>	<u>\$ 45,570,466</u>	<u>\$ 44,325,080</u>	<u>\$ 44,367,260</u>	<u>\$ 48,757,382</u>	<u>\$ 47,798,433</u>	<u>\$ 45,581,475</u>	<u>\$ 43,379,319</u>

Source: School District Financial Records

(1) Fiscal year ended 2000 was the first year the District has reported Other Instruction expenditures.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

General Fund Revenues by Source
Last Ten Fiscal Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes	\$ 17,827,369	\$ 17,856,676	\$ 16,169,475	\$ 17,495,846	\$ 16,204,094	\$ 16,327,682	\$ 17,016,882	\$ 16,685,106	\$ 15,165,442	\$ 13,841,908
Intergovernmental	37,120,143	36,961,495	34,743,802	32,663,636	32,562,824	29,314,035	29,902,073	28,893,818	28,249,470	29,004,235
Interest	1,420,858	1,450,318	1,428,520	742,795	462,177	254,140	144,814	151,427	230,989	433,251
Tuition and Fees	1,464,302	1,306,099	352,356	338,427	420,738	342,157	530,653	492,890	464,424	474,280
Transportation	153,075	-	-	-	-	-	-	-	-	-
Extracurricular Activities	-	-	-	-	50,263	33,971	31,198	24,183	17,245	6,612
Miscellaneous	190,941	344,660	774,892	196,748	212,922	149,255	146,343	301,089	162,939	115,942
	<u>\$ 58,176,688</u>	<u>\$ 57,919,248</u>	<u>\$ 53,469,045</u>	<u>\$ 51,437,452</u>	<u>\$ 49,913,018</u>	<u>\$ 46,421,240</u>	<u>\$ 47,771,963</u>	<u>\$ 46,548,513</u>	<u>\$ 44,290,509</u>	<u>\$ 43,876,228</u>

Source: School District Financial Records

(1) Fiscal year ended 2000 was the first year the District has separated Transportation revenues.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Property Tax Levies and Collection
Last Ten Fiscal Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Collection Including Deficiencies	Percent of Total Collections to Current Tax Levies	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2000			#DIV/0!		\$ -	#DIV/0!		#DIV/0!
1999	23,357,511	21,013,869	89.97%	905,923	21,919,792	93.84%	2,415,962	10.34%
1998	18,917,238	16,860,140	89.13%	673,884	17,534,024	92.69%	1,951,873	10.32%
1997	21,363,239	20,909,058	97.87%	806,260	21,715,318	101.65%	1,209,827	5.66%
1996	20,728,197	18,555,353	89.52%	965,129	19,520,482	94.17%	881,211	4.25%
1995	20,762,991	17,925,188	86.33%	911,080	18,836,268	90.72%	1,811,862	8.73%
1994	20,406,113	19,577,560	95.94%	903,144	20,480,704	100.37%	1,776,030	8.70%
1993	20,990,970	20,555,785	97.93%	765,868	21,321,653	101.58%	1,331,560	6.34%
1992	15,144,799	14,619,473	96.53%	994,724	15,614,197	103.10%	493,684	3.26%
1991	12,633,294	12,021,289	95.16%	573,827	12,595,116	99.70%	785,589	6.22%

Source: Clark County, Ohio; Clark County Auditor - Presented on calendar year basis because that is the manner that information is maintained by the County Auditor.

Includes state reimbursements of homestead and rollback exemptions.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Year	Real Estate		Public Utility/ Real and Personal		Tangible Personal		Total		Percent of Outstanding Delinquent Taxes to Current Tax Levy
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	
2000	\$ 496,296,510	\$ 1,417,990,029	\$ 46,516,830	\$ 52,860,034	\$ 81,872,980	\$ 327,491,920	624,686,320	1,798,341,983	34.74%
1999	493,093,619	1,408,838,911	46,274,480	52,584,636	80,073,621	320,294,484	619,441,720	1,781,718,031	34.77%
1998	441,911,970	1,262,605,629	46,497,200	54,702,588	74,045,552	296,182,208	562,454,722	1,613,490,425	34.86%
1997	441,454,060	1,261,297,314	47,286,190	135,103,400	77,401,149	309,604,596	566,141,399	1,706,005,310	33.19%
1996	440,186,423	1,257,675,495	49,950,010	56,866,050	75,900,732	303,602,928	566,037,165	1,618,144,473	34.98%
1995	422,015,119	1,205,757,483	52,902,810	151,150,886	66,038,949	264,155,796	540,956,878	1,621,064,165	33.37%
1994	423,077,250	1,208,792,140	54,556,900	155,786,860	77,728,896	310,915,584	555,363,046	1,675,494,584	33.15%
1993	422,770,160	1,207,914,743	52,774,790	150,785,114	82,070,568	315,656,031	557,615,518	1,674,355,888	33.30%
1992	375,810,350	1,073,743,857	51,991,690	148,547,686	84,092,736	323,433,600	511,894,776	1,545,725,143	33.12%
1991	374,132,310	1,068,949,460	53,334,100	152,383,140	83,404,361	297,872,717	510,870,771	1,519,205,317	33.63%

Source: Clark County, Ohio; Clark County Auditor - Presented on calendar year basis because that is the manner that information is maintained by the County Auditor.

(1) This amount is calculated based on the following percentages:

Real Estate is assessed at 35 percent of actual value.

Public Utility Real is assessed at 35 percent of actual value.

Tangible Personal is assessed at 25 percent of actual value for 1999.

Public Utility Personal is assessed at 88 percent of true value (with certain exceptions).

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

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

Year	School Levy	County Levy	JVS Levy	City Levy	Library Levy	Total Levy	School	County	City	Total
2000	51.65	13.00	3.00	3.90	0.24	71.79	3.00	-	-	3.00
1999	51.65	13.75	3.00	4.00	0.24	72.64	3.00	-	-	3.00
1998	51.91	13.85	3.00	4.00	0.24	73.00	3.25	-	-	3.25
1997	51.91	13.85	3.00	3.90	0.24	72.90	3.26	-	-	3.26
1996	52.00	13.80	3.00	4.00	0.20	73.00	4.90	-	-	4.90
1995	52.00	13.80	5.00	4.00	0.20	75.00	4.90	-	-	4.90
1994	51.85	12.80	3.00	4.00	0.20	71.85	4.75	-	-	4.75
1993	51.85	12.80	3.00	4.00	0.40	72.05	4.75	-	-	4.75
1992	52.53	12.80	3.00	3.90	0.40	72.63	5.43	-	-	5.43
1991	40.25	12.80	3.00	3.90	0.40	60.35	1.75	-	-	1.75

Source: Clark County Auditor - Data is presented on a calendar year basis because that is the manner in which the information is maintained by the County Auditor.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
Ratio of Net General Obligation Bonded Debt to
Assessed Value and Net General Obligation Bonded Debt per Capita
Last Ten Years

Year	Net General Obligation Bonded Debt (1)	Assessed Value (2)	Population (3)	Ratio of Net Debt to Assessed Value	Net Debt Per Capita
2000	\$ 11,747,929	\$ 624,686,320	70,500	1.88%	\$ 167
1999	12,649,985	619,441,720	70,100	2.04	180
1998	13,252,643	562,454,722	70,100	2.36	189
1997	15,466,435	566,141,399	70,388	2.73	220
1996	18,009,422	566,037,165	70,388	3.18	256
1995	18,145,132	540,956,878	70,421	3.35	258
1994	19,436,022	555,363,046	70,421	3.50	276
1993	20,669,423	557,615,518	70,487	3.71	293
1992	12,146,475	511,894,776	70,487	2.37	172
1991	3,441,675	510,870,711	70,487	0.67	49

(1) Includes all general obligation bonded debt less fund balance in the Debt Service Fund.

(2) Source: Clark County Auditor

(3) Source: City of Springfield, Ohio Comprehensive Annual Financial Report.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 1999

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding (1)</u>	<u>Percentage Applicable to School District</u>	<u>Amount Applicable to School District</u>
Springfield City School District	\$ 11,747,929	100.00%	\$ 11,747,929
Clark County	12,094,382	32.58%	3,940,947
City of Springfield	25,767,215	87.54%	<u>22,557,426</u>
Total			<u>\$ 38,246,302</u>

Source: Clark County Auditor

(1) Includes all general obligation bonded debt less fund balance in the debt service fund.

(2) Percentage of County's valuation within the School District compared to the total valuation of the County.

(3) Percentage of City's valuation located within the School District compared to the total valuation of the City.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Computation of Legal Debt Margin

June 30, 2000

Assessed Value	<u>\$ 624,686,320</u>
Bonded Debt Limit - 9% of Assessed Value (1)	<u>\$ 56,221,769</u>
Amount of Debt Applicable to Debt Limit: Bonded Debt	(14,614,669)
Amount Available in Debt Service Fund	<u>2,866,740</u>
Net Bonded Debt	<u>(11,747,929)</u>
Overall Debt Margin	<u>\$ 44,473,840</u>
Energy Conservation Debt Limit - 9/10% of 1% of Assessed Value (1)	\$ 5,622,177
Amount of Debt Applicable	<u>(456,000)</u>
Energy Conservation Debt Margin	<u>\$ 5,166,177</u>
Bonded Debt Limit - .10% of Assessed Value (1)	\$ 624,686
Amount of Debt Applicable	<u>-</u>
Unvoted Debt Margin	<u>\$ 624,686</u>

Source: County Auditor and School District's financial records.

(1) Ohio Bond Law sets a limit of 9% for voted debt, 9/10 of 1% for energy conservation and 1/10 of 1% for unvoted debt.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO
 Ratio of Annual Debt Service Expenditures for
 General Obligation Bonded Debt to Total General Fund Expenditures
 Last Ten Fiscal Years

Year	Principal	Interest	Total Debt Service	Total General Fund Expenditures (1)	Ratio of Debt Service to General Fund Expenditures (Percentage)
2000	\$ 1,358,000	\$ 674,318	\$ 2,032,318	\$ 56,800,121	3.58%
1999	1,309,000	731,053	2,040,053	52,442,129	3.89%
1998	1,267,000	783,251	2,050,251	49,018,754	4.18%
1997	1,474,000	1,314,270	2,788,270	45,570,466	6.12%
1996	1,175,000	1,227,720	2,402,720	44,325,080	5.42%
1995	1,135,000	1,296,757	2,431,757	44,367,260	5.48%
1994	1,110,000	1,363,258	2,473,258	48,757,382	5.07%
1993	1,300,000	1,223,780	2,523,780	47,798,433	5.28%
1992	625,000	588,711	1,213,711	45,581,475	2.66%
1991	600,000	246,875	846,875	43,379,319	1.95%

Source: School District Financial Records

(1) Amounts are reported on a GAAP basis.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Student Enrollment Data
Last Ten Fiscal Years/Ten Year Projection

Actual Enrollment

<u>Fiscal Year</u>	<u>School Enrollment</u>
00	10,411
99	10,389
98	11,113
97	11,537
96	11,539
95	11,376
94	11,477
93	11,602
92	11,726
91	11,818

Ten Year Enrollment Projection (1)

<u>Fiscal Year</u>	<u>School Enrollment</u>
10	9,271
09	9,371
08	9,471
07	9,571
06	9,961
05	9,771
04	9,871
03	9,971
02	10,071
01	10,171

- (1) The ten year enrollment projection is required by Ohio law. The process of predicting enrollment is difficult at best, and should be considered only a judgment based on present information. The degree of potential error becomes greater each year into the future, particularly after the point at which predictions are made concerning children not yet born.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Property Value, Construction and Bank Deposits

Last Ten Fiscal Years

Year (7)	Construction Permits (1)				Average Monthly Bank Deposits (2)		Assessed Property Value (6)
	New Construction		Alterations				
	Number	Value	Number	Value			
1999	177	\$ 41,617,210	930	\$ 18,754,545	N/A	(9)	624,686,320
1998	128	27,412,934	1110	19,868,492	N/A	(9)	619,441,720
1997	86	21,676,896	1181	25,149,888	811,545,000	(8)	562,454,722
1996	151	32,421,700	678	10,175,101	777,433,000	(2)	566,141,399
1995	59	20,863,714	809	11,833,641	781,355,682	(2)	566,037,165
1994	108	32,876,548	658	9,627,361	754,915,782	(2)	540,956,878
1993	121	17,349,197	638	13,629,935	773,726,029	(2)	555,363,046
1992	100	27,465,894	497	16,007,297	777,205,721	(3) (5)	557,615,518
1991	86	14,768,051	428	13,219,671	726,805,393	(3) (5)	511,894,776
1990	137	13,251,219	474	8,031,390	587,003,515	(3)	510,870,771

(1) Source: City of Springfield, Ohio Inspection Services Division.

(2) Source: Community Improvement Corporation, Springfield, Ohio, unless otherwise noted.
Bank refers to commercial banks and savings and loan associations, unless otherwise noted.

(3) Source: Commercial banks operating main and/or branch offices in the City of Springfield.
Information for savings and loan associations not available.

(4) Society Bank completed a reorganization/merger and used a different computation to determine the average monthly bank deposits on its corporate statement.

(5) The increase over 1990 is attributed to Bank One acquiring M&M Federal Savings and Loan which is not previously reported in the above figures.

(6) Source: Clark County Auditor.

(7) Data is presented on a calendar year basis because that is the manner in which the information is maintained by the City of Springfield and banks.

(8) Source: Federal Reserve Bank of Cleveland

(9) Not Available

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Principal Taxpayers

Real Estate Tax

December 31, 1999

<u>Name of Taxpayer</u>	<u>Assessed Value (1)</u>	<u>Percent of Total Assessed Value</u>
Ohio Edison Company	\$ 22,298,580	4.11%
Ohio Bell Telephone Co.	12,003,020	2.21%
Columbia Gas of Ohio	10,202,120	1.88%
Skilken Properties	3,319,450	0.61%
Allied SSR Shopping Centers LLC.	2,930,840	0.54%
Community Hospital of Springfield/Clark County	2,155,650	0.40%
Northland Plaza Company	2,130,780	0.39%
Arlington Towers Company	2,032,280	0.37%
Mercy Medical Center of Springfield	1,896,140	0.35%
Community Hearth & Home LTD	<u>1,423,180</u>	<u>0.26%</u>
Subtotal	60,392,040	11.13%
All Other Taxpayers	<u>482,421,300</u>	<u>88.87%</u>
Total Assessed Valuation	<u>\$ 542,813,340</u>	<u>100.00%</u>

Source: Clark County Auditor

(1) Assessed values are for the 1999 collection year.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Principal Taxpayers
Tangible Personal Property Tax
December 31, 1999

<u>Name of Taxpayer</u>	<u>Assessed Value (1)</u>	<u>Percent of Total Assessed Value</u>
Cooper Cameron Corporation	\$ 7,863,770	9.60%
Navistar International	5,407,010	6.60%
Robbins & Myers, Inc.	4,272,840	5.22%
Eby-Brown Company LP.	3,619,670	4.42%
Cascade Corporation	3,307,830	4.04%
O-Cedar Brands, Inc.	1,859,430	2.27%
Hugo Bosca Company, Inc.	1,763,160	2.15%
Reiter Dairy Inc.	1,592,190	1.94%
Cooper Power Tools Inc.	1,558,040	1.90%
Eagle Tool & Machine Company, Inc.	<u>1,555,910</u>	<u>1.90%</u>
Subtotal	32,799,850	40.06%
All Other Taxpayers	<u>49,073,130</u>	<u>59.94%</u>
Total Assessed Valuation	<u>\$ 81,872,980</u>	<u>100.00%</u>

Source: Clark County Auditor

(1) Assessed values are for the 1999 collection year.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Cost per Pupil
Last Ten Fiscal Years

<u>Year</u>	<u>General Fund Expenditures</u>	<u>Average Daily Membership</u>	<u>Per Pupil Cost</u>
2000	\$ 56,800,121	9,554	\$ 5,945
1999	52,442,129	10,389	5,048
1998	49,018,754	11,113	4,411
1997	45,570,466	11,537	3,950
1996	44,325,080	11,539	3,841
1995	44,367,260	11,376	3,900
1994	48,757,382	11,477	4,248
1993	47,798,433	11,602	4,120
1992	45,581,475	11,726	3,887
1991	43,379,319	11,818	3,671

Source: School District Financial Records

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Staff Statistics
1999 - 2000 School Year

Average classroom teacher salary:	\$ 38,506
Average classroom teacher experience:	15
Starting teacher salary:	\$ 24,518
Districtwide student teacher ratio:	12.81:1
Regular classroom student teacher ratio:	19.75:1
Special education student teacher ratio:	10.96:1

Certified Staff	Total	Minority	Nonminority	Female	Male
Total Classroom teachers and Instructional Support (1)	779	12.58%	87.42%	73.43%	26.57%
Administrators and Supervisors	50	20.00%	80.00%	52.00%	48.00%

Support Staff	Total	Minority	Nonminority	Female	Male
Administration	13	15.38%	84.62%	61.54%	38.46%
Operations	62	27.42%	72.58%	38.71%	61.29%
Maintenance	19	10.53%	89.47%	0.00%	100.00%
Transportation	46	4.35%	95.65%	80.43%	19.57%
Clerical	109	9.17%	90.83%	98.17%	1.83%
Aides	132	28.79%	71.21%	93.94%	6.06%
Technology	9	0.00%	100.00%	22.22%	77.78%
Attendance Officers	7	28.57%	71.43%	28.57%	71.43%
Food Service	<u>79</u>	<u>3.80%</u>	<u>96.20%</u>	<u>96.20%</u>	<u>3.80%</u>
Total	<u>476</u>	<u>15.97%</u>	<u>84.03%</u>	<u>79.83%</u>	<u>20.17%</u>

For every 100 students Springfield City School District employed:

Regular Teachers	6.63
School Administrators	0.50
Vocational Teachers	0.31
Special Resource Teachers	1.18
Special Education Teachers	9.68 (2)

Source: School District Personnel Records

(1) Instructional Support includes counselors, basic skills specialists, music teachers, art teachers, physical education teachers, chapter teachers, etc., as defined by the State Board of Education.

(2) Per 100 special education students.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Levy History
Last Ten Years

History of Bond Issue Elections:

<u>Date</u>	<u>Millage</u>	<u>For</u>	<u>Against</u>	<u>Percent For</u>	<u>Purpose</u>
5/7/1991	3.68	7,399	6,165	54.55%	For improvements, renovations, and additions to facilities, including site improvements, equipment and furnishings.

History of Operating Levies:

<u>Date</u>	<u>Millage</u>	<u>For</u>	<u>Against</u>	<u>Percent For</u>	<u>Purpose</u>
11/7/99	7.00	5,546	3,702	59.97%	5 Year Current Operating
11/5/1996	1.55	10,620	9,778	52.06%	Continuing Permanent Improvements
3/19/1996	3.20	4,714	5,674	45.38%	5 Year Emergency Current Operating
11/7/1995	3.20	4,766	6,117	43.79%	5 Year Emergency Current Operating
11/7/1995	7.00	5,514	5,480	50.15%	5 Year Current Operating
5/7/1991	7.00	8,004	5,968	57.29%	5 Year Current Operating

Source: Records of the Treasurer of the Board of Education.

SPRINGFIELD CITY SCHOOL DISTRICT, OHIO

Demographic Statistics

<u>Year (3)</u>	<u>Population Count (1)</u>	<u>Median Age (1)</u>	<u>Average Family Income (1)</u>
1999	70,500	34.3	\$ 30,472
1998	70,100	33.3	26,838
1990	70,487	32.3	16,778
1980	72,563	29.6	16,565
1970	81,924	27.9	9,971
1960	82,723	30.6	5,673
1950	78,508	31	N/A
1940	71,344	N/A	N/A

UNEMPLOYMENT STATISTICS:

<u>Year (3)</u>	<u>Percent (2)</u>
1999	5.60%
1998	4.20%
1997	4.40%
1996	5.60%
1995	4.60%
1994	5.10%
1993	5.90%
1992	7.40%
1991	6.50%
1990	6.00%

(1) City of Springfield, Comprehensive Annual Financial Report.

(2) Ohio Bureau of Employment Services

(3) Latest information available



STATE OF OHIO
OFFICE OF THE AUDITOR

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SPRINGFIELD CITY SCHOOL DISTRICT

CLARK 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
NOVEMBER 14, 2002**