

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

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**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

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

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
Nutrition Cluster (Direct)						
Cash in Lieu of Commodities	N/A	10.550	\$ 479,483		\$ 479,483	
Commodities	N/A			\$ 109,209		\$ 122,949
Total Cash in Lieu and Commodities			479,483	109,209	479,483	122,949
(Passed Through State Department of Education)						
National School Breakfast	05-PU 99	10.553	407,200		407,200	
	05-PU 00		1,733,499		1,733,499	
Total National School Breakfast			2,140,699	0	2,140,699	0
National School Lunch	03-PU 99	10.555	142,817		142,817	
	03-PU 00		588,874		588,874	
	04-PU 99		889,083		889,083	
	04-PU 00		3,698,608		3,698,608	
Total National School Lunch			5,319,382	0	5,319,382	0
Summer Food Service Program	23-ML-99	10.559	167,009		167,009	
	23-ML-00		231,793		231,793	
	24-AD-99		31,225		31,225	
	24-AD-00		12,227		12,227	
Total Summer Food Service Program			442,254	0	442,254	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE - Nutrition Cluster			8,381,818	109,209	8,381,818	122,949
<b>U.S DEPARTMENT OF EDUCATION</b>						
(Direct)						
Magnet School Grant	5165A980036	84.165	1,794,373		1,680,980	
	5165A980036		1,265,627		1,357,288	
Total Magnet School Grant			3,060,000	0	3,038,268	0
(Passed Through State Department of Education)						
Adult Basic Education	AB-S1-98	84.002			504	
	AB-S1-99		85,000		98,209	
	AB-S1-99C		22,496		65,377	
	AB-S1-00		245,000		462,955	
	AB-SL-00		7,250		3,375	
	AB-SS-98C		(1,098)		97	
	AB-SS1-99C				4,031	
	AB-SS-99				584	
Total Adult Basic Education			358,648	0	635,132	0
Title 1	C1-S1-99	84.010	1,120,972		2,538,244	
	C1-S1-99C		1,099,698			
	C1-S1-00		9,978,554		8,207,350	
	C1-SD-99				1,166	
	C1-SD-00		40,985		34,486	
	C1-SS-98P		13,561		13,561	
Total Title 1			12,253,770	0	10,794,807	0
Special Education Cluster:						
Education Handicapped Act Title 6-B	6B-SF-98P	84.027	120,111		352,255	
	6B-SF-99P		1,754,073		1,455,024	
Total Education Handicapped Act Title 6-B			1,874,184	0	1,807,279	0
Preschool Grants	PG-S1-98P	84.173	6,859		14,573	
	PG-S1-99P		125,659		108,090	
	PG-SC-98P		24,849		24,849	
Total Preschool Grants			157,367	0	147,512	0
Total Special Education Cluster			2,031,551	0	1,954,791	0
Vocational Education Grants	20-C1-97	84.048			15,131	
	20-C1-99		79,164		43,368	
	20-C1-00		803,394		828,025	
Total Vocational Education Grants			882,558	0	886,524	0
Drug Free Schools	DR-S1-98C	84.186	(1,703)		72	
	DR-S1-9PC		1,287		24,876	
	DR-S1-99				42,178	
	DR-S1-00		222,353		203,441	
Total Drug Free Schools			221,937	0	270,567	0

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2000  
(CONTINUED)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>						
Homeless Care Subsidy	HC-S1-99	84.196	30,240		30,617	
	HC-S1-00		65,423		44,942	
	HC-S1-99C				5,353	
Total Homeless Care Subsidy			95,663	0	80,912	0
Even Start Family Literacy	EV-S1-00	84.213	113,400		60,187	
	EV-S4-99		63,211		69,693	
Total Even Start Family Literacy			176,611	0	129,880	0
Partnership in Character Education	PI-S1-99	84.215			2,971	
	PI-S1-99C				855	
	PI-S1-00		10,938		6,276	
Total Partnership in Character Education			10,938	0	10,102	0
Goals 2000	G2-S1-98P	84.276	64,223		134,476	
	G2-S1-00		142,313		17,721	
	G2-S3-99				81,817	
	G2-S8-00		3,000		2,120	
Total Goals 2000			209,536	0	236,134	0
Eisenhower Professional Development State Grant	MS-S1-98C	84.281	7,591		33,000	
	MS-S1-99		25,000		43,435	
	MS-S1-99C		8,523		21,342	
	MS-S1-00		192,964		128,573	
	MS-S4-00		9,400			
Total Eisenhower Professional Development State Grant			243,478	0	226,350	0
Innovative Education Program Strategy	C2-S1-98C	84.298	(2,907)		5,175	
	C2-S1-99		46,000		86,362	
	C2-S1-99C		53,984		6,138	
	C2-S1-00		184,288		141,440	
Total Innovative Education Program Strategy			281,365	0	239,115	0
Class Size Reduction	CR-S1-00	84.340	444,890		268,165	
TOTAL U.S. DEPARTMENT OF EDUCATION			20,270,945	0	18,770,747	0
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
(Passed Through Miami Valley Child Development Centers)						
Head Start	05CH54444	93.600	724,316		651,575	
	05CH54444		630,296		707,579	
Total Head Start			1,354,612	0	1,359,154	0
(Passed through Ohio Department of Mental Retardation)						
Medical Assistance Program (CAFS)		93.778	714,495		701,702	
(Passed through Ohio Hunger Task Force)						
Child Care Development Grant	N/A	93.573	92,235		163,706	
			82,000		82,000	
Total Child Care Development Grant			174,235	0	245,706	0
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,243,342	0	2,306,562	0
<b>NATIONAL SCIENCE FOUNDATION</b>						
(Direct)						
Education and Human Resources	ESR9801630	47.076	675,000		556,743	
<b>TOTALS</b>			\$ 31,571,105	\$ 109,209	\$ 30,015,870	\$ 122,949

The accompanying notes to this schedule are an integral part of this schedule.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
JUNE 30, 2000**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule), is a summary of the activity of the District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B – NUTRITION CLUSTER**

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 disbursed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At June 30, 2000, the District had \$8,556 in ending food commodities inventory.





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

Dayton City School District  
Montgomery County  
348 West First Street  
Dayton, Ohio 45402

To the Board of Education:

We have audited the financial statements of the Dayton City School District, Montgomery County, (the District), as of and for the year ended June 30, 2000, and have issued our report thereon dated February 28, 2001. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-10357-001 through 2000-10357-08. We also noted immaterial instances of noncompliance that we have reported to the management of the District in a separate letter dated February 28, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2000-10357-09 through 2000-10357-011.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the District in a separate letter dated February 28, 2001.

This report is intended for the information and use of the Board of Education, management, 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

February 28, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR

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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**

Dayton City School District  
Montgomery County  
348 West First Street  
Dayton, Ohio 45402

To the Board of Education:

**Compliance**

We have audited the compliance of the Dayton City School District, Montgomery 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.

**Internal Control Over Compliance  
(Continued)**

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 noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated February 28, 2001.

**Schedule of Federal Awards Expenditures**

We have audited the general purpose financial statements of the District as of and for the year ended June 30, 2000, and have issued our report thereon dated February 28, 2001. 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 Board of Education, management, 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

February 28, 2001

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Magnet Schools, CFDA #84.165 Title I, CFDA #84.010
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 904,165 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

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

**Finding Number 2000-10357-001**

Ohio Rev. Code § 5705.36, requires any political subdivision or taxing unit to certify to the County Auditor the total amount from all sources which is available for expenditure for each fund.

The District submitted the tax budget to certify the total amount from all sources which is available for expenditure for each fund to the County Auditor, but did not receive the required certification that total appropriations did not exceed the total estimated resources.

The District should review budgetary documents so that appropriations do not exceed total estimated resources in order to obtain the certification from the County Auditor.

**Finding Number 2000-10357-002**

Ohio Rev. Code § 5705.39, states that the total appropriations from each fund should not exceed the total estimated revenue. The following funds had significant appropriations in excess of estimated resources:

<u>FUNDS</u>	<u>Total Certified Resources</u>	<u>Total Appropriations</u>	<u>Appro. vs. Est'd Res. Variance</u>
<b>Special Revenue:</b>			
Other Grants	476,083	506,672	(28,589)
Auxiliary Services	2,159,296	2,175,716	(16,420)
Career Development	102,385	106,077	(3,692)
DPIA	17,963,634	18,149,383	(185,749)
Ohio Reads	24,000	229,408	(205,408)
Alternative Schools	482,500	965,000	(482,500)
Adult Basic Education	654,281	722,034	(67,753)
National Defense Education Act	230,109	261,832	(31,723)
Title VI-B	2,039,517	2,234,418	(194,901)
Vocational Education	891,539	1,027,753	(136,214)
Headstart	1,488,150	2,088,168	(600,018)
Title I	13,554,980	14,362,070	(807,090)
Title VI	308,138	413,888	(105,750)
Drug Free Schools	295,629	337,093	(41,464)
EHA Preschool Grants for the Handicapped	168,500	177,175	(8,675)
Miscellaneous Federal Grants	5,246,836	7,897,561	(2,650,725)
<b>Enterprise Funds:</b>			
Food Service	11,997,654	12,259,081	(261,427)

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

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

**Finding Number 2000-10357-002 (Continued)**

Similar non-compliance was also noted at September 29, 1999.

The District should monitor appropriations and estimated revenue throughout the fiscal year. When available resources fall significantly below estimated levels, the Treasurer should obtain an amended official certificate of estimated resources and make corresponding appropriation/expenditure or transfer modifications. Implementing these procedures will reduce the risk that expenditures will exceed available resources.

**Finding Number 2000-10357-003**

Ohio Rev. Code § 5705.40, states any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation. Only the Board is authorized to pass the original appropriation measure and therefore, only the Board is authorized to amend appropriations. The District's permanent appropriations, as presented in their general ledger budgetary accounting system, did not agree to the board approved permanent appropriation resolution.

Additionally, appropriations are not amended throughout the year. The District amended appropriations only at year-end. This procedure does not allow the board or management to properly monitor budgetary activity during the year.

The District should monitor appropriations and expenditures throughout the fiscal year. When expenditures reach levels close to appropriated levels, the Treasurer should make corresponding appropriation/expenditure or transfer modifications. Implementing these procedures will reduce the risk that expenditures will exceed appropriations.

**Finding Number 2000-10357-004**

Ohio Rev. Code § 5705.41 (B), states that no subdivision or taxing unit is to expend money unless it has been appropriated. During our review of the budgetary process at the legal level, we noted the following funds had significant actual expenditures plus outstanding encumbrances in excess of appropriations.

Actual expenditures and outstanding encumbrances exceeded appropriations in the following funds at December 31, 1999.

Fund	Object	Actual Expenditures and Outstanding Encumbrances	Appropriations	Variance
Food Service	Material & Supplies	\$ 7,907,383	\$ 6,000,000	(\$1,907,383)
Self Insured Employee Benefits	Purchased Services	95,346	35,000	(60,346)

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

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

**Finding Number 2000-10357-004 (Continued)**

Actual expenditures and outstanding encumbrances exceeded appropriations in the following funds at March 31, 2000.

Fund	Object	Actual Expenditures and Outstanding Encumbrances	Appropriations	Variance
Auxiliary Services	Material & Supplies	\$ 734,527	\$ 577,241	(\$157,286)
Uniform School Supplies	Materials & Supplies	33,937	26,000	(7,937)

The District should monitor appropriations and expenditures throughout the fiscal year. When expenditures reach levels close to appropriated levels, the Treasurer should make corresponding appropriation/expenditure or transfer modifications. Implementing these procedures will reduce the risk that expenditures will exceed appropriations.

**Finding Number 2000-10357-005**

Ohio Rev. Code § 5705.391 (B) states school districts are required to prepare 5 year projections of revenues and expenditures as part of the spending plans. Most of the guidance on how to prepare these projections is found in the rules (Ohio Admin Code section 3301-92-04). The plan is required to be submitted to the Department of Education upon the adoption of an annual appropriation measure, but no later than December 31 of any fiscal year.

Ohio Admin Code § 3301-92-04 (F) provides, "A school district shall be required to update its...5...year projection....if the school district experiences a deviation of revenues or expenditures in a net amount of...5 percent or more from its original projections." Districts should revise the 5 year projections if the "bottom line" excess of revenues over expenditures exceeds the 5% limitation of this rule.

The District's expenditures exceeded the projections by 9%, however the District did not update its 5 year projections to address the variance.

To comply with the above referenced Section of Code, the District should update its 5 year projections whenever expenditures exceed the projected amounts by more than 5%.



**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

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

**Finding Number 2000-10357-006**

Ohio Rev. Code § 5705.41 (D), states, "Fiscal officers may prepare so-called "blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding three months or running beyond the current fiscal year." The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at a particular time for any a particular line item appropriation.

The District had approximately \$1 million in blanket certificates that exceeded three months or exceeded \$5,000. To comply with the above referenced Section of Code, the District should print and review the fiscal-year-end outstanding purchase order report, searching for blanket certificates that exceed three months or exceeded \$5,000 and designate these certificates for closing.

**Finding Number 2000-10357-007**

Ohio Rev. Code § 2744.081, requires self-insurance programs providing coverage for governmental employees' potential liability for injury, death, or loss to persons or property to reserve amounts to cover potential subdivision or employee liability, expense, loss, and damage.

While the District is not currently participating in the Bureau of Workers' Compensation Retrospective Rating Plan (Retro Plan), a self insurance program, the District continues to have a ten year liability on claims from the Retro Plan for calendar years 1993 and 1992. The District has not set-aside any reserves to adequately fund the amount of claims incurred but not reported.

The District should periodically disburse amounts, from applicable funds, to a designated Retro Plan fund, to adequately cover the amount of claims incurred but not reported. Implementation of this procedure will prevent the General Fund from having to disburse the total amount due, for all funds, at invoice. Additionally, this procedure will provide the District with the required reserves necessary to make payment of invoice, when due, from the Bureau of Workers' Compensation.

**Finding Number 2000-10357-008**

Ohio Rev. Code § 5705.41 (D), states, no orders or contracts involving the expenditure of money is to be made unless there is attached there to a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

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

**Finding Number 2000-10357-008 (Continued)**

This Section of the Code provides the following exception to this requirement:

If no certificate is issued at the time the contract or order is presented, the fiscal officer may execute a then and now certificate that states that there was, at the time of the making of such contract or order, and at the time of the execution of such certificate, a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. If the amount involved is greater than one thousand dollars, the taxing authority must authorize the drawing of a warrant with a resolution or ordinance within thirty days from execution of the then and now certificate.

The District was in violation of the above provision and did not meet the requirements to the exception for 8% of the dollar amount of the expenditure transactions examined for the period of July 1, 1999 through June 30, 2000. In addition, the District had 15% of the dollar amount of the expenditure transactions examined for the period of July 1, 1999 through June 30, 2000 where the invoiced amount exceeded the purchase order amount. The District also did not obtain the required certification for payments to the Bureau of Workers Compensation.

This could result in the District's expenditures exceeding amounts appropriated at the legal level of control as well as exceeding available resources.

To comply with the above referenced Section of Code, the District should obtain the required certification of the availability of funds, for all District funds, prior to a liability being incurred by the District.

**Finding Number 2000-10357-009**

The District's warehouse/distribution center inventory has not been taken for over three years. A physical inventory count can provide current information regarding inventory levels to protect against stockouts and/or over purchasing and to aid in the preparation of financial data. Waste, breakage, theft, improper entry, failure to prepare or record requisitions/shipments, and any number of similar situations may cause the inventory records to differ from the actual inventory on hand.

The District should complete annually, a verification of the inventory records by actual count, weight, or measurement. These counts should be compared with perpetually inventory records. The records should then be corrected to agree with the quantities actually on hand. Insofar as possible, the physical inventory should be taken near the end of the fiscal year so that correct inventory quantities are available for use in preparing annual accounting reports and statements. Items incorrectly included or excluded, as well as inclusion of obsolete items, will result in errors in the financial statements.

In addition, the inventory balance at June 30, 2000 was only supported by an Inventory Value Report dated July 24, 2000. If the perpetual inventory system is the source for inventory valuation, a report should be printed on June 30 of each fiscal year to provide an accurate accounting of the inventory.

Implementing these procedures will allow management to have greater accountability for warehouse inventory.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
---

**Finding Number 2000-10357-010**

Certain deficiencies were noted in the District's policies and procedures in accounting for fixed assets. To maintain complete, accurate, and consist fixed assets records, the District should amend its fixed asset policy to address the following conditions:

- A threshold amount for capitalizing fixed assets should be included in the District's written fixed asset policy, that will accurately reflect the size and scope of the organization;
- Under the District's current practice, capitalizing low value fixtures and equipment in the aggregate requires recording a large volume of additions and deletions of these items. The District should account for inexpensive furniture, office equipment, and small hand tools as current expenditures. This can be done without significantly affecting the usefulness of the District's fixed asset reporting;
- District reports for additions of equipment, furniture and vehicles, were not supported by records and were difficult to trace to purchase orders. To accurately report and record fixed assets, management should prepare a fixed asset additions report which should include at a minimum, the asset tag number, location, fund number, description, purchase amount, annual depreciation, accumulated depreciation, and purchase order number. Management should review and compare the fixed asset additions report for reasonable changes and compare these changes to total capitalized purchases recorded on the District's capital outlay expenditure reports;
- The District had no documentation for fixed assets that were disposed of during the reporting period. To maintain a complete and accurate fixed asset deletions listing, the holding fund, tag numbers, locations, or other means of identifying the specific assets disposed of should be included in the list of sold or discarded fixed assets. Items on the list of deleted fixed assets should be valued at carrying value so that the District's fixed assets are reported in accordance with generally accepted accounting principles;
- Designate centralized receiving areas, so that fixed assets can be identified and tagged as they are received by the District.

Implementing these procedures should allow management to have greater accountability of fixed assets.

**Finding Number 2000-10357-011**

Purchase orders and/or invoices are to be stamped when received by the Accounts Payable department. This facilitates the payment process and tracking of outstanding purchase orders. For 8% of the transactions tested, the District did not stamp the purchase order and/or invoices upon receipt by the Accounts Payable department.

When the Accounts Payable department failed to practice the stamping procedure, vendors could have possibly been paid late and those requisitioning may not have received their purchases in a timely manner in order to fulfil their needs.

The District should require the Accounts Payable department to stamp every purchase order and invoice that is processed by the department to reduce the risk of untimely payment and service delivery.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2000  
(Continued)**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
FISCAL YEAR ENDED  
JUNE 30, 2000**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i><b>Explain:</b></i>
1999-10357-001	The District had estimated receipts that exceeded actual receipts.	Yes	Corrected - District monitored estimated receipts so that actual receipts were not exceeded.
1999-10357-002	The District had appropriations that exceeded estimated resources.	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-003	The District's appropriations were not amended in a timely manner and did not agree to system.	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-004	The District had expenditures that exceeded appropriations.	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-005	The District did not update the 5 year projections for new contracts.	No	Partially Corrected - The District did not update the 5 year projections when actual expenditures deviated by more than 5%
1999-1035-006	The District had blanket purchase orders that exceeded three months or extended beyond year end.	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-007	The District's failure to remit unemployment compensation contributions to the Ohio Bureau of Employment Services	Yes	Corrected - The District reached a settlement with Ohio Bureau of Employment Services for \$225,000.
1999-10357-008	The District did not properly calculate the budget reserve set-aside.	Yes	Corrected - The District correctly calculated the budget reserve set-aside amount for FY2000.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
FISCAL YEAR ENDED  
JUNE 30, 2000  
(Continued)**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <b><i>Explain:</i></b>
1999-10357-009	The District did not properly certify expenditures	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-010	The District has not set-aside reserves for worker compensation claims	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-011	The District had numerous deficiencies in the Fixed Asset Policy.	No	Not Corrected - Repeated see Schedule of Findings.
1999-10357-012	The District's warehouse/distribution center inventory has not been taken in over three years.	No	Not Corrected - Repeated see Schedule of Findings
1999-10357-013	The District's vacation balances were not consistent with Board policies.	Yes	Corrected - The vacation balances utilized for compensated absences mirrors the Board policy.
1999-10357-014	The District should implement procedures to alleviate deficit fund balances	Yes	Corrected - The District implemented procedures that has materially reduced the deficit fund balance.
1999-10357-015	The District was unable to reconcile the general depository and payroll accounts at year end.	Yes	Corrected - The District performed reconciliations in a timely manner.
1999-1035-016	The District had certain deficiencies in accounting for capitalized leases.	Yes	Corrected - Capitalized leases were properly reported.

DAYTON CITY SCHOOL DISTRICT

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED JUNE 30, 2000



*The Choice is Transformation*

*Education for a New Generation*

Dayton, Ohio

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
of the  
DAYTON CITY SCHOOL DISTRICT  
for the  
FISCAL YEAR ENDED JUNE 30, 2000

Prepared by

TREASURER'S OFFICE

W. Steven Ottemann  
Treasurer and Chief Financial Officer

Craig A. Jones, CGFM, RSBFO  
Assistant Treasurer



348 West First Street  
Dayton, Ohio 45402



DAYTON BOARD OF EDUCATION  
JUNE 30, 2000

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Boyd  
President

Joey D.  
Williams  
Vice President

Nancy M.  
Brown

Ann Marie  
Gallin

L. Anthony  
Hill

Clayton R.  
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Nellie M.  
Terrell

Jerrie L.  
Bascome  
McGill, Ph.D  
*Superintendent*

W. Steven  
Ottemann  
*Treasurer*

# INTRODUCTORY SECTION

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2000

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February 28, 2001

Board of Education  
Dayton City School District  
348 W. First Street  
Dayton, Ohio 45402

Dear Board Members:

The Comprehensive Annual Financial Report of The Dayton City School District (the "School District") for the fiscal year ended June 30, 2000, is hereby submitted. This report was prepared by the Treasurer's Office, and includes the Report of Independent Accountants. The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, remains with the School District. To the best of our knowledge and belief, the data presented is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and results of operations of the School District as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the School District's financial affairs have been included.

The Comprehensive Annual Financial Report ("CAFR") is presented in three sections: introductory, financial and statistical.

- - The introductory section includes the table of contents, this letter of transmittal, Board members - elected officials, the School District's organizational chart, list of its appointed officials, the GFOA Certificate of Achievement and the ASBO Certificate of Excellence;

- - The financial section includes the Report of Independent Accountants', the general purpose financial statements, which provide an overview of the School District's financial position and operating results, and the combining, individual fund and account group financial statements and schedules;

- - The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The School District's reporting entity has been defined in accordance with principles established by Governmental Accounting Standards Board (GASB) Statement Number 14, The Financial Reporting Entity. A reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the School District. Component units are legally separate organizations that are fiscally dependent on the School District or for which the School District is financially accountable. The School District currently does not include any component units in the financial statements.

The following entities which conduct their activities near or within the School District's boundaries or for the benefit of the School District or its students are excluded from the accompanying financial statements because they are autonomous and are not controlled or funded by the School District:

City of Dayton  
Dayton Public Library  
Dayton-Montgomery County Scholarship Fund

## GENERAL INFORMATION CONCERNING THE BOARD AND THE SCHOOL DISTRICT

### The Board of Education and the Administration

The Board of Education (the "Board") of the Dayton City School District is a political and corporate body charged with the responsibility of managing and controlling affairs of the School District and, together with the School District, is governed by the general laws of the State of Ohio as set forth in the Ohio Revised Code. The Board is comprised of seven members who are elected for overlapping four year terms.

The Superintendent of Schools (the "Superintendent"), appointed by the Board for a term not longer than five years, is the chief executive officer of the School District and has the responsibility for directing and assigning teachers and other employees, assigning the pupils to the proper schools and grades, and performing such other duties as determined by the Board. The current Superintendent, Dr. Jerrie L. Bascome McGill, has served as Interim Superintendent since August 5, 1999, and was appointed permanent Superintendent effective April 17, 2000.

The Treasurer is the chief financial officer of the Board and the School District and is, pursuant to statutory requirements, appointed by the Board for a four-year term (following a probationary two-year term) and reports directly to the Board. Treasurer W. Steven Ottemann, served the district from November 15, 1999, through June 30, 2000. Janice M. Schultz began her tenure as the School District's treasurer as of July 1, 2000.

### The School District and Its Facilities

In 1999-2000, 22,590 students were enrolled in the School District's 35 elementary schools, 7 middle schools and 5 comprehensive high schools, compared to 24,590 enrolled the previous year. The School District has adopted magnet themes for most of its schools, which provide special curricula and skills programs.



## Employee Relations and Benefits

The School District currently has 3,316 full and part-time employees. In the fiscal year ended June 30, 2000, the School District paid from its general fund (disadvantaged pupil impact aid (DPIA) included) \$108,873,118 in salaries and \$32,466,789 in fringe benefits and other labor-related costs such as employer retirement contributions, workers' compensation insurance coverage, unemployment compensation, life insurance and medical and dental insurance premiums.

The Dayton Education Association represents the School District's teachers and educational specialists. The non-professional employees of the School District are represented for collective bargaining purposes by a variety of unions.

The Clerical employees are represented by the Ohio Association of Public School Employees, Clerical Chapter 158. The Paraprofessional employees are represented by the Ohio Association of Public School Employees, Paraprofessional Chapter 643. The Transportation employees are represented by the Ohio Association of Public School Employees, Transportation Chapter 627. The Building Trades employees are represented by the Dayton Building and Construction Trades Council, AFL-CIO. The Custodial and Food Service employees are represented by the Dayton Public Service Union, Local #101, Ohio Council #8, AFSCME, AFL-CIO. The Security Resource Officers are represented by the Dayton Public Service Union, Local #101, Ohio Council #8, AFSCME, AFL-CIO. Reserve Teachers are represented by the Dayton Education Association. Educational Interpreters, Local 766, are represented by the Ohio Association of Public School Employees Interpreters Chapter 766.

A collective bargaining agreement with the Dayton Education Association expires June 30, 2001. Collective bargaining agreements with the other bargaining units expire December 31, 2000, or later.

The School District provides life insurance and accidental death and dismemberment insurance to employees through Unum Life Insurance Company. The School District provides health insurance coverage through United Health Care of Ohio, Inc. Employee share of the total premium ranges between five percent to twenty percent of the monthly premium up to the cap. The premium varies with each employee depending on the terms of the union contract. Dental insurance is provided to aid eligible employees through a self-insurance plan administered by United Dental Care and Mutual Health Services. All School District employees participate in either the State Teachers Retirement System or the School Employees Retirement System. The School District made required contributions for pension obligations to these Systems on behalf of its employees in the amount of \$7,093,692 during the 2000 fiscal year.

## ECONOMIC CONDITION AND OUTLOOK

### General

Management's Fiscal Accountability Measure, phase I, implemented September 27, 1999, mandates that the School District:

- Restrict spending to essential purchases only and not open any new blanket purchase orders;
- Reduce general fund capital outlays to only those that fall under HB 412;
- Eliminate all perks including but not limited to, district vehicles, travel, food, cell phones, intra-district mileage reimbursement;
- Reduce warehouse stocks and inventory (warehouse moved to just-in-time inventory for materials and supplies).
- No new positions to be created and replacement positions to be filled on a case-by-case basis.
- Reduce compensation of 5% for all Board members and the superintendent.

### Taxes

Property taxes are a major source of revenue for the School District. For property taxation purposes, assessment of real property is performed on a calendar year basis by the elected County Auditor subject to supervision by the State Tax Commissioner, and assessment of public utility property and tangible personal property is performed by the State Tax Commissioner. Property taxes are billed by the County Auditor and collected by the County Treasurer.

Taxes collected from "Real Property" (other than Public Utilities) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year. Taxes collected from "Tangible Personal Property" (other than Public Utilities) in one calendar year are levied in the prior calendar year on assessed values listed as of December 31 of the prior year. Public Utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year.

The "assessed valuation" of real property is fixed at 35 percent of true value and is determined pursuant to rules of the State Tax Commissioner, except that real property devoted exclusively to agricultural use is assessed at not more than 35 percent of its current agricultural use value. Real property devoted exclusively to forestry or timber growing is taxed at 50 percent of the local tax rate upon its true value.

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

The General Assembly has periodically exercised its power to revise the laws applicable to the determination of assessed valuation of taxable property and the amount of receipts to be produced by taxes levied on that property, and may continue to make similar revisions.

Ohio law grants tax credits to offset increases in taxes resulting from increases in the true value of real property. Legislation implementing a 1980 constitutional amendment classifies real property between (i) residential and agricultural and (ii) all other real property, and provides for tax reduction factors to be separately computed for and applied to each class. These credits apply to certain voted levies on real property and do not apply to unvoted tax levies or unvoted tax levies to pay debt service on general obligation debt.

### School Foundation

The State's School Foundation Program is another major source of revenue for the School District's general fund. The State assists public school districts under a statutory program which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code (the "Code"). School Foundation Program funds distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purposes.

Basic eligibility for School Foundation Program payments is based on a school district's compliance with State-mandated minimum standards. The School District is in compliance with those standards and has no reason to believe it will not remain in compliance.

The majority of the School District's intergovernmental revenue comes from the State of Ohio in two forms; State Foundation, including DPIA, and State Desegregation busing costs. State Foundation monies will probably decrease due to lower public school enrollment and higher charter school enrollment. The State is currently delinquent in their payment of desegregation busing cost, based on a December 1987 Court Order, which ordered the state pay the School District an estimated \$14 million in past desegregation expenses and 50% annually to cover the School Districts cost for transportation. As of June 30, 2000, the State owed the School District an estimated \$6.1 million in past due desegregation cost reimbursements, 50% transportation cost, and interest expenses.

Note 16 to the financial statements, on page 50, provides an explanation of the status of the Ohio school funding plan, which the Ohio Supreme Court declared unconstitutional.

### Local Economy

The Dayton area has a significantly higher percentage of its total non-agricultural employment in durable goods manufacturing, including assembly of and parts for transportation equipment. Manufacturing accounted for some 20-25% of the Dayton area's total non-agricultural employment during 2000. Local durable sector employment is not as cyclical as that of the nation as a whole because of a significant presence by suppliers of business equipment and systems which serve non-manufacturing as well as manufacturing markets. Some of the largest for-profit employers include: General Motors Co.; Airborne Express; Elder Beerman Stores; and Reynolds and Reynolds Co. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs in excess of 23,000. Wright-Patterson is home of the new Air Force Material Command (AFMC) which brings development, procurement and maintenance under one command. The AFMC is responsible for managing over 50% of the U.S. Air Force budget annually. In addition to the AFMC, Wright-Patterson houses more than 100 organizations representing a broad spectrum of U.S. Department of Defense activities, including the newly created Joint Logistics Systems Center, the Air Force Institute of Technology, the Aeronautical Systems Center and Wright Library.

The unemployment rate, at the end of 2000, for the Dayton Metropolitan Statistical Area (MSA) was 3.4% which was below the state and national averages of 3.9% and 4.0%, respectively.

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. Economic development efforts continue to focus on the stimuli from Wright-Patterson, the Miami Valley Research Park, the automotive and automotive component supplier industries, as well as the area's distribution capabilities which have been advanced by the increasing accessibility which Dayton has built into its transportation systems. This region's strength is evident by its ability to withstand and bounce back after economic downturns.

## MAJOR INITIATIVES

### Strategic Plan

At their September 20, 1990, meeting, members of the Board of Education adopted a resolution for a Five-year Strategic Plan which included the following Mission Statement:

"The mission of the Dayton Public Schools as the transforming agent of the community is to guarantee all students 100 percent success through a network of independent competing instructional services that actualize the unique potential of each person".

This financial report is a contribution to the satisfaction of Goal Seven of the Strategic Plan which is to ensure the maintenance of fiscal responsibility through judicious stewardship of the School District's resources.

### Educational Reform Plan

The School District developed during fiscal year 1995-96, as an outgrowth and continuation of the Strategic Plan, an educational reform plan to ensure that every student has access to a high-quality, desegregated education on an equitable basis. The centerpiece of this plan is the identification of 15 educational outcomes. The plan includes 5 major components, which are designed to ensure that the 15 outcomes are achieved.

The foundation of the reform plan are the 15 educational outcomes. The achievement of the outcomes will assure a quality education for all students. By implementing the reform plan the School District will:

1. Increase the percentage of students each year who pass the Ohio Proficiency Tests so that within four years all students in the School District will meet state standards.
2. Increase the percentage of students each year who pass the Ohio Proficiency Tests so that within four years all students in each school will meet School District Standards.

The School District will use two criteria to measure proficiency scoring: Each individual school must critically compare its progress against its past performance and against the entire School District's performance.

3. Increase participation of all students in the Pre-K-8 pre-algebra mathematics programs, preparing each student for successful completion of Algebra I in grade nine.
4. Increase participation of all students in honors and advanced courses, including successful completion of Algebra I in grade eight.
5. Increase participation of all students in the Pre-K-8 science programs, preparing each student for successful completion of Biology I in grade nine.
6. Increase participation of all students in honors and advanced courses, including successful completion of Biology I in grade eight.
7. Increase participation and improve performance of all students on the Preliminary Scholastic Aptitude Test ("PSAT"), the Scholastic Aptitude Test ("SAT"), and American College Test ("ACT").
8. Eliminate disproportionate suspension rates of African-American students in the School District.
9. Eliminate disproportionate suspension rates of African-American students in each school.
10. Eliminate any disproportionate representation of African-American students in special education programs.
11. Increase the percentage of students each year who meet the School District Competency Based Education ("CBE") Standards so that within four years all students in each individual school will meet School District standards.
12. Increase the percentage of kindergarten students each year who meet between average and considerable strength in each of five modalities of the Early Intervention for School Success ("EISS") screening:
 

Receptive Language	Visual Memory
Expressive Language	Visual Discrimination
Auditory	
13. Increase the percentage of third grade students who read on grade level to 90% within four years.
14. Decrease the student dropout rate in the School District.
15. Increase the percentage of positive responses from parents in each of the two subscales of the Customer Satisfaction Survey:
 

Teacher Subscale and Administrative Team Subscale.
--

## Comprehensive Improvement Plan

In order to measure against the strategic plan and educational reform plan outcomes, the School District has adopted a Comprehensive Improvement Plan (C.I.P.). This C.I.P. helps fulfill the expectation of our community that we continue to provide objective data about student achievement to support school-community planning and decision-making. The 2000-2001 School District C.I.P. specifies desired levels of student performance in the areas of reading, citizenship, writing, mathematics, and science.

Funding of the educational goals established by each school is implemented through the Programmatic Change Process (P.C.P.). These goals are based on the individual building's theme and objectives, and are coordinated with the School District's C.I.P.

The School District's C.I.P. complies with Ohio's accountability law. It is a public statement of what is important for students in our School District to learn. This plan also describes what evidence we are willing to accept to determine that students are learning.

The C.I.P provides a format that enables this district to address significant teaching, learning, and accountability issues facing us. The heart of the plan is composed of "gain targets" that reflect what students are expected to achieve on the 27 performance indicators.

The school improvement planning process had been an annual requirement in the Dayton Public School District since 1993. This process has been aligned with the School District's strategic plan. Student test results are disaggregated and analyzed to identify areas of and strategies for improvement. This information is used to develop the PCP that addresses achievement areas in need of attention. Several types of assessments are used to monitor individual student progress and to assure provision of appropriate instructional strategies.

Results of both School District and school improvement plans, supported by administrative work plans of instructional support staff, will be publicly reported.

## Economy and Efficiency Plan

In 1998, the State of Ohio enacted legislation (House Bill 215) requiring urban school districts to undergo performance "Economy and Efficiency" audits. The audits were to address issues in the districts' administrative and support functions. Measures and outcomes included effectiveness and efficiency, responsiveness to constituency, improved accountability, and improved management and financial controls. These measures and outcomes were benchmarked and compared to other peer districts in Ohio. As a result of the audit the following areas and number of recommendations were made:

- Financial - 46
- Human Resources - 38
- Facilities - 19
- Transportation - 29
- Technology - 37

In November 1999, the School District prepared a response to the audit, as required. In the response, it was noted 49 of the recommendations had been implemented, 53 were to be implemented in fiscal year 2000, 17 were subject to additional funding, 15 were pending further review and 40 were to be implemented in fiscal year 2001 and beyond. To date, \$11.4 million per year had been saved due to the recommendations and \$12.9 million per year savings were projected with future implementations.

#### Information Technology Outsourcing and Systems Integration Agreement

The School District is in its first year of a three year agreement with Broadwing Information Technology for information technology outsourcing and systems integration. Broadwing was chosen as the single vendor to outsource the School District's entire computing and technology operations.

The scope of work to be delivered to the School District is presented in five broad categories including systems integration, systems integration options, operations, telecommunications, additional service and technology solutions. The scope of administrative systems integration includes core financial applications, human resources, student information systems and network systems. The administrative system will consist of a core set of integrated financial application modules such as general ledger, budgeting, purchasing, accounts payable, accounts receivable, warehouse management and fixed assets. The administrative system will also consist of a set of highly integrated personnel and payroll related application modules such as applicant tracking, personnel records, time and leave accounting, payroll, substitute (reserve) teacher management and position control. Functional components of the student information system include student demographics, enrollment and registration, scheduling, grade reporting, test history and transcripts, daily and period attendance, discipline and central database. The network system has replaced the data distribution methods (multi-drop leased lines) employed by the IBM 4381/System 36 configuration with a AS/400 host. The local area network (LAN) infrastructure provides connectivity within administrative offices of each facility on the wide area network (WAN).

#### The Education Foundation Fund

Ohio Revised Code Section 3315.40 grants to boards of education the authority to establish an education foundation fund. It was the recommendation of the Dayton Board of Education at their December 2, 1992, meeting to establish "The education foundation fund" to provide significant, long-term financial resources to accelerate and sustain continuous improvement toward fulfilling the School District's mission and vision of excellence. It was also recommended that the Dayton Board of Education, pursuant to Ohio Revised Code Section 3315.41, appoint the Dayton Foundation as fiscal agent.

The education foundation fund has the authority to receive gifts and bequests from private citizens, corporations, estates, the School District and other sources, including "Citizens for Dayton's Future," to the extent permitted by law. In June 1999, the School District requested and received a release of approximately \$3 million in funds from the Dayton Public School Education Foundation. The School District has implied their intent to repay this amount, which is reported as a liability in the accompanying balance sheet.

## FINANCIAL INFORMATION

Pursuant to accounting procedures prescribed by the Code, revenues and expenditures are recorded on a budgetary basis during the fiscal year. The accounting procedures prescribed by the Code are generally applicable to all school districts in Ohio and differ from GAAP as promulgated by the Governmental Accounting Standards Board. GAAP requires a modified accrual basis of accounting for the general, special revenue, capital projects, expendable trust and agency funds and a full accrual basis of accounting for proprietary funds. GAAP further requires balance sheets, statements of revenues and expenditures or expenses, and changes in fund balances or retained earnings for each fund type to be presented in the financial statements on the applicable modified or full accrual basis of accounting.

Annual financial reports on a budgetary basis are prepared by the Treasurer and filed with the State Department of Education as required by State statute. The Ohio Auditor of State requires that the School District prepare and publish an annual financial report using generally accepted accounting principles.

### Financial Management System Conversion

During 1998, the School District converted to several new financial management applications. The Comprehensive Information Management for Schools III, known by the acronym CIMS III, includes the following applications: Financial Management System (FMS); Employee Management System (EMS); Warehouse Inventory System (WHS); Fixed Asset Inventory System (FAS); and Human Resource Management System (HMS).

The FMS and FAS applications were implemented in July, 1997 and May, 1998, respectively. The WHS application will not be utilized. Due to the specific requirements of the warehouse operation, Gateway software was chosen and implemented in June, 1998.

The Financial Management System is a modified double-entry accrual accounting system designed for governmental accounting organizations. The FMS application consists of six integrated modules which share information. These modules include: 1. general ledger, 2. purchasing, 3. receiving, 4. accounts payable, 5. cash disbursements, and 6. cash receipts. This conversion improves our ability to meet Uniform School Accounting System account code format without the use of conversion tables. It also allows for electronic entry of purchase orders from all buildings district-wide. The addition of the cash receipts module has enhanced our internal controls by providing an electronic cash receipts journal which is integrated with the general ledger.

### Fiscal Management

The Treasurer, as chief financial officer of the Board and the School District, is responsible for receiving, maintaining custody, disbursing and properly reporting all funds of the Board.



## Budgeting, Tax Levy and Appropriations Procedures

The Ohio Revised Code contains detailed provisions regarding School District budgeting, tax levy and appropriation procedures. The procedures involve review by Montgomery County (The "County") officials at several stages.

School District budgeting for a fiscal year formally begins with preparation of a tax budget. After a public hearing, this budget is adopted by the Board prior to the fiscal year to which it pertains. Among other items, the tax budget must show the amounts required for debt service, the estimated receipts received from sources other than property taxes and the net amount for which a property tax levy must be made. The tax budget then is presented for review by the County Budget Commission, comprised of the County Auditor, County Treasurer and County Prosecuting Attorney.

The Budget Commission reviews the tax budget. The Code provides that "if any debt charge is omitted from the budget, the commission shall include it therein." Upon approval of the tax budget, the County Budget Commission certifies to the Board its action together with the approved tax rates. Thereafter, the Board levies the approved taxes and certifies them to the proper County officials. The approved and certified tax rates are reflected in the tax bills sent to property owners during the collection year. Real property taxes are payable on a calendar basis, generally in two installments with the first usually in January and the second in July.

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

## Budgetary Controls

The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriation resolution. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by object of expenditure within an individual fund. The School District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered appropriation balances are reviewed prior to the release of purchase orders to insure funds are available to meet the obligation created by the purchase order. Encumbered amounts at year end are carried forward to succeeding years and are not re-appropriated.

Internal Controls

The management of the School District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the School District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely derived from its implementation; and, (2) the valuation of cost and benefits requires estimates and judgments by management.

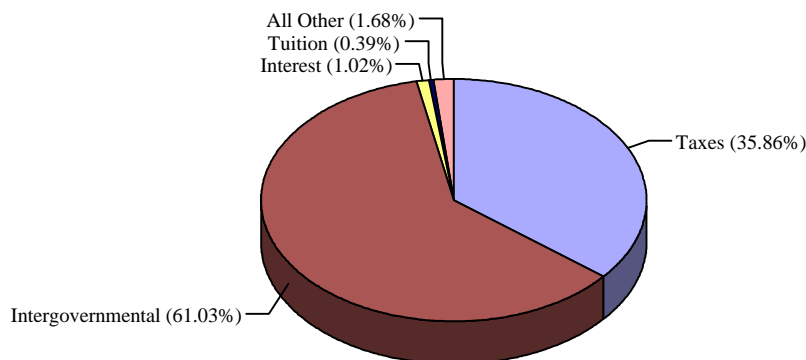
General Governmental Functions

The following schedule presents a summary of the School District's general fund, special revenue funds 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 for each year, the percentage of change from fiscal year 1999 to 2000 and the difference between the two fiscal years.

Revenues	FY 1999 Amount	FY 2000 Amount	Percent Of Change	Difference
Taxes	\$77,748,879	\$82,082,275	5.57%	\$4,333,396
Intergovernmental	129,782,093	139,691,584	7.64%	9,909,491
Interest	2,746,560	2,345,172	(14.61%)	(401,388)
Tuition and Fees	1,220,650	901,057	(26.18%)	(319,593)
All Other	6,793,657	3,851,319	(43.31%)	(2,942,338)
	<u>\$218,291,839</u>	<u>\$228,871,407</u>	4.85%	<u>\$10,579,568</u>

**Governmental Fund Revenues**

FY 2000



Intergovernmental revenues increased as a result of school foundation funding formula changes resulting in additional revenues in the disadvantaged pupil impact aid special revenue fund from the State of Ohio Department of Education.

Interest earning declined due to lower available cash balances.

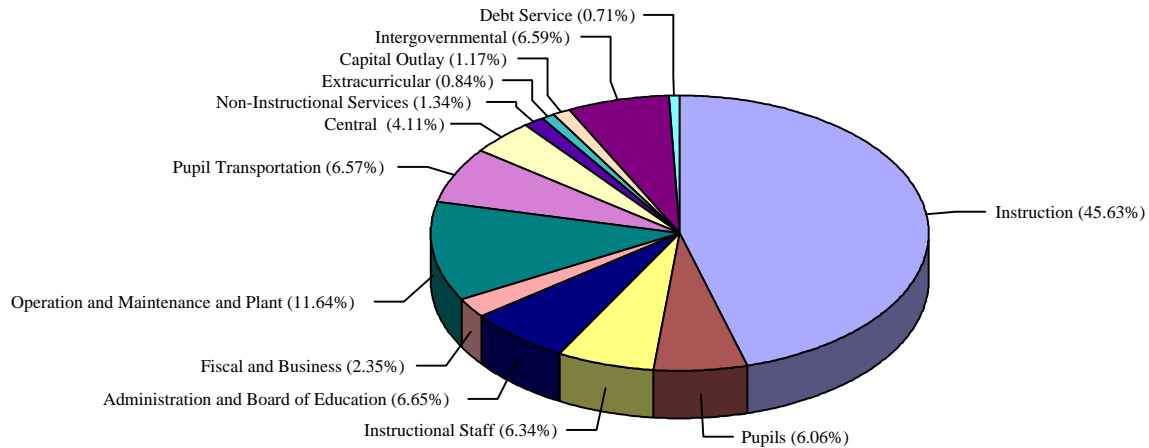
The all other category decreased due to miscellaneous federal grant charges for services being reduced and education foundation revenue going down due to less donations.

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

Expenditures	FY 1999 Amount	FY 2000 Amount	Percent Of Change	Difference
Current:				
Instruction	\$114,897,399	\$96,134,133	(16.33%)	(\$18,763,266)
Support Services:				
Pupils	13,132,763	12,758,274	(2.85%)	(374,489)
Instructional Staff	15,523,213	13,350,068	(14.00%)	(2,173,145)
Administration and Board of Education	14,562,994	14,020,419	(3.73%)	(542,575)
Fiscal and Business	4,829,815	4,953,809	2.57%	123,994
Operation and Maintenance of Plant	29,626,634	24,525,462	(17.22%)	(5,101,172)
Pupil Transportation	13,385,166	13,839,664	3.40%	454,498
Central	10,322,975	8,659,131	(16.12%)	(1,663,844)
Operation of Non-Instructional Services	2,715,657	2,831,692	4.27%	116,035
Extracurricular Activities	2,195,122	1,765,593	(19.57%)	(429,529)
Capital Outlay	4,441,688	2,475,010	(44.28%)	(1,966,678)
Intergovernmental	294,696	13,880,417	4,610.08%	13,585,721
Debt Service	374,171	1,502,358	301.52%	1,128,187
Total Expenditures	\$226,302,293	\$210,696,030	(6.90%)	(\$15,606,263)

# Governmental Fund Expenditures

## FY 2000



Student enrollment reductions and implementation of the Economy and Efficiency Plan caused decreases in virtually all of the School District's expenditure functional areas.

Intergovernmental expenditures increased significantly due to classification changes regarding pass through money distributed to community schools.

Debt service expenditures increased due to a new capital lease for the purchase of a district wide telecommunications system.

In an effort to reduce the district's deficit, significant cuts were made in each of the district's departments and operational areas. The School District's operating deficit fund balance went from a deficit to a positive balance from June 30, 1999, to June 30, 2000.

#### General Fund

The School District completed the fiscal year ended June 30, 2000, with a fund balance of \$11,454,104.

#### Special Revenue Funds

Special revenue funds account for funds that derive revenue primarily from grants and entitlements restricted by law to expenditures for specific purposes.

#### Capital Projects Funds

The capital projects funds are used to account for the purchase of equipment and the financing of major improvement projects. The School District's replacement fund had a fund balance at year-end of \$3,020,595, schoolnet had a fund balance of \$1,770,864, while the school building assistance limited fund had a year-end fund balance of \$1,099,988. Total capital projects fund balance amounted to \$6,003,072.

#### Proprietary Operations

Significant activity in the funds of each proprietary fund type is highlighted below.

#### Enterprise Funds

The School District's enterprise funds are the food service fund and the uniform school supplies fund. These operations combined for a net income of \$73,696. Of this amount, the funds contributed as follows: food service \$84,130 and uniform school supplies (\$10,434).

#### Internal Service Funds

The School District's internal service funds are the warehouse fund and self-insurance fund. The warehouse fund purchases materials and supplies in bulk and distributes these items throughout the School District as needed. The fund had a net loss of (\$487,438) for the year. The self-insurance fund pays all the School District's employee's dental insurance claims. The fund had a net income for fiscal year 2000 of \$55,318.

#### Debt Administration

The School District has no outstanding debt as of June 30, 2000.

#### Trust and Agency Funds

The trust fund carried on the financial records of the School District relates to scholarship funds. The School District functions as fiscal agent for students funds, representing a variety of student groups. The School District also functions as fiscal agent for amounts owed to the State Bureau of Worker's Compensation for 1994, 1995, 1996, 1997 and 1998.

## Cash Management

The School District operates a cash management program designed to provide safety, liquidity and yield in that order. Funds are invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) Investment Pool, United States Government bills and notes, certificates of deposit and mutual funds. The amount of investment income in fiscal year 2000 for all School District funds was \$2,379,829. There was also a decrease in the fair market value of investments of \$65,434 during fiscal year 2000. A more detailed description of the School District's investment functions are described in Note 5 to the financial statements.

## Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year 2000, the School District contracted with Nationwide Insurance Company for general liability insurance with a \$1,000,000 single occurrence limit and a \$5,000,000 aggregate. Buildings and contents are covered under Fireman's Fund Insurance Company with a \$250,000 deductible.

Electronic data processing equipment is covered under Fireman's Fund Insurance Company with a \$1,000 deductible.

The School District's vehicles are covered under a business policy with American States Insurance Company for primary coverage. This policy carries a \$250 deductible and a \$1,000,000 limit for bodily injury and property damage and a \$500,000 limit for uninsured motorist. The School District has excess coverage with Monticello Insurance Company with a \$1,000,000 limit for bodily injury and property damage.

The School District participated in a retrospective rating plan for workers' compensation for calendar years 1992 and 1993. This plan allowed the School District to pay a fraction of the premium it would otherwise pay as an experience related risk. To achieve the reduction in premium, the School District agreed to assume a portion of the risk. In prior years, the School District established an internal service fund to account for and finance its uninsured risk of loss. In fiscal year, 1999, the School District decided to merge the internal service fund with the general fund. The liability for this is recorded in the general long-term obligations account group.

For calendar years 1994 through 2000 the School District went back to the workers' compensation experience based rating program and is charged a rate per \$100 of salaries.

The School District is self-insured for dental claims for its employees. During fiscal year 1999, an internal service fund was created for this purpose. Care Works is the third party administrator which provides claims administration and payment services.

## OTHER INFORMATION

### Independent Audit

The School District elected to have Jim Petro, the Auditor of State, as the School District's independent auditor for fiscal year 2000. The Report of Independent Accountants' is included in the Financial Section of this report.

### AWARDS

#### GFOA Certificate of Achievement

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 1999. This was the eighth year that the School District has received this prestigious award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

#### ASBO Certificate of Excellence

The Dayton City School District received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999. The School District has received this award for eighth consecutive years. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by ASBO. The award is granted only after an intensive review of the financial report by an expert ASBO Panel of Review consisting of certified public accountants and practicing school business officials. Receiving the award is recognition that a school system has met the highest standards of excellence in school financial reporting.

A Certificate of Excellence is valid for a period of one year only.

## ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the staff of the Treasurer's Office. We want to express our appreciation to all who assisted and contributed to its preparation. A special note of appreciation is extended to the Local Government Services Division of State Auditor Jim Petro's office for their consultant services. We would like to acknowledge all members of the Board who have expressed their interest and support in planning and conducting the financial operations of the School District in a fiscally responsible, professional and progressive manner.

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Jerrie L. Bascome McGill, Ph.D.  
Superintendent

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Janice M. Schultz  
Treasurer and Chief Financial Officer



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO

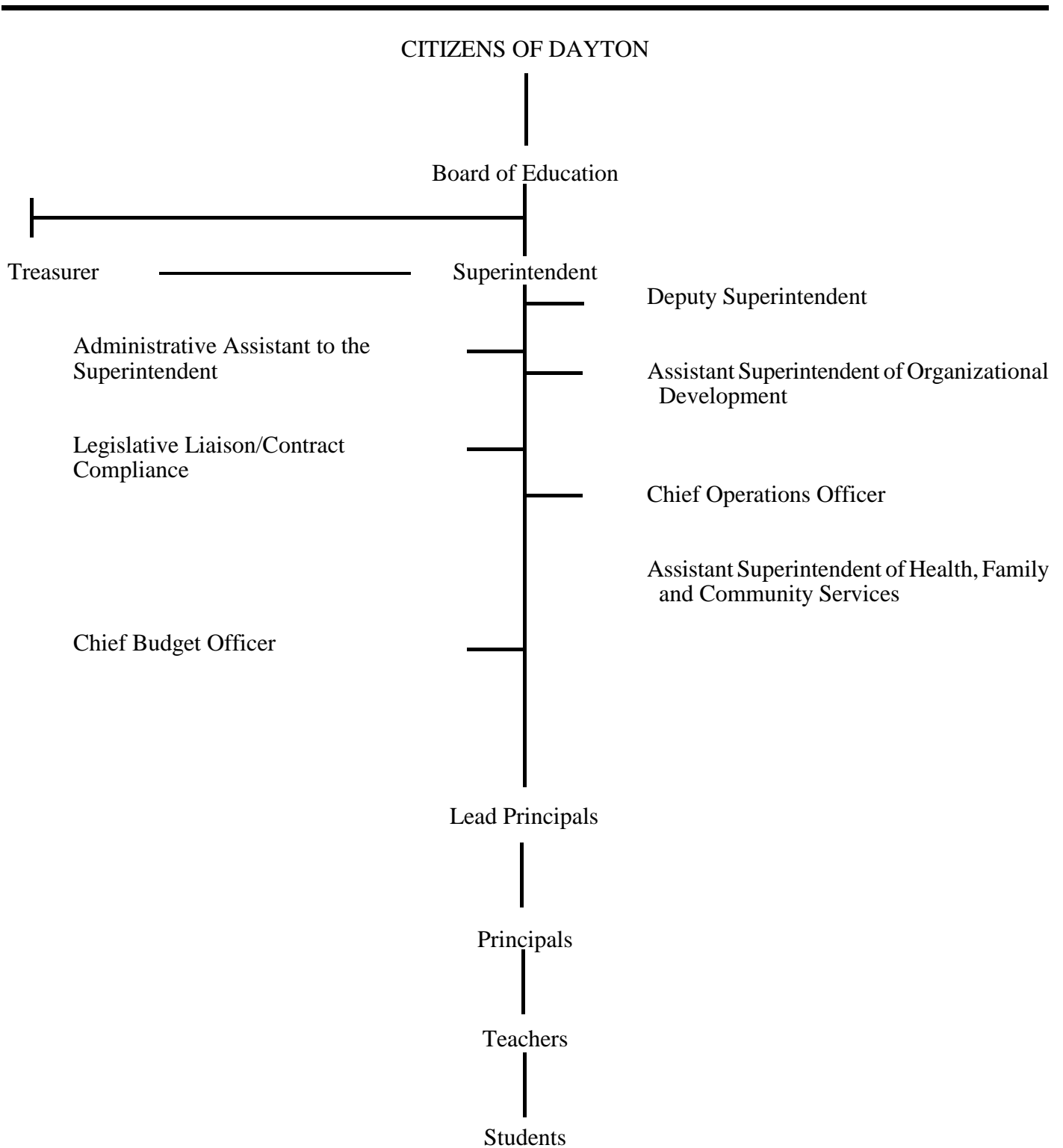
BOARD MEMBERS - ELECTED OFFICIALS  
JUNE 30, 2000

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<u>Name</u>	<u>Began Service as A Board Member January 1</u>	<u>Term Expires December 31</u>
E.A. Ricky Boyd, President	1994	2001
Joey D. Williams, Vice President	1994	2001
Nancy M. Brown	1994	2001
Ann Marie Gallin	2000	2003
L. Anthony Hill	2000	2003
Clayton R. Luckie II	1996	2003
Nellie M. Terrell	1998	2001

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO

ORGANIZATIONAL CHART  
JUNE 30, 2000



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO

APPOINTED OFFICIALS  
JUNE 30, 2000

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Jerrie L. Bascome McGill, Ph.D.	Superintendent (A)
W. Steven Ottemann	Treasurer (B)
Vacant	Deputy Superintendent
Lou Galiardi	Chief Operations Officer
Vacant	Assistant Superintendent of Organizational Development
Colleen Wells	Administrative Assistant to the Superintendent
Jeffrey J. Mims Jr.	Legislative Liaison/Contract Compliance
Margaret Sandberg	Assistant Superintendent of Health, Family and Community Services
Janice M. Schultz	Chief Budget Officer

(A) Dr. Jerrie L. Bascome McGill, has served as Superintendent since April 17, 2000.

(B) Janice M. Schultz became treasurer July 1, 2000.





# FINANCIAL SECTION



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 ACCOUNTANT

Dayton City School District  
Montgomery County  
348 West First Street  
Dayton, Ohio 45402

We have audited the accompanying general-purpose financial statements of the Dayton City School District, Montgomery 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 Dayton City School District, Montgomery County, as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2001 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.

**Jim Petro**  
Auditor of State

February 28, 2001







DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2000

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Assets and Other Debits:</u>			
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$11,167,110	\$9,685,343	\$6,180,247
Cash and Cash Equivalents With Fiscal Agents	0	1,758,822	0
<u>Restricted Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	3,888,233	0	0
<u>Receivables:</u>			
Taxes - Current	77,673,391	0	0
Taxes - Delinquent	15,895,995	0	0
Accounts	28,481	2,036	0
Intergovernmental	6,583,795	213,281	0
Accrued Interest	333,249	2,844	21,618
Interfund Receivable	162,961	3,000,000	0
Due from Other Funds	24,783	580	0
Prepaid Items	518,957	2,881	0
Inventory Held for Resale	0	0	0
Supplies and Materials Inventory	362,664	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0
<u>Other Debits:</u>			
Amount to be Provided from General Government Resources	0	0	0
Total Assets and Other Debits	<u>\$116,639,619</u>	<u>\$14,665,787</u>	<u>\$6,201,865</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$1,349,203	\$1,308,473	\$1,855,915	\$0	\$0	\$31,546,291
0	0	0	0	0	1,758,822
0	0	0	0	0	3,888,233
0	0	0	0	0	77,673,391
0	0	0	0	0	15,895,995
164,684	0	12,988	0	0	208,189
143,804	0	0	0	0	6,940,880
6,074	0	0	0	0	363,785
0	0	0	0	0	3,162,961
21,773	0	0	0	0	47,136
0	0	0	0	0	521,838
242,767	1,558,313	0	0	0	1,801,080
0	0	0	0	0	362,664
1,192,207	151,084	0	90,642,359	0	91,985,650
0	0	0	0	9,600,144	9,600,144
<u>\$3,120,512</u>	<u>\$3,017,870</u>	<u>\$1,868,903</u>	<u>\$90,642,359</u>	<u>\$9,600,144</u>	<u>\$245,757,059</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2000  
(Continued)

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Liabilities,			
<u>Fund Equity and Other Credits:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$1,310,558	\$1,264,115	\$198,430
Contracts Payable	0	3,964	0
Accrued Wages	4,533,484	935,796	0
Compensated Absences Payable	426,513	60,741	0
Interfund Payable	3,000,000	162,961	0
Due to Other Funds	10,272	35,745	0
Intergovernmental Payable	1,153,138	285,447	363
Deferred Revenue	94,751,550	0	0
Undistributed Assets	0	0	0
Claims Payable	0	0	0
Capital Leases Payable	0	0	0
Total Liabilities	<u>105,185,515</u>	<u>2,748,769</u>	<u>198,793</u>
<u>Fund Equity and Other Credits:</u>			
Investment in General Fixed Assets	0	0	0
Contributed Capital	0	0	0
Retained Earnings:			
Unreserved	0	0	0
Fund Balance:			
Reserved for Encumbrances	2,883,042	2,396,737	1,884,330
Reserved for Supplies and Materials	362,664	0	0
Reserved for Property Taxes	5,142,159	0	0
Reserved for Budget Stabilization	3,025,300	0	0
Reserved for Textbooks and Instructional Materials	862,933	0	0
Unreserved, Undesignated (Deficit)	(821,994)	9,520,281	4,118,742
Total Fund Equity and Other Credits	<u>11,454,104</u>	<u>11,917,018</u>	<u>6,003,072</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$116,639,619</u>	<u>\$14,665,787</u>	<u>\$6,201,865</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$235,763	\$112,130	\$26,493	\$0	\$0	\$3,147,489
0	0	0	0	0	3,964
70,581	0	0	0	0	5,539,861
80,951	0	0	0	3,126,270	3,694,475
0	0	0	0	0	3,162,961
44	0	1,075	0	0	47,136
45,547	0	0	0	2,356,115	3,840,610
8,556	0	0	0	0	94,760,106
0	0	1,746,184	0	0	1,746,184
0	157,837	0	0	725,640	883,477
0	0	0	0	3,392,119	3,392,119
<u>441,442</u>	<u>269,967</u>	<u>1,773,752</u>	<u>0</u>	<u>9,600,144</u>	<u>120,218,382</u>
0	0	0	90,642,359	0	90,642,359
145,080	197,724	0	0	0	342,804
2,533,990	2,550,179	0	0	0	5,084,169
0	0	9,984	0	0	7,174,093
0	0	0	0	0	362,664
0	0	0	0	0	5,142,159
0	0	0	0	0	3,025,300
0	0	0	0	0	862,933
0	0	85,167	0	0	12,902,196
<u>2,679,070</u>	<u>2,747,903</u>	<u>95,151</u>	<u>90,642,359</u>	<u>0</u>	<u>125,538,677</u>
<u>\$3,120,512</u>	<u>\$3,017,870</u>	<u>\$1,868,903</u>	<u>\$90,642,359</u>	<u>\$9,600,144</u>	<u>\$245,757,059</u>



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, 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 Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
<b>Revenues:</b>					
Taxes	\$82,082,275	\$0	\$0	\$0	\$82,082,275
Intergovernmental	92,267,073	44,809,697	2,614,814	0	139,691,584
Interest	2,082,908	36,608	225,656	0	2,345,172
Increase (Decrease) in Fair Value of Investments	(63,812)	(3,000)	784	0	(66,028)
Tuition and Fees	901,057	0	0	0	901,057
Extracurricular Activities	0	981,956	0	0	981,956
Gifts and Donations	0	0	0	22,020	22,020
Rentals	896,187	0	0	0	896,187
Charges For Services	179,458	280,203	0	0	459,661
Miscellaneous	821,473	758,070	0	0	1,579,543
Total Revenues	<u>179,166,619</u>	<u>46,863,534</u>	<u>2,841,254</u>	<u>22,020</u>	<u>228,893,427</u>
<b>Expenditures:</b>					
Current:					
Instruction:					
Regular	52,473,129	12,519,546	0	0	64,992,675
Special	15,344,187	8,866,572	0	0	24,210,759
Vocational	5,018,431	1,028,710	0	0	6,047,141
Adult/Continuing	372,647	510,911	0	0	883,558
Support Services:					
Pupils	7,150,267	5,608,007	0	0	12,758,274
Instructional Staff	8,126,994	5,223,074	0	4,153	13,354,221
Board of Education	239,687	40,130	0	0	279,817
Administration	11,155,902	2,584,700	0	1,987	13,742,589
Fiscal	2,539,988	170,229	0	0	2,710,217
Business	2,243,592	0	0	0	2,243,592
Operation and Maintenance of Plant	21,770,373	870,007	1,885,082	0	24,525,462
Pupil Transportation	13,831,790	7,874	0	0	13,839,664
Central	7,624,899	392,411	641,821	1,697	8,660,828
Operation of Non-Instructional Services	0	2,831,692	0	0	2,831,692
Extracurricular Activities	1,140,353	625,240	0	0	1,765,593
Capital Outlay	263,828	842,066	1,369,116	0	2,475,010
Intergovernmental	12,040,813	1,839,604	0	0	13,880,417
Debt Service:					
Principal Retirement	306,910	288,470	689,064	0	1,284,444
Interest and Fiscal Charges	63,333	55,675	98,906	0	217,914
Total Expenditures	<u>161,707,123</u>	<u>44,304,918</u>	<u>4,683,989</u>	<u>7,837</u>	<u>210,703,867</u>
Excess of Revenues Over (Under) Expenditures	<u>17,459,496</u>	<u>2,558,616</u>	<u>(1,842,735)</u>	<u>14,183</u>	<u>18,189,560</u>
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	35,033	0	0	0	35,033
Inception of Capital Lease	13,828	842,066	0	0	855,894
Operating Transfers - In	1,837,095	337,855	1,091,433	0	3,266,383
Operating Transfers - Out	(1,068,584)	(2,928,351)	(1,231)	0	(3,998,166)
Total Other Financing Sources (Uses)	<u>817,372</u>	<u>(1,748,430)</u>	<u>1,090,202</u>	<u>0</u>	<u>159,144</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>18,276,868</u>	<u>810,186</u>	<u>(752,533)</u>	<u>14,183</u>	<u>18,348,704</u>
Fund Balances (Deficit) at Beginning of Year	<u>(6,822,764)</u>	<u>11,106,832</u>	<u>6,755,605</u>	<u>80,968</u>	<u>11,120,641</u>
Fund Balances at End of Year	<u>\$11,454,104</u>	<u>\$11,917,018</u>	<u>\$6,003,072</u>	<u>\$95,151</u>	<u>\$29,469,345</u>

See accompanying notes to the general purpose financial statements

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Governmental Fund Types		
	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$79,406,739	\$79,533,423	\$126,684
Intergovernmental	92,931,865	92,329,951	(601,914)
Interest	1,400,000	2,000,832	600,832
Tuition and Fees	500,000	912,457	412,457
Extracurricular Activities	0	0	0
Gifts and Donations	0	0	0
Rentals	900,000	884,432	(15,568)
Charges for Services	0	178,997	178,997
Miscellaneous	500,000	925,129	425,129
Total Revenues	<u>175,638,604</u>	<u>176,765,221</u>	<u>1,126,617</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	71,284,111	57,914,625	13,369,486
Special	16,398,950	16,064,783	334,167
Vocational	5,104,334	5,101,904	2,430
Adult/Continuing	378,339	376,448	1,891
Other	3,693	3,693	0
Support Services:			
Pupils	7,343,282	7,302,728	40,554
Instructional Staff	9,267,193	8,984,520	282,673
Board of Education	280,218	274,784	5,434
Administration	11,484,491	11,541,895	(57,404)
Fiscal	583,234	2,583,639	(2,000,405)
Business	3,220,620	3,211,841	8,779
Operation and Maintenance of Plant	24,012,153	23,485,298	526,855
Pupil Transportation	15,018,127	14,968,010	50,117
Central	8,464,310	8,154,789	309,521
Operation of Non-Instructional Services	0	0	0
Extracurricular Activities	1,161,746	1,162,008	(262)
Capital Outlay	250,000	250,000	0
Total Expenditures	<u>174,254,801</u>	<u>161,380,965</u>	<u>12,873,836</u>
Excess of Revenues Over (Under) Expenditures	<u>1,383,803</u>	<u>15,384,256</u>	<u>14,000,453</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds from Sale of Fixed Assets	0	35,033	35,033
Refund of Prior Year Expenditures	0	292	292
Refund of Prior Year Receipts	0	(4,394)	(4,394)
Pass Through Payments	(7,320,304)	(12,040,813)	(4,720,509)
Advances - In	263,629	270,629	7,000
Advances - Out	(162,961)	(162,961)	0
Operating Transfers - In	3,000,000	1,837,095	(1,162,905)
Operating Transfers - Out	(1,808,835)	(336,801)	1,472,034
Total Other Financing Sources (Uses)	<u>(6,028,471)</u>	<u>(10,401,920)</u>	<u>(4,373,449)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,644,668)	4,982,336	9,627,004
Fund Balances (Deficits) at Beginning of Year	(206,555)	(206,555)	0
Prior Year Encumbrances Appropriated	6,144,091	6,144,091	0
Fund Balances (Deficit) at End of Year	<u>\$1,292,868</u>	<u>\$10,919,872</u>	<u>\$9,627,004</u>



Governmental Fund Types

Special Revenue Funds			Capital Projects Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0
45,262,250	45,311,117	48,867	2,614,814	2,614,814	0
34,314	37,158	2,844	225,651	219,925	(5,726)
0	0	0	0	0	0
1,040,881	981,956	(58,925)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
351,005	351,005	0	0	0	0
553,219	588,657	35,438	1,100,000	1,091,433	(8,567)
<u>47,241,669</u>	<u>47,269,893</u>	<u>28,224</u>	<u>3,940,465</u>	<u>3,926,172</u>	<u>(14,293)</u>
13,167,286	12,621,443	545,843	0	0	0
14,512,639	10,691,867	3,820,772	0	0	0
1,060,363	1,041,639	18,724	0	0	0
644,532	526,603	117,929	0	0	0
0	0	0	0	0	0
9,430,699	6,736,704	2,693,995	0	0	0
5,976,012	5,256,384	719,628	0	0	0
87,388	40,130	47,258	0	0	0
3,635,266	2,582,402	1,052,864	0	0	0
961,646	169,057	792,589	0	0	0
0	0	0	0	0	0
988,534	864,943	123,591	5,389,907	2,993,996	2,395,911
9,884	7,544	2,340	0	0	0
1,230,266	610,930	619,336	3,378,360	2,575,116	803,244
3,693,163	3,357,434	335,729	0	0	0
1,302,025	771,425	530,600	0	0	0
0	0	0	2,328,707	1,641,682	687,025
<u>56,699,703</u>	<u>45,278,505</u>	<u>11,421,198</u>	<u>11,096,974</u>	<u>7,210,794</u>	<u>3,886,180</u>
(9,458,034)	1,991,388	11,449,422	(7,156,509)	(3,284,622)	3,871,887
0	0	0	0	0	0
0	0	0	0	0	0
(129,040)	(129,040)	0	0	0	0
(1,854,892)	(1,854,892)	0	0	0	0
167,961	167,961	0	0	0	0
(227,123)	(227,123)	0	(48,506)	(48,506)	0
348,849	339,963	(8,886)	0	0	0
(1,856,155)	(1,840,643)	15,512	(1,231)	(1,231)	0
<u>(3,550,400)</u>	<u>(3,543,774)</u>	<u>6,626</u>	<u>(49,737)</u>	<u>(49,737)</u>	<u>0</u>
(13,008,434)	(1,552,386)	11,456,048	(7,206,246)	(3,334,359)	3,871,887
3,112,773	3,112,773	0	4,902,693	4,902,693	0
4,586,124	4,586,124	0	2,539,115	2,539,115	0
<u>(\$5,309,537)</u>	<u>\$6,146,511</u>	<u>\$11,456,048</u>	<u>\$235,562</u>	<u>\$4,107,449</u>	<u>\$3,871,887</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Fiduciary Fund Type		
	Expendable Trust Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Tuition and Fees	0	0	0
Extracurricular Activities	0	0	0
Gifts and Donations	22,020	22,020	0
Rentals	0	0	0
Charges for Services	0	0	0
Miscellaneous	0	0	0
Total Revenues	<u>22,020</u>	<u>22,020</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	0	0	0
Special	0	0	0
Vocational	0	0	0
Adult/Continuing	0	0	0
Other	0	0	0
Support Services:			
Pupils	1,361	500	861
Instructional Staff	46,603	7,025	39,578
Board of Education	0	0	0
Administration	30,510	27,139	3,371
Fiscal	0	0	0
Business	0	0	0
Operation and Maintenance of Plant	0	0	0
Pupil Transportation	0	0	0
Central	47,538	6,197	41,341
Operation of Non-Instructional Services	0	0	0
Extracurricular Activities	0	0	0
Capital Outlay	0	0	0
Total Expenditures	<u>126,012</u>	<u>40,861</u>	<u>85,151</u>
Excess of Revenues Over (Under) Expenditures	<u>(103,992)</u>	<u>(18,841)</u>	<u>85,151</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds from Sale of Fixed Assets	0	0	0
Refund of Prior Year Expenditures	0	0	0
Refund of Prior Year Receipts	0	0	0
Pass Through Payments	0	0	0
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(103,992)	(18,841)	85,151
Fund Balances (Deficits) at Beginning of Year	67,113	67,113	0
Prior Year Encumbrances Appropriated	<u>36,895</u>	<u>36,895</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$16</u>	<u>\$85,167</u>	<u>\$85,151</u>

See accompanying notes to the general purpose financial statements

Totals  
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$79,406,739	\$79,533,423	\$126,684
140,808,929	140,255,882	(553,047)
1,659,965	2,257,915	597,950
500,000	912,457	412,457
1,040,881	981,956	(58,925)
22,020	22,020	0
900,000	884,432	(15,568)
351,005	530,002	178,997
2,153,219	2,605,219	452,000
<u>226,842,758</u>	<u>227,983,306</u>	<u>1,140,548</u>
84,451,397	70,536,068	13,915,329
30,911,589	26,756,650	4,154,939
6,164,697	6,143,543	21,154
1,022,871	903,051	119,820
3,693	3,693	0
16,775,342	14,039,932	2,735,410
15,289,808	14,247,929	1,041,879
367,606	314,914	52,692
15,150,267	14,151,436	998,831
1,544,880	2,752,696	(1,207,816)
3,220,620	3,211,841	8,779
30,390,594	27,344,237	3,046,357
15,028,011	14,975,554	52,457
13,120,474	11,347,032	1,773,442
3,693,163	3,357,434	335,729
2,463,771	1,933,433	530,338
2,578,707	1,891,682	687,025
<u>242,177,490</u>	<u>213,911,125</u>	<u>28,266,365</u>
<u>(15,334,732)</u>	<u>14,072,181</u>	<u>29,406,913</u>
0	35,033	35,033
0	292	292
(129,040)	(133,434)	(4,394)
(9,175,196)	(13,895,705)	(4,720,509)
431,590	438,590	7,000
(438,590)	(438,590)	0
3,348,849	2,177,058	(1,171,791)
<u>(3,666,221)</u>	<u>(2,178,675)</u>	<u>1,487,546</u>
<u>(9,628,608)</u>	<u>(13,995,431)</u>	<u>(4,366,823)</u>
(24,963,340)	76,750	25,040,090
7,876,024	7,876,024	0
<u>13,306,225</u>	<u>13,306,225</u>	<u>0</u>
<u>(\$3,781,091)</u>	<u>\$21,258,999</u>	<u>\$25,040,090</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND EQUITY  
ALL PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
<u>Operating Revenues:</u>			
Sales	\$2,963,812	\$0	\$2,963,812
Charges for Services	0	1,332,793	1,332,793
Materials and Supplies	25,645	963,441	989,086
Other Operating Revenues	5,540	0	5,540
Total Operating Revenues	<u>2,994,997</u>	<u>2,296,234</u>	<u>5,291,231</u>
<u>Operating Expenses:</u>			
Salaries and Wages	3,838,275	491,160	4,329,435
Fringe Benefits	917,234	162,609	1,079,843
Claims	0	1,190,144	1,190,144
Purchased Services	564,450	150,411	714,861
Materials and Supplies	66,196	8,614	74,810
Cost of Sales	6,225,598	1,436,926	7,662,524
Depreciation	100,399	15,505	115,904
Other Operating Expenses	73,931	375	74,306
Total Operating Expenses	<u>11,786,083</u>	<u>3,455,744</u>	<u>15,241,827</u>
Operating Loss	<u>(8,791,086)</u>	<u>(1,159,510)</u>	<u>(9,950,596)</u>
<u>Non-Operating Revenues (Expenses):</u>			
Federal Donated Commodities	122,949	0	122,949
Federal and State Subsidies	8,712,639	0	8,712,639
Interest	34,657	0	34,657
Increase in Fair Value of Investments	594	0	594
Loss on Disposal of Fixed Assets	(6,057)	(4,393)	(10,450)
Total Non-Operating Revenues (Expenses)	<u>8,864,782</u>	<u>(4,393)</u>	<u>8,860,389</u>
Income (Loss) Before Operating Transfers	73,696	(1,163,903)	(1,090,207)
Operating Transfers - In	<u>0</u>	<u>731,783</u>	<u>731,783</u>
Net Income (Loss)	73,696	(432,120)	(358,424)
Retained Earnings At Beginning of Year	<u>2,460,294</u>	<u>2,982,299</u>	<u>5,442,593</u>
Retained Earnings At End of Year	<u>2,533,990</u>	<u>2,550,179</u>	<u>5,084,169</u>
Contributed Capital at Beginning of Year	145,080	156,917	301,997
Contributions During Year From Governmental Funds	<u>0</u>	<u>40,807</u>	<u>40,807</u>
Contributed Capital at End of Year	<u>145,080</u>	<u>197,724</u>	<u>342,804</u>
Total Fund Equity at End of Year	<u>\$2,679,070</u>	<u>\$2,747,903</u>	<u>\$5,426,973</u>

See accompanying notes to the general purpose financial statements

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$3,011,297	\$0	\$3,011,297
Cash Received from Quasi-External Transactions with Other Funds	0	2,296,234	2,296,234
Cash Received from Other Operating Revenues	5,540	0	5,540
Cash Payments to Suppliers for Goods and Services	(6,883,244)	(1,092,557)	(7,975,801)
Cash Payments to Employees for Services	(3,834,898)	(491,160)	(4,326,058)
Cash Payments for Employee Benefits	(950,875)	(162,609)	(1,113,484)
Cash Payments for Claims	0	(1,183,989)	(1,183,989)
Cash Payments for Other Operating Expenses	(76,149)	0	(76,149)
Net Cash Used for Operating Activities	<u>(8,728,329)</u>	<u>(634,081)</u>	<u>(9,362,410)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Federal and State Subsidies	8,933,162	0	8,933,162
Operating Transfers - In	0	731,783	731,783
Net Cash Provided by Noncapital Financing Activities	<u>8,933,162</u>	<u>731,783</u>	<u>9,664,945</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Payments for Capital Acquisitions	<u>(200,634)</u>	<u>0</u>	<u>(200,634)</u>
<u>Cash Flows from Investing Activities:</u>			
Interest on Investments	33,576	0	33,576
Increase in Fair Value of Cash Equivalents	594	0	594
Net Cash Provided by Investing Activities	<u>34,170</u>	<u>0</u>	<u>34,170</u>
Net Increase in Cash and Cash Equivalents	38,369	97,702	136,071
Cash and Cash Equivalents at Beginning of Year	1,310,834	1,210,771	2,521,605
Cash and Cash Equivalents at End of Year	<u>\$1,349,203</u>	<u>\$1,308,473</u>	<u>\$2,657,676</u>
<u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</u>			
Operating Loss	<u>(\$8,791,086)</u>	<u>(\$1,159,510)</u>	<u>(\$9,950,596)</u>
<u>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</u>			
Depreciation	100,399	15,505	115,904
Donated Commodities Used During Year	122,949	0	122,949
<u>Changes in Assets and Liabilities:</u>			
Decrease in Accounts Receivable	16,396	0	16,396
Decrease in Due from Other Funds	5,444	0	5,444
(Increase) Decrease in Inventory Held for Resale	(25,436)	499,396	473,960
Increase (Decrease) in Accounts Payable	(126,473)	4,373	(122,100)
Increase in Accrued Wages	24,396	0	24,396
Decrease in Compensated Absences Payable	(21,019)	0	(21,019)
Decrease in Due to Other Funds	(258)	0	(258)
Decrease in Intergovernmental Payable	(33,641)	0	(33,641)
Increase in Claims Payable	0	6,155	6,155
Total Adjustments	<u>62,757</u>	<u>525,429</u>	<u>588,186</u>
Net Cash Used for Operating Activities	<u>(\$8,728,329)</u>	<u>(\$634,081)</u>	<u>(\$9,362,410)</u>

Non-Cash Transactions:

Contributions of fixed assets from the general fixed assets account group were received in the warehouse internal service fund with a book value of \$40,807.

See accompanying notes to the general purpose financial statements

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND EQUITY - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ALL PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Proprietary Fund Type		
	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Sales	\$1,760,000	\$2,986,122	\$1,226,122
Charges for Services	0	0	0
Interest	50,000	33,576	(16,424)
Materials and Supplies	26,814	25,175	(1,639)
Federal and State Subsidies	9,950,000	8,933,162	(1,016,838)
Other Operating Revenues	0	5,540	5,540
Total Revenues	<u>11,786,814</u>	<u>11,983,575</u>	<u>196,761</u>
<u>Expenses:</u>			
Salaries and Wages	3,151,584	3,834,898	(683,314)
Fringe Benefits	0	950,875	(950,875)
Claims	0	0	0
Purchased Services	1,533,335	712,479	820,856
Materials and Supplies	8,311,027	6,679,899	1,631,128
Capital Outlay	218,228	156,178	62,050
Other Operating Expenses	145,694	110,078	35,616
Total Expenses	<u>13,359,868</u>	<u>12,444,407</u>	<u>915,461</u>
Excess of Revenues Under Expenses	(1,573,054)	(460,832)	1,112,222
Fund Equity at Beginning of Year	265,076	265,076	0
Prior Year Encumbrances Appropriated	1,049,290	1,049,290	0
Fund Equity (Deficit) at End of Year	<u>(\$258,688)</u>	<u>\$853,534</u>	<u>\$1,112,222</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Type			Totals		
Internal Service Funds			(Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$1,760,000	\$2,986,122	\$1,226,122
1,332,793	1,332,793	0	1,332,793	1,332,793	0
	0	0	50,000	33,576	(16,424)
959,213	963,441	4,228	986,027	988,616	2,589
0	0	0	9,950,000	8,933,162	(1,016,838)
0	0	0	0	5,540	5,540
<u>2,292,006</u>	<u>2,296,234</u>	<u>4,228</u>	<u>14,078,820</u>	<u>14,279,809</u>	<u>200,989</u>
0	0	0	3,151,584	3,834,898	(683,314)
0	0	0	0	950,875	(950,875)
1,334,571	1,234,203	100,368	1,334,571	1,234,203	100,368
137,161	95,347	41,814	1,670,496	807,826	862,670
1,982,902	1,208,963	773,939	10,293,929	7,888,862	2,405,067
0	0	0	218,228	156,178	62,050
0	0	0	145,694	110,078	35,616
<u>3,454,634</u>	<u>2,538,513</u>	<u>916,121</u>	<u>16,814,502</u>	<u>14,982,920</u>	<u>1,831,582</u>
(1,162,628)	(242,279)	920,349	(2,735,682)	(703,111)	2,032,571
1,039,891	1,039,891	0	1,304,967	1,304,967	0
221,094	221,094	0	1,270,384	1,270,384	0
<u>\$98,357</u>	<u>\$1,018,706</u>	<u>\$920,349</u>	<u>(\$160,331)</u>	<u>\$1,872,240</u>	<u>\$2,032,571</u>

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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**NOTE 1 - DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY**

Dayton 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 of the State of Ohio. The School District operates under a locally-elected seven-member Board form of government and provides educational services as mandated by State and/or federal agencies.

The School District is the 6th largest in the State of Ohio (among 612 school districts) in terms of enrollment. It is staffed by 1,617 non-certificated employees and 2,168 certificated full-time personnel who provide services to 22,590 students and other community members.

***Reporting Entity*** A reporting entity is comprised of the primary government, component units and other organizations that are included to insure that the financial statements 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 Dayton City School District, this includes general operations, food service, student guidance, extracurricular activities, educational media, care and upkeep of grounds and buildings, preschool and student related activities of the School District.

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 otherwise assumed the 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 issuance of debt, or the levying of taxes for the organization. The School District does not have any component units.

The following activities are included within the reporting entity:

***Parochial Schools*** Within the School District boundaries are sixteen parochial schools which are operated as private schools. 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. The activity of these State monies is reflected in a special revenue fund for financial reporting purposes.



Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Dayton 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 its proprietary activities 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 on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain 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 regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities 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 the trust fund) are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position. 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.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

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

***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 the trust fund).

***Proprietary Fund Types*** The proprietary funds are used to account for the School District's ongoing activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The following are the School District's proprietary fund types:

***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.

***Internal Service Funds*** The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the School District on a cost reimbursement basis.

***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 are expendable trust and agency funds. The expendable trust fund is accounted for in essentially the same manner as governmental 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.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

***General Long-Term Obligations Account Group*** This account group is established to account for all long-term obligations of the 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 proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

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

The modified accrual basis of accounting is followed for the governmental, 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 and student fees.

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. Past due desegregation costs, which are measurable but not available, have also been recorded as deferred revenue.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized when they are incurred. The fair value of donated commodities used during the year is reported on 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 Process***

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

All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the education foundation special revenue fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain separate budgetary information. Because the activity of agency funds is not budgeted, transfers in and transfers out do not equal on the budgetary basis due to a transfer of \$1,617 from the public school support special revenue fund to the student managed activity agency fund.

***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 Montgomery County Budget Commission for rate determination.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

***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 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 object appropriations 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.

The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts. The financial statements of the School District are presented at more detail than the legal level of control; the Treasurer allocates the Board's appropriations to the function/object level within each fund as presented on the financial statements. Formal budgetary integration is employed as a management control device during the year for all funds, other than agency funds and the education foundation special revenue fund, 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. Expenditures plus encumbrances 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 and expendable trust funds and reported in the notes to the financial statements for proprietary funds.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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**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 in a central bank account. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the School District records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the balance sheet. The School District utilizes a fiscal agent to handle money set aside in the education foundation special revenue fund. The balance in this account is presented on the combined balance sheet as "Cash and Cash Equivalents with Fiscal Agents" and represents deposits and short-term investments.

During fiscal year 2000, investments were limited to various government securities, certificates of deposit, mutual funds 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 nonnegotiable certificates of deposit are reported at cost.

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.

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 \$2,082,908 which includes \$1,486,066 assigned from other School District funds. The special revenue, capital projects and enterprise funds also earned interest in the amount of \$36,608, \$225,656 and \$34,657, respectively.

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.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

***E. Inventory***

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a 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 proprietary funds consist of donated food, purchased food and school supplies held for resale and are expensed when used.

***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 the purchase and an expenditure is reported in the year in which services are consumed.

***G. Restricted Assets***

Restricted assets in the general fund represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts required by statute to be set-aside by the School District for the purchase of textbooks and instructional materials and the creation of a reserve for budget stabilization.

***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 proprietary 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 seventy-five dollars for audio visual equipment, one hundred dollars for computer equipment and musical instruments, and two hundred dollars for all other equipment with an estimated useful life of three years or more. The School District does not have any infrastructure.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

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 in the proprietary fund types is computed using the straight-line method over an estimated useful life of fifty years for buildings and improvements and three to ten years for equipment and vehicles. 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 when the related expenditures are incurred. Other than commodities, grants and entitlements for proprietary fund operations are recognized as non-operating revenues in the accounting period in which they are earned and become measurable.

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

**Entitlements**

***General Fund***

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

***Special Revenue Funds***

- Pupil Competency/Lottery Program
- Disadvantaged Pupil Impact Aid

**Non-Reimbursable Grants**

***Special Revenue Funds***

- School Improvement
- Auxiliary Services
- Consumer Education
- Career Development
- Teacher Development
- Early Childhood Development
- Management Information System



Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

**Non-Reimbursable Grants**

*Special Revenue Funds*

Public School Preschool  
Entry Year Program  
Disadvantaged Pupil Impact Aid  
Data Communication  
Textbooks/Instructional Materials Subsidy  
Impact II  
Jobs for Grads  
Adult Basic Education  
Job Training Partnership Act  
National Defense Education Act  
Title VI-B  
Headstart  
Title I  
Title VI  
Emergency Immigrant Education Assistance Grant  
Drug-Free School  
Early Childhood Preschool Grant  
EHA Handicapped Preschool  
Child Care Food Program  
Training of Teachers  
Counselors and School Personnel  
Even Start  
Citizens Drug Commission  
Comprehensive School Health  
Schoolnet Professional Development  
Ohio Reads  
Alternative Schools Grant  
National Science Foundation  
Magnet Schools

*Capital Projects Funds*

School Net  
Technology Equity  
School Building Assistance Limited  
Emergency School Building Repair  
Interactive Video Distance Learning

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

**Reimbursable Grants**

*General Fund*

- Driver Education Reimbursement
- Vocational Education Reimbursement
- O.W.A. Student Reimbursement
- Transportation Reimbursement
- E-Rate

*Special Revenue Funds*

- O.W.T.A. Program
- Vocational Education Program

*Proprietary Funds*

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

Grants and entitlements received in governmental funds amounted to 61 percent of governmental fund revenue during the 2000 fiscal year.

***K. Interfund Assets/Liabilities***

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as “Due from Other Funds” or “Due to Other Funds” on the balance sheet. 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 when earned for all employees with more than one year of service.

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

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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

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 proprietary 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, claims, compensated absences and contractually required 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. Capital leases are recorded as a liability of the general long-term obligations account group.

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

***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 transfers are reported as operating transfers.

***O. Fund Balance Reserves and Designation***

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, inventories of supplies and materials, property taxes, budget stabilization and textbook and instructional materials.

Dayton City School District  
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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for budget stabilization represents money required to be set-aside by statute to protect against cyclical changes in revenues and expenditures.

***P. Contributed Capital***

Contributed capital represents resources from other funds, other governments, and private sources provided to proprietary funds that is not subject to repayment. These assets are recorded at their fair market value on the date donated. Depreciation on those assets acquired or constructed with contributed capital is expensed and closed to unreserved retained earnings at year end.

Because the School District did not prepare financial statements in accordance with generally accepted accounting principles prior to fiscal year 1987, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to proprietary funds have been classified as retained earnings.

***Q. Total Columns on General Purpose Financial Statements***

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

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

***A. Accountability***

The following funds have fund equity deficits as of June 30, 2000:

	<u>Deficit Fund Equity</u>
Special Revenue:	
Consumer Education Projects	\$2,406
Career Development	11,428
Entry Year Program	9
Vocational Education	58,231
Headstart	107,309
Internal Service:	
Self-Insurance	\$7,441

Dayton City School District  
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**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE** (Continued)

The deficits in the special revenue funds resulted from expenditures made in excess of available revenues. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur. The deficit in the internal service fund is due to revenues not covering operating costs. The School District will examine the need to increase its charges for services to the other funds or the general fund will provide operation transfers to eliminate the deficits.

***B. Compliance***

The enterprise and internal service funds had material excesses of expenses plus encumbrances over appropriations at the fund and object level, which is the legal level of budgetary control adopted by the Board of Education. Material amounts of actual expenses and outstanding encumbrances in excess of appropriations at December 31, 1999, one of the dates tested, are as follows:

Fund Type/Fund	Object	Expenses and Outstanding Encumbrances	Appropriations	Excess
Enterprise Fund : Food Service	Materials and Supplies	\$7,907,383	\$6,000,000	(\$1,907,383)
Internal Service: Self-Insurance	Purchased Services	\$95,346	\$35,000	(\$60,346)

Similar non-compliance issues existed in the special revenue, enterprise and internal service funds where actual expenditures/expenses and outstanding encumbrances in excess of appropriations also existed at other dates throughout the year, however these were all corrected as of fiscal year end.

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**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE** (Continued)

The following funds had appropriations in excess of estimated resources plus available balances for the fiscal year ended June 30, 2000:

Fund type/Fund	Total Certified Resources	Current Year Appropriations	Excess
Special Revenue:			
Other Grant	\$476,083	\$502,672	(\$26,589)
Auxiliary Services	2,159,296	2,175,716	(16,420)
Career Development	102,385	106,077	(3,692)
Disadvantaged Pupil Impact Aid	17,963,634	18,149,383	(185,749)
Ohio Reads	24,000	229,408	(205,408)
Alternative Schools	482,500	965,000	(482,500)
Adult Basic Education	654,281	722,034	(67,753)
National Defense Education Act-Title III	230,109	261,832	(31,723)
Title VI-B	2,039,517	2,234,418	(194,901)
Vocational Education	891,539	1,027,753	(136,214)
Headstart	1,488,150	2,088,168	(600,018)
Title I	13,554,980	14,362,070	(807,090)
Title VI	308,138	413,888	(105,750)
Drug-Free School Grant	295,629	337,093	(41,464)
EHA Preschool Grants for the Handicapped	168,500	177,175	(8,675)
Miscellaneous Federal Grants	5,246,836	7,897,561	(2,650,725)
Enterprise:			
Food Service	\$11,997,654	\$12,259,081	(\$261,427)

Similar non-compliance issues where appropriations exceeded estimated resources were also noted at other times throughout the fiscal year.

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**NOTE 4 - 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 (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Fund and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
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 the expendable trust fund and as note disclosure in the proprietary fund types (GAAP basis).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. The education foundation special revenue fund was maintained by a fiscal agent (budget basis) rather than as a special revenue fund for the School District (GAAP basis).
6. Advances are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

Dayton City School District  
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**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING** (Continued)

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

	General	Special Revenue	Capital Projects	Expendable Trust
GAAP Basis	\$18,276,868	\$810,186	(\$752,533)	\$14,183
Revenue Accruals	(2,442,639)	(435,103)	1,096,942	0
Expenditure Accruals	(7,522,831)	(804,556)	(444,045)	(23,040)
Prepaid Items	(2,618)	481	0	0
Advances	107,668	(59,162)	(48,506)	0
Excess of Revenues Under Expenditures for Nonbudgeted Fund	0	1,386,751	0	0
Operating Transfers	731,783	1,089,816	(1,091,433)	0
(Increase) Decrease in Fair Value of Investments	27,705	(604)	(12,024)	0
Encumbrances	(4,193,600)	(3,540,195)	(2,082,760)	(9,984)
Budget Basis	<u>\$4,982,336</u>	<u>(\$1,552,386)</u>	<u>(\$3,334,359)</u>	<u>(\$18,841)</u>

Net Income (Loss) Excess of Revenues Under Expenses and Operating Transfers  
All Proprietary Fund Types

	Enterprise	Internal Service
GAAP Basis	\$73,696	(\$432,120)
Revenue Accrual	244,814	0
Expense Accrual	(156,995)	692,097
Inventory Held for Resale	(25,436)	499,396
Acquisition of Fixed Assets	(200,634)	0
Transfers	0	(731,783)
Loss on Disposal of Fixed Assets	6,057	4,393
Depreciation Expense	100,399	15,505
Increase in Fair Value of Investments	(4,126)	0
Encumbrances	(498,607)	(289,767)
Budget Basis	<u>(\$460,832)</u>	<u>(\$242,279)</u>



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**NOTE 5 - 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.

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 (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

1. United States Treasury Notes, Bills, Bonds or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Dayton City School District  
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**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

***Deposits:*** At year end, the carrying amount of the School District's deposits was \$12,882,906 and the bank balance was \$18,047,015. The entire amount of the bank balance was insured.

Dayton City School District  
 Montgomery County, Ohio  
 Notes to the General Purpose Financial Statements  
 For the Fiscal Year Ended June 30, 2000

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**NOTE 5 - DEPOSITS AND INVESTMENTS** (Continued)

***Investments:*** The School District's investments are required to be categorized 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 investments in mutual funds and STAR Ohio, an investment pool operated by the Ohio State Treasurer, are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 1	Fair Value
Government Securities	\$8,885,313	\$8,885,313
Mutual Funds - KeyBank	0	5,164,796
Mutual Funds - KeyTrust	0	1,758,822
STAR Ohio	0	8,501,509
Totals	\$8,885,313	\$24,310,440

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 entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$37,193,346	\$0
Investments:		
Government Securities	(8,885,313)	8,885,313
Mutual Funds - KeyBank	(5,164,796)	5,164,796
Mutual Funds - KeyTrust	(1,758,822)	1,758,822
STAR Ohio	(8,501,509)	8,501,509
GASB Statement 3	\$12,882,906	\$24,310,440

Dayton City School District  
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**NOTE 6 - 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.

2000 real property taxes are levied after April 1, 2000, on the assessed value as of 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. 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.

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 semiannually. If paid annually, payment is due December 31; if paid semiannually, 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 semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

Dayton City School District  
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 Notes to the General Purpose Financial Statements  
 For the Fiscal Year Ended June 30, 2000

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**NOTE 6 - PROPERTY TAXES** (Continued)

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

	<u>1999 Second Half Collections</u>		<u>2000 First Half Collections</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Agricultural/Residential and Other Real Estate	\$1,305,127,980	73.06%	\$1,420,851,430	74.21%
Public Utility	159,113,050	8.91%	151,121,950	7.89%
Tangible Personal Property	<u>322,008,566</u>	<u>18.03%</u>	<u>342,778,104</u>	<u>17.90%</u>
Total Assessed Value	<u><u>\$1,786,249,596</u></u>	<u><u>100.00%</u></u>	<u><u>\$1,914,751,484</u></u>	<u><u>100.00%</u></u>
Tax rate per \$1,000 of assessed valuation	\$62.65		\$62.65	

The School District receives property taxes from Montgomery 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 represents delinquent taxes outstanding and real property, tangible 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 intended to finance current year operations. The amount available as an advance at June 30, 2000, was \$5,142,159 in the general fund.

**NOTE 7 - RECEIVABLES**

Receivables at June 30, 2000, consisted of property taxes, accounts (rent and student fees), intergovernmental grants, accrued interest and interfund transactions. 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:

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**NOTE 7 - RECEIVABLES** (Continued)

	Amounts
General Fund	
Desegregation Costs	\$6,519,540
Transportation and Tuition Fees	21,040
Air Force, Army and Navy Junior ROTC	34,315
Drivers Education	8,900
Total General Fund	6,583,795
Special Revenue Funds	
Other Grant - Title IV E Services	123,113
Miscellaneous State Grants	12,568
Headstart	77,282
Miscellaneous Federal Grants	318
Total Special Revenue Funds	213,281
Enterprise Fund	
Summer Food Service Program	143,804
Total Intergovernmental Receivables	\$6,940,880

**NOTE 8 - FIXED ASSETS**

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

	Enterprise	Internal Service
Land	\$18,987	\$0
Buildings and Improvements	86,007	0
Equipment	2,648,741	208,131
Vehicles	473,712	183,859
Gross Fixed Assets	3,227,447	391,990
Less Accumulated Depreciation	(2,035,240)	(240,906)
Net Book Value	\$1,192,207	\$151,084

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**NOTE 8 - FIXED ASSETS** (Continued)

A summary of the changes in general fixed assets during fiscal year 2000 follows:

Asset Category	Balance at 6/30/99	Additions	Deletions	Balance at 6/30/00
Land and Improvements	\$3,302,178	\$250,000	\$250,000	\$3,302,178
Buildings and Improvements	21,977,331	1,295,013	0	23,272,344
Equipment	52,843,865	8,140,953	5,502,545	55,482,273
Vehicles	<u>7,792,581</u>	<u>792,983</u>	<u>0</u>	<u>8,585,564</u>
Totals	<u>\$85,915,955</u>	<u>\$10,478,949</u>	<u>\$5,752,545</u>	<u>\$90,642,359</u>

**NOTE 9 - RISK MANAGEMENT**

***A. Property and Liability***

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2000, the School District contracted with Nationwide Insurance Company for general liability insurance with a \$1,000,000 single occurrence limit and a \$5,000,000 aggregate. Buildings and contents are covered under Fireman's Fund Insurance Company with a \$250,000 deductible.

Electronic data processing equipment is covered under Fireman's Fund Insurance Company with a \$1,000 deductible.

The School District's vehicles are covered under a business policy with American States Insurance Company for primary coverage. This policy carries a \$250 deductible and a \$1,000,000 limit for bodily injury and property damage and a \$500,000 limit for uninsured motorist. The School District has excess coverage with Monticello Insurance Company with a \$1,000,000 limit for bodily injury and property damage.

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 calendar years 1992 and 1993, the School District elected to take advantage of the workers' compensation plan being offered by the State of Ohio. This plan, called retrospective rating, allows the School District to pay a fraction of the premium it would pay as an experience-rated risk.

Dayton City School District  
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**NOTE 9 - RISK MANAGEMENT** (Continued)

Retrospective rating constitutes a step closer to self-insurance. In the retrospective rating plan, the School District agrees to assume a portion of the risk in return for a possible reduction in premiums. The greater the percentage of the risk the School District assumes, the greater the potential reduction in premium. If the School District's loss experience is better than predicted by the experience-rating system, its premium obligation will be less than what it would have paid under experience rating. If its experience is worse than predicted, its premium obligation will be more than it would have been assessed under experience rating, limited to the maximum premium. The School District has assumed the risk for individual claims up to a maximum claim of \$250,000. The School District has also agreed to pay all claims up to a maximum of 200% of what the School District would have paid had the School District remained an experience-rated risk. Claims exceeding these limits will be paid by the State. Each plan year, the District pays the State a "minimum premium" for retaining the risk of having to pay claims which exceed the School District's maximum claims limits. For each year the School District elects the retrospective rating plan for workers' compensation, liability is attached for ten years.

The School District has hired a third-party administrator, Care Works to review and monitor all claims on behalf of the School District. In 1993, the School District established a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. Beginning in fiscal year 1999, the School District decided to account for its uninsured risks of loss in the general fund.

All claims processing is done by the State. The State initially pays all claims and then bills the School District. The claims liability reported in the general long-term obligations account group at June 30, 2000, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation.

The following schedule shows claim activity for fiscal years 1999 and 2000:

Year	Beginning Balance	Claims	Payments	Ending Balance
1999	\$2,215,457	\$0	\$1,109,473	\$1,105,984
2000	\$1,105,984	\$0	\$380,344	\$725,640

During fiscal year 2000, the State paid \$380,344 in claims on behalf of the School District. The amount of unpaid claims still owed to the state at June 30, 2000, is presented on the balance sheet as claims payable.

For calendar years 1995, through 2000, the School District went back to the workers' compensation experience based rating program and is charged a rate per \$100 of salaries.



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**NOTE 9 - RISK MANAGEMENT** (Continued)

The School District is self-insured for dental benefits. This plan provides dental plans with a \$25 deductible per each person. A third party administrator, Mutual Health Services reviews all claims which are then paid by the School District. The School District purchases stop-loss coverage of \$5,000 per employee. The School District pays the employees benefits self insurance internal service fund \$19.49 per month for single employees and \$45.33 per employee per month for family plans which represents a portion of the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

The liability for unpaid claims of \$157,837 reported in the fund at June 30, 2000, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims, including incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

The fund's claim liability amount in 2000 was:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999	\$0	\$841,826	\$690,114	\$151,682
2000	\$151,682	\$1,190,144	\$1,183,989	\$157,837

**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

***A. School Employees Retirement System***

The 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 Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 45 N. Fourth Street, Columbus, Ohio 43215-3634.

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**NOTE 10 - DEFINED BENEFIT PENSION PLANS** (Continued)

Plan members are required to contribute 9 percent of their annual covered salary and the School District is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. A portion of the School District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2000, 5.5 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$1,824,788, \$3,284,741 and \$4,473,405, respectively; 29.02 percent has been contributed for fiscal year 2000 and 100 percent for fiscal years 1999 and 1998. \$1,295,172 representing the unpaid contribution for fiscal year 2000, is recorded as a liability within the respective funds and the general long-term obligations account group.

***B. State Teachers Retirement System***

The School District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death and survivor benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371.

For the fiscal year ended June 30, 2000, plan members were required to contribute 9.3 percent of their annual covered salaries. The School District was required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent 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 \$5,268,904, \$9,292,099 and \$9,418,013, respectively; 80.90 percent has been contributed for fiscal year 2000 and 100 percent for fiscal years 1999 and 1998. \$1,006,113 represents the unpaid contribution for fiscal year 2000 and is recorded as a liability within the respective funds.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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**NOTE 11 - POSTEMPLOYMENT BENEFITS**

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2000, the STRS Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the School District, this amount equaled \$7,025,205 for fiscal year 2000.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 1999, (the latest information available) the balance in the Fund was \$2,783 million. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

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

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2000, employer contributions to fund health care benefits were 8.5 percent of covered payroll, an increase from 6.3 percent for fiscal year 1999. 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 was established at \$12,400. For the School District, the amount contributed to fund health care benefits, including the surcharge, during the 2000 fiscal year equaled \$3,063,037.

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 the annual health care expenses. Expenses for health care for the fiscal year ended June 30, 1999 (the latest information available), were \$126,380,984 and the target level was \$189.6 million. At June 30, 1999, SERS had net assets available for payment of health care benefits of \$188.0 million. SERS has approximately 51,000 participants currently receiving health care benefits.

Dayton City School District  
 Montgomery County, Ohio  
 Notes to the General Purpose Financial Statements  
 For the Fiscal Year Ended June 30, 2000

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**NOTE 12 - EMPLOYEE BENEFITS**

***A. Compensated Absences***

The criteria for determining vacation and sick leave components are derived from negotiated agreements and State laws. Classified employees earn ten to twenty days of vacation per fiscal year, depending upon length of service. Vacation days are credited to classified employees each month and must be used within the next twelve months. Vacation may be carried forward beyond June 30 only with the approval of the superintendent. Accumulated, unused vacation time is paid to classified employees and administrators upon termination of employment. Teachers do not earn vacation time.

Teachers, administrators, and classified employees earn sick leave at the rate of one and one-fourth days per month. Sick leave may be accumulated up to a maximum of 250 days. Upon retirement, payment is made for one-fourth of the total accumulated and unused, up to a maximum of 180 days for teachers and administrators and 160 for classified employees. In addition, classified employees are subject to the following based on length of service:

Length of Service	Maximum Severance Paydays
Less than five years	0 Days
Five years to 15 years	30 Days
15 years to 25 years	35 Days
Over 25 years	40 Days

Professional staff members are eligible to accumulate sick days in a severance account once they have accumulated the maximum 250 days of sick leave. These excess days may not be used as sick leave days or “catastrophic illness” donations. Accumulated severance account days will be paid for one-fourth of the accumulated balance, up to a maximum of 45 days.

***B. Deferred Compensation***

Employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Plan. This plan is created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Dayton City School District  
 Montgomery County, Ohio  
 Notes to the General Purpose Financial Statements  
 For the Fiscal Year Ended June 30, 2000

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**NOTE 12 - EMPLOYEE BENEFITS** (Continued)

***C. Health Care Benefits***

The District provides life insurance and accidental death and dismemberment insurance to employees through Unum Life Insurance Company. The District provides health insurance coverage through United Health Care of Ohio, Inc. Employee share of the total premium ranges between five percent to twenty percent of the monthly premium up to the cap. The premium varies with each employee depending on the terms of the union contract. Dental insurance is provided to aid eligible employees through a self-insurance plan administered by United Dental Care and Mutual Health Services, the third party administrators.

**NOTE 13 - LONG-TERM OBLIGATIONS**

The changes in the School District's long-term obligations during fiscal year 2000 were as follows:

	Amounts Outstanding 6/30/99	Additions	Deductions	Amounts Outstanding 6/30/00
Intergovernmental Payable	\$3,225,126	\$1,490,387	\$2,359,398	\$2,356,115
Capital Leases	3,820,669	855,894	1,284,444	3,392,119
Claims Payable	1,105,984	0	380,344	725,640
Compensated Absences	3,170,695	0	44,425	3,126,270
Total General Long-Term Obligations	<u>\$11,322,474</u>	<u>\$2,346,281</u>	<u>\$4,068,611</u>	<u>\$9,600,144</u>

Compensated absences will be paid from the fund from which the employees' salaries are paid. Capital leases obligations will be paid from the general fund, the education foundation and e-rate special revenue funds, and the schoolnet capital projects fund. A portion of the intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the person is paid. Another portion of the intergovernmental payable represents the liability the School District owes the state for workers' compensation claims that were paid on behalf of the School District by the State. This will be paid from the general fund. Claims payable represents the amount that the School District owes for workers' compensations claims that have not been paid yet. This will also be paid from the general fund.

The School District's overall legal debt margin was \$172,327,634 with an unvoted debt margin of \$1,914,751 at June 30, 2000.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

**NOTE 14 - INTERFUND ACTIVITY**

As of June 30, 2000, receivables and payables that resulted from various interfund transactions were as follows:

Fund Type/Fund	Receivables		Payables	
	Due From	Interfund	Due To	Interfund
General Fund	\$24,783	\$162,961	\$10,272	\$3,000,000
Special Revenue Funds:				
Other Grant Rotary	0	0	1,125	0
Public School Support	580	0	14,813	0
Other Grant	0	0	2,704	0
Education Foundation	0	3,000,000	0	0
District Managed Student Activity	0	0	575	0
Consumer Education Projects	0	0	0	2,400
Career Development	0	0	276	8,341
Teacher Development	0	0	5	0
Public School Preshool	0	0	462	0
Disadvantaged Pupil Impact Aid	0	0	718	0
Ohio Reads Grant	0	0	288	0
Adult Basic Education	0	0	419	0
Vocational Education	0	0	144	5,822
Headstart	0	0	1,595	146,398
Title I	0	0	10,803	0
E-Rate Grant	0	0	12	0
Miscellaneous Federal Grants	0	0	1,806	0
Total Special Revenue Funds	\$580	\$3,000,000	\$35,745	\$162,961

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

**NOTE 14 - INTERFUND ACTIVITY** (Continued)

Fund Type/Fund	Receivables		Payables	
	Due From	Interfund	Due To	Interfund
Enterprise Funds:				
Food Service	\$21,303	\$0	\$0	\$0
Uniform School Supplies	470	0	44	0
<b>Total Enterprise Fund</b>	<b>21,773</b>	<b>0</b>	<b>44</b>	<b>0</b>
Agency Fund:				
Student Managed Activity	0	0	1,075	0
<b>Total All Funds</b>	<b>\$47,136</b>	<b>\$3,162,961</b>	<b>\$47,136</b>	<b>\$3,162,961</b>

**NOTE 15 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The School District maintains two enterprise funds to account for the operations of food service and uniform school supplies. The table below reflects the more significant financial data relating to the enterprise funds of the Dayton City School District as of and for the fiscal year ended June 30, 2000.

	Food Service	Uniform School Supplies	Total Enterprise Funds
Operating Revenues	\$2,969,352	\$25,645	\$2,994,997
Depreciation Expense	99,009	1,390	100,399
Operating Loss	(8,780,652)	(10,434)	(8,791,086)
Net Non-Operating Revenues excluding Commodities and Federal and State Subsidies	29,194	0	29,194
Federal Donated Commodities	122,949	0	122,949
Federal and State Subsidies	8,712,639	0	8,712,639
Net Income (Loss)	84,130	(10,434)	73,696
Fixed Asset Additions	200,634	0	200,634
Fixed Asset Deletions	\$15,301	\$0	\$15,301

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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**NOTE 15 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS** (Continued)

	Food Service	Uniform School Supplies	Total Enterprise Funds
Net Working Capital	\$1,540,248	\$22,295	\$1,562,543
Long-Term Compensated Absences	75,680	0	75,680
Total Assets	3,086,888	33,624	3,120,512
Total Equity	2,647,376	31,694	2,679,070
Encumbrances Outstanding at June 30, 2000	\$494,283	\$4,324	\$498,607

**NOTE 16 - STATE SCHOOL FUNDING DECISION**

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the perceived defects in the system. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to the School District. During the fiscal year ended June 30, the School District received \$75,080,611 of school foundation support for its general fund.

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

The Court decided to maintain jurisdiction over these issues and continued the case at least until June 15, 2001.



Dayton City School District  
 Montgomery County, Ohio  
 Notes to the General Purpose Financial Statements  
 For the Fiscal Year Ended June 30, 2000

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**NOTE 16 - STATE SCHOOL FUNDING DECISION** (Continued)

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 17 - CAPITAL LEASES - LESSEE DISCLOSURE**

The School District has entered into capitalized leases for various equipment and vehicles. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. The new lease agreements are accounted for as capital outlay expenditures in the general and e-rate grant special revenue funds with an offsetting amount reported as an other financing source, inception of capital lease. Capital lease payments made from governmental funds have been reclassified and are reflected as debt service expenditures in the combined financial statements. These expenditures are reported as function expenditures on the budgetary statements.

General fixed assets consisting of equipment and vehicles have been capitalized in the general fixed assets account group in the amount of \$3,392,119. The amount in the general fixed assets account group represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group.

Principal payments in fiscal year 2000 totaled \$306,910 in the general fund and \$288,470 in the special revenue funds, and \$689,064 in capital projects funds.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of June 30, 2000.

Fiscal Year Ending June 30,	GLTOAG
2001	\$1,607,018
2002	1,603,484
2003	409,234
2004	44,311
2005	10,681
Total	3,674,728
Less: Amount Representing Interest	(282,609)
Present Value of Net Minimum Lease Payments	\$3,392,119

Dayton City School District  
 Montgomery County, Ohio  
 Notes to the General Purpose Financial Statements  
 For the Fiscal Year Ended June 30, 2000

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**NOTE 18 - SET-ASIDE CALCULATIONS AND FUND RESERVES**

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.

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

	<u>Textbooks</u>	<u>Capital Acquisition</u>	<u>Budget Stabilization</u>
Set-aside Reserve Balance as of June 30, 1999	\$0	\$0	\$3,025,300
Current Year Set-aside Requirement	3,746,607	3,746,607	0
Qualifying Disbursements	<u>(2,883,674)</u>	<u>(5,112,091)</u>	<u>0</u>
Set-aside Balances Carried Forward to Future Fiscal Years	<u>\$862,933</u>	<u>(\$1,365,484)</u>	<u>\$3,025,300</u>
Set-aside Reserve Balances as of June 30, 2000	<u>\$862,933</u>	<u>\$0</u>	<u>\$3,025,300</u>

The capital acquisition set-aside balance can be used to reduce the set-aside requirement in future fiscal years. The total reserve balance at the end of the fiscal year was \$3,888,233.

**NOTE 19 - 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.

Dayton City School District  
Montgomery County, Ohio  
Notes to the General Purpose Financial Statements  
For the Fiscal Year Ended June 30, 2000

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**NOTE 19 - CONTINGENCIES** (Continued)

**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 20 - SUBSEQUENT EVENT**

On February 23, 2001, a Settlement Agreement was entered into between the Superintendent of Public Instruction and the Dayton City Board of Education that would end a 1976 court order requiring desegregation of the school district and also end a 1987 Consent Order. The 1987 Consent Order required the State of Ohio to reimburse the School Board for past desegregation expenses, incurred from July 1, 1986 and for all years thereafter so long as the District transports students for purposes of reducing racial isolation. The reimbursement amount constitutes 50% of all transportation costs for school district activities incurred by the District.

The result of the Settlement Agreement would entitle the Dayton City School District to receive a maximum of \$32.3 million over a two year period, paid by the State of Ohio, that would be allocated for improvement of academic achievement and/or educational facilities and will not contribute to the long-term financial insolvency of the District. In the event that the Settlement payment is made, the Settlement payment shall complete all the State of Ohio's obligations pursuant to the Consent Order, including but not limited to the obligation to fund certain transportation costs. The Settlement Agreement provides that any and all amounts paid to the District on or after February 23, 2001 shall be deducted from the \$32.3 million so that the total paid shall in any event not exceed \$32.3 million.

The Settlement is contingent upon the United States District Court issuing a declaration of unitary status. In the case that a declaration of unitary status is not obtained, the intent of the Settlement Agreement will be of no force and effect and the parties will be returned to the *status quo* that existed prior to the execution of the Settlement Agreement. As of February 27, 2001, the United States District Court had not ruled on this issue.

The State of Ohio has been making desegregation payments to the District on an annual basis in accordance with the 1987 Consent Order. In FY 2000, the District received \$9.0 million in desegregation payments. It is estimated that the District will receive an additional \$8.4 million in desegregation payments in FY 2001. As of January 31, 2001, the District has received payments totaling \$6.6 million.

FINANCIAL STATEMENTS AND SCHEDULES  
OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS

## GENERAL FUND

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The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$79,406,739	\$79,533,423	\$126,684
Intergovernmental	92,931,865	92,329,951	(601,914)
Interest	1,400,000	2,000,832	600,832
Tuition and Fees	500,000	912,457	412,457
Rentals	900,000	884,432	(15,568)
Charges for Services	0	178,997	178,997
Miscellaneous	500,000	925,129	425,129
Total Revenues	<u>175,638,604</u>	<u>176,765,221</u>	<u>1,126,617</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	47,061,064	41,633,888	5,427,176
Fringe Benefits	20,235,390	13,058,637	7,176,753
Purchased Services	792,150	724,247	67,903
Materials and Supplies	2,397,132	1,958,815	438,317
Capital Outlay - New	605,852	343,092	262,760
Capital Outlay - Replacement	47,639	43,734	3,905
Other	144,884	152,212	(7,328)
Total Regular	<u>71,284,111</u>	<u>57,914,625</u>	<u>13,369,486</u>
Special:			
Salaries and Wages	11,591,903	11,591,901	2
Fringe Benefits	3,191,522	3,191,520	2
Purchased Services	1,561,087	1,246,137	314,950
Materials and Supplies	40,570	26,831	13,739
Capital Outlay - New	13,558	8,145	5,413
Capital Outlay - Replacement	310	249	61
Total Special	<u>16,398,950</u>	<u>16,064,783</u>	<u>334,167</u>
Vocational:			
Salaries and Wages	4,017,363	4,017,363	0
Fringe Benefits	1,067,100	1,067,099	1
Purchased Services	9,394	9,394	0
Materials and Supplies	1,990	1,935	55
Capital Outlay - New	4,687	2,356	2,331
Capital Outlay - Replacement	3,800	3,757	43
Total Vocational	<u>\$5,104,334</u>	<u>\$5,101,904</u>	<u>\$2,430</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Adult/Continuing:</b>			
Salaries and Wages	\$304,197	\$304,197	\$0
Fringe Benefits	70,921	70,920	1
Purchased Services	2,678	861	1,817
Materials and Supplies	250	241	9
Other	293	229	64
<b>Total Adult/Continuing</b>	<b>378,339</b>	<b>376,448</b>	<b>1,891</b>
<b>Other:</b>			
Purchased Services	3,693	3,693	0
<b>Total Instruction</b>	<b>93,169,427</b>	<b>79,461,453</b>	<b>13,707,974</b>
<b>Support Services:</b>			
<b>Pupils:</b>			
Salaries and Wages	5,440,109	5,437,298	2,811
Fringe Benefits	1,447,670	1,447,664	6
Purchased Services	284,330	263,593	20,737
Materials and Supplies	83,158	71,213	11,945
Capital Outlay - New	63,383	60,184	3,199
Capital Outlay - Replacement	24,510	22,756	1,754
Other	122	20	102
<b>Total Pupils</b>	<b>7,343,282</b>	<b>7,302,728</b>	<b>40,554</b>
<b>Instructional Staff:</b>			
Salaries and Wages	5,652,398	5,606,819	45,579
Fringe Benefits	1,840,957	1,827,765	13,192
Purchased Services	527,071	459,451	67,620
Materials and Supplies	777,981	706,790	71,191
Capital Outlay - New	431,167	369,499	61,668
Capital Outlay - Replacement	17,191	5,604	11,587
Other	20,428	8,592	11,836
<b>Total Instructional Staff</b>	<b>9,267,193</b>	<b>8,984,520</b>	<b>282,673</b>
<b>Board of Education:</b>			
Salaries and Wages	112,327	112,327	0
Fringe Benefits	20,790	20,790	0
Purchased Services	89,118	77,376	11,742
Materials and Supplies	13,707	11,476	2,231
Capital Outlay - New	970	919	51
Other	43,306	51,896	(8,590)
<b>Total Board of Education</b>	<b>\$280,218</b>	<b>\$274,784</b>	<b>\$5,434</b>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administration:			
Salaries and Wages	\$7,966,900	\$7,966,900	\$0
Fringe Benefits	2,205,855	2,205,855	0
Purchased Services	783,222	821,470	(38,248)
Materials and Supplies	177,446	159,683	17,763
Capital Outlay - New	124,508	122,952	1,556
Capital Outlay - Replacement	38,288	38,212	76
Other	188,272	226,823	(38,551)
Total Administration	<u>11,484,491</u>	<u>11,541,895</u>	<u>(57,404)</u>
Fiscal:			
Salaries and Wages	205,129	908,700	(703,571)
Fringe Benefits	62,476	276,765	(214,289)
Purchased Services	13,788	61,074	(47,286)
Materials and Supplies	15,083	66,823	(51,740)
Capital Outlay - New	1,242	5,494	(4,252)
Capital Outlay - Replacement	822	3,640	(2,818)
Other	284,694	1,261,143	(976,449)
Total Fiscal	<u>583,234</u>	<u>2,583,639</u>	<u>(2,000,405)</u>
Business:			
Salaries and Wages	1,045,634	1,045,633	1
Fringe Benefits	327,214	327,214	0
Purchased Services	1,579,159	1,572,287	6,872
Materials and Supplies	76,833	76,510	323
Capital Outlay - New	113,479	112,023	1,456
Capital Outlay - Replacement	77,121	76,799	322
Other	1,180	1,375	(195)
Total Business	<u>3,220,620</u>	<u>3,211,841</u>	<u>8,779</u>
Operation and Maintenance of Plant:			
Salaries and Wages	9,081,032	8,792,901	288,131
Fringe Benefits	2,857,015	2,786,633	70,382
Purchased Services	10,642,116	10,111,933	530,183
Materials and Supplies	1,309,178	1,309,232	(54)
Capital Outlay - New	19,956	16,045	3,911
Capital Outlay - Replacement	13,817	9,107	4,710
Other	89,039	459,447	(370,408)
Total Operation and Maintenance of Plant	<u>\$24,012,153</u>	<u>\$23,485,298</u>	<u>\$526,855</u>

(Continued)



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pupil Transportation:			
Salaries and Wages	\$7,403,722	\$7,403,722	\$0
Fringe Benefits	2,450,025	2,450,025	0
Purchased Services	1,825,961	1,785,749	40,212
Materials and Supplies	2,436,966	2,434,230	2,736
Capital Outlay - New	88,070	84,501	3,569
Capital Outlay - Replacement	807,803	802,931	4,872
Other	5,580	6,852	(1,272)
Total Pupil Transportation	<u>15,018,127</u>	<u>14,968,010</u>	<u>50,117</u>
Central:			
Salaries and Wages	1,386,623	1,386,117	506
Fringe Benefits	370,646	370,646	0
Purchased Services	5,784,089	5,719,628	64,461
Materials and Supplies	609,186	374,023	235,163
Capital Outlay - New	115,554	105,288	10,266
Capital Outlay - Replacement	192,662	192,266	396
Other	5,550	6,821	(1,271)
Total Central	<u>8,464,310</u>	<u>8,154,789</u>	<u>309,521</u>
Total Support Services	<u>79,673,628</u>	<u>80,507,504</u>	<u>(833,876)</u>
Extracurricular Activities:			
Academic and Subject Oriented Activities:			
Salaries and Wages	28,240	28,240	0
Fringe Benefits	4,189	4,189	0
Total Academic and Subject Oriented Activities	<u>32,429</u>	<u>32,429</u>	<u>0</u>
Sports Oriented Activities:			
Salaries and Wages	854,486	854,486	0
Fringe Benefits	274,831	274,831	0
Purchased Services	0	262	(262)
Total Sports Oriented Activities	<u>1,129,317</u>	<u>1,129,579</u>	<u>(262)</u>
Total Extracurricular Activities	<u>1,161,746</u>	<u>1,162,008</u>	<u>(262)</u>
Capital Outlay:			
Building Acquisition and Construction Services:			
Purchased Services	250,000	250,000	0
Total Expenditures	<u>\$174,254,801</u>	<u>\$161,380,965</u>	<u>\$12,873,836</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Over Expenditures	\$1,383,803	\$15,384,256	\$14,000,453
<u>Other Financing Sources (Uses):</u>			
Proceeds from Sale of Fixed Assets	0	35,033	35,033
Refund of Prior Year Expenditures	0	292	292
Refund of Prior Year Receipts	0	(4,394)	(4,394)
Pass Through Payments	(7,320,304)	(12,040,813)	(4,720,509)
Advances - In	263,629	270,629	7,000
Advances - Out	(162,961)	(162,961)	0
Operating Transfers - In	3,000,000	1,837,095	(1,162,905)
Operating Transfers - Out	(1,808,835)	(336,801)	1,472,034
Total Other Financing Sources (Uses)	<u>(6,028,471)</u>	<u>(10,401,920)</u>	<u>(4,373,449)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,644,668)	4,982,336	9,627,004
Fund Balance (Deficit) at Beginning of Year	(206,555)	(206,555)	0
Prior Year Encumbrances Appropriated	6,144,091	6,144,091	0
Fund Balance at End of Year	<u>\$1,292,868</u>	<u>\$10,919,872</u>	<u>\$9,627,004</u>



## SPECIAL REVENUE FUNDS

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Special revenue funds are established to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or major capital projects) that are legally restricted by law and administrative action to expenditures for specified purposes.

### Other Grant Rotary

A fund used to account for a grant which Wright State University receives from the Department of Education. A portion of the grant is received by the District from Wright State University for the Reading Recovery Program.

### Public School Support

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

### Other Grant

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

### Education Foundation

A fund provided to account for general fund transfers and the proceeds of any bequest or gift given to the District without conditions or limitations. Funds are to be used for operating or capital costs for programs designed to enhance or promote education within the District. Budgetary information for the Education Foundation Special Revenue Fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary records.

### School Improvement Models

A fund used to account for state monies provided to support a reorganization of the student school day and teacher work day for school improvement.

(Continued)

SPECIAL REVENUE FUNDS  
(Continued)

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District Managed Student Activity

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

Auxiliary Services

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

Consumer Education Projects

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

Career Development

A fund used to account for monies received and expended in conjunction with Vocational Education Career Development projects funded by the State of Ohio, Ohio Department of Education, Division of Vocational Education.

Teacher Development

A fund used to account for monies which provide assistance in developing in-service programs.

Early Childhood Development

A fund used to account for monies which provide early childhood education programs and other related purposes.

Management Information Systems

A fund used to account for hardware and software development, or other costs associated with the requirements of the management information system.

(Continued)

SPECIAL REVENUE FUNDS  
(Continued)

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Public School Preschool

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

Entry Year Program

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

Disadvantaged Pupil Impact Aid

A fund used to account for monies received for disadvantaged pupil impact aid.

Data Communication

A fund used to account for monies for the purpose of accessing the Ohio Education Computer Network.

SchoolNet Professional Development

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

Textbooks/Instructional Materials Subsidy

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

Ohio Reads Grant

A fund used to account for grant monies used to improve reading outcomes, and for volunteer coordinators in public school buildings.

Alternative Schools

A fund used to account for alternative educational programs for existing and new at-risk and delinquent youths.

(Continued)

SPECIAL REVENUE FUNDS  
(Continued)

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Miscellaneous State Grants

A fund used to account for various restricted monies received from state agencies which are not classified elsewhere.

Adult Basic Education

A fund used to account for instructional programs for persons sixteen years of age and older who are not enrolled in school and who have less than a twelfth-grade education or its equivalent. These programs are designed to develop basic educational skills; increase opportunities for useful employment; and improve attitudes toward self, family, and community.

Job Training Partnership Act

A fund used to account for planning and conducting programs that provide for the training of unemployed persons and for upgrading underemployed persons; reimbursement to boards of education and private schools for developing approved projects; expansion of state direction and supervision of manpower training programs.

National Defense Education Act - Title III

A fund used to account for programs for strengthening instruction in science, mathematics, modern foreign languages, english, arts and humanities, reading, history, geography, civics, economics, and industrial arts through acquisition of laboratory and other special equipment and materials and through minor remodeling.

Title VI-B

A fund used to account for programs 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, elementary and secondary levels.

Vocational Education

A fund used to account for revenues provided to boards of education, teacher training institutions, and the state administering agency for cooperating in development of vocational education programs in the following categories: secondary, post-secondary adult, disadvantaged and handicapped persons, exemplary programs, cooperative education, construction of area vocational schools, ancillary services, research, advisory committees, and work-study projects.

(Continued)

SPECIAL REVENUE FUNDS  
(Continued)

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Headstart

A fund used to account for federal monies provided to income eligible families for preschool.

Title I

A fund used to account for financial assistance provided to State and Local educational agencies to meet the special needs of educationally deprived children.

Title VI

A fund used to account for federal revenues for the various programs consolidated into a single authorization of grants to States for the same purposes set forth in the provisions of law as specified in the authorization section, to be used in accordance with the educational needs and priorities of the State and Local agencies.

Drug-Free School Grant

A fund used to account for revenues provided to assist in prevention, intervention and support components for reducing abuse of alcohol and other drugs.

Early Childhood Education Development

A fund used to account for the development and expansion of school-age child care services in local communities throughout the state and to develop a statewide clearinghouse for child, elderly and disabled dependent care resources, as well as to provide grants to local communities for the development and expansion of dependent care resources and referral systems.

EHA Preschool Grants for the Handicapped

A fund used to account for federal grant dollars to improve and expand the services for handicapped children ages three to five years.

(Continued)



SPECIAL REVENUE FUNDS  
(Continued)

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E-Rate Grant

A fund used to account for federal grant dollars to improve and expand the telecommunications services the District currently has.

Miscellaneous Federal Grants

A fund used to account for monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 2000

	<u>Other Grant Rotary</u>	<u>Public School Support</u>	<u>Other Grant</u>	<u>Education Foundation</u>	<u>School Improvement Models</u>
<u>Assets:</u>					
Equity in Pooled Cash and Cash Equivalents	\$96,700	\$628,258	\$86,400	\$0	\$22,579
Cash and Cash Equivalents With Fiscal Agents	0	0	0	1,758,822	0
<u>Receivables:</u>					
Accounts	0	0	5	0	0
Intergovernmental	0	0	123,113	0	0
Accrued Interest	0	0	0	0	0
Interfund Receivable	0	0	0	3,000,000	0
Due from Other Funds	0	580	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$96,700</u>	<u>\$628,838</u>	<u>\$209,518</u>	<u>\$4,758,822</u>	<u>\$22,579</u>
<u>Liabilities and Fund Equity:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$423	\$37,893	\$125,246	\$0	\$1,118
Contracts Payable	0	0	0	0	0
Accrued Wages	0	0	11,921	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	1,125	14,813	2,704	0	0
Intergovernmental Payable	55	4	2,100	0	8
Total Liabilities	<u>1,603</u>	<u>52,710</u>	<u>141,971</u>	<u>0</u>	<u>1,126</u>
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Reserved for Encumbrances	2,447	65,597	0	0	8,962
Unreserved, Undesignated (Deficit)	92,650	510,531	67,547	4,758,822	12,491
Total Fund Equity (Deficit)	<u>95,097</u>	<u>576,128</u>	<u>67,547</u>	<u>4,758,822</u>	<u>21,453</u>
Total Liabilities and Fund Equity	<u>\$96,700</u>	<u>\$628,838</u>	<u>\$209,518</u>	<u>\$4,758,822</u>	<u>\$22,579</u>

<u>District Managed Student Activity</u>	<u>Auxiliary Services</u>	<u>Consumer Education Projects</u>	<u>Career Development</u>	<u>Teacher Development</u>	<u>Early Childhood Development</u>
\$731,104	\$560,425	\$0	\$0	\$21,708	\$2,051
0	0	0	0	0	0
0	2,031	0	0	0	0
0	0	0	0	0	0
0	2,844	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
615	0	0	0	0	0
<u>\$731,719</u>	<u>\$565,300</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,708</u>	<u>\$2,051</u>
\$34,583	\$155,196	\$0	\$1,078	\$4,583	\$0
0	0	0	0	0	0
525	51,308	0	890	0	0
0	767	0	178	0	0
0	0	2,400	8,341	0	0
575	0	0	276	5	0
655	11,060	6	665	778	24
<u>36,338</u>	<u>218,331</u>	<u>2,406</u>	<u>11,428</u>	<u>5,366</u>	<u>24</u>
70,725	197,831	0	0	42	0
<u>624,656</u>	<u>149,138</u>	<u>(2,406)</u>	<u>(11,428)</u>	<u>16,300</u>	<u>2,027</u>
<u>695,381</u>	<u>346,969</u>	<u>(2,406)</u>	<u>(11,428)</u>	<u>16,342</u>	<u>2,027</u>
<u>\$731,719</u>	<u>\$565,300</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,708</u>	<u>\$2,051</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 2000  
(Continued)

	Management Information Systems	Public School Preschool	Entry Year Program	Disadvantaged Pupil Impact Aid	Data Communication
<u>Assets:</u>					
Equity in Pooled Cash and Cash Equivalents	\$53,935	\$38,837	\$0	\$859,703	\$238,477
Cash and Cash Equivalents With Fiscal Agents	0	0	0	0	0
<u>Receivables:</u>					
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$53,935</u>	<u>\$38,837</u>	<u>\$0</u>	<u>\$859,703</u>	<u>\$238,477</u>
<u>Liabilities and Fund Equity:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$888	\$102	\$0	\$53,777	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages	2,141	1,546	0	429,036	0
Compensated Absences Payable	293	0	0	24,932	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	462	0	718	0
Intergovernmental Payable	664	2,360	9	139,942	0
Total Liabilities	<u>3,986</u>	<u>4,470</u>	<u>9</u>	<u>648,405</u>	<u>0</u>
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Reserved for Encumbrances	2,216	6,504	0	525,382	18,993
Unreserved, Undesignated (Deficit)	47,733	27,863	(9)	(314,084)	219,484
Total Fund Equity (Deficit)	<u>49,949</u>	<u>34,367</u>	<u>(9)</u>	<u>211,298</u>	<u>238,477</u>
Total Liabilities and Fund Equity	<u>\$53,935</u>	<u>\$38,837</u>	<u>\$0</u>	<u>\$859,703</u>	<u>\$238,477</u>

<u>SchoolNet Professional Development</u>	<u>Textbooks/ Instructional Materials Subsidy</u>	<u>Ohio Reads Grant</u>	<u>Alternative Schools</u>	<u>Miscellaneous State Grants</u>	<u>Adult Basic Education</u>
\$11,000	\$59,837	\$68,665	\$393,666	\$54,838	\$94,619
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	12,568	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$11,000</u>	<u>\$59,837</u>	<u>\$68,665</u>	<u>\$393,666</u>	<u>\$67,406</u>	<u>\$94,619</u>
\$0	\$0	\$12,144	\$51,619	\$32,721	\$8,457
0	0	3,964	0	0	0
0	0	0	0	6,276	10,915
0	0	0	223	301	439
0	0	0	0	0	0
0	0	288	0	0	419
0	0	115	0	1,215	4,784
<u>0</u>	<u>0</u>	<u>16,511</u>	<u>51,842</u>	<u>40,513</u>	<u>25,014</u>
0	0	15,522	227	42,777	13,886
<u>11,000</u>	<u>59,837</u>	<u>36,632</u>	<u>341,597</u>	<u>(15,884)</u>	<u>55,719</u>
<u>11,000</u>	<u>59,837</u>	<u>52,154</u>	<u>341,824</u>	<u>26,893</u>	<u>69,605</u>
<u>\$11,000</u>	<u>\$59,837</u>	<u>\$68,665</u>	<u>\$393,666</u>	<u>\$67,406</u>	<u>\$94,619</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 2000  
(Continued)

	National Defense Education Act - Title III	Title VI-B	Vocational Education	Headstart
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$77,528	\$368,493	\$0	\$0
Cash and Cash Equivalents With Fiscal Agents	0	0	0	0
<u>Receivables:</u>				
Accounts	0	0	0	0
Intergovernmental	0	0	0	77,282
Accrued Interest	0	0	0	0
Interfund Receivable	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$77,528</u>	<u>\$368,493</u>	<u>\$0</u>	<u>\$77,282</u>
 <u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$0	\$11,136	\$39,668	\$6,278
Contracts Payable	0	0	0	0
Accrued Wages	7,471	31,431	7,044	18,984
Compensated Absences Payable	10	2,784	376	124
Interfund Payable	0	0	5,822	146,398
Due to Other Funds	0	0	144	1,595
Intergovernmental Payable	1,495	12,745	5,177	11,212
Total Liabilities	<u>8,976</u>	<u>58,096</u>	<u>58,231</u>	<u>184,591</u>
 <u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbrances	53,895	28,653	12,579	10,556
Unreserved, Undesignated (Deficit)	14,657	281,744	(70,810)	(117,865)
Total Fund Equity (Deficit)	<u>68,552</u>	<u>310,397</u>	<u>(58,231)</u>	<u>(107,309)</u>
 Total Liabilities and Fund Equity	 <u>\$77,528</u>	 <u>\$368,493</u>	 <u>\$0</u>	 <u>\$77,282</u>

<u>Title I</u>	<u>Title VI</u>	<u>Drug-Free School Grant</u>	<u>Early Childhood Education Development</u>	<u>EHA Preschool Grants for the Handicapped</u>
\$4,019,209	\$108,915	\$31,294	\$6,206	\$21,640
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,266	0	0	0	0
<u>\$4,021,475</u>	<u>\$108,915</u>	<u>\$31,294</u>	<u>\$6,206</u>	<u>\$21,640</u>
\$453,583	\$7,555	\$0	\$6,206	\$21
0	0	0	0	0
294,306	5,055	0	0	0
28,349	482	121	0	0
0	0	0	0	0
10,803	0	0	0	0
71,171	1,714	995	0	1,020
<u>858,212</u>	<u>14,806</u>	<u>1,116</u>	<u>6,206</u>	<u>1,041</u>
731,586	3,050	19,917	0	983
<u>2,431,677</u>	<u>91,059</u>	<u>10,261</u>	<u>0</u>	<u>19,616</u>
<u>3,163,263</u>	<u>94,109</u>	<u>30,178</u>	<u>0</u>	<u>20,599</u>
<u>\$4,021,475</u>	<u>\$108,915</u>	<u>\$31,294</u>	<u>\$6,206</u>	<u>\$21,640</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 2000  
(Continued)

	<u>E-Rate Grant</u>	<u>Miscellaneous Federal Grants</u>	<u>Totals</u>
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$455,815	\$573,441	\$9,685,343
Cash and Cash Equivalents With Fiscal Agents	0	0	1,758,822
<u>Receivables:</u>			
Accounts	0	0	2,036
Intergovernmental	0	318	213,281
Accrued Interest	0	0	2,844
Interfund Receivable	0	0	3,000,000
Due from Other Funds	0	0	580
Prepaid Items	0	0	2,881
Total Assets	<u>\$455,815</u>	<u>\$573,759</u>	<u>\$14,665,787</u>
 <u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$82,235	\$137,605	\$1,264,115
Contracts Payable	0	0	3,964
Accrued Wages	2,207	54,740	935,796
Compensated Absences Payable	143	1,219	60,741
Interfund Payable	0	0	162,961
Due to Other Funds	12	1,806	35,745
Intergovernmental Payable	393	15,081	285,447
Total Liabilities	<u>84,990</u>	<u>210,451</u>	<u>2,748,769</u>
 <u>Fund Equity:</u>			
<u>Fund Balance:</u>			
Reserved for Encumbrances	49,506	514,901	2,396,737
Unreserved, Undesignated (Deficit)	<u>321,319</u>	<u>(151,593)</u>	<u>9,520,281</u>
Total Fund Equity (Deficit)	<u>370,825</u>	<u>363,308</u>	<u>11,917,018</u>
 Total Liabilities and Fund Equity	 <u>\$455,815</u>	 <u>\$573,759</u>	 <u>\$14,665,787</u>





DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Other Grant Rotary	Public School Support	Other Grant	Education Foundation	School Improvement Models
<u>Revenues:</u>					
Intergovernmental	\$0	\$75,000	\$0	\$0	\$24,509
Interest	0	0	0	0	0
Increase (Decrease) in Fair Value of Investments	0	0	0	(4,027)	0
Extracurricular Activities	21,862	407,830	0	0	0
Charges for Services	0	580	0	0	0
Miscellaneous	34	19,922	550,541	117,492	0
Total Revenues	<u>21,896</u>	<u>503,332</u>	<u>550,541</u>	<u>113,465</u>	<u>24,509</u>
<u>Expenditures:</u>					
Current:					
Instruction:					
Regular	49,526	469,111	0	0	0
Special	0	0	0	0	0
Vocational	0	0	0	0	0
Adult/Continuing	0	0	0	0	0
Support Services:					
Pupils	0	3,013	419,578	0	0
Instructional Staff	0	0	63,691	0	37,475
Board of Education	0	0	0	0	0
Administration	0	0	1,674	131,017	0
Fiscal	0	0	0	0	0
Operation and Maintenance of Plant	0	0	0	0	0
Pupil Transportation	0	0	0	0	0
Central	0	0	0	0	0
Operation of Non-Instructional Services					
Extracurricular Activities	0	0	0	86,779	0
Capital Outlay	0	1,617	559	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	156,826	0
Interest and Fiscal Charges	0	0	0	34,161	0
Total Expenditures	<u>49,526</u>	<u>473,741</u>	<u>485,502</u>	<u>408,783</u>	<u>37,475</u>
Excess of Revenues Over (Under) Expenditures	<u>(27,630)</u>	<u>29,591</u>	<u>65,039</u>	<u>(295,318)</u>	<u>(12,966)</u>
<u>Other Financing Sources (Uses):</u>					
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Operating Transfers - Out	0	(4,418)	(15,863)	(1,091,433)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(4,418)</u>	<u>(15,863)</u>	<u>(1,091,433)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(27,630)</u>	<u>25,173</u>	<u>49,176</u>	<u>(1,386,751)</u>	<u>(12,966)</u>
Fund Balances (Deficit) at Beginning of Year	<u>122,727</u>	<u>550,955</u>	<u>18,371</u>	<u>6,145,573</u>	<u>34,419</u>
Fund Balances (Deficit) at End of Year	<u>\$95,097</u>	<u>\$576,128</u>	<u>\$67,547</u>	<u>\$4,758,822</u>	<u>\$21,453</u>

District Managed Student Activity	Auxiliary Services	Consumer Education Projects	Career Development	Teacher Development	Early Childhood Development
\$0	\$1,920,222	\$11,400	\$79,889	\$131,081	\$0
0	36,608	0	0	0	0
0	1,027	0	0	0	0
552,264	0	0	0	0	0
0	0	0	0	0	0
0	7,109	0	0	0	0
<u>552,264</u>	<u>1,964,966</u>	<u>11,400</u>	<u>79,889</u>	<u>131,081</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	12,006	91,591	0	0
0	0	0	0	147,300	4,814
0	0	0	0	0	0
0	0	0	0	0	288
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,012,624	0	0	3,555	0
623,064	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>623,064</u>	<u>2,012,624</u>	<u>12,006</u>	<u>91,591</u>	<u>150,855</u>	<u>5,102</u>
<u>(70,800)</u>	<u>(47,658)</u>	<u>(606)</u>	<u>(11,702)</u>	<u>(19,774)</u>	<u>(5,102)</u>
0	0	0	0	0	0
304,417	0	0	14,155	0	0
0	(2,380)	0	0	0	0
<u>304,417</u>	<u>(2,380)</u>	<u>0</u>	<u>14,155</u>	<u>0</u>	<u>0</u>
233,617	(50,038)	(606)	2,453	(19,774)	(5,102)
461,764	397,007	(1,800)	(13,881)	36,116	7,129
<u>\$695,381</u>	<u>\$346,969</u>	<u>(\$2,406)</u>	<u>(\$11,428)</u>	<u>\$16,342</u>	<u>\$2,027</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Management Information Systems	Public School Preschool	Entry Year Program	Disadvantaged Pupil Impact Aid	Data Communication
<u>Revenues:</u>					
Intergovernmental	\$70,779	\$282,150	\$0	\$17,878,814	\$132,888
Interest	0	0	0	0	0
Increase (Decrease) in Fair Value of Investments	0	0	0	0	0
Extracurricular Activities	0	0	0	0	0
Charges for Services	0	0	0	0	0
Miscellaneous	0	2,972	0	0	0
Total Revenues	<u>70,779</u>	<u>285,122</u>	<u>0</u>	<u>17,878,814</u>	<u>132,888</u>
<u>Expenditures:</u>					
Current:					
Instruction:					
Regular	0	72,043	0	11,921,018	0
Special	0	0	0	1,636,180	0
Vocational	0	0	0	532,920	0
Adult/Continuing	0	0	0	0	0
Support Services:					
Pupils	0	22,639	0	239,123	0
Instructional Staff	0	126,446	3,292	308,624	0
Board of Education	0	0	0	0	0
Administration	0	7,664	0	197,296	0
Fiscal	0	33,918	0	0	0
Operation and Maintenance of Plant	0	1,744	0	867,166	0
Pupil Transportation	0	2,208	0	0	0
Central	94,847	0	0	11,050	8,573
Operation of Non-Instructional Services					
Extracurricular Activities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	0	1,602,980	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>94,847</u>	<u>266,662</u>	<u>3,292</u>	<u>17,316,357</u>	<u>8,573</u>
Excess of Revenues Over (Under) Expenditures	<u>(24,068)</u>	<u>18,460</u>	<u>(3,292)</u>	<u>562,457</u>	<u>124,315</u>
<u>Other Financing Sources (Uses):</u>					
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Operating Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(24,068)</u>	<u>18,460</u>	<u>(3,292)</u>	<u>562,457</u>	<u>124,315</u>
Fund Balances (Deficit) at Beginning of Year	74,017	15,907	3,283	(351,159)	114,162
Fund Balances (Deficit) at End of Year	<u>\$49,949</u>	<u>\$34,367</u>	<u>(\$9)</u>	<u>\$211,298</u>	<u>\$238,477</u>

SchoolNet Professional Development	Textbooks/ Instructional Materials Subsidy	Ohio Reads Grant	Alternative Schools	Miscellaneous State Grants	Adult Basic Education
\$11,000	\$0	\$199,409	\$482,500	\$432,126	\$653,432
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	60,000	0
<u>11,000</u>	<u>0</u>	<u>199,409</u>	<u>482,500</u>	<u>492,126</u>	<u>653,432</u>
0	0	0	0	1,605	0
0	0	0	0	3,070	0
0	0	0	0	0	0
0	0	0	0	0	465,078
0	0	12,490	140,419	415,241	6,037
0	0	134,765	0	33,513	144,133
0	0	0	0	0	0
0	0	0	257	124	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	5,666
0	0	0	0	0	0
0	0	0	0	0	742
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>147,255</u>	<u>140,676</u>	<u>453,553</u>	<u>621,656</u>
<u>11,000</u>	<u>0</u>	<u>52,154</u>	<u>341,824</u>	<u>38,573</u>	<u>31,776</u>
0	0	0	0	0	0
0	0	0	0	15,839	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,839</u>	<u>0</u>
11,000	0	52,154	341,824	54,412	31,776
0	59,837	0	0	(27,519)	37,829
<u>\$11,000</u>	<u>\$59,837</u>	<u>\$52,154</u>	<u>\$341,824</u>	<u>\$26,893</u>	<u>\$69,605</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Job Training Partnership Act	National Defense Education Act - Title III	Title VI-B	Vocational Education
<u>Revenues:</u>				
Intergovernmental	\$0	\$243,478	\$1,874,184	\$882,558
Interest	0	0	0	0
Increase (Decrease) in Fair Value of Investments	0	0	0	0
Extracurricular Activities	0	0	0	0
Charges for Services	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>0</u>	<u>243,478</u>	<u>1,874,184</u>	<u>882,558</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	49	0	0	0
Special	0	0	142,242	0
Vocational	0	0	0	495,790
Adult/Continuing	0	0	0	0
Support Services:				
Pupils	0	204,938	31,053	217,454
Instructional Staff	0	0	1,333,069	28,544
Board of Education	0	0	0	40,130
Administration	0	0	138,333	0
Fiscal	0	0	17,031	0
Operation and Maintenance of Plant	0	0	0	0
Pupil Transportation	0	0	0	0
Central	0	0	0	124,616
Operation of Non-Instructional Services	0	2,225	99,486	0
Extracurricular Activities	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>49</u>	<u>207,163</u>	<u>1,761,214</u>	<u>906,534</u>
Excess of Revenues Over (Under) Expenditures	<u>(49)</u>	<u>36,315</u>	<u>112,970</u>	<u>(23,976)</u>
<u>Other Financing Sources (Uses):</u>				
Inception of Capital Lease	0	0	0	0
Operating Transfers - In	0	0	0	3,444
Operating Transfers - Out	(7,558)	0	0	(175)
Total Other Financing Sources (Uses)	<u>(7,558)</u>	<u>0</u>	<u>0</u>	<u>3,269</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,607)	36,315	112,970	(20,707)
Fund Balances (Deficit) at Beginning of Year	<u>7,607</u>	<u>32,237</u>	<u>197,427</u>	<u>(37,524)</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$68,552</u>	<u>\$310,397</u>	<u>(\$58,231)</u>

Headstart	Title I	Title VI	Drug-Free School Grant	Early Childhood Education Development	EHA Preschool Grants for the Handicapped
\$1,359,153	\$12,526,045	\$281,365	\$221,937	\$174,235	\$157,367
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,359,153</u>	<u>12,526,045</u>	<u>281,365</u>	<u>221,937</u>	<u>174,235</u>	<u>157,367</u>
0	0	0	0	0	0
1,309,822	5,531,803	0	0	0	27,462
0	0	0	0	0	0
0	45,833	0	0	0	0
0	9,934	0	246,253	0	0
15,947	2,503,153	11,869	0	0	113,295
0	0	0	0	0	0
0	1,894,577	184,966	0	0	0
0	117,687	0	0	0	1,593
0	1,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	597,993	24,940	3,055	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	236,624	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,325,769</u>	<u>10,701,980</u>	<u>221,775</u>	<u>249,308</u>	<u>236,624</u>	<u>142,350</u>
<u>33,384</u>	<u>1,824,065</u>	<u>59,590</u>	<u>(27,371)</u>	<u>(62,389)</u>	<u>15,017</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
33,384	1,824,065	59,590	(27,371)	(62,389)	15,017
(140,693)	1,339,198	34,519	57,549	62,389	5,582
<u>(\$107,309)</u>	<u>\$3,163,263</u>	<u>\$94,109</u>	<u>\$30,178</u>	<u>\$0</u>	<u>\$20,599</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	E-Rate Grant	Miscellaneous Federal Grants	Totals
<u>Revenues:</u>			
Intergovernmental	\$289,620	\$4,414,556	\$44,809,697
Interest	0	0	36,608
Increase (Decrease) in Fair Value of Investments	0	0	(3,000)
Extracurricular Activities	0	0	981,956
Charges for Services	0	279,623	280,203
Miscellaneous	0	0	758,070
Total Revenues	<u>289,620</u>	<u>4,694,179</u>	<u>46,863,534</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	0	6,194	12,519,546
Special	0	215,993	8,866,572
Vocational	0	0	1,028,710
Adult/Continuing	0	0	510,911
Support Services:			
Pupils	0	3,536,238	5,608,007
Instructional Staff	0	213,144	5,223,074
Board of Education	0	0	40,130
Administration	0	28,504	2,584,700
Fiscal	0	0	170,229
Operation and Maintenance of Plant	0	97	870,007
Pupil Transportation	0	0	7,874
Central	151,302	2,023	392,411
Operation of Non-Instructional			
Services	0	293	2,831,692
Extracurricular Activities	0	0	625,240
Capital Outlay	842,066	0	842,066
Intergovernmental	0	0	1,839,604
Debt Service:			
Principal Retirement	131,644	0	288,470
Interest and Fiscal Charges	21,514	0	55,675
Total Expenditures	<u>1,146,526</u>	<u>4,002,486</u>	<u>44,304,918</u>
Excess of Revenues Over (Under) Expenditures	<u>(856,906)</u>	<u>691,693</u>	<u>2,558,616</u>
<u>Other Financing Sources (Uses):</u>			
Inception of Capital Lease	842,066	0	842,066
Operating Transfers - In	0	0	337,855
Operating Transfers - Out	0	(1,806,524)	(2,928,351)
Total Other Financing Sources (Uses)	<u>842,066</u>	<u>(1,806,524)</u>	<u>(1,748,430)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(14,840)</u>	<u>(1,114,831)</u>	<u>810,186</u>
Fund Balances (Deficit) at Beginning of Year	<u>385,665</u>	<u>1,478,139</u>	<u>11,106,832</u>
Fund Balances (Deficit) at End of Year	<u>\$370,825</u>	<u>\$363,308</u>	<u>\$11,917,018</u>



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
OTHER GRANT ROTARY SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Extracurricular Activities	\$23,895	\$21,862	(\$2,033)
Miscellaneous	0	34	34
Total Revenues	<u>23,895</u>	<u>21,896</u>	<u>(1,999)</u>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Regular:</u>			
Salaries and Wages	5,045	4,625	420
Fringe Benefits	800	689	111
Purchased Services	55,728	31,281	24,447
Materials and Supplies	91,241	24,901	66,340
Capital Outlay - New	1,784	692	1,092
Capital Outlay - Replacement	31	0	31
Other	34	0	34
Total Expenditures	<u>154,663</u>	<u>62,188</u>	<u>92,475</u>
Excess of Revenues Under Expenditures	(130,768)	(40,292)	90,476
<u>Other Financing Uses:</u>			
Operating Transfers - Out	<u>(81)</u>	<u>0</u>	<u>81</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(130,849)	(40,292)	90,557
Fund Balance at Beginning of Year	120,297	120,297	0
Prior Year Encumbrances Appropriated	13,825	13,825	0
Fund Balance at End of Year	<u>\$3,273</u>	<u>\$93,830</u>	<u>\$90,557</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
PUBLIC SCHOOL SUPPORT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$0	\$75,000	\$75,000
Extracurricular Activities	460,305	407,830	(52,475)
Miscellaneous	19,922	19,922	0
Total Revenues	<u>480,227</u>	<u>502,752</u>	<u>22,525</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	899	299	600
Fringe Benefits	81	11	70
Purchased Services	119,650	85,313	34,337
Materials and Supplies	807,428	420,699	386,729
Capital Outlay - New	54,636	42,146	12,490
Capital Outlay - Replacement	215	0	215
Other	37,873	32,561	5,312
Total Instruction	<u>1,020,782</u>	<u>581,029</u>	<u>439,753</u>
Support Services			
Pupils:			
Fringe Benefits	336	336	0
Purchased Services	8,928	2,197	6,731
Materials and Supplies	28,867	667	28,200
Total Pupils	<u>38,131</u>	<u>3,200</u>	<u>34,931</u>
Instructional Staff:			
Materials and Supplies	2,581	0	2,581
Central:			
Purchased Services	3,797	0	3,797
Total Support Services	<u>44,509</u>	<u>3,200</u>	<u>41,309</u>
Total Expenditures	<u>1,065,291</u>	<u>584,229</u>	<u>481,062</u>
Excess of Revenues Under Expenditures	<u>(585,064)</u>	<u>(81,477)</u>	<u>503,587</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers - In	15,411	2,108	(13,303)
Operating Transfers - Out	(8,221)	(8,143)	78
Total Other Financing Sources (Uses)	<u>7,190</u>	<u>(6,035)</u>	<u>(13,225)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(577,874)</u>	<u>(87,512)</u>	<u>490,362</u>
Fund Balance at Beginning of Year	473,754	473,754	0
Prior Year Encumbrances Appropriated	138,526	138,526	0
Fund Balance at End of Year	<u>\$34,406</u>	<u>\$524,768</u>	<u>\$490,362</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
OTHER GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Miscellaneous	\$462,372	\$500,651	\$38,279
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	185,185	166,639	18,546
Fringe Benefits	74,372	40,479	33,893
Purchased Services	129,435	110,457	18,978
Materials and Supplies	28,664	23,218	5,446
Capital Outlay - New	975	915	60
Other	12,681	8,808	3,873
Total Pupils	<u>431,312</u>	<u>350,516</u>	<u>80,796</u>
Instructional Staff:			
Salaries and Wages	7,070	10,176	(3,106)
Fringe Benefits	1,465	1,596	(131)
Purchased Services	17,306	26,677	(9,371)
Materials and Supplies	18,406	16,145	2,261
Other	4,029	6,497	(2,468)
Total Instructional Staff	<u>48,276</u>	<u>61,091</u>	<u>(12,815)</u>
Administration:			
Materials and Supplies	1,291	1,270	21
Other	2,108	404	1,704
Total Administration	<u>3,399</u>	<u>1,674</u>	<u>1,725</u>
Total Support Services	<u>482,987</u>	<u>413,281</u>	<u>69,706</u>
Extracurricular Activities:			
Sports Oriented Activities:			
Materials and Supplies	833	619	214
Total Expenditures	<u>483,820</u>	<u>413,900</u>	<u>69,920</u>
Excess of Revenues Over (Under) Expenditures	<u>(21,448)</u>	<u>86,751</u>	<u>108,199</u>
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	(3,391)	(3,391)	0
Advances - Out	(5,000)	(5,000)	0
Operating Transfers Out	(15,863)	(15,863)	0
Total Other Financing Uses	<u>(24,254)</u>	<u>(24,254)</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(45,702)	62,497	108,199
Fund Balance at Beginning of Year	13,711	13,711	0
Prior Year Encumbrances Appropriated	5,402	5,402	0
Fund Balance (Deficit) at End of Year	<u>(\$26,589)</u>	<u>\$81,610</u>	<u>\$108,199</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
SCHOOL IMPROVEMENT MODELS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$25,000	\$25,000	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Support Services:			
Instructional Staff:			
Salaries and Wages	5,510	688	4,822
Fringe Benefits	867	113	754
Purchased Services	20,360	17,493	2,867
Materials and Supplies	31,621	27,665	3,956
Other	2,663	2,563	100
Total Expenditures	61,021	48,522	12,499
Excess of Revenues Under Expenditures	(36,021)	(23,522)	12,499
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	(491)	(491)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(36,512)	(24,013)	12,499
Fund Balance at Beginning of Year	31,478	31,478	0
Prior Year Encumbrances Appropriated	5,034	5,034	0
Fund Balance at End of Year	\$0	\$12,499	\$12,499

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
DISTRICT MANAGED STUDENT ACTIVITY SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Extracurricular Activities	\$556,681	\$552,264	(\$4,417)
<u>Expenditures:</u>			
<u>Current:</u>			
Extracurricular Activities:			
Academic and Subject Oriented Activities:			
Purchased Services	1,176	1,012	164
Other	2,806	2,238	568
Total Academic and Subject Oriented Activities	3,982	3,250	732
Sports Oriented Activities:			
Salaries and Wages	59,413	55,114	4,299
Fringe Benefits	20,169	13,895	6,274
Purchased Services	367,859	285,241	82,618
Materials and Supplies	588,761	353,668	235,093
Capital Outlay - New	17,777	6,827	10,950
Capital Outlay - Replacement	6,541	0	6,541
Other	236,690	52,811	183,879
Total Sports Oriented Activities	1,297,210	767,556	529,654
Total Expenditures	1,301,192	770,806	530,386
Excess of Revenues Under Expenditures	(744,511)	(218,542)	525,969
<u>Other Financing Sources (Uses):</u>			
Operating Transfers - In	300,000	304,417	4,417
Operating Transfers - Out	(15,353)	0	15,353
Total Other Financing Sources (Uses)	284,647	304,417	19,770
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(459,864)	85,875	545,739
Fund Balance at Beginning of Year	408,079	408,079	0
Prior Year Encumbrances Appropriated	131,843	131,843	0
Fund Balance at End of Year	\$80,058	\$625,797	\$545,739

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
AUXILIARY SERVICES SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$2,035,173	\$2,035,173	\$0
Interest	34,314	37,158	2,844
Miscellaneous	7,953	5,078	(2,875)
Total Revenues	<u>2,077,440</u>	<u>2,077,409</u>	<u>(31)</u>
<u>Expenditures:</u>			
Current:			
Operation of Non-Instructional Services:			
Community Services:			
Salaries and Wages	986,893	931,179	55,714
Fringe Benefits	266,579	228,853	37,726
Purchased Services	263,723	246,336	17,387
Materials and Supplies	1,185,030	1,081,912	103,118
Capital Outlay - New	112,123	100,862	11,261
Total Expenditures	<u>2,814,348</u>	<u>2,589,142</u>	<u>225,206</u>
Excess of Revenues Under Expenditures	<u>(736,908)</u>	<u>(511,733)</u>	<u>225,175</u>
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	(114,951)	(114,951)	0
Operating Transfers - Out	(2,380)	(2,380)	0
Total Other Financing Uses	<u>(117,331)</u>	<u>(117,331)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(854,239)	(629,064)	225,175
Fund Balance at Beginning of Year	81,856	81,856	0
Prior Year Encumbrances Appropriated	755,963	755,963	0
Fund Balance (Deficit) at End of Year	<u>(\$16,420)</u>	<u>\$208,755</u>	<u>\$225,175</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
CONSUMER EDUCATION PROJECTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$11,400	\$11,400	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Support Services:			
Pupils:			
Salaries and Wages	480	480	0
Fringe Benefits	68	68	0
Purchased Services	500	500	0
Materials and Supplies	10,952	10,952	0
Total Expenditures	12,000	12,000	0
Excess of Revenues Under Expenditures	(600)	(600)	0
<u>Other Financing Sources (Uses):</u>			
Advances - In	2,400	2,400	0
Advances - Out	(1,800)	(1,800)	0
Total Other Financing Sources (Uses)	600	600	0
Excess of Revenues and Other Financing Sources Over Expenditures and and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
CAREER DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$79,889	\$79,889	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Support Services:			
Pupils:			
Salaries and Wages	56,880	55,990	890
Fringe Benefits	12,486	10,980	1,506
Purchased Services	998	581	417
Materials and Supplies	23,530	23,529	1
Other	472	472	0
Total Expenditures	94,366	91,552	2,814
Excess of Revenues Under Expenditures	(14,477)	(11,663)	2,814
<u>Other Financing Sources (Uses):</u>			
Advances - In	8,341	8,341	0
Advances - Out	(11,711)	(11,711)	0
Operating Transfers - In	14,155	14,155	0
Total Other Financing Sources (Uses)	10,785	10,785	0
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(3,692)	(878)	2,814
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	(\$3,692)	(\$878)	\$2,814



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TEACHER DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$131,081	\$131,081	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Support Services:</u>			
Instructional Staff:			
Salaries and Wages	74,449	65,485	8,964
Fringe Benefits	13,040	9,728	3,312
Purchased Services	26,539	25,136	1,403
Materials and Supplies	32,188	29,844	2,344
Capital Outlay - New	22,273	22,272	1
Other	1,209	1,209	0
Total Support Services	<u>169,698</u>	<u>153,674</u>	<u>16,024</u>
<u>Operation of Non-Instructional Services:</u>			
Community Services:			
Purchased Services	4,614	3,555	1,059
Total Expenditures	<u>174,312</u>	<u>157,229</u>	<u>17,083</u>
Excess of Revenues Under Expenditures	(43,231)	(26,148)	17,083
Fund Balance at Beginning of Year	12,225	12,225	0
Prior Year Encumbrances Appropriated	31,006	31,006	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$17,083</u>	<u>\$17,083</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
EARLY CHILDHOOD DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Support Services:</u>			
Instructional Staff:			
Salaries and Wages	2,588	1,984	604
Fringe Benefits	426	89	337
Purchased Services	2,300	1,453	847
Materials and Supplies	1,784	1,533	251
Other	100	100	0
Total Instructional Staff	7,198	5,159	2,039
Administration:			
Purchased Services	300	288	12
Total Expenditures	7,498	5,447	2,051
Excess of Revenues Under Expenditures	(7,498)	(5,447)	2,051
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	(578)	(578)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(8,076)	(6,025)	2,051
Fund Balance at Beginning of Year	3,677	3,677	0
Prior Year Encumbrances Appropriated	4,399	4,399	0
Fund Balance at End of Year	\$0	\$2,051	\$2,051

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
MANAGEMENT INFORMATION SYSTEMS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$70,779	\$70,779	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Salaries and Wages	87,145	55,919	31,226
Fringe Benefits	27,747	16,094	11,653
Purchased Services	25,957	22,378	3,579
Materials and Supplies	2,166	459	1,707
Capital Outlay - New	3,851	2,436	1,415
Other	1,250	0	1,250
Total Expenditures	<u>148,116</u>	<u>97,286</u>	<u>50,830</u>
Excess of Revenues Under Expenditures	(77,337)	(26,507)	(50,830)
Fund Balance at Beginning of Year	76,051	76,051	0
Prior Year Encumbrances Appropriated	1,286	1,286	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$50,830</u></u>	<u><u>(\$50,830)</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
PUBLIC SCHOOL PRESCHOOL SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$282,150	\$282,150	\$0
Miscellaneous	2,972	2,972	0
Total Revenues	<u>285,122</u>	<u>285,122</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	63,159	59,076	4,083
Fringe Benefits	20,870	13,151	7,719
Materials and Supplies	2,559	2,103	456
Capital Outlay - New	0	4,451	(4,451)
Total Instruction	<u>86,588</u>	<u>78,781</u>	<u>7,807</u>
Support Services:			
Pupils:			
Salaries and Wages	33,926	15,158	18,768
Fringe Benefits	9,116	4,750	4,366
Purchased Services	3,422	1,105	2,317
Materials and Supplies	6,325	4,265	2,060
Total Pupils	<u>52,789</u>	<u>25,278</u>	<u>27,511</u>
Instructional Staff:			
Salaries and Wages	90,125	95,618	(5,493)
Fringe Benefits	34,522	32,117	2,405
Purchased Services	50	0	50
Total Instructional Staff	<u>124,697</u>	<u>127,735</u>	<u>(3,038)</u>
Administration:			
Salaries and Wages	5,665	5,865	(200)
Fringe Benefits	1,607	1,826	(219)
Total Administration	<u>7,272</u>	<u>7,691</u>	<u>(419)</u>
Fiscal:			
Salaries and Wages	25,501	22,946	2,555
Fringe Benefits	8,161	11,393	(3,232)
Total Fiscal	<u>33,662</u>	<u>34,339</u>	<u>(677)</u>
Operation and Maintenance of Plant:			
Purchased Services	<u>\$2,000</u>	<u>\$1,950</u>	<u>\$50</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
PUBLIC SCHOOL PRESCHOOL SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pupil Transportation:			
Purchased Services	\$3,208	\$2,208	\$1,000
Total Support Services	223,628	199,201	24,427
Total Expenditures	310,216	277,982	32,234
Excess of Revenues Over (Under) Expenditures	(25,094)	7,140	32,234
Fund Balance at Beginning of Year	22,562	22,562	0
Prior Year Encumbrances Appropriated	2,532	2,532	0
Fund Balance at End of Year	\$0	\$32,234	\$32,234

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ENTRY YEAR PROGRAM SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries and Wages	757	757	0
Fringe Benefits	122	122	0
Total Expenditures	879	879	0
Excess of Revenues Under Expenditures	(879)	(879)	0
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	(2,567)	(2,567)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(3,446)	(3,446)	0
Fund Balance at Beginning of Year	3,446	3,446	0
Fund Balance at End of Year	\$0	\$0	\$0

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
DISADVANTAGED PUPIL IMPACT AID SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$17,898,673	\$17,878,814	(\$19,859)
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Regular:</u>			
Salaries and Wages	9,419,775	9,419,594	181
Fringe Benefits	2,431,403	2,431,401	2
Purchased Services	435	256	179
Materials and Supplies	37,124	37,124	0
Total Regular	<u>11,888,737</u>	<u>11,888,375</u>	<u>362</u>
<u>Special:</u>			
Salaries and Wages	1,071,224	1,071,203	21
Fringe Benefits	288,516	288,515	1
Materials and Supplies	260,150	152,977	107,173
Capital Outlay - New	400,824	400,824	0
Total Special	<u>328,013</u>	<u>328,013</u>	<u>0</u>
Total Instruction	<u>2,348,727</u>	<u>2,241,532</u>	<u>107,195</u>
<u>Vocational:</u>			
Salaries and Wages	417,903	417,895	8
Fringe Benefits	122,841	122,841	0
Total Vocational	<u>540,744</u>	<u>540,736</u>	<u>8</u>
Total Instruction	<u>14,778,208</u>	<u>14,670,643</u>	<u>107,565</u>
<u>Support Services:</u>			
<u>Pupils:</u>			
Salaries and Wages	136,162	96,159	40,003
Fringe Benefits	26,226	19,061	7,165
Purchased Services	379,746	183,938	195,808
Materials and Supplies	9,587	8,428	1,159
Other	3,000	0	3,000
Total Pupils	<u>554,721</u>	<u>307,586</u>	<u>247,135</u>
<u>Instructional Staff:</u>			
Salaries and Wages	223,274	223,270	4
Fringe Benefits	81,873	81,873	0
Total Instructional Staff	<u>\$305,147</u>	<u>\$305,143</u>	<u>\$4</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
DISADVANTAGED PUPIL IMPACT AID SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administration:			
Salaries and Wages	\$144,817	\$144,814	\$3
Fringe Benefits	39,759	39,759	0
Total Administration	<u>184,576</u>	<u>184,573</u>	<u>3</u>
Operation and Maintenance of Plant:			
Salaries and Wages	409,499	409,691	(192)
Fringe Benefits	102,786	102,786	0
Purchased Services	460,101	336,205	123,896
Materials and Supplies	4,003	4,003	0
Capital Outlay - New	3,853	3,853	0
Capital Outlay - Replacement	3,983	3,983	0
Other	1,375	1,375	0
Total Operation and Maintenance of Plant	<u>985,600</u>	<u>861,896</u>	<u>123,704</u>
Central:			
Purchased Services	18,791	11,050	7,741
Total Support Services	<u>2,048,835</u>	<u>1,670,248</u>	<u>378,587</u>
Total Expenditures	<u>16,827,043</u>	<u>16,340,891</u>	<u>486,152</u>
Excess of Revenues Over Expenditures	1,071,630	1,537,923	466,293
<u>Other Financing Uses:</u>			
Pass Through Payments	<u>(1,602,980)</u>	<u>(1,602,980)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(531,350)	(65,057)	466,293
Fund Balance at Beginning of Year	64,961	64,961	0
Prior Year Encumbrances Appropriated	<u>280,640</u>	<u>280,640</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$185,749)</u></u>	<u><u>\$280,544</u></u>	<u><u>\$466,293</u></u>



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
DATA COMMUNICATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$132,888	\$132,888	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Support Services:			
Central:			
Purchased Services	169,395	26,828	142,567
Capital Outlay - New	77,655	738	76,917
Total Expenditures	247,050	27,566	219,484
Excess of Revenues Over (Under) Expenditures	(114,162)	105,322	219,484
Fund Balance at Beginning of Year	85,981	85,981	0
Prior Year Encumbrances Appropriated	28,181	28,181	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$219,484</u>	<u>\$219,484</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
SCHOOLNET PROFESSIONAL DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$11,000	\$11,000	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Support Services:			
Pupils:			
Salaries and Wages	8,662	0	8,662
Fringe Benefits	1,338	0	1,338
Purchased Services	1,000	0	1,000
Total Expenditures	11,000	0	11,000
Excess of Revenues Over Expenditures	0	11,000	11,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$11,000	\$11,000

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TEXTBOOKS/INSTRUCTIONAL MATERIALS SUBSIDY SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Materials and Supplies	59,837	0	59,837
Excess of Revenues Over (Under) Expenditures	(59,837)	0	59,837
Fund Balance at Beginning of Year	59,837	59,837	0
Fund Balance at End of Year	\$0	\$59,837	\$59,837

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
OHIO READS GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$24,000	\$199,409	\$175,409
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	17,324	4,330	12,994
Fringe Benefits	2,676	644	2,032
Purchased Services	4,000	4,000	0
Total Pupils	<u>24,000</u>	<u>8,974</u>	<u>15,026</u>
Instructional Staff:			
Salaries and Wages	18,349	5,326	13,023
Fringe Benefits	2,872	817	2,055
Purchased Services	80,463	70,737	9,726
Materials and Supplies	99,320	70,309	29,011
Capital Outlay - New	1,600	748	852
Capital Outlay - Replacement	0	724	(724)
Other	2,804	775	2,029
Total Instructional Staff	<u>205,408</u>	<u>149,436</u>	<u>55,972</u>
Total Expenditures	<u>229,408</u>	<u>158,410</u>	<u>70,998</u>
Excess of Revenues Over (Under) Expenditures	(205,408)	40,999	246,407
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>(\$205,408)</u>	<u>\$40,999</u>	<u>\$246,407</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ALTERNATIVE SHCOOLS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$482,500	\$482,500	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Purchase Services	917,831	140,621	777,210
Administration:			
Salaries and Wages	32,813	0	32,813
Fringe Benefits	9,187	0	9,187
Purchase Services	3,400	0	3,400
Materials and Supplies	1,769	59	1,710
Total Administration	47,169	59	47,110
Total Expenditures	965,000	140,680	824,320
Excess of Revenues Over (Under) Expenditures	(482,500)	341,820	824,320
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	(\$482,500)	\$341,820	\$824,320

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
MISCELLANEOUS STATE GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$606,516	\$431,107	(\$175,409)
Miscellaneous	60,000	60,000	0
Total Revenues	<u>666,516</u>	<u>491,107</u>	<u>(175,409)</u>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Regular:</u>			
Salaries and Wages	882	0	882
Fringe Benefits	145	0	145
Purchased Services	3,415	2,805	610
Materials and Supplies	1,168	0	1,168
Total Regular	<u>5,610</u>	<u>2,805</u>	<u>2,805</u>
<u>Special:</u>			
Purchased Services	855	855	0
Materials and Supplies	6,222	6,222	0
Total Special	<u>7,077</u>	<u>7,077</u>	<u>0</u>
Total Instruction	<u>12,687</u>	<u>9,882</u>	<u>2,805</u>
<u>Support Services:</u>			
<u>Pupils:</u>			
Salaries and Wages	99,026	98,931	95
Fringe Benefits	31,797	27,303	4,494
Purchased Services	244,952	243,828	1,124
Materials and Supplies	22,651	22,278	373
Capital Outlay - New	61,798	61,786	12
Other	4,012	4,012	0
Total Pupils	<u>464,236</u>	<u>458,138</u>	<u>6,098</u>
<u>Instructional Staff:</u>			
Salaries and Wages	4,232	3,392	840
Fringe Benefits	694	524	170
Purchased Services	5,433	4,057	1,376
Materials and Supplies	7,075	6,496	579
Capital Outlay - New	32,339	29,274	3,065
Total Instructional Staff	<u>49,773</u>	<u>43,743</u>	<u>6,030</u>
<u>Administration:</u>			
Purchased Services	<u>\$1,420</u>	<u>\$0</u>	<u>\$1,420</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
MISCELLANEOUS STATE GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pupil Transportation:			
Purchased Services	\$1,000	\$0	\$1,000
Total Support Services	516,429	501,881	14,548
Total Expenditures	529,116	511,763	17,353
Excess of Revenues Over (Under) Expenditures	137,400	(20,656)	(158,056)
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Receipts	(1,354)	(1,354)	0
Advances - Out	(14,488)	(14,488)	0
Operating Transfers - In	15,839	15,839	0
Total Other Financing Sources (Uses)	(3)	(3)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	137,397	(20,659)	(158,056)
Fund Balance (Deficit) at Beginning of Year	(97,029)	(97,029)	0
Prior Year Encumbrances Appropriated	97,029	97,029	0
Fund Balance (Deficit) at End of Year	<u>\$137,397</u>	<u>(\$20,659)</u>	<u>(\$158,056)</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ADULT BASIC EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$654,530	\$654,530	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
Adult/Continuing:			
Salaries and Wages	321,994	305,729	16,265
Fringe Benefits	98,523	70,522	28,001
Purchased Services	41,593	39,022	2,571
Materials and Supplies	20,379	20,052	327
Capital Outlay - New	44,535	44,517	18
Total Instruction	<u>527,024</u>	<u>479,842</u>	<u>47,182</u>
<u>Support Services:</u>			
<u>Pupils:</u>			
Salaries and Wages	3,522	1,474	2,048
Fringe Benefits	622	219	403
Purchased Services	6,008	4,088	1,920
Materials and Supplies	1,200	503	697
Total Pupils	<u>11,352</u>	<u>6,284</u>	<u>5,068</u>
<u>Instructional Staff:</u>			
Salaries and Wages	165,675	95,586	70,089
Fringe Benefits	44,546	30,004	14,542
Purchased Services	23,256	20,770	2,486
Materials and Supplies	500	500	0
Capital Outlay - New	2,362	2,205	157
Other	3,078	3,072	6
Total Instructional Staff	<u>239,417</u>	<u>152,137</u>	<u>87,280</u>
<u>Pupil Transportation:</u>			
Purchased Services	5,676	5,336	340
Total Support Services	<u>\$256,445</u>	<u>\$163,757</u>	<u>\$92,688</u>

(Continued)



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ADULT BASIC EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operation of Non-Instructional Services:			
Food Service Operations:			
Materials and Supplies	\$1,502	\$1,344	\$158
Total Expenditures	<u>784,971</u>	<u>644,943</u>	<u>140,028</u>
Excess of Revenues Over (Under) Expenditures	(130,441)	9,587	140,028
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	<u>(1,098)</u>	<u>(1,098)</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(131,539)	8,489	140,028
Fund Balance (Deficit) at Beginning of Year	(249)	(249)	0
Prior Year Encumbrances Appropriated	<u>64,035</u>	<u>64,035</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$67,753)</u></u>	<u><u>\$72,275</u></u>	<u><u>\$140,028</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
JOB TRAINING PARTNERSHIP ACT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Miscellaneous	\$0	\$0	\$0
<u>Expenditures:</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(7,558)	(7,558)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(7,558)	(7,558)	0
Fund Balance at Beginning of Year	7,558	7,558	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
NATIONAL DEFENSE EDUCATION ACT - TITLE III SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$243,478	\$243,478	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	161,715	125,877	35,838
Fringe Benefits	44,938	29,320	15,618
Purchased Services	95,339	95,321	18
Materials and Supplies	5,988	5,154	834
Other	18,755	18,347	408
Total Support Services	<u>326,735</u>	<u>274,019</u>	<u>52,716</u>
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	1,241	550	691
Materials and Supplies	5,068	3,117	1,951
Total Operation of Non-Instructional Services	<u>6,309</u>	<u>3,667</u>	<u>2,642</u>
Total Expenditures	<u>333,044</u>	<u>277,686</u>	<u>55,358</u>
Excess of Revenues Under Expenditures	(89,566)	(34,208)	55,358
Fund Balance (Deficit) at Beginning of Year	(13,369)	(13,369)	0
Prior Year Encumbrances Appropriated	<u>71,212</u>	<u>71,212</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>(\$31,723)</u>	<u>\$23,635</u>	<u>\$55,358</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TITLE VI-B SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$1,874,184	\$1,874,184	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Special:</u>			
Salaries and Wages	2,500	686	1,814
Fringe Benefits	448	113	335
Purchased Services	101,000	57,877	43,123
Material and Supplies	38,532	24,556	13,976
Capital Outlay - New	92,012	87,229	4,783
Total Instruction	234,492	170,461	64,031
<u>Support Services:</u>			
<u>Pupils:</u>			
Salaries and Wages	25,000	0	25,000
Fringe Benefits	4,478	0	4,478
Purchased Services	20,000	0	20,000
Materials and Supplies	17,602	17,602	0
Capital Outlay - New	13,005	13,005	0
Other	11,238	1,238	10,000
Total Pupils	91,323	31,845	59,478
<u>Instructional Staff:</u>			
Salaries and Wages	991,557	910,761	80,796
Fringe Benefits	364,538	288,562	75,976
Purchased Services	25,000	20,784	4,216
Materials and Supplies	93,788	78,362	15,426
Capital Outlay - New	12,465	10,221	2,244
Total Instructional Staff	1,487,348	1,308,690	178,658
<u>Administration:</u>			
Salaries and Wages	134,080	86,460	47,620
Fringe Benefits	41,196	27,848	13,348
Purchased Services	34,404	15,889	18,515
Material and Supplies	10,920	9,059	1,861
Capital Outlay - New	15,000	1,968	13,032
Total Administration	\$235,600	\$141,224	\$94,376

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TITLE VI-B SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fiscal:			
Other	\$114,709	\$17,031	\$97,678
Total Support Services	<u>1,928,980</u>	<u>1,498,790</u>	<u>430,190</u>
Operation of Non-Instructional Services:			
Community Services			
Salaries and Wages	89,127	75,214	13,913
Fringe Benefits	26,630	14,671	11,959
Material and Supplies	22,000	18,488	3,512
Total Operation of Non-Instructional Services	<u>137,757</u>	<u>108,373</u>	<u>29,384</u>
Total Expenditures	<u>2,301,229</u>	<u>1,777,624</u>	<u>523,605</u>
Excess of Revenues Over (Under) Expenditures	(427,045)	96,560	523,605
Fund Balance at Beginning of Year	165,333	165,333	0
Prior Year Encumbrances Appropriated	66,811	66,811	0
Fund Balance (Deficit) at End of Year	<u>(\$194,901)</u>	<u>\$328,704</u>	<u>\$523,605</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
VOCATIONAL EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$882,558	\$882,558	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Vocational:</u>			
Salaries and Wages	287,747	289,547	(1,800)
Fringe Benefits	81,791	67,840	13,951
Purchased Services	79,863	77,475	2,388
Materials and Supplies	70,218	66,041	4,177
Total Instruction	519,619	500,903	18,716
<u>Support Services:</u>			
<u>Pupils:</u>			
Salaries and Wages	81,379	92,335	(10,956)
Fringe Benefits	2,975	3,094	(119)
Purchased Services	48,515	44,731	3,784
Materials and Supplies	98,938	89,626	9,312
Capital Outlay - New	2,499	2,499	0
Other	3,873	3,872	1
Total Pupils	238,179	236,157	2,022
<u>Instructional Staff:</u>			
Salaries and Wages	7,000	5,354	1,646
Fringe Benefits	1,253	883	370
Purchased Services	14,746	14,746	0
Materials and Supplies	8,601	8,050	551
Total Instructional Staff	31,600	29,033	2,567
<u>Board of Education</u>			
Salaries and Wages	87,388	40,130	47,258
<u>Central:</u>			
Salaries and Wages	14,880	8,520	6,360
Fringe Benefits	2,663	1,572	1,091
Purchased Services	90,207	85,079	5,128
Materials and Supplies	27,427	26,602	825
Total Central	135,177	121,773	13,404
Total Support Services	492,344	427,093	65,251
Total Expenditures	\$1,011,963	\$927,996	\$83,967

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
VOCATIONAL EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Under Expenditures	(\$129,405)	(\$45,438)	\$83,967
<u>Other Financing Sources (Uses):</u>			
Advances - In	5,822	5,822	0
Advances - Out	(15,900)	(15,900)	0
Operating Transfers - In	3,444	3,444	0
Operating Transfers - Out	(175)	(175)	0
Total Other Financing Sources (Uses)	(6,809)	(6,809)	0
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(136,214)	(52,247)	83,967
Fund Balance (Deficit) at Beginning of Year	(285)	(285)	0
Prior Year Encumbrances Appropriated	285	285	0
Fund Balance (Deficit) at End of Year	(\$136,214)	(\$52,247)	\$83,967

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
HEADSTART SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$1,354,613	\$1,354,613	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Special:</u>			
Salaries and Wages	1,324,932	944,037	380,895
Fringe Benefits	401,082	245,696	155,386
Purchased Services	93,516	69,293	24,223
Materials and Supplies	50,406	41,046	9,360
Capital Outlay - New	20,187	18,018	2,169
Capital Outlay - Replacement	884	884	0
Other	8,072	4,801	3,271
Total Instruction	1,899,079	1,323,775	575,304
<u>Support Services:</u>			
<u>Instructional Staff:</u>			
Purchased Services	23,726	15,846	7,880
Total Expenditures	1,922,805	1,339,621	583,184
Excess of Revenues Over (Under) Expenditures	(568,192)	14,992	583,184
<u>Other Financing Sources (Uses):</u>			
Advances - In	146,398	146,398	0
Advances - Out	(178,224)	(178,224)	0
Total Other Financing Sources (Uses)	(31,826)	(31,826)	0
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(600,018)	(16,834)	583,184
Fund Balance (Deficit) at Beginning of Year	(12,861)	(12,861)	0
Prior Year Encumbrances Appropriated	12,861	12,861	0
Fund Balance (Deficit) at End of Year	(\$600,018)	(\$16,834)	\$583,184



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TITLE I SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$12,526,045	\$12,526,045	\$0
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Salaries and Wages	3,562,288	3,183,236	379,052
Fringe Benefits	1,101,461	628,939	472,522
Purchased Services	763,419	367,278	396,141
Materials and Supplies	2,291,618	1,982,587	309,031
Capital Outlay - New	881,271	539,559	341,712
Other	27,393	1,237	26,156
Total Special	<u>8,627,450</u>	<u>6,702,836</u>	<u>1,924,614</u>
Adult/Continuing:			
Salaries and Wages	87,644	24,700	62,944
Fringe Benefits	16,947	7,290	9,657
Purchased Services	0	0	0
Materials and Supplies	6,687	7,305	(618)
Capital Outlay - New	6,230	7,466	(1,236)
Total Adult/Continuing	<u>117,508</u>	<u>46,761</u>	<u>70,747</u>
Total Instruction	<u>8,744,958</u>	<u>6,749,597</u>	<u>1,995,361</u>
Support Services:			
Pupils:			
Salaries and Wages	5,305	3,150	2,155
Fringe Benefits	904	565	339
Purchased Services	4,304	4,500	(196)
Materials and Supplies	1,507	1,646	(139)
Total Pupils	<u>12,020</u>	<u>9,861</u>	<u>2,159</u>
Instructional Staff:			
Salaries and Wages	1,907,836	1,814,963	92,873
Fringe Benefits	639,083	627,995	11,088
Purchased Services	40,646	24,431	16,215
Materials and Supplies	2,349	0	2,349
Capital Outlay - New	2,809	3,366	(557)
Total Instructional Staff	<u>2,592,723</u>	<u>2,470,755</u>	<u>121,968</u>
Administration:			
Salaries and Wages	967,193	966,318	875
Fringe Benefits	362,342	251,466	110,876
Purchased Services	987,362	607,170	380,192
Materials and Supplies	467,897	190,250	277,647
Other	51,109	16,799	34,310
Total Administration	<u>\$2,835,903</u>	<u>\$2,032,003</u>	<u>\$803,900</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TITLE I SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fiscal:			
Other	\$813,275	\$117,687	\$695,588
Operation and Maintenance of Plant:			
Capital Outlay - New	834	1,000	(166)
Total Support Services	6,254,755	4,631,306	1,623,449
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	617,864	600,098	17,766
Materials and Supplies	3,000	0	3,000
Capital Outlay - New	1,555	0	1,555
Total Operation of Non-Instructional Services	622,419	600,098	22,321
Total Expenditures	15,622,132	11,981,001	3,641,131
Excess of Revenues Over (Under) Expenditures	(3,096,087)	545,044	3,641,131
Fund Balance at Beginning of Year	1,028,935	1,028,935	0
Prior Year Encumbrances Appropriated	1,260,062	1,260,062	0
Fund Balance (Deficit) at End of Year	(\$807,090)	\$2,834,041	\$3,641,131

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TITLE VI SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$284,272	\$284,272	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Support Services:</u>			
<u>Instructional Staff:</u>			
Salaries and Wages	25,350	6,494	18,856
Fringe Benefits	5,923	2,580	3,343
Materials and Supplies	26,727	4,434	22,293
Capital Outlay - New	25,349	0	25,349
Total Instructional Staff	83,349	13,508	69,841
<u>Administration:</u>			
Salaries and Wages	200,155	137,855	62,300
Fringe Benefits	58,672	37,115	21,557
Materials and Supplies	366	0	366
Capital Outlay - New	7,588	11,583	(3,995)
Total Administration	266,781	186,553	80,228
Total Support Services	350,130	200,061	150,069
<u>Operation of Non-Instructional Services:</u>			
<u>Community Services:</u>			
Purchased Services	3,400	1,940	1,460
Materials and Supplies	75,139	24,584	50,555
Capital Outlay - New	19,899	17,923	1,976
Total Operation of Non-Instructional Services	98,438	44,447	53,991
Total Expenditures	448,568	244,508	204,060
Excess of Revenues Over (Under) Expenditures	(164,296)	39,764	204,060
<u>Other Financing Uses:</u>			
Refund Of Prior Year Receipts	(2,907)	(2,907)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(167,203)	36,857	204,060
Fund Balance at Beginning of Year	23,866	23,866	0
Prior Year Encumbrances Appropriated	37,587	37,587	0
Fund Balance (Deficit) at End of Year	(\$105,750)	\$98,310	\$204,060

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
DRUG-FREE SCHOOL GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$223,640	\$223,640	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	108,964	83,810	25,154
Fringe Benefits	37,982	27,731	10,251
Purchased Services	159,052	149,412	9,640
Materials and Supplies	25,390	18,455	6,935
Capital Outlay - New	225	225	0
Total Support Services	<u>331,613</u>	<u>279,633</u>	<u>51,980</u>
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	400	400	0
Materials and Supplies	6,447	5,586	861
Total Operation of Non-Instructional Services	<u>6,847</u>	<u>5,986</u>	<u>861</u>
Total Expenditures	<u>338,460</u>	<u>285,619</u>	<u>52,841</u>
Excess of Revenues Under Expenditures	(114,820)	(61,979)	52,841
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipt	<u>(1,703)</u>	<u>(1,703)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(116,523)	(63,682)	52,841
Fund Balance at Beginning of Year	71,989	71,989	0
Prior Year Encumbrances Appropriated	<u>3,070</u>	<u>3,070</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$41,464)</u></u>	<u><u>\$11,377</u></u>	<u><u>\$52,841</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
EARLY CHILDHOOD EDUCATION DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$174,235	\$174,235	\$0
<u>Expenditures:</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	174,235	174,235	0
<u>Other Financing Uses:</u>			
Pass Through Payments	<u>(251,912)</u>	<u>(251,912)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(77,677)	(77,677)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>77,677</u>	<u>77,677</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
EHA PRESCHOOL GRANTS FOR THE HANDICAPPED SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$163,641	\$157,367	(\$6,274)
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Instruction:</u>			
<u>Special:</u>			
Materials and Supplies	8,372	8,371	1
Capital Outlay - New	20,075	19,091	984
Total Instruction	28,447	27,462	985
<u>Support Services:</u>			
<u>Instructional Staff:</u>			
Salaries and Wages	98,281	85,905	12,376
Fringe Benefits	35,377	24,670	10,707
Materials and Supplies	7,369	4,816	2,553
Total Instructional Staff	141,027	115,391	25,636
<u>Administration:</u>			
Other	10,557	1,593	8,964
Total Support Services	151,584	116,984	34,600
Total Expenditures	180,031	144,446	35,585
Excess of Revenues Over (Under) Expenditures	(16,390)	12,921	29,311
Fund Balance at Beginning of Year	4,859	4,859	0
Prior Year Encumbrances Appropriated	2,856	2,856	0
Fund Balance (Deficit) at End of Year	(\$8,675)	\$20,636	\$29,311

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
E-RATE GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$675,285	\$675,285	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Instruction:			
Support Services:			
Central:			
Salaries and Wages	62,500	33,101	29,399
Fringe Benefits	16,609	6,830	9,779
Purchased Services	83,077	76,481	6,596
Materials and Supplies	29,250	25,845	3,405
Capital Outlay - New	483,849	208,954	274,895
Total Expenditures	<u>675,285</u>	<u>351,211</u>	<u>324,074</u>
Excess of Revenues Over Expenditures	0	324,074	324,074
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$324,074</u>	<u>\$324,074</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
MISCELLANEOUS FEDERAL GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$4,414,720	\$4,414,720	\$0
Charges for Services	351,005	351,005	0
Total Revenues	<u>4,765,725</u>	<u>4,765,725</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Instruction:</b>			
<b>Regular:</b>			
Salaries and Wages	500	0	500
Fringe Benefits	89	0	89
Purchased Services	1,754	1,609	145
Material and Supplies	8,563	6,656	1,907
Total Regular	<u>10,906</u>	<u>8,265</u>	<u>2,641</u>
<b>Special:</b>			
Salaries and Wages	909,578	145,653	763,925
Fringe Benefits	244,140	13,009	231,131
Purchased Services	149,839	29,070	120,769
Material and Supplies	58,810	29,136	29,674
Capital Outlay - New	5,000	1,856	3,144
Total Special	<u>1,367,367</u>	<u>218,724</u>	<u>1,148,643</u>
Total Instruction	<u>1,378,273</u>	<u>226,989</u>	<u>1,151,284</u>
<b>Support Services:</b>			
<b>Pupils:</b>			
Salaries and Wages	1,335,189	1,000,669	334,520
Fringe Benefits	369,354	271,584	97,770
Purchased Services	1,137,202	906,760	230,442
Materials and Supplies	1,199,989	1,063,092	136,897
Capital Outlay - New	1,527,953	1,254,543	273,410
Other	189,567	4,392	185,175
Total Pupils	<u>5,759,254</u>	<u>4,501,040</u>	<u>1,258,214</u>
<b>Instructional Staff:</b>			
Salaries and Wages	198,503	107,465	91,038
Fringe Benefits	48,108	16,480	31,628
Purchased Services	49,352	40,396	8,956
Materials and Supplies	92,592	77,712	14,880
Other	13,589	13,589	0
Total Instructional Staff	<u>402,144</u>	<u>255,642</u>	<u>146,502</u>
<b>Administration:</b>			
Salaries and Wages	24,102	15,931	8,171
Fringe Benefits	7,491	6,271	1,220
Purchased Services	10,696	4,542	6,154
Total Administration	<u>\$42,289</u>	<u>\$26,744</u>	<u>\$15,545</u>

(Continued)



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
MISCELLANEOUS FEDERAL GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operation and Maintenance of Plant:			
Salaries and Wages	\$85	\$85	\$0
Materials and Supplies	15	12	3
Total Operation and Maintenance of Plant	<u>100</u>	<u>97</u>	<u>3</u>
Central:			
Purchased Services	200	200	0
Materials and Supplies	1,100	1,098	2
Capital Outlay - New	750	746	4
Total Central	<u>2,050</u>	<u>2,044</u>	<u>6</u>
Total Support Services:	<u>6,205,837</u>	<u>4,785,567</u>	<u>1,420,270</u>
Operation of Non-Instructional Services			
Community Services:			
Materials and Supplies	650	543	107
Other	279	279	0
Total Operation of Non-Instructional Services	<u>929</u>	<u>822</u>	<u>107</u>
Total Expenditures	<u>7,585,039</u>	<u>5,013,378</u>	<u>2,571,661</u>
Excess of Revenues Under Expenditures	<u>(2,819,314)</u>	<u>(247,653)</u>	<u>2,571,661</u>
Other Financing Sources (Uses):			
Advances - In	5,000	5,000	0
Operating Transfers - Out	(1,806,524)	(1,806,524)	0
Total Other Financing Sources (Uses)	<u>(1,801,524)</u>	<u>(1,801,524)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(4,620,838)	(2,049,177)	2,571,661
Fund Balance at Beginning of Year	476,111	476,111	0
Prior Year Encumbrances Appropriated	1,494,002	1,494,002	0
Fund Balance (Deficit) at End of Year	<u>(\$2,650,725)</u>	<u>(\$79,064)</u>	<u>\$2,571,661</u>

## CAPITAL PROJECTS FUNDS

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Capital projects funds are used to account for the financing and acquisition or construction of major capital assets or facilities, such as new school buildings or additions to existing buildings, or for major renovation projects, other than those financed by proprietary funds or trust funds.

### Replacement

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

### SchoolNet

A fund used to account for monies used to 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 other related equipment.

### Interactive Video Distance Learning

To account for monies that will be spent by the state for necessary fixed assets which will then be sent to the participating School Districts.

### School Building Assistance Limited

A fund used to account for grant and matching monies received from local governments. Monies are to be used for major renovations and repairs of school facilities.

### Emergency School Building Repair

A fund used to account for monies received under this program. These monies are to be used for emergency repairs based on an on-site inspections of the school buildings.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL CAPITAL PROJECTS FUNDS  
JUNE 30, 2000

	<u>Replacement</u>	<u>SchoolNet</u>	<u>Technology Equity</u>	<u>Interactive Video Distance Learning</u>	<u>School Building Assistance Limited</u>	<u>Totals</u>
<u>Assets:</u>						
Equity in Pooled Cash and Cash Equivalents	\$3,145,884	\$1,805,700	\$96,901	\$17,259	\$1,114,503	\$6,180,247
Receivables:						
Accrued Interest	15,964	0	0	0	5,654	21,618
Total Assets	<u>\$3,161,848</u>	<u>\$1,805,700</u>	<u>\$96,901</u>	<u>\$17,259</u>	<u>\$1,120,157</u>	<u>\$6,201,865</u>
<u>Liabilities and Fund Equity:</u>						
<u>Liabilities:</u>						
Accounts Payable	\$141,253	\$34,473	\$2,535	\$0	\$20,169	\$198,430
Intergovernmental Payable	0	363	0	0	0	363
Total Liabilities	<u>141,253</u>	<u>34,836</u>	<u>2,535</u>	<u>0</u>	<u>20,169</u>	<u>198,793</u>
<u>Fund Equity:</u>						
<u>Fund Balance:</u>						
Reserved for Encumbrances	193,416	986,391	93,216	0	611,307	1,884,330
Unreserved, Undesignated	2,827,179	784,473	1,150	17,259	488,681	4,118,742
Total Fund Equity	<u>3,020,595</u>	<u>1,770,864</u>	<u>94,366</u>	<u>17,259</u>	<u>1,099,988</u>	<u>6,003,072</u>
Total Liabilities and Fund Equity	<u>\$3,161,848</u>	<u>\$1,805,700</u>	<u>\$96,901</u>	<u>\$17,259</u>	<u>\$1,120,157</u>	<u>\$6,201,865</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL CAPITAL PROJECTS FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Replacement	SchoolNet	Technology Equity	Interactive Video Distance Learning	School Building Assistance Limited	Emergency School Building Repair	Totals
<u>Revenues:</u>							
Intergovernmental	\$0	\$0	\$0	\$0	\$2,564,814	\$50,000	\$2,614,814
Interest	198,509	0	0	0	27,147	0	225,656
Increase (Decrease) in Fair Value of Investments	1,516	0	0	0	(732)	0	784
Total Revenues	<u>200,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,591,229</u>	<u>50,000</u>	<u>2,841,254</u>
<u>Expenditures:</u>							
Current:							
Support Services:							
Operation and Maintenance of Plant	148,572	0	0	0	1,736,247	263	1,885,082
Central	0	564,605	37,222	39,994	0	0	641,821
Capital Outlay	1,369,116	0	0	0	0	0	1,369,116
Debt Service:							
Principal Retirement	0	689,064	0	0	0	0	689,064
Interest and Fiscal Charges	0	98,906	0	0	0	0	98,906
Total Expenditures	<u>1,517,688</u>	<u>1,352,575</u>	<u>37,222</u>	<u>39,994</u>	<u>1,736,247</u>	<u>263</u>	<u>4,683,989</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,317,663)</u>	<u>(1,352,575)</u>	<u>(37,222)</u>	<u>(39,994)</u>	<u>854,982</u>	<u>49,737</u>	<u>(1,842,735)</u>
<u>Other Financing Sources (Uses):</u>							
Operating Transfers - In	1,091,433	0	0	0	0	0	1,091,433
Operating Transfers - Out	0	0	0	0	0	(1,231)	(1,231)
Total Other Financing Sources (Uses)	<u>1,091,433</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,231)</u>	<u>1,090,202</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(226,230)</u>	<u>(1,352,575)</u>	<u>(37,222)</u>	<u>(39,994)</u>	<u>854,982</u>	<u>48,506</u>	<u>(752,533)</u>
Fund Balances (Deficit) at Beginning of Year	<u>3,246,825</u>	<u>3,123,439</u>	<u>131,588</u>	<u>57,253</u>	<u>245,006</u>	<u>(48,506)</u>	<u>6,755,605</u>
Fund Balances at End of Year	<u>\$3,020,595</u>	<u>\$1,770,864</u>	<u>\$94,366</u>	<u>\$17,259</u>	<u>\$1,099,988</u>	<u>\$0</u>	<u>\$6,003,072</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
REPLACEMENT CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$200,000	\$195,601	(\$4,399)
Miscellaneous	1,100,000	1,091,433	(8,567)
Total Revenues	<u>1,300,000</u>	<u>1,287,034</u>	<u>(12,966)</u>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Support Services:</u>			
<u>Operation and Maintenance of Plant:</u>			
Purchased Services	2,281,752	165,985	2,115,767
<u>Capital Outlay:</u>			
<u>Educational Specifications Development:</u>			
Purchased Services	669,000	12,000	657,000
<u>Other Facilities Acquisition and Construction Services:</u>			
Capital Outlay - Replacement	1,659,707	1,629,682	30,025
Total Capital Outlay	<u>2,328,707</u>	<u>1,641,682</u>	<u>687,025</u>
Total Expenditures	<u>4,610,459</u>	<u>1,807,667</u>	<u>2,802,792</u>
Excess of Revenues Under Expenditures	(3,310,459)	(520,633)	2,789,826
Fund Balance at Beginning of Year	2,615,473	2,615,473	0
Prior Year Encumbrances Appropriated	723,915	723,915	0
Fund Balance at End of Year	<u>\$28,929</u>	<u>\$2,818,755</u>	<u>\$2,789,826</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
SCHOOLNET CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Salaries and Wages	29,445	30,582	(1,137)
Fringe Benefits	6,454	7,456	(1,002)
Purchased Services	797,319	367,343	429,976
Material and Supplies	389,876	332,851	57,025
Capital Outlay - New	<u>1,966,425</u>	<u>1,666,452</u>	<u>299,973</u>
Total Expenditures	<u>3,189,519</u>	<u>2,404,684</u>	<u>784,835</u>
Excess of Revenues Under Expenditures	(3,189,519)	(2,404,684)	784,835
Fund Balance at Beginning of Year	2,789,037	2,789,037	0
Prior Year Encumbrances Appropriated	<u>400,482</u>	<u>400,482</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$784,835</u></u>	<u><u>\$784,835</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
TECHNOLOGY EQUITY CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Materials and Supplies	95,478	94,396	1,082
Capital Outlay - New	36,110	36,042	68
Total Expenditures	<u>131,588</u>	<u>130,438</u>	<u>1,150</u>
Excess of Revenues Under Expenditures	(131,588)	(130,438)	1,150
Fund Balance at Beginning of Year	93,654	93,654	0
Prior Year Encumbrances Appropriated	37,934	37,934	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$1,150</u></u>	<u><u>\$1,150</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
INTERACTIVE VIDEO DISTANCE LEARNING CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Purchased Services	<u>57,253</u>	<u>39,994</u>	<u>17,259</u>
Excess of Revenues Under Expenditures	(57,253)	(39,994)	(17,259)
Fund Balance at Beginning of Year	<u>57,253</u>	<u>57,253</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$17,259</u></u>	<u><u>\$17,259</u></u>



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
SCHOOL BUILDING ASSISTANCE LIMITED CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$2,564,814	\$2,564,814	\$0
Interest	25,651	24,324	(1,327)
Total Revenues	<u>2,590,465</u>	<u>2,589,138</u>	<u>(1,327)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Operation and Maintenance of Plant:			
Purchased Services	<u>3,107,892</u>	<u>2,827,748</u>	<u>280,144</u>
Excess of Revenues Under Expenditures	(517,427)	(238,610)	278,817
Fund Balance (Deficit) at Beginning of Year	(652,724)	(652,724)	0
Prior Year Encumbrances Appropriated	<u>1,376,784</u>	<u>1,376,784</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$206,633</u></u>	<u><u>\$485,450</u></u>	<u><u>\$278,817</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
EMERGENCY SCHOOL BUILDING REPAIR CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$50,000	\$50,000	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Support Services:			
Operation and Maintenance of Plant:			
Purchased Services	263	263	0
Excess of Revenues Over Expenditures	49,737	49,737	0
<u>Other Financing Uses:</u>			
Advances - Out	(48,506)	(48,506)	0
Operating Transfers - Out	(1,231)	(1,231)	0
Total Other Financing Uses	(49,737)	(49,737)	0
Excess of Revenues Over Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

## ENTERPRISE FUNDS

---

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private businesses where the intent is that the expense (including depreciation) of providing goods or services be financed or recovered primarily through user charges.

### Food Service

A fund used to account for the financial transactions related to the food service operations of the School District.

### Uniform School Supplies

A fund used to account for the purchase and sale of school supplies as adopted by the Board of Education for use in the School District. Profits derived from sales are used for school purposes or activities in connection with the school.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL ENTERPRISE FUNDS  
JUNE 30, 2000

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Totals</u>
<u>Assets:</u>			
<u>Current Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,325,448	\$23,755	\$1,349,203
Receivables:			
Accounts	164,684	0	164,684
Intergovernmental	143,804	0	143,804
Accrued Interest	6,074	0	6,074
Due from Other Funds	21,303	470	21,773
Inventory Held For Resale	<u>242,767</u>	<u>0</u>	<u>242,767</u>
Total Current Assets	1,904,080	24,225	1,928,305
 <u>Non-Current Assets:</u>			
Fixed Assets (Net of Accumulated Depreciation)	<u>1,182,808</u>	<u>9,399</u>	<u>1,192,207</u>
Total Assets	<u><u>\$3,086,888</u></u>	<u><u>\$33,624</u></u>	<u><u>\$3,120,512</u></u>
 <u>Liabilities and Fund Equity:</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$233,877	\$1,886	\$235,763
Accrued Wages	70,581	0	70,581
Compensated Absences Payable	5,271	0	5,271
Due to Other Funds	0	44	44
Intergovernmental Payable	45,547	0	45,547
Deferred Revenue	<u>8,556</u>	<u>0</u>	<u>8,556</u>
Total Current Liabilities	363,832	1,930	365,762
 <u>Long-Term Liabilities:</u>			
Compensated Absences Payable	<u>75,680</u>	<u>0</u>	<u>75,680</u>
Total Liabilities	<u>439,512</u>	<u>1,930</u>	<u>441,442</u>
 <u>Fund Equity:</u>			
Contributed Capital:			
Capital Contributed from Governmental Funds	145,080	0	145,080
Retained Earnings:			
Unreserved	<u>2,502,296</u>	<u>31,694</u>	<u>2,533,990</u>
Total Fund Equity	<u>2,647,376</u>	<u>31,694</u>	<u>2,679,070</u>
Total Liabilities and Fund Equity	<u><u>\$3,086,888</u></u>	<u><u>\$33,624</u></u>	<u><u>\$3,120,512</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND EQUITY  
ALL ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Sales	\$2,963,812	\$0	\$2,963,812
Materials and Supplies	0	25,645	25,645
Other Operating Revenues	5,540	0	5,540
Total Operating Revenues	<u>2,969,352</u>	<u>25,645</u>	<u>2,994,997</u>
<u>Operating Expenses:</u>			
Salaries and Wages	3,838,275	0	3,838,275
Fringe Benefits	917,234	0	917,234
Purchased Services	563,533	917	564,450
Materials and Supplies	37,398	28,798	66,196
Cost of Sales	6,223,422	2,176	6,225,598
Depreciation	99,009	1,390	100,399
Other Operating Expenses	71,133	2,798	73,931
Total Operating Expenses	<u>11,750,004</u>	<u>36,079</u>	<u>11,786,083</u>
Operating Loss	<u>(8,780,652)</u>	<u>(10,434)</u>	<u>(8,791,086)</u>
<u>Non-Operating Revenues (Expenses):</u>			
Federal Donated Commodities	122,949	0	122,949
Federal and State Subsidies	8,712,639	0	8,712,639
Interest	34,657	0	34,657
Increase in Fair Value of Investments	594	0	594
Loss on Disposal of Fixed Assets	(6,057)	0	(6,057)
Total Non-Operating Revenues (Expenses)	<u>8,864,782</u>	<u>0</u>	<u>8,864,782</u>
Net Income (Loss)	84,130	(10,434)	73,696
Retained Earnings at Beginning of Year	<u>2,418,166</u>	<u>42,128</u>	<u>2,460,294</u>
Retained Earnings at End of Year	2,502,296	31,694	2,533,990
Contributed Capital at Beginning and End of Year	<u>145,080</u>	<u>0</u>	<u>145,080</u>
Total Fund Equity at End of Year	<u>\$2,647,376</u>	<u>\$31,694</u>	<u>\$2,679,070</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF CASH FLOWS  
ALL ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Food Service	Uniform School Supplies	Totals
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$2,986,122	\$25,175	\$3,011,297
Cash Received from Other Operating Revenues	5,540	0	5,540
Cash Payments to Suppliers for Goods and Services	(6,847,052)	(36,192)	(6,883,244)
Cash Payments to Employees for Services	(3,834,898)	0	(3,834,898)
Cash Payments for Employee Benefits	(950,875)	0	(950,875)
Cash Payments for Other Operating Expenses	(72,852)	(3,297)	(76,149)
Net Cash Used for Operating Activities	<u>(8,714,015)</u>	<u>(14,314)</u>	<u>(8,728,329)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Federal and State Subsidies	8,933,162	0	8,933,162
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Payments for Capital Acquisitions	(200,634)	0	(200,634)
<u>Cash Flows from Investing Activities:</u>			
Interest on Investments	33,576		33,576
Increase in Fair Value of Cash Equivalents	594	0	594
Net Cash Provided by Investing Activities	<u>34,170</u>	<u>0</u>	<u>34,170</u>
Net Increase (Decrease) in Cash and Cash Equivalents	52,683	(14,314)	38,369
Cash and Cash Equivalents at Beginning of Year	1,272,765	38,069	1,310,834
Cash and Cash Equivalents at End of Year	<u>\$1,325,448</u>	<u>\$23,755</u>	<u>\$1,349,203</u>
<u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</u>			
Operating Loss	<u>(\$8,780,652)</u>	<u>(\$10,434)</u>	<u>(\$8,791,086)</u>
<u>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</u>			
Depreciation	99,009	1,390	100,399
Donated Commodities Used During Year	122,949	0	122,949
<u>Changes in Assets and Liabilities:</u>			
Decrease in Accounts Receivable	16,396	0	16,396
(Increase) Decrease in Due from Other Funds	5,914	(470)	5,444
Increase in Inventory Held for Resale	(25,436)	0	(25,436)
Decrease in Accounts Payable	(121,931)	(4,542)	(126,473)
Increase in Accrued Wages	24,396	0	24,396
Decrease in Compensated Absences Payable	(21,019)	0	(21,019)
Decrease in Due to Other Funds	0	(258)	(258)
Decrease in Intergovernmental Payable	(33,641)	0	(33,641)
Total Adjustments	<u>66,637</u>	<u>(3,880)</u>	<u>62,757</u>
Net Cash Used for Operating Activities	<u>(\$8,714,015)</u>	<u>(\$14,314)</u>	<u>(\$8,728,329)</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES  
IN FUND EQUITY - BUDGET (NON-GAAP BASIS) AND ACTUAL  
FOOD SERVICE ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Sales	\$1,760,000	\$2,986,122	\$1,226,122
Interest	50,000	33,576	(16,424)
Federal and State Subsidies	9,950,000	8,933,162	(1,016,838)
Other Operating Revenues	0	5,540	5,540
Total Revenues	<u>11,760,000</u>	<u>11,958,400</u>	<u>198,400</u>
<u>Expenses:</u>			
Salaries and Wages	<u>3,151,584</u>	<u>3,834,898</u>	<u>(683,314)</u>
Fringe Benefits:			
Food Service Operations	<u>0</u>	<u>950,875</u>	<u>(950,875)</u>
Purchased Services:			
Operation and Maintenance of Plant	375,424	354,583	20,841
Food Service Operations	1,149,430	351,225	798,205
Enterprise Operations	<u>5,854</u>	<u>5,754</u>	<u>100</u>
Total Purchased Services	<u>1,530,708</u>	<u>711,562</u>	<u>819,146</u>
Materials and Supplies	<u>8,259,192</u>	<u>6,640,300</u>	<u>1,618,892</u>
Capital Outlay:			
Capital Outlay - New:			
Food Service Operations	112,730	76,646	36,084
Capital Outlay - Replacement:			
Food Service Operations	<u>103,510</u>	<u>79,532</u>	<u>23,978</u>
Total Capital Outlay	<u>216,240</u>	<u>156,178</u>	<u>60,062</u>
Other Operating Expenses:			
Administration Services	30,000	0	30,000
Food Service Operations	<u>110,000</u>	<u>106,781</u>	<u>3,219</u>
Total Other Operating Expenses	<u>140,000</u>	<u>106,781</u>	<u>33,219</u>
Total Expenses	<u>13,297,724</u>	<u>12,400,594</u>	<u>897,130</u>
Excess of Revenues Under Expenses	(1,537,724)	(442,194)	1,095,530
Fund Equity at Beginning of Year	237,654	237,654	0
Prior Year Encumbrances Appropriated	<u>1,038,643</u>	<u>1,038,643</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u>(\$261,427)</u>	<u>\$834,103</u>	<u>\$1,095,530</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES  
IN FUND EQUITY - BUDGET (NON-GAAP BASIS) AND ACTUAL  
UNIFORM SCHOOL SUPPLIES ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Material and Supplies	\$26,814	\$25,175	(\$1,639)
<u>Expenses:</u>			
Purchased Services	2,627	917	1,710
Materials and Supplies	51,835	39,599	12,236
Capital Oulay	1,988	0	1,988
Other Operating Expenses	5,694	3,297	2,397
Total Expenses	<u>62,144</u>	<u>43,813</u>	<u>18,331</u>
Excess of Revenues Under Expenses	(35,330)	(18,638)	16,692
Fund Equity at Beginning of Year	27,422	27,422	0
Prior Year Encumbrances Appropriated	10,647	10,647	0
Fund Equity at End of Year	<u><u>\$2,739</u></u>	<u><u>\$19,431</u></u>	<u><u>\$16,692</u></u>



## INTERNAL SERVICE FUNDS

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The internal service funds are used to account for the financing of services provided by one department to other departments of the District on a cost-reimbursement basis.

### Warehouse

A fund to account for the intra-district function of central warehousing for the District.

### Self-Insurance

To account for the payment of all School District employees' dental insurance claims.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
ALL INTERNAL SERVICE FUNDS  
JUNE 30, 2000

	Warehouse	Self-Insurance	Totals
<u>Assets:</u>			
<u>Current Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,158,077	\$150,396	\$1,308,473
Inventory Held For Resale	1,558,313	0	1,558,313
Total Current Assets	2,716,390	150,396	2,866,786
<u>Non-Current Assets:</u>			
Fixed Assets (Net of Accumulated Depreciation)	151,084	0	151,084
Total Assets	\$2,867,474	\$150,396	\$3,017,870
<u>Liabilities and Fund Equity:</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$112,130	\$0	\$112,130
Claims Payable	0	157,837	157,837
Total Liabilities	112,130	157,837	269,967
<u>Fund Equity:</u>			
<u>Contributed Capital:</u>			
Capital Contributed from Governmental Funds	197,724	0	197,724
<u>Retained Earnings:</u>			
Unreserved (Deficit)	2,557,620	(7,441)	2,550,179
Total Fund Equity (Deficit)	2,755,344	(7,441)	2,747,903
Total Liabilities and Fund Equity	\$2,867,474	\$150,396	\$3,017,870

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND EQUITY  
ALL INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Warehouse</u>	<u>Self-Insurance</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Charges for Services	\$0	\$1,332,793	\$1,332,793
Materials and Supplies	963,441	0	963,441
Total Operating Revenues	<u>963,441</u>	<u>1,332,793</u>	<u>2,296,234</u>
<u>Operating Expenses:</u>			
Salaries and Wages	491,160	0	491,160
Fringe Benefits	162,609	0	162,609
Claims	0	1,190,144	1,190,144
Purchased Services	63,080	87,331	150,411
Materials and Supplies	8,614	0	8,614
Cost of Sales	1,436,926	0	1,436,926
Depreciation	15,505	0	15,505
Capital Outlay	0	0	0
Other Operating Expenses	375	0	375
Total Operating Expenses	<u>2,178,269</u>	<u>1,277,475</u>	<u>3,455,744</u>
Operating Income (Loss)	(1,214,828)	55,318	(1,159,510)
<u>Non-Operating Expenses:</u>			
Loss on Disposal of Fixed Assets	(4,393)	0	(4,393)
Income (Loss) Before Operating Transfers	(1,219,221)	55,318	(1,163,903)
Operating Transfers - In	731,783	0	731,783
Net Income (Loss)	(487,438)	55,318	(432,120)
Retained Earnings (Deficit) at Beginning of Year	<u>3,045,058</u>	<u>(62,759)</u>	<u>2,982,299</u>
Retained Earnings (Deficit) at End of Year	<u>2,557,620</u>	<u>(7,441)</u>	<u>2,550,179</u>
Contributed Capital at Beginning of Year	156,917	0	156,917
Contributions During the Year from: Governmental Funds	<u>40,807</u>	<u>0</u>	<u>40,807</u>
Contributed Capital at End of Year	<u>197,724</u>	<u>0</u>	<u>197,724</u>
Total Fund Equity (Deficit) at End of Year	<u>\$2,755,344</u>	<u>(\$7,441)</u>	<u>\$2,747,903</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF CASH FLOWS  
ALL INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Warehouse	Self-Insurance	Totals
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Quasi-External Transactions with Other Funds	\$963,441	\$1,332,793	\$2,296,234
Cash Payments to Suppliers for Goods and Services	(1,005,226)	(87,331)	(1,092,557)
Cash Payments to Employees for Services	(491,160)	0	(491,160)
Cash Payments for Employee Benefits	(162,609)	0	(162,609)
Cash Payments for Claims	0	(1,183,989)	(1,183,989)
Net Cash Provided by (Used for) Operating Activities	(695,554)	61,473	(634,081)
<u>Cash Flows from Noncapital Financing Activities:</u>			
Operating Transfers - In	731,783	0	731,783
Net Increase in Cash and Cash Equivalents	36,229	61,473	97,702
Cash and Cash Equivalents at Beginning of Year	1,121,848	88,923	1,210,771
Cash and Cash Equivalents at End of Year	\$1,158,077	\$150,396	\$1,308,473
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</u>			
Operating Income (Loss)	(\$1,214,828)	\$55,318	(\$1,159,510)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</u>			
Depreciation	15,505	0	15,505
Changes in Assets and Liabilities:			
Decrease in Inventory Held for Resale	499,396	0	499,396
Increase in Accounts Payable	4,373	0	4,373
Increase in Claims Payable	0	6,155	6,155
Total Adjustments	519,274	6,155	525,429
Net Cash Provided by (Used for) Operating Activities	(\$695,554)	\$61,473	(\$634,081)

Non-Cash Transactions:

Contributions of fixed assets from the general fixed assets account group were received in the warehouse internal service fund with a book value of \$40,807.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES  
IN FUND EQUITY - BUDGET (NON-GAAP BASIS) AND ACTUAL  
WAREHOUSE INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Materials and Supplies	\$959,213	\$963,441	\$4,228
<u>Expenses:</u>			
Materials and Supplies	1,982,902	1,208,963	773,939
Excess of Revenues Under Expenses	(1,023,689)	(245,522)	778,167
Fund Equity at Beginning of Year	900,754	900,754	0
Prior Year Encumbrances Appropriated	221,094	221,094	0
Fund Equity at End of Year	<u>\$98,159</u>	<u>\$876,326</u>	<u>\$778,167</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES AND CHANGES  
IN FUND EQUITY - BUDGET (NON-GAAP BASIS) AND ACTUAL  
SELF-INSURANCE INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges of Services	\$1,332,793	\$1,332,793	\$0
<u>Expenses:</u>			
Purchased Services	137,161	95,347	41,814
Claims	1,334,571	1,234,203	100,368
Total Expenses	1,471,732	1,329,550	142,182
Excess of Revenues Over (Under) Expenses	(138,939)	3,243	142,182
Fund Equity at Beginning of Year	139,137	139,137	0
Fund Equity at End of Year	<u>\$198</u>	<u>\$142,380</u>	<u>\$142,182</u>

## FIDUCIARY FUNDS

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Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include expendable trust and agency funds.

### EXPENDABLE TRUST FUND

#### Special Trust

A fund used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

### AGENCY FUNDS

#### District Agency

A fund used to account for assets and obligations that represent the amounts owed to the State Bureau of Worker's Compensation for 1994, 1995, 1996, 1997, and 1998.

#### Student Managed Activity

A fund used to account for those student activity programs which have student participation in the activity and have student involvement in the management of the program.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
EXPENDABLE TRUST AND AGENCY FUNDS  
JUNE 30, 2000

	<u>Expendable Trust Fund</u>	<u>Agency Funds</u>	<u>Totals</u>
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$95,151	\$1,760,764	\$1,855,915
<u>Receivables:</u>			
Accounts	0	12,988	12,988
Total Assets	<u>\$95,151</u>	<u>\$1,773,752</u>	<u>\$1,868,903</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$0	\$26,493	\$26,493
Due to Other Funds	0	1,075	1,075
Undistributed Assets	0	1,746,184	1,746,184
Total Liabilities	<u>0</u>	<u>1,773,752</u>	<u>1,773,752</u>
<u>Fund Equity:</u>			
<u>Fund Balance:</u>			
Reserved for Encumbrances	9,984	0	9,984
Unreserved, Undesignated	85,167	0	85,167
Total Fund Equity	<u>95,151</u>	<u>0</u>	<u>95,151</u>
 Total Liabilities and Fund Equity	 <u>\$95,151</u>	 <u>\$1,773,752</u>	 <u>\$1,868,903</u>



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending</u> <u>Balance</u> <u>June 30, 2000</u>
<u>District Agency</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$79,190	\$3,053,943	\$1,533,859	\$1,599,274
Accounts Receivable	0	12,988	0	12,988
Due from Other Funds	3,941,768	0	3,941,768	0
Total Assets	<u>\$4,020,958</u>	<u>\$3,066,931</u>	<u>\$5,475,627</u>	<u>\$1,612,262</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$4,015,339	\$0	\$4,015,339	\$0
Undistributed Assets	5,619	7,082,270	5,475,627	1,612,262
Total Liabilities	<u>\$4,020,958</u>	<u>\$7,082,270</u>	<u>\$9,490,966</u>	<u>\$1,612,262</u>
<u>Student Managed Activity</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$160,742	\$188,104	\$187,356	\$161,490
Total Assets	<u>\$160,742</u>	<u>\$188,104</u>	<u>\$187,356</u>	<u>\$161,490</u>
<u>Liabilities:</u>				
Accounts Payable	\$37,155	\$26,493	\$37,155	\$26,493
Due to Other Funds	0	1,075	0	1,075
Undistributed Assets	123,587	225,259	214,924	133,922
Total Liabilities	<u>\$160,742</u>	<u>\$252,827</u>	<u>\$252,079</u>	<u>\$161,490</u>

(Continued)

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
(Continued)

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending</u> <u>Balance</u> <u>June 30, 2000</u>
<u>Total All Agency Funds</u>				
<u>Assets:</u>				
Equity in Pooled Cash and				
Cash Equivalents	\$239,932	\$3,242,047	\$1,721,215	\$1,760,764
Accounts Receivable	0	12,988	0	12,988
Due from Other Funds	3,941,768	0	3,941,768	0
Total Assets	<u>\$4,181,700</u>	<u>\$3,255,035</u>	<u>\$5,662,983</u>	<u>\$1,773,752</u>
 <u>Liabilities:</u>				
Accounts Payable	\$37,155	\$26,493	\$37,155	\$26,493
Due to Other Funds	0	1,075	0	1,075
Intergovernmental Payable	4,015,339	0	4,015,339	0
Undistributed Assets	129,206	7,307,529	5,690,551	1,746,184
Total Liabilities	<u>\$4,181,700</u>	<u>\$7,335,097</u>	<u>\$9,743,045</u>	<u>\$1,773,752</u>

## GENERAL FIXED ASSETS ACCOUNT GROUP

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The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary funds.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE  
JUNE 30, 2000

General Fixed Assets:

Land and Improvements	\$3,302,178
Buildings and Improvements	23,272,344
Equipment	55,482,273
Vehicles	8,585,564
Total General Fixed Assets	<u>\$90,642,359</u>

Investment in General Fixed Assets From:

General Fund Revenues	\$81,302,666
Special Revenue Fund Revenues:	
District Managed Student Activity Funds	958,821
State Grants	1,998,840
Federal Grants	6,382,032
Total Investment in General Fixed Assets	<u>\$90,642,359</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND TYPE  
JUNE 30, 2000

Function	Land and Improvements	Buildings and Improvements	Equipment	Vehicles	Total
Instruction:					
Regular	\$2,216,489	\$20,827,654	\$21,755,805	\$0	\$44,799,948
Special	0	0	4,373,778	0	4,373,778
Vocational	0	0	249,575	0	249,575
Adult/Continuing	0	0	424,275	0	424,275
Total Instruction	<u>2,216,489</u>	<u>20,827,654</u>	<u>26,803,433</u>	<u>0</u>	<u>49,847,576</u>
Support Services:					
Pupils	0	0	592,736	0	592,736
Instructional Staff	0	0	2,345,991	0	2,345,991
Board of Education	0	0	93,590	0	93,590
Administration	114,918	209,859	12,472,441	0	12,797,218
Fiscal	0	0	405,557	0	405,557
Business	72,316	565,786	736,241	0	1,374,343
Operation and Maintenance of Plant	0	0	1,640,946	0	1,640,946
Pupil Transportation	137,992	1,177,106	4,545,076	8,585,564	14,445,738
Central	10,463	491,939	4,729,420	0	5,231,822
Total Support Services	<u>335,689</u>	<u>2,444,690</u>	<u>27,561,998</u>	<u>8,585,564</u>	<u>38,927,941</u>
Operation of Non-Instructional Services	<u>0</u>	<u>0</u>	<u>748,721</u>	<u>0</u>	<u>748,721</u>
Extracurricular Activities	<u>750,000</u>	<u>0</u>	<u>368,121</u>	<u>0</u>	<u>1,118,121</u>
Total General Fixed Assets	<u><u>\$3,302,178</u></u>	<u><u>\$23,272,344</u></u>	<u><u>\$55,482,273</u></u>	<u><u>\$8,585,564</u></u>	<u><u>\$90,642,359</u></u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

Function	General Fixed Assets June 30, 1999	Increases	Decreases	General Fixed Assets June 30, 2000
Instruction:				
Regular	\$42,592,310	\$4,360,968	(\$2,153,330)	\$44,799,948
Special	4,188,825	570,681	(385,728)	4,373,778
Vocational	239,021	32,564	(22,010)	249,575
Adult/Continuing	406,334	55,358	(37,417)	424,275
Total Instruction	<u>47,426,490</u>	<u>5,019,571</u>	<u>(2,598,485)</u>	<u>49,847,576</u>
Support Services:				
Pupils	567,671	77,339	(52,274)	592,736
Instructional Staff	2,246,787	306,100	(206,896)	2,345,991
Board of Education	89,632	12,212	(8,254)	93,590
Administration	12,269,801	1,627,376	(1,099,959)	12,797,218
Fiscal	388,407	52,917	(35,767)	405,557
Business	1,343,210	96,063	(64,930)	1,374,343
Operation and Maintenance of Plant	1,571,556	214,107	(144,717)	1,640,946
Pupil Transportation	13,160,956	2,310,456	(1,025,674)	14,445,738
Central	5,031,831	617,084	(417,093)	5,231,822
Total Support Services	<u>36,669,851</u>	<u>5,313,654</u>	<u>(3,055,564)</u>	<u>38,927,941</u>
Operation of Non-Instructional Services	<u>717,060</u>	<u>97,692</u>	<u>(66,031)</u>	<u>748,721</u>
Extracurricular Activities	<u>1,102,554</u>	<u>48,032</u>	<u>(32,465)</u>	<u>1,118,121</u>
Total General Fixed Assets	<u>\$85,915,955</u>	<u>\$10,478,949</u>	<u>(\$5,752,545)</u>	<u>\$90,642,359</u>

# STATISTICAL SECTION





DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
EXPENDITURES BY FUNCTION (1)  
LAST TEN FISCAL YEARS

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Current:				
Instruction	\$96,134,133	\$114,897,399	\$110,005,011	\$112,262,954
Support Services:				
Pupils	12,758,274	13,133,013	12,944,250	11,898,689
Instructional Staff	13,354,221	15,544,619	15,001,729	13,628,183
Board of Education	279,817	197,164	168,496	218,587
Administration	13,742,589	14,432,110	15,334,799	13,654,195
Fiscal and Business	4,953,809	4,829,815	4,048,719	3,937,885
Operation and Maintenance of Plant	24,525,462	29,626,634	25,980,547	22,353,405
Pupil Transportation	13,839,664	13,385,166	13,333,822	12,018,599
Central	8,660,828	10,329,737	12,592,316	8,528,504
Operation of Non-Instructional Services	2,831,692	2,715,657	2,355,173	2,359,352
Extracurricular Activities	1,765,593	2,195,122	2,752,850	1,754,129
Non-Programmed Services	0	0	0	0
Capital Outlay	2,475,010	4,441,688	326,777	247,093
Intergovernmental	13,880,417	294,696	350,004	712,827
Debt Service	1,502,358	374,171	0	0
Total	<u>\$210,703,867</u>	<u>\$226,396,991</u>	<u>\$215,194,493</u>	<u>\$203,574,402</u>

Source: School District Financial Records

(1) Includes general, special revenue, capital projects and expendable trust funds.

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$107,459,792	\$106,261,902	\$98,949,252	\$94,054,590	\$99,406,297	\$91,072,029
10,737,255	10,113,920	8,361,351	7,004,974	8,154,008	7,810,678
12,774,126	12,221,645	12,723,894	10,724,762	13,459,012	13,008,525
254,331	182,918	181,077	208,207	0	0
13,408,442	11,909,108	11,436,321	9,873,525	12,478,702	10,936,634
3,772,082	3,965,197	4,457,561	3,639,679	4,325,973	4,350,725
19,461,376	17,836,890	20,963,378	17,693,780	19,839,828	19,614,688
12,211,312	10,307,765	11,897,869	10,434,937	8,424,112	7,062,822
7,260,337	4,967,032	4,968,893	4,456,175	5,011,911	5,101,473
2,151,857	536,962	516,400	665,321	2,004,100	1,815,528
1,949,515	1,918,084	2,035,453	1,557,085	2,217,856	2,113,894
0	0	0	0	0	3,141
2,248,982	2,028,285	501,625	166,450	574,229	678,082
643,550	728,105	701,000	0	0	0
47,825	132,422	439,360	601,651	0	95,475
<u>\$194,380,782</u>	<u>\$183,110,235</u>	<u>\$178,133,434</u>	<u>\$161,081,136</u>	<u>\$175,896,028</u>	<u>\$163,663,694</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
REVENUES BY SOURCE (1)  
LAST TEN FISCAL YEARS

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Taxes	\$82,082,275	\$77,748,879	\$78,610,526	\$76,059,444
Intergovernmental	139,691,584	129,782,093	122,126,544	112,988,520
Interest	2,345,172	2,746,560	2,644,095	3,127,366
Tuition and Fees	901,057	1,220,650	723,596	1,184,579
All Other	<u>3,873,339</u>	<u>6,960,352</u>	<u>9,624,468</u>	<u>5,834,798</u>
Total	<u>\$228,893,427</u>	<u>\$218,458,534</u>	<u>\$213,729,229</u>	<u>\$199,194,707</u>

Source: School District Financial Records

(1) Includes general, special revenue, capital projects and expendable trust funds.

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$77,153,316	\$76,721,314	\$79,467,700	\$72,133,134	\$65,084,947	\$63,824,071
111,664,569	103,570,229	99,201,145	97,054,426	93,544,685	98,135,504
2,506,664	2,433,441	1,399,192	803,171	1,211,914	2,140,969
1,278,700	1,490,179	829,461	1,560,183	1,510,317	1,625,825
<u>4,699,495</u>	<u>2,812,846</u>	<u>4,047,256</u>	<u>3,539,313</u>	<u>3,567,106</u>	<u>1,411,585</u>
<u>\$197,302,744</u>	<u>\$187,028,009</u>	<u>\$184,944,754</u>	<u>\$175,090,227</u>	<u>\$164,918,969</u>	<u>\$167,137,954</u>

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN CALENDAR YEARS

Year (1)	Current Levy	Current Collection (2)	Percent of Current Levy Collected	Delinquent Tax Collections
2000	\$87,365,716	\$84,806,370	97.1%	\$4,700,336
1999	85,554,721	82,580,466	96.5	4,357,881
1998	85,162,582	81,212,570	95.4	4,153,109
1997	84,596,158	81,349,274	96.2	3,974,585
1996	83,693,736	79,331,773	94.8	3,627,790
1995	83,415,643	79,873,786	95.8	4,023,710
1994	82,420,128	78,938,255	95.8	4,301,537
1993	85,388,106	81,425,892	95.4	4,819,865
1992	70,358,820	66,559,579	94.6	4,284,857
1991	68,789,624	65,461,030	95.2	4,390,688

Source: Montgomery County Auditor-Data is presented on a Calendar Year Basis because that is the manner in which the information is maintained by the Auditor.

- (1) Represents collection year. 2000 information represents tax levies and collections through November 1, 2000.
- (2) State reimbursements of rollback and homestead exemptions are included.
- (3) Penalties and interest are included since by Ohio law they become part of the tax obligation as assessment occurs.

<u>Total Tax Collections</u>	<u>Total Collection As a Percent of Current Levy</u>	<u>Outstanding Delinquent Taxes (3)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
\$89,506,706	102.5%	\$15,895,995	18.2%
86,938,348	101.6	13,569,357	15.9
85,365,679	100.2	14,374,154	16.9
85,323,859	100.9	13,394,470	15.8
82,959,563	99.1	13,159,526	15.7
83,897,496	100.6	11,962,107	14.3
83,239,792	101.0	9,072,257	11.0
86,245,757	101.0	13,136,279	15.4
70,844,436	100.7	12,304,344	17.5
69,851,718	101.5	11,237,950	16.3

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN CALENDAR YEARS

Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2000	\$1,420,851,430	\$4,059,575,514	\$151,121,950	\$182,078,341
1999	1,305,127,980	3,728,937,086	159,113,050	188,264,559
1998	1,303,641,910	3,724,691,171	154,123,580	181,982,432
1997	1,309,759,810	3,742,170,886	154,756,610	182,225,734
1996	1,190,836,420	3,402,389,771	155,624,240	176,845,727
1995	1,187,184,020	3,391,962,914	167,924,790	190,823,625
1994	1,197,605,590	3,421,730,257	162,401,220	184,546,841
1993	1,169,996,900	3,342,848,286	162,680,210	184,863,875
1992	1,194,567,720	3,413,050,629	153,648,490	174,600,557
1991	1,183,307,800	3,380,879,429	147,082,330	167,139,011

Source: Montgomery County Auditor-Data is presented on a Calendar Year Basis because that is the manner in which the information is maintained by the Auditor.

Real property value is 35% of the estimated actual value. Since 1987, the assessed value of public utility personal property is 88% of the estimated actual value. Since 1996, the personal property assessed value is 25% of the estimated actual value.

Tangible Personal Property		Total		Assessed Value Ratio
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$342,778,104	\$1,371,112,416	\$1,914,751,484	\$5,612,766,271	34%
322,008,566	1,288,034,264	1,786,249,596	5,205,235,909	34
321,943,702	1,287,774,808	1,779,709,192	5,194,448,411	34
312,232,289	1,248,929,156	1,776,748,709	5,173,325,776	34
306,226,535	1,224,906,140	1,652,687,195	4,804,141,638	34
297,831,978	1,191,327,916	1,652,940,788	4,774,114,455	35
314,007,134	1,256,028,536	1,674,013,944	4,862,305,634	35
343,564,363	1,321,401,396	1,676,241,473	4,849,113,557	35
368,526,257	1,364,912,063	1,716,742,467	4,952,563,249	35
367,657,693	1,313,063,189	1,698,047,823	4,861,081,629	35



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$1,000 ASSESSED VALUATION)  
LAST TEN CALENDAR YEARS

Year (6)	Dayton City School District Operating Millage	Montgomery County Operating Millage	Dayton Montgomery County Library Operating Millage	Operating Millage(3)	Dayton City Debt Service Millage(3)	Total City Millage
1999	\$62.65	\$16.64	\$0.26	\$6.35	\$3.65	\$10.00
1998	62.65	16.64	0.26	6.35	3.65	10.00
1997	62.65	16.64	0.26	6.35	3.65	10.00
1996	62.65	16.64	0.72	6.35	3.65	10.00
1995	62.65	16.64	0.72	6.35	3.65	10.00
1994	62.65	16.64	0.72	6.35	3.65	10.00
1993	62.65	16.14	0.00	6.35	3.65	10.00
1992	62.65	13.65	0.00	6.35	3.65	10.00
1991	52.25	13.65	0.00	5.85	4.15	10.00
1990	52.25	13.65	0.00	5.35	4.65	10.00

Source: Montgomery County Auditor-Data is presented on a Calendar Year Basis because that is the manner in which the information is maintained by the Auditor.

- (1) Amount represents the total for City of Dayton residents.
- (2) Certain portions of the Harrison, Jefferson and Madison Townships and the Cities of Trotwood and Riverside are within the Dayton City School District and are subject to the Dayton City School District tax.
- (3) Dayton City Operating Millage and Debt Service Millage has been redistributed based on Montgomery County Auditor and Dayton City records.
- (4) Mad River Township merged to create the City of Riverside on January 1, 1994. Taxes became collectable in 1995.
- (5) Madison Township merged to create the City of Trotwood on January 1, 1996. Taxes became collectable in 1997.
- (6) The School District was not able to obtain information for calendar year 2000.

Total(1)	Harrison Township Millage(2)	Jefferson Township Millage(2)	Madison Township Millage(2) (5)	Trotwood Corporation (2) (5)	Mad River Township Millage(2)(4)	Riverside Corporation (2)(4)
\$89.55	\$16.63	\$18.59	\$0.00	\$15.14	\$0.00	\$6.39
89.55	16.63	18.59	0.00	15.14	0.00	6.39
89.55	13.68	18.59	0.00	15.14	0.00	6.39
90.01	13.68	18.59	0.00	15.14	0.00	6.39
90.01	13.68	18.59	15.64	0.00	0.00	6.39
90.01	13.28	18.59	19.64	0.00	0.00	6.39
88.79	13.28	18.59	19.64	0.00	13.53	0.00
86.30	11.98	16.69	19.64	0.00	13.53	0.00
75.90	11.98	14.99	19.64	0.00	11.53	0.00
75.90	11.08	12.99	19.64	0.00	11.53	0.00



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
JUNE 30, 2000

<u>Jurisdiction</u>	<u>Net Debt</u>	<u>Percentage Applicable to School District (1)</u>	<u>Amount Applicable to School District</u>
Dayton City School District	\$0	0.00%	\$0
Montgomery County	40,914,823	21.25%	8,694,400
City of Dayton	66,370,000	88.25%	58,571,525
City of Riverside	520,000	14.02%	72,904
Miami Valley Regional Transit Authority	18,120,000	21.27%	<u>3,854,124</u>
Total			<u><u>\$71,192,953</u></u>

Source: Ohio Municipal Advisory Council

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the District by the total assessed valuation of the subdivision.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
LAST TEN YEARS

<u>Year</u>	<u>City of Dayton Population(1)</u>	<u>Per Capita Income(2)</u>	<u>ADM (2)</u>	<u>Unemployment Rate(3)</u>
2000	N/A	N/A	22,590	3.4
1999	167,475	N/A	24,590	4.0
1998	172,947	N/A	25,971	6.6
1997	172,947	N/A	25,830	6.9
1996	178,540	N/A	26,396	7.6
1995	182,005	N/A	26,548	7.2
1994	182,005	N/A	28,438	8.5
1993	182,005	N/A	27,020	8.2
1992	182,005	N/A	26,643	9.5
1991	182,044	\$23,209	26,683	8.7

Age Distribution of Population for Last Three Census (4):

<u>Age</u>	<u>1990</u>	<u>1980</u>	<u>1970</u>
Under 5	8.5%	8.2%	8.4%
5-14	13.8	14.3	17.7
15-24	16.8	20.7	20.3
25-34	18.0	16.1	11.6
35-44	13.0	8.9	10.4
45-54	8.3	9.5	11.6
55-64	8.5	10.2	9.4
65+	13.1	12.1	10.6

Education Level In Years of Formal Schooling (4):

<u>Age 25+</u>	<u>1990</u>	<u>1980</u>	<u>1970</u>
High School or Higher	68.3%	58.7%	44.8%
Bachelor's Degree or Higher	12.3	9.9	6.8

Source: (1) U. S. Census Bureau and Miami Valley Regional Planning Commission  
(2) Ohio Department of Education  
(3) Ohio Bureau of Employment Services  
(4) U. S. Census Bureau

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN YEARS

Year	Property Value (Real Estate Only)	Financial Institution Deposits (1)	Building Permits Issued(2)	Estimated Value of Buildings
1999	\$4,059,575,514	\$2,994,378,000	1,564	\$80,143,557
1998	3,728,937,086	3,264,705,000	1,390	101,936,784
1997	3,724,691,171	3,530,314,000	1,634	82,811,189
1996	3,742,170,886	3,899,145,000	1,512	67,723,613
1995	3,402,389,771	3,995,114,000	1,571	91,960,478
1994	3,391,962,914	4,034,766,000	1,597	90,875,248
1993	3,421,730,257	3,834,335,000	1,574	84,860,993
1992	3,342,848,286	4,068,798,000	1,281	82,475,017
1991	3,413,050,629	6,728,755,000	1,458	74,067,046
1990	3,380,879,429	5,701,107,000	1,511	95,181,705

Sources: (1) Federal Reserve Bank of Cleveland-Total commercial bank deposits for banks headquartered in Montgomery County. On February 18, 1992 Key Bank, NA in Montgomery County became a branch facility with all deposits included in the Key Bank headquartered in Cuyahoga County.  
(2) City of Dayton Division of Business Services, Permit Section

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
REAL ESTATE TAX  
DECEMBER 31, 1999

<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Values (1)</u>	<u>Percent of Total Assessed Value</u>
National Cash Register	Computer Technology	\$16,344,920	1.15%
City of Dayton	Government	11,679,010	0.82%
Virginia Kettering Trust	Trust	6,360,720	0.45%
Marriot Division American	Hotels	8,120,920	0.57%
Danis Realty Co., Inc.	Development	5,731,820	0.40%
Ducru Limited Partnership	Development	3,893,200	0.27%
Accustar Inc.	Automotive	3,451,250	0.24%
Delphi Automotive System	Automotive	3,454,930	0.24%
10WOP Inc	Health Care	3,925,700	0.28%
National City Bank	Financial	3,150,010	0.22%
Total		<u>66,112,480</u>	<u>4.64%</u>
All other taxpayers		<u>1,354,738,950</u>	<u>95.36%</u>
Total assessed valuation		<u><u>\$1,420,851,430</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor

(1) Assessed values are for the 2000 collection year.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
TANGIBLE PERSONAL PROPERTY TAX  
DECEMBER 31, 1999

<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Value (1)</u>	<u>Percent of Total Assessed Value</u>
Delphi Automotive Systems LLC	Automotive	\$56,821,990	16.58%
National Cash Registrar	Computer Technology	20,693,130	6.04%
Reynolds and Reynolds Co.	Manufacturing	13,101,490	3.82%
Standard Register Company	Manufacturing	9,775,700	2.85%
Durco International Inc.	Manufacturing	9,488,360	2.77%
Daimler Chrysler Corporation	Automotive	9,639,110	2.81%
Gem City Engineering Co.	Engineering	5,862,360	1.71%
Cooper Power Tools Inc.	Manufacturing	4,374,920	1.28%
Quality Chemicals	Manufacturing	4,628,414	1.35%
ICG Equipment Inc.	Manufacturing	<u>4,445,270</u>	<u>1.30%</u>
Total		138,830,744	40.51%
All Other Taxpayers		<u>203,947,360</u>	<u>59.49%</u>
Total Assessed Valuation		<u><u>\$342,778,104</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor

(1) Assessed values are for the 2000 collection year.



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
PUBLIC UTILITY TAX  
DECEMBER 31, 1999

<u>Name of Taxpayer</u>	<u>Assessed Value (1)</u>	<u>Percentage of Total Assessed Value</u>
Dayton Power and Light Co.	\$106,578,410	70.52%
Ohio Bell Telephone Company	<u>34,539,750</u>	<u>22.86%</u>
Total	141,118,160	93.38%
All other taxpayers	<u>10,003,790</u>	<u>6.62%</u>
Total assessed valuation	<u><u>\$151,121,950</u></u>	<u><u>100.00%</u></u>

Source: Montgomery County Auditor

(1) Assessed values are for the 2000 collection year.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
ENROLLMENT STATISTICS  
LAST TEN YEARS

<u>Year</u>	<u>Average Daily Membership (1)</u>	<u>Cost Per Pupil (2) Instruction</u>	<u>Cost Per Pupil (3) All Funds</u>
2000	22,590	\$4,397	\$9,217
1999	24,590	4,458	9,199
1998	25,971	3,986	8,088
1997	25,830	4,081	7,611
1996	26,396	3,904	7,181
1995	26,548	3,789	6,703
1994	28,438	3,266	5,662
1993	27,020	3,439	5,798
1992	26,643	3,389	6,124
1991	26,683	3,174	5,688

Source: School District Financial Records.

- (1) Ohio Department of Education
- (2) Annual cost per pupil for instruction including all funds except debt service and capital projects on a cash basis
- (3) Annual cost per pupil including all funds except debt service and capital projects on a cash basis

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
TEACHER EDUCATION AND EXPERIENCE  
JUNE 30, 2000

<u>Degree</u>	<u>Number of Teachers</u>	<u>Percentage of Total</u>
Bachelor's Degree	705	37.2%
Bachelor's + 18 Semester Hours of Graduate Credit	236	12.4%
Master's Degree	755	39.8%
Master's Degree + 30 Semester Hours of Graduate Credit	188	9.9%
Doctorate Degree	14	0.7%
Total	<u>1,898</u>	<u>100%</u>

<u>Years of Experience</u>	<u>Number of Teachers</u>	<u>Percentage of Total</u>
0 - 5	362	19.0%
6 - 10	352	18.5%
11 - 15	261	13.8%
16 - 20	267	14.1%
21 - 25	300	15.8%
26 and over	356	18.8%
Total	<u>1,898</u>	<u>100.0%</u>

Source: Dayton City School District Human Resources Records



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

**DAYTON CITY SCHOOL DISTRICT**

**MONTGOMERY 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  
APRIL 10, 2001**