

**DUBLIN CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SINGLE AUDIT**

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



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

---

**STATE OF OHIO**



DUBLIN CITY SCHOOL DISTRICT  
FRANKLIN COUNTY

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**DUBLIN CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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

Federal Grantor/ Pass through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<b>U.S. Department Of Agriculture</b>						
<i>Passed through Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Distribution		10.550	-	21,280	-	21,280
School Breakfast Program	05-PU 1999 05-PU 2000	10.553	1,297	-	1,297	-
National School Lunch Program	03/04-PU 1999 03/04-PU 2000	10.555	113,074	-	113,074	-
School Milk Program	02-PU 1999 02-PU 2000	10.556	3,599	-	3,599	-
Total U.S. Dept. Of Agriculture - Nutrition Cluster			<u>117,970</u>	<u>21,280</u>	<u>117,970</u>	<u>21,280</u>
<b>U.S. Department of Education</b>						
Adult Education_State Grant Program	AB-S1 1998 AB-S1 1999	84.002	21,789	-	35,110	-
<i>Passed through Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education_Grants to States	6B-SF 1998 6B-SF 1999	84.027	424,241	-	364,633	-
Special Education_Preschool Grants	PG-S1 1999	84.173	7,767	-	19,689	-
Total - Special Education Cluster			<u>432,008</u>	<u>-</u>	<u>384,322</u>	<u>-</u>
Emergency Immigrant Education Assistant	E1-S1 2000	84.162	18,422	-	-	-
Safe and Drug Free Schools and Communities		84.186	-	-	1,907	-
Eisenhower Professional Development State Grant	MS-S1 1998 MS-S1 1999	84.281	22,679	-	29,224	-
Innovation Education Program Strategies	C2-S1 1998	84.298	26,989	-	14,248	-
Total U.S. Department of Education			<u>521,887</u>	<u>0</u>	<u>464,811</u>	<u>0</u>
<b>Corp for National and Community Service</b>						
<i>Passed through Ohio Department of Education:</i>						
Learn and Serve America_School and Community Based	SV-S3 2000 SV-S4 2000	94.004	43,000	-	79,118	-
Total Corp for National and Community Service			<u>43,000</u>	<u>-</u>	<u>79,118</u>	<u>-</u>
<b>Total Federal Awards Receipts and Expenditures</b>			<u>682,857</u>	<u>21,280</u>	<u>661,899</u>	<u>21,280</u>

Notes to the Schedule of Federal Awards Receipts and Expenditures

- (A) Significant Accounting Policies  
The accompanying schedule of federal awards receipts and expenditures is a summary of the activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting.
- (B) Food Distribution  
Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. Monies are commingled with State Grants. It is assumed federal monies are expended first. At June 30, 2000, the District had no significant food commodities in inventory.

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

Board of Education  
Dublin City School District  
Franklin County  
7030 Coffman Road  
Dublin, Ohio 43017

We have audited the basic financial statements of the Dublin City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 2000, and have issued our report thereon dated December 14, 2000, wherein we noted the District adopted *Governmental Accounting Standards Board* Statements 33 and 34. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that we have reported to management of the District in a separate letter dated December 14, 2000.

Board of Education  
Dublin City School District  
Franklin County  
Report on Compliance and on Internal Control Required  
By *Government Auditing Standards*  
Page

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

**JIM PETRO**  
Auditor of State

December 14, 2000





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

35 North Fourth Street  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
www.auditor.state.oh.us

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

Board of Education  
Dublin City School District  
Franklin County  
7030 Coffman Road  
Dublin, Ohio 43017

**Compliance**

We have audited the compliance of the Dublin City School District, Franklin County, Ohio, (the District) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2000. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Federal Awards Receipts and Expenditures**

We have audited the basic financial statements of the District as of and for the year ended June 30, 2000, and have issued our report thereon dated December 14, 2000. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

**JIM PETRO**  
Auditor of State

December 14, 2000

**DUBLIN CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Program Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Special Education Cluster CFDA # 84.027 & CFDA # 84.173
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

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

None



DUBLIN CITY SCHOOL DISTRICT

# Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2000



7030 COFFMAN ROAD  
DUBLIN, OHIO

*The front cover displays a view of the newly constructed  
Karrer Middle School.*

*The photographs of Karrer Middle School throughout  
this publication were taken by Scott Gill, Technology  
Specialist at Karrer Middle School.*

**Comprehensive  
Annual Financial Report**  
of the  
**Dublin City School District**  
**Dublin, Ohio**

For the fiscal year ended  
June 30, 2000

**Board of Education**

Julie Best, **President**  
Laurie Weber, **Vice President**  
John Catlin, **Member**  
Joseph Chlapaty, **Member**  
Mark Holderman, **Member**

**Issued by the Treasurer's Office**

David Coffman, CPA, **Accountant**  
Jeffrey S. McCuen, CPA, **Coordinator**  
Christopher S. Mohr, MBA, **Treasurer**



# Dublin City School District Board Of Education



**Julie Best**  
President



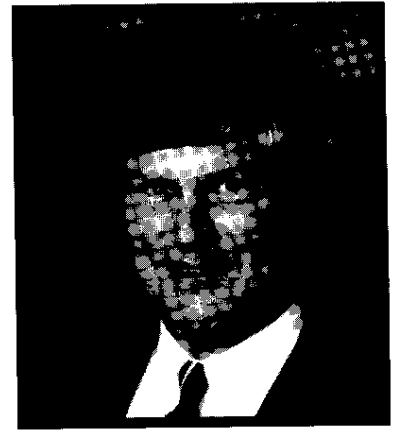
**Laurie Weber**  
Vice President



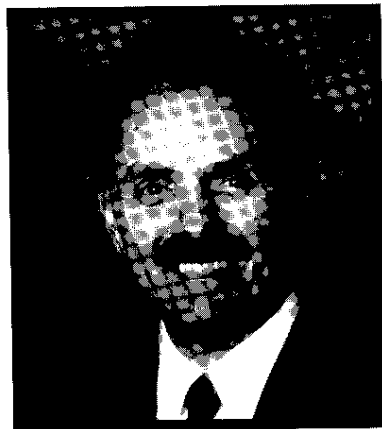
**John Catlin, MBA**  
Member



**Joseph Chlapaty**  
Member



**Mark Holderman**  
Member



**Stephen P. Anderson**  
Superintendent



**Christopher S. Mohr, MBA**  
Treasurer



# Introductory Section

Karrer Middle School Lobby





**DUBLIN CITY SCHOOL DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2000**

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7030 Coffman Road  
Dublin, Ohio 43017-1008  
(614) 764-5913  
(614) 761-5856 (FAX)

OFFICE OF THE TREASURER  
DIRECTOR OF BUSINESS AFFAIRS

December 14, 2000

To the Citizens and Board of Education of the Dublin City School District:

The Comprehensive Annual Financial Report (CAFR) of the Dublin City School District (District) for the fiscal year ended June 30, 2000, is hereby submitted. This report was prepared by the Treasurer's Office, and includes the unqualified opinion of our independent auditors, the Ohio Auditor of State. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included. The CAFR for the year ended June 30, 2000, is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section includes this transmittal letter, the District's organizational chart and a list of principal officers. The Financial Section includes the basic financial statements and the combining and individual fund financial statements and schedules, as well as the auditor's report on the financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

Copies of this report will be widely distributed throughout the District. A copy will be sent to all school buildings, the Chamber of Commerce, major taxpayers, Dublin Public Library, Moody's and Standard and Poor's Financial Rating Services, banks, the District's Business Advisory Council, and any other interested parties.

This report includes all funds of the District. The District provides a full range of traditional and nontraditional educational programs and services. These include elementary and secondary curriculum offerings at the general, college preparatory and vocational levels; a broad range of co-curricular and extracurricular activities; adult and community education offerings; and special education programs and facilities.

In addition to providing these general activities, the District has administrative responsibility for state funds distributed to private schools located within district boundaries; therefore in accordance with GASB Statement 24, this responsibility is included in the reporting entity as a special revenue fund. The private schools served are St. Brigid's of Kildare, Shamrock Montessori and Learning Unlimited Muirfield. While these organizations share operational and service similarity with the District, all are separate and distinct entities. Because of their independent nature, none of these organization's financial statements are included in this report.

### **THE DISTRICT AND ITS FACILITIES**

The District serves an area of approximately 47 square miles in and around the City of Dublin. It is located in Franklin, Delaware and Union Counties, approximately 16 miles north and northwest of downtown Columbus, the state capital. The Dublin City School District is a rapidly growing suburban district. Nearly 100% of the City of Dublin is located within the school district. Dublin's population in 1970 was 671 residents. By 1990, according to the U.S. Census Bureau, Dublin's population had grown to 16,366. The school district population is considerably larger, estimated to exceed 45,000.

Because of the rapid growth of Dublin and the surrounding area, the District's enrollment has been increasing since 1976. This year marks the 22nd consecutive year that the District's enrollment has increased. The District is estimating an enrollment of 11,318 students for fiscal year end June 30, 2000, compared to 10,996 students for the fiscal year that ended June 30, 1999.

The District's facilities include 10 neighborhood elementary schools, 4 middle schools (Grades 6 to 8), 2 comprehensive high schools (Grades 9 to 12), maintenance building, bus garage, the 1919 Building, Central Office and several athletic fields.

### **ECONOMIC CONDITION AND OUTLOOK**

Ohio's seasonally adjusted unemployment rate increased to 4.1% in June 2000 from 4.5% in June 1999 while the nation's unemployment rate for June 2000 was 4.0%. Additionally, June 2000 employment in the state of Ohio numbered 5,630,000. Specific employment figures for the Dublin City School District are not available but for Franklin County the June 2000 figure was 597,400 as compared to the June 1999 figure of 581,100. (Labor Market Review, June 2000, Ohio Department of Job and Family Services.) This resulted in the unemployment figure for Franklin County of 2.8% in June 2000 with no change from June 1999.

Dublin's employment is dominated by the service industry with the corporate headquarters of the On Line Computer Library Center (OCLC), Ashland Chemical (research and office headquarters) and Wendy's International (fast food restaurants) ranking highest in local employment. Dublin markets itself to the service industry and as a home for the corporate headquarters of businesses. Additionally, the city is the home to numerous R & D companies and high-tech manufacturing businesses.



The continued economic growth and expansion of the District's commercial tax base is almost certain. The District has an excellent relationship with the City of Dublin which assures that development projects selected by the City are also highly desirable for the school district. When the City of Dublin uses an inducement to attract a business, which is not a common practice, it uses Tax Increment Financing. Through negotiations with the City, the District is reimbursed for property taxes it would have otherwise collected through an income tax sharing agreement with the City of Dublin. The District will continue to work with the City of Dublin to attract desirable development to the community.

### **ORGANIZATION OF THE DISTRICT**

The Board of Education of the Dublin City School District (the Board) is a five-member body politic and corporate, as defined by Section 3313.02, Ohio Revised Code. The Board serves as the taxing authority, contracting body, policy maker, and ensures that all other general laws of the State of Ohio are followed in the expenditure of the District's tax dollars, and approves the annual appropriation resolution and tax budget.

The Board members represent a cross section of professions found in Dublin. The Board members on June 30, 2000, were as follows:

Board Member	Service as a Board Member		
	Began	Expires	
Mark Holderman	01/01/00	12/31/03	President, Securities Registration Depository, Inc.
Joseph Chlapaty	01/01/00	12/31/03	President and Chief Operating Officer Advanced Drainage Systems
John Catlin, MBA	01/01/92	12/31/01	Director, E-Business Services Sterling Software
Laurie Weber	01/01/98	12/31/01	Homemaker
Julie Best	01/01/98	12/31/01	Production Manager Embroidery Design Group

The Superintendent is the chief executive officer of the District, responsible directly to the Board for all education and support operations. Mr. Steve Anderson was appointed as Superintendent on February 27, 1995. Mr. Anderson has been in the education profession for 29 years, 11 years as a teacher and 18 years in administration. Mr. Anderson has a BS in Education from Ohio University and a ME from Xavier University, and has taken several semester hours of education beyond a master of education degree. Mr. Anderson received an Exemplary Leadership award in 1997 from the Buckeye Association of School Administrators.

The Treasurer is the chief financial officer of the District, responsible directly to the Board for maintaining all financial records, issuing all payments, maintaining custody of all District funds and assets, and investing idle funds as specified by Ohio Law. Christopher S. Mohr was appointed as Treasurer on August 24, 1993. Mr. Mohr also serves as the District's Director of Business Affairs reporting to the Superintendent, responsible for Support Service operations in the areas of maintenance, grounds, transportation, food service and facility construction planning and oversight. Mr. Mohr has been in the government finance profession for 22 years, 6 years in the government auditing profession and 16 years as a school district treasurer. Mr. Mohr has a BS in Business with a major in accounting and a MBA with a major in finance both from Miami University. He also holds the designation of Registered School Business Administrator from the Association of School Business Officials International, and Certified Government Financial Manager from the Association of Government Accountants. Mr. Mohr has received several awards during his tenure including Ohio School Treasurer of the Year in 1991 and Business Manager of the Year in 1997, awarded by the Foundation for School Business Management.

### **EMPLOYEE RELATIONS**

The District currently has approximately 1,110 full-time and part-time employees. There are two organizations representing District employees. The Dublin Educators' Association (DEA) represents certificated employees, including teachers and educational specialists, for collective bargaining purposes. Classified employees, including bus drivers, cooks, and clerical staff, are represented for collective bargaining purposes by the Dublin Support Association (DSA.) During the fall of 1998 and spring of 1999, the Board successfully concluded negotiations with both labor organizations on a multi-year agreement, for wages and fringe benefits. The Dublin Educator's Association's wage agreement for the period January 1, 1999, through July 31, 2002, includes raises of 3.75%, 3.25%, 3% and 3%, effective January 1, 1999, August 1, 1999, August 1, 2000, and August 1, 2001, respectively. The Dublin Support Association's wage agreement for the period March 22, 1999, through June 30, 2002 included raises of 3%, effective May 1, 1999, July 1, 1999, July 1, 2000, and July 1, 2001.

### **SERVICES PROVIDED**

The District provides a wide variety of educational and support services as mandated by the Ohio Revised Code or Board directives. During the 1999-2000 fiscal year the District's fleet of 104 buses travels 5,646 miles each day providing transportation services to 7,060 public and 822 private and parochial students. Many of the District's students walk to school because of the proximity of neighborhood schools to student population centers. The Food Service Department serves 1,568 meals daily for a total of over 277,000 meals annually through the District's elementary school lunchrooms. At the middle and high school levels, food is served ala carte providing an average daily income of \$8,800 for a total of over \$1 million annually.

In addition to transportation and school lunch support services offered children in the District, they also receive guidance, psychological, and health services free of charge. The guidance services are designed to help a student match her/his natural skills with vocational and/or academic programs to help her/him achieve her/his full potential in life. Psychological services offer a wide variety of help to students ranging from early developmentally handicapped identification to drug and behavior counseling. Health services provide limited medical services free of charge to many of Dublin's youths.

At the center of the District's services are the instructional programs. The District offers regular instructional programs daily to students in Grades K to 12. The District serves 499 students with an interest in vocational education; over 996 children who need individual instruction, or who are physically or mentally handicapped. These students receive service through the wide array of special education programs offered in the District. Overall, the District issued 764 diplomas in 2000.

Finally, there are several academic and athletic programs for students, providing them with a number of enriching experiences. The programs and activities provide a lifetime of memories for Dublin's students.

## **MAJOR INITIATIVES AND EVENTS - FISCAL YEAR 2000**

### *OPENING KARRER MIDDLE SCHOOL*

The District's fourth middle school opened in the fall of 1999 due to the passage of the November 1998 operating levy. The 126,000 square foot facility was financed via the November 1996 bond issue. The construction cost, including land purchase, is nearly \$16.6 million. The District hired approximately 50 certificated personnel to staff the new school.

### *PROPOSED BOND ISSUE*

The District established a committee of citizens to recommend how to solve the overcrowding situation at the high school level. The committee reviewed several alternatives including adding on to existing facilities, year round school, changing grade configuration to 10 - 12 and building a new high school. The committee recommended the construction of a third high school. The Board of Education placed a bond issue on the ballot to solve a high school overcrowding situation, build an eleventh elementary school, and continue funding the capital maintenance plan.

### *DISTRICT WIDE READING INITIATIVE*

The District responded to the need for increased reading achievement at all grade levels through a variety of programs and initiatives. Twenty reading intervention teachers were hired to work with students in grades 2 through 5 who needed additional support in reading. The need for such intervention services is likely to remain strong for several years. Classroom reading programs will be evaluated to make certain that materials and methods being used meet the needs of a wide range of students and support the attainment of a high standard of reading performance.

## **MAJOR INITIATIVES FOR THE FUTURE**

The District has numerous programs on the agenda to be pursued in future years. These programs include the following:

### *CONSTRUCTION*

On November 7, 2000 the citizens of the District approved a bond issue in the amount of \$67.9 million. The bond issue will fund construction of an eleventh elementary school and a third high school. The elementary school is scheduled to open in the fall of 2002 with the high school following in the fall of 2004. The construction cost is estimated at \$49.2 million.

### *MAINTENANCE*

The bond issue will finance \$6.1 million of capital maintenance to include new roofs, maintenance of asphalt, heating venting and air conditioning systems, and other items too numerous to detail. The District maintains a five-year capital maintenance plan of which the next three years have been funded via this bond issue.

### *EQUIPMENT REPLACEMENT*

The bond issue contains \$4 million for equipment replacement. The primary items in this portion of the bond issue include bus replacement and copier replacement. The District will be able to replace the fleet of buses in line with the estimated useful life of 15 years. The District will replace copiers in the school buildings with digital copiers to increase the efficiencies in the schools.

### *TECHNOLOGY*

The remaining funds from the November 1996 bond issue coupled with the \$1.4 million from the current bond issue will allow the District to replace older classroom computers so the students will be learning on current equipment.

### *GRADED COURSE OF STUDY*

The bond issue will fund \$7.2 million the next five years of textbooks required by graded course of study adoption. This method of funding assures the District will be providing students the most current information available and is in compliance with state standards. This funding method also helps to preserve general fund operating resources.

## **DEPARTMENTAL FOCUS - HUMAN RESOURCES**

The heartbeat of any successful school system is its teaching staff. The Human Resources department of the District has been challenged to staff the Dublin City Schools with quality professionals.

The community commitment to a "world class faculty" is clear. Since the residents of the District hired its first teacher over 100 years ago the expectations for each staff member has been high. Great teachers and support staff are the key to the District's success.

As recently as 1980 the Dublin Local Schools employed as few as 146 teachers to educate the children of what were mostly rural farmers. Today in 2000, the District employs 921 teachers 433 support staff and 56 administrators to educate a population of suburban families with high educational expectations and students most of whom are college bound.

Annually, the Human Resources Department screens over 700 applicants to find the best possible candidates in every field. A typical year of staffing in the District means approximately 100 new or replacement positions.

The rapid rate of employee growth must be managed carefully. In conjunction with the Superintendent, Treasurer and the Curriculum Department, the Human Resources Department has crafted a five-year plan projecting the District's staffing needs to the year 2005. The collaboration among all the departments allows each group to plan for recruiting of talented faculty, implementation of educational programs at a predictable cost to the District.

We salute the successes of the Human Resource Department in meeting the needs of our ever growing District while at the same time assuring the highest quality teaching talent to be found in any school district.

#### **DEPARTMENTAL FOCUS - CURRICULUM**

The Department of Curriculum provides programs and services for students and staff in the following areas: Curriculum and Instruction, Assessment, Instructional Technology, Special Education, Multicultural/Career Education, Enrichment, English As A Second Language (ESL), and Professional Development. The Department also oversees other district-wide programs such as Guidance, Psychological and Speech Services, School Nurses, Vocational Programs, Substance Abuse Prevention, and other pupil services.

Curriculum development is an ongoing activity in the District. Every five years each curricular area is reviewed and revised to insure that state-of-the-art practices and programs are available for students. The District closely follows the Ohio Department of Education's model curriculums to achieve this goal. Additionally, the curriculum development process model mandates the Five-Year Professional Development Plan, the integration of technology and multiculturalism, and student assessment practices accompany the revised curriculum. During the 2000-2001 school year, the Department will review and revise the Science and Technical Education curriculums.

## FINANCIAL INFORMATION

*Internal Controls* The management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the 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 to be derived from its implementation; and (2) the valuation of cost and benefits requires estimates and judgments by management. Management believes the internal controls adequately meet the above objectives.

*Budgetary Controls* In addition, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriation resolution approved by the Board of Education. Activities of all funds are included in the annual appropriation resolution. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function and object of expenditure within an individual fund. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered amounts lapse at year's end.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. As with the financial section, all amounts presented in the remainder of this letter are expressed in rounded dollar amounts.

*Risk Management* The District continues to protect its assets through a comprehensive insurance program. The District, effective January 1, 1997, terminated the self-insured insurance programs for health and dental insurance in an effort to control costs. The District's health insurance had been partially self-insured using a matrix funding system, but it was determined that more money could be saved in the health and dental insurance programs if the coverage was purchased. The District is reviewing the financial savings to determine whether or not to return to a self-insured system.

## OTHER INFORMATION

### Awards:

#### *Certificate of Achievement*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Dublin City School District for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report will conform to the high standards required by the Certificate of Achievement program.

#### *ASBO Certificate of Excellence*

The District also received the Association of School Business Officials International (ASBO) Certificate of Excellence on Financial Reporting award for the fiscal year ended June 30, 1999. This award certifies that the Comprehensive Annual Financial Report conforms to the principles and standards of financial reporting as recommended and adopted by the Association of Schools Business Officials. This award is granted only after an intensive review of the financial report by an expert panel of certified public accountants and practicing school business officials.

Dublin City School District staff members are proud of the fact that the GFOA and ASBO have awarded these certificates for the Comprehensive Annual Financial Report prepared by the District. It is the District's belief that the current report continues to conform to the standards set by GFOA & ASBO and it will be submitted for review to determine its eligibility for a certificate.

#### *Independent Audit*

State statutes require an annual audit by independent accountants. The Ohio Auditor of State conducted the District's 2000 fiscal year audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

*Acknowledgments*

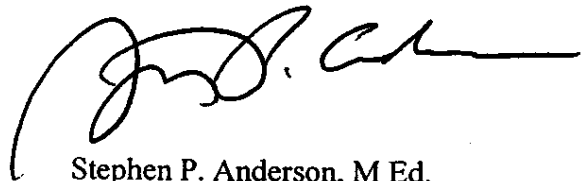
The preparation and publication of this Comprehensive Annual Financial Report on a timely basis could not have been possible without the cooperation of the entire Treasurer's Department. A special note of appreciation is extended to the District's Accountant, David Coffman, CPA and the Coordinator of Budgetary and Payroll Accounting, Jeffrey S. McCuen, CPA, for their efforts in preparing this report and organizing the District's fixed asset accounting system.

Finally, this report would not have been possible without the continued support of the Board of Education who values quality financial information with which to help make decisions. Without their leadership and commitment to excellence this report would not be possible.

Sincerely,

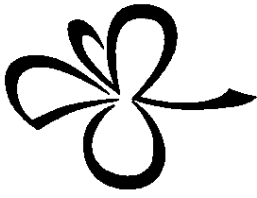


Christopher S. Mohr, MBA, RSBA,  
CGFM  
Treasurer and Director of Business Affairs



Stephen P. Anderson, M Ed.  
Superintendent





**2000 DUBLIN BOARD OF EDUCATION**

Julie J. Best, President

Laurie R. Weber, Vice President

Jack E. Catlin, Member

Joseph A. Chlapaty, Member

Mark V. Holderman, Member

**TREASURER/DIRECTOR OF BUSINESS AFFAIRS**

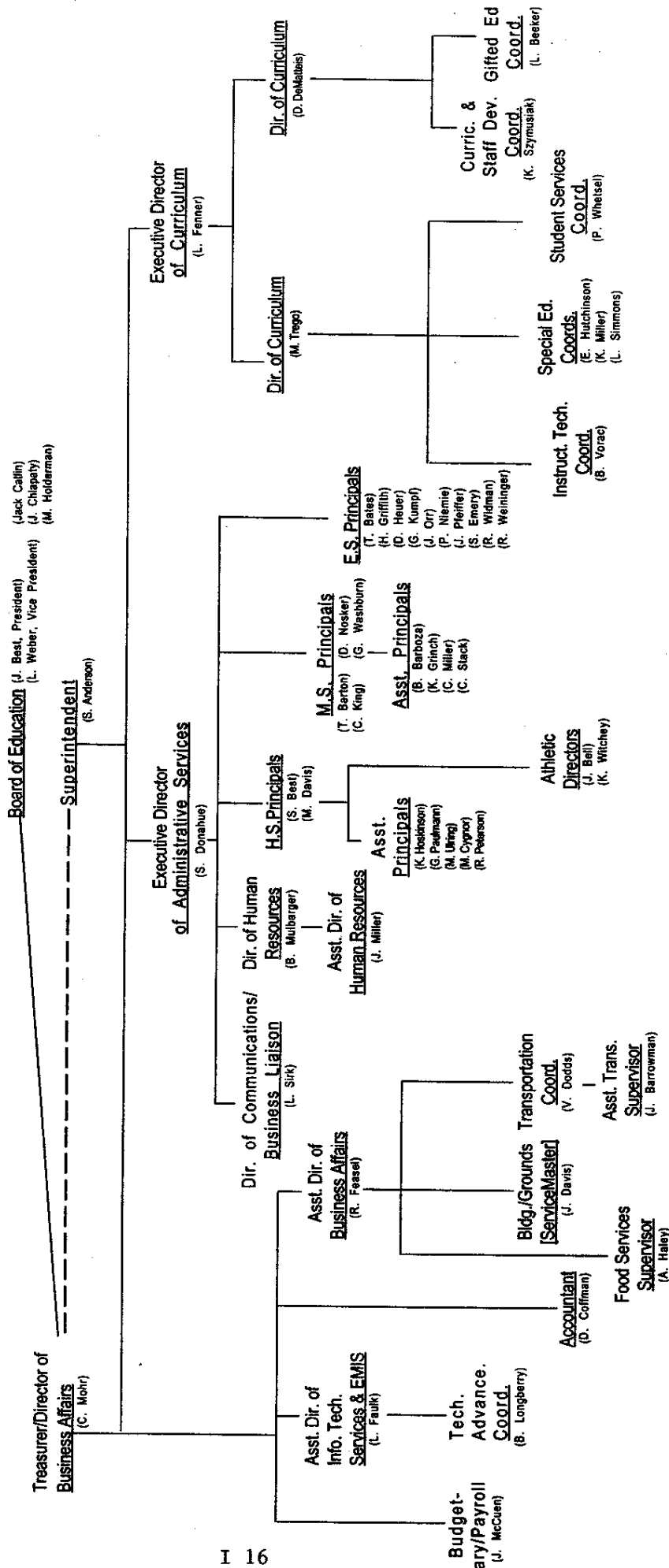
Christopher S. Mohr

**SUPERINTENDENT OF SCHOOLS**

Stephen P. Anderson



# DUBLIN CITY SCHOOLS 1999-2000 ADMINISTRATIVE ORGANIZATIONAL CHART



*The Dublin School Community is Committed to Each Student's Growth and Success.*

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dublin City School  
District, Ohio

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

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



*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to

**DUBLIN CITY SCHOOL DISTRICT**

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

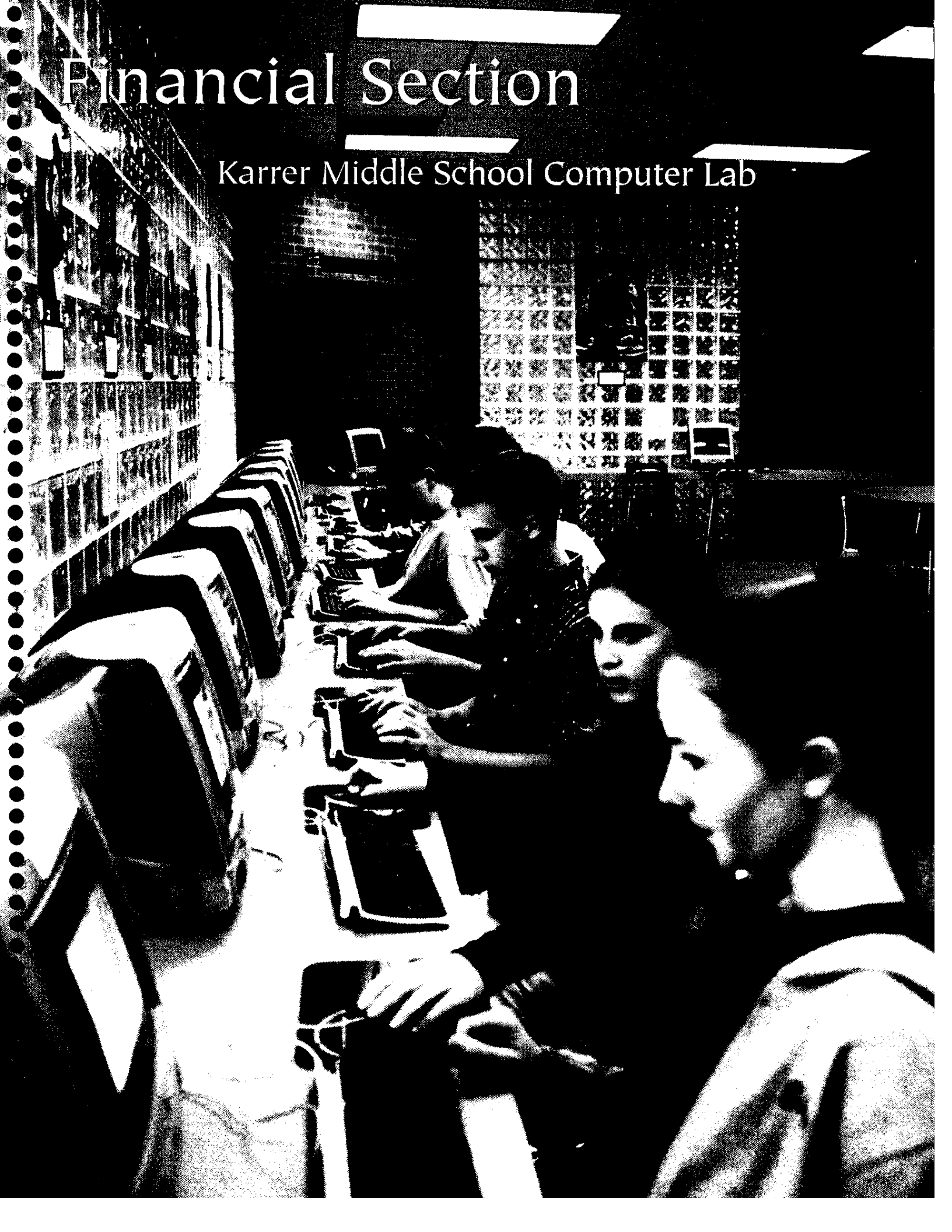
Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

*Sam Deering*  
President

*Sam + Susan*  
Executive Director

# Financial Section

Karrer Middle School Computer Lab







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

35 North Fourth Street  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Education  
Dublin City School District  
Franklin County  
7030 Coffman Road  
Dublin, Ohio 43017

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

As described in Note 17 to the financial statements, the District adopted *Governmental Accounting Standards Board Statements 33 and 34* as of and for the year ended June 30, 2000.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2000, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion thereon.

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

We did not audit the data in the introductory and statistical sections of this report and therefore express no opinion thereon.

**JIM PETRO**  
Auditor of State

December 14, 2000



Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

Our discussion and analysis of the District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2000.

**Financial Highlights**

The District's net assets increased by over \$700,000 or 1.2%. Program revenues accounted for \$5.6 million or 5.6% of total revenues, and general revenues accounted for \$93.4 million or 94.4%.

The District, on November 7, 2000 passed a \$67.9 million bond issue to construct a third high school, an eleventh elementary school and to fund various other capital issues. This will ensure resources to manage the District's continued enrollment growth and to maintain current facilities without overburdening the general fund resources.

The general fund reported a positive fund balance in excess of \$24 million.

**Using this Comprehensive Annual Financial Report**

This comprehensive annual financial report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District as a whole, and then proceed to provide an increasingly detailed look at specific financial activities.

**Reporting the District as a Whole**

*The Statement of Net Assets and Statement of Activities*

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the District's net assets and changes in them. The change in net assets provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other nonfinancial factors such as property tax base, current property tax laws, student enrollment growth, and facility conditions in arriving at their conclusion regarding the overall health of the District.

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

**Reporting the District's Most Significant Funds**

*Fund Financial Statements*

Our analysis of the District's major funds begins on page 10. The fund financial statements begin on page 18 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various grant provisions. The District's two types of funds, governmental and proprietary, use different accounting approaches as further described in the notes to the financial statements.

*Governmental Funds*

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the notes to the financial statements.

*Proprietary Funds*

Proprietary funds use the same basis of accounting as business-type activities, therefore the statements will essentially match.

**Reporting the District's Fiduciary Responsibilities**

The District is the trustee, or fiduciary, for its scholarship program and other items listed as expendable trust. It is also responsible for other assets that, due to a trust arrangement, can only be used for the trust beneficiaries. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets on page 29. We exclude these activities from the District's other financial statements because the assets cannot be utilized by the District to finance its operations.

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

**The District as a Whole**

This is the first year for government-wide financial statements using the full accrual basis of accounting, therefore a comparison with prior years is not available. A comparative analysis will be provided in future years when prior year information is available.

Net Assets

	Governmental Activities 2000	Business-Type Activities 2000	Total 2000
Current Assets	\$ 188,624,281	\$ 436,783	\$ 189,061,064
Capital Assets	<u>148,905,280</u>	<u>1,081,574</u>	<u>149,986,854</u>
Total Assets	337,529,561	1,518,357	339,047,918
Current Liabilities	145,844,336	305,836	146,150,172
Long Term Liabilities	<u>132,005,178</u>	<u>60,089</u>	<u>132,065,267</u>
Total Liabilities	277,849,514	365,925	278,215,439
Net Assets:			
Invested in Capital			
Assets, net of debt	21,554,292	1,081,574	22,635,866
Restricted	20,416,288		20,416,288
Unrestricted	<u>17,709,467</u>	<u>70,858</u>	<u>17,780,325</u>
Total Net Assets	<u>59,680,047</u>	<u>1,152,432</u>	<u>60,832,479</u>

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

Changes in Net Assets

	Governmental Activities 2000	Business-Type Activities 2000	Total 2000
<b>Revenues</b>			
<b>Program Revenues</b>			
Charges for Services	\$ 1,586,433	\$ 2,437,605	\$ 4,024,038
Operating Grants	1,392,649	155,660	1,548,309
<b>Total Program Revenues</b>	<b>2,979,082</b>	<b>2,593,265</b>	<b>5,572,347</b>
<b>General Revenues</b>			
Property Taxes	73,989,345		73,989,345
Grants and Entitlements	15,769,966	-	15,769,966
Payment in Lieu of Taxes	6,804	-	6,804
Investment Earnings	3,105,351	15,827	3,121,178
Miscellaneous	534,125	826	534,951
<b>Total General Revenues</b>	<b><u>93,405,591</u></b>	<b><u>16,653</u></b>	<b><u>93,422,244</u></b>
<b>Total Revenues</b>	<b><u>\$ 96,384,673</u></b>	<b><u>2,609,918</u></b>	<b><u>\$ 98,994,591</u></b>
<b>Expenses</b>			
<b>Program Expenses</b>			
<b>Instruction</b>			
Regular	43,436,339		\$ 43,436,339
Special	6,923,230		6,923,230
Vocational	208,877		208,877
Other	50,007		50,007
<b>Support Services</b>			
Pupil	5,032,628		5,032,628
Instructional Staff	6,292,758		6,292,758
General Administration	61,158		61,158
School Administration	5,886,350		5,886,350
Fiscal	1,948,173		1,948,173
Business	431,566		431,566
Maintenance	7,697,064		7,697,064
Pupil Transportation	3,921,618		3,921,618
Central	3,948,853		3,948,853
Community Services	315,348		315,348
Extracurricular Activities	2,496,458		2,496,458
Interest and Fiscal Charges	6,327,743		6,327,743
Miscellaneous	491,772		491,772
Food Service		2,656,673	2,656,673
Uniform School Supplies		4,274	4,274
Summer School		<u>129,781</u>	<u>129,781</u>
<b>Total Expenses</b>	<b><u>\$ 95,469,942</u></b>	<b><u>\$ 2,790,728</u></b>	<b><u>\$ 98,260,670</u></b>
Transfers	<u>( 21,280)</u>	<u>21,280</u>	<u>-</u>
<b>Change in Net Assets</b>	<b><u>\$ 893,451</u></b>	<b><u>(\$ 159,530)</u></b>	<b><u>\$ 733,921</u></b>

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

*Governmental Activities*

Net assets of the District's governmental activities increased by \$900,000 and unrestricted net assets reflects a healthy positive balance of \$17.7 million. The positive balance is the result of passing a 7.6 mill operating levy in November of 1998. Any levy passed during one calendar year begins collection the following calendar year. The fiscal year 2000 financial statements reflect the first full year of collection for the 1998 levy. The passage of the levy allowed the District to open Karrer Middle School in August of 1999, lack of operating dollars in the previous year had forced the District to delay opening the school.

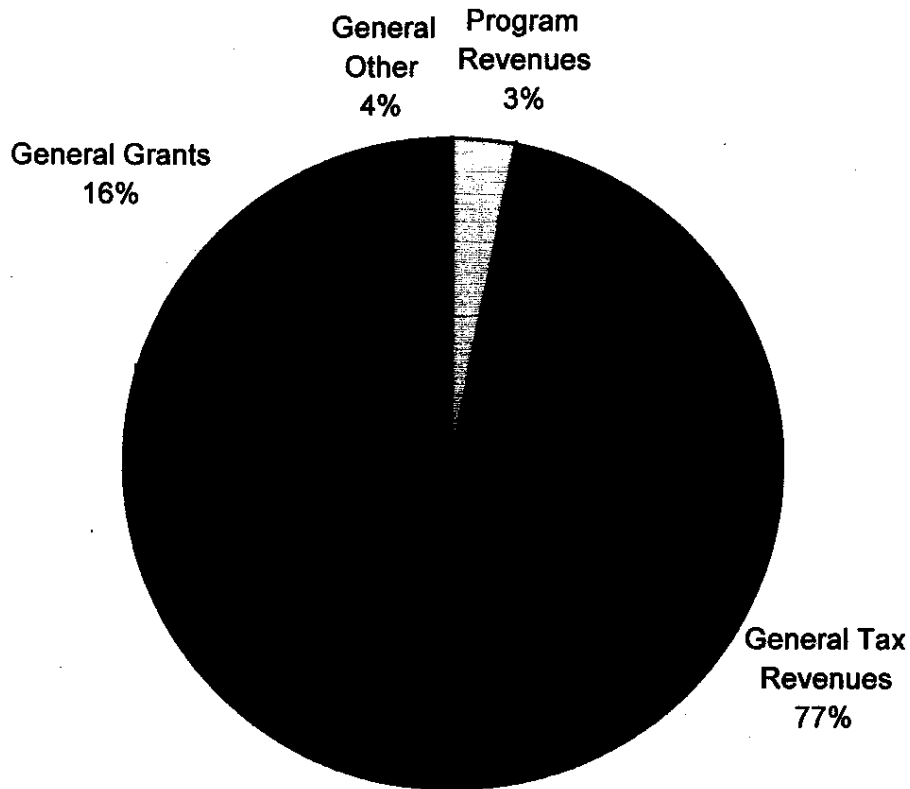
The property tax laws in Ohio create the need to periodically seek voter approval for additional operating funds. Tax revenues generated from a levy do not increase as a result of inflation. An operating levy is approved for a fixed millage rate, but the rate is reduced for inflation with the affect of providing the District the same amount of tax dollars as originally approved. Therefore school districts dependent upon property taxes, as a primary source of revenue, must periodically return to the ballot and ask voters for additional resources to maintain current programs. Since the District must rely heavily on voter approval of operating tax issues management of the resources is of paramount concern to District' administration and the voting public. The District utilizes a five year cash financial forecast to estimate revenues and control expenditures to assure tax levy revenues can maintain operations for a significant period of time. The current forecast does not reflect a need for additional operating resources until fiscal year 2006.

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. The table below reflects the cost of program services and the net cost of those services after taking into account the program revenues for the governmental activities. The net cost of program services must be supported by general revenues including tax revenue, investment earnings and unrestricted State entitlements.

	Total Cost of Services 2000	Net Cost of Services 2000
Program Expenses		
Instruction		
Regular	\$ 43,436,339	\$ 43,160,056
Special	6,923,230	6,751,183
Vocational	208,877	208,877
Other	50,007	7,633
Support Services		
Pupil	5,032,628	4,942,821
Instructional Staff	6,292,758	5,785,208
General Administration	61,158	61,158
School Administration	5,886,350	5,658,400
Fiscal	1,948,173	1,948,173
Business	431,566	431,566
Maintenance	7,697,064	7,451,710
Pupil Transportation	3,921,618	3,800,929
Central	3,948,853	3,882,858
Community Services	315,348	48,444
Extracurricular Activities	2,496,458	1,533,898
Interest and Fiscal Charges	6,327,743	6,327,743
Miscellaneous	491,772	490,203
Total Expenses	<u>\$ 95,469,942</u>	<u>\$ 92,490,860</u>

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited



The District's reliance upon tax revenues is demonstrated by the graph above indicating 77% of total revenues from local taxes. The reliance on general revenues is indicated by the net services column reflecting the need for \$92.3 million dollars of support as well as the graph indicating general revenues comprise 97% of total revenues.

*Business-Type Activities*

Business-type activities include food service, uniform school supplies and summer school. These programs had a decrease in net assets of \$159,530 for the fiscal year. The decrease was primarily due to food service operations. The District has reviewed the deficit and has outsourced the management of food service operations, and raised prices for the first time in three years to prevent this situation in the future.

Dublin City School District  
 Management's Discussion & Analysis  
 For the Fiscal Year Ended June 30, 2000  
 Unaudited

***The District's Funds***

The District's governmental funds (as presented on the balance sheet on page 18) reported a combined fund balance of \$41.4 million, which is below last year's total of \$42.1 million. The schedule below indicates the fund balance and the total change in fund balance by fund type as of June 30, 2000 and 1999.

	Fund Balance June 30, 2000	Fund Balance June 30, 1999	Increase (Decrease)
General	\$ 24,188,324	\$ 20,288,020	\$ 3,900,304
Debt Service	6,422,633	6,324,619	98,014
Capital Projects	9,874,758	14,248,290	( 4,373,532)
Other Governmental	929,123	1,255,259	( 326,136)
Total	<u>\$ 41,414,838</u>	<u>\$ 42,116,188</u>	<u>(\$ 701,350)</u>

***General Fund***

The District's general fund fund balance increase is due to many factors. The tables and graphs that follow assist in illustrating the financial activities and balance of the general fund.

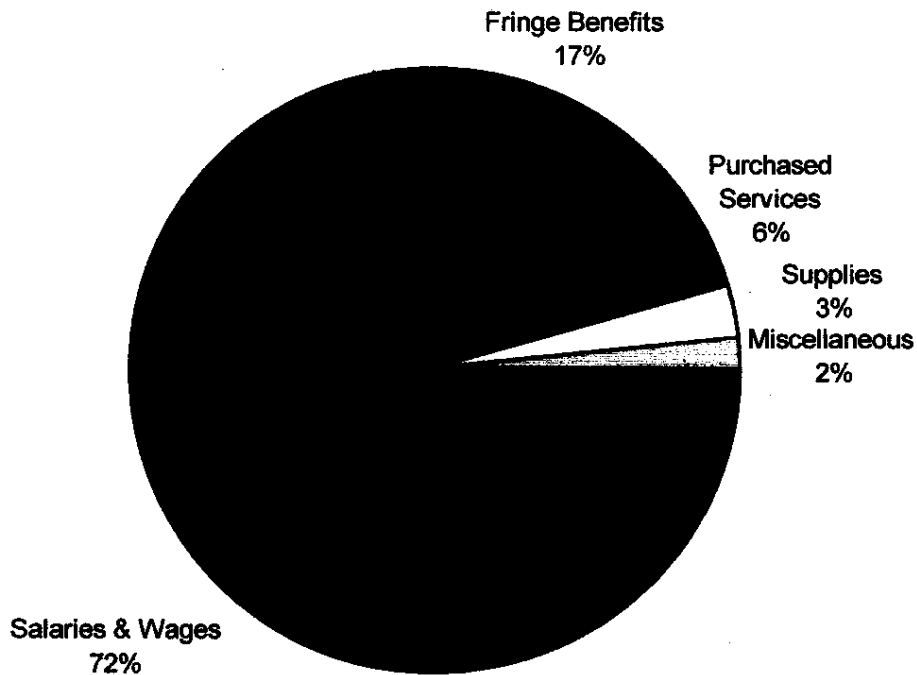
<i>Revenues</i>	<i>2000 Amount</i>	<i>1999 Amount</i>	<i>Percentage Change</i>
Taxes	\$ 61,709,443	\$ 69,499,475	(11.21)%
Interest Earnings	2,597,099	1,731,589	49.98
Intergovernmental - State	14,355,823	12,656,473	13.43
Other Revenue	<u>872,277</u>	<u>1,156,030</u>	7.17
Total	<u>\$ 79,534,642</u>	<u>\$ 85,043,567</u>	(24.55)%

The property tax revenue is down \$7.8 million due to the county treasurer's not certifying the usual percentage of taxes available for advance at June 30, which affects the accrual method of accounting in this comparison. The District anticipates tax collections will be larger in fiscal year 2001 than in fiscal year 2000. Interest earnings and state revenue are up \$.9 million and \$1.7 million respectively.



Dublin City School District  
 Management's Discussion & Analysis  
 For the Fiscal Year Ended June 30, 2000  
 Unaudited

As the graph below illustrates, the largest portions of general fund expenditures is for salaries and fringe benefits. The District is a service entity and as such is labor intensive.



The effect of capital outlay is nil

<i>Expenditures by Object</i>	<u>2000</u> <u>Amount</u>	<u>1999</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
Salaries and Wages	\$ 53,951,060	\$ 45,712,964	18.02%
Fringe Benefits	12,937,721	11,233,577	15.17%
Purchased Services	4,825,262	4,559,817	5.82%
Supplies	2,046,851	1,706,088	19.97%
Capital Outlay	543,507	445,229	22.07%
Miscellaneous	<u>1,292,577</u>	<u>1,151,832</u>	12.22%
Total	<u>\$ 75,596,978</u>	<u>\$ 64,809,507</u>	16.64%

The expenditures are up \$10.8 million or 16.6% over the prior year mostly due to the opening of Karrer Middle School and the reemployment of nearly 160 staff members that were laid off in the 1998-99 school year. Although revenues decreased and the expenditures increased, the increase to fund balance indicates the improving financial health of the District.

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

*Other Funds*

The District's debt service fund did not experience a significant change in fund balance. The revenues of the fund are property taxes, calculated by the county auditor, and state homestead and rollback money computed as a percentage of the tax due to the fund. The expenses of the fund include debt principal and interest payments as well as county auditor and treasurer fees.

The capital projects fund decrease in fund balance is a result of spending down resources received from the November 1996 bond issue approved by voters. This is a normal occurrence and is not indicative of diminishing financial health. Ultimately, the entire amount of capital from this bond issue will be spent.

Other governmental funds consist of special revenue funds. The decrease in fund balance is primarily due to the spending down of resources available in the Auxiliary Services and the SchoolNet Plus funds.

**General Fund Budget Information**

The District's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The District amended its revenue estimates to reflect greater than originally anticipated revenues from taxes, interest and state sources. The appropriations or expenditure portion of the budget required changes in functional categories due to spending patterns, but the final budget for expenditures was over \$400,000 less than the original budget.

The District utilizes the five year forecast as the original document from which to form the operating budget. After updating of the forecast for changes in revenue and expenditure assumptions the operating budget begins at the school level. Each school in the district receives a per pupil allocation augmented with resources for special education students in the specific buildings. The departments then receive the remainder of funds to bring the budget into balance with the five year forecast. The site and department budgets are reviewed periodically to ensure management becomes aware of any significant variations during the year.

**Capital Assets**

The District has \$150 million invested in capital assets net of depreciation, with \$148.9 million attributed to governmental activities. Acquisitions for governmental activities totaled \$ 2.2 million and depreciation was \$6.3 million. The majority of the acquisitions were for furniture and equipment replacement throughout the District.

On November 7, 2000, the District passed a bond issue in the amount of \$67.9 million. This bond issue will fund additional facilities, equipment replacement, technology, maintenance of existing facilities and graded course of study adoption. The new facilities will include an eleventh elementary school and a third high school.

Dublin City School District  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2000  
Unaudited

**Debt**

At June 30, 2000, the District had \$128.3 million in outstanding bonds and notes payable. The District paid \$7,094,000 in principal on bonds outstanding and \$1,000,000 in notes payable during the fiscal year. The District issued a bond anticipation note payable in the amount of \$ 950,000 to be paid in December 2000.

The new bond issue passed in November of 2000 will, over time, increase the debt service requirements of the District. The District, by managing the timing of debt issuance, will be able to issue all \$67.9 million without increasing the tax burden on current taxpayers. The "no new millage" concept has the effect of keeping the current tax rate in effect by utilizing the increasing tax base in conjunction with current debt reduction. The District, in the last six years, has been able to rely on this method of funding for over \$72.5 million in debt issuance while reducing the tax rate of current taxpayers.

Under current state statutes, the District's general obligation bonded debt issues are subject to a legal limitation based on 9% of the total value of real and personal property. At June 30, 2000, the District's general obligation debt was below the legal limit.

**Restrictions and Other Limitations**

With the passage of the November 1998 operating levy and the November 2000 bond issue, the District is in the best financial position in its history. The operating levy combined with the bond issue provides the necessary funds for the District to manage current growth patterns while maintaining the educational program and the facilities. However, the future financial stability of the District is not without challenges.

The first challenge is for management to ensure resources can be preserved as long as possible. The five-year forecast of the general fund and the five year capital plan are utilized by management as a tool to manage resources effectively.

The second challenge facing the District is based in the local economy. The District has experienced significant growth over the last 15 years. If the growth patterns in student population change so more students enter the District than currently anticipated, we will have to change the financial models upon which our assumptions have been made. Also, an economic slowdown could result in revenue forecasts having to be revised downward. Either of these scenarios could cause the District to scale down the educational program offerings or seek additional resources.

The last challenge facing the District is the future of state funding. On May 11, 2000, portions of the Ohio School Funding system were found to be unconstitutional by the Ohio Supreme Court. The Legislature has been given until June 15, 2001 to implement satisfactory changes to the funding system. The District is unable to determine what effect, if any, this decision will have on future funding from the State.

Dublin City School District, Ohio  
Statement of Net Assets  
as of June 30, 2000

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and Cash Equivalents	44,777,332	376,903	45,154,235
Receivables			
Taxes - Current	138,698,435		138,698,435
Taxes - Delinquent	3,602,599		3,602,599
Accounts	339,291	5,436	344,727
Accrued Interest	842,931	-	842,931
Intergovernmental - State	137,158	-	137,158
Intergovernmental - Federal	103,208	17,851	121,059
Interfund Loans	15,100	-	15,100
Materials & Supplies Inventory	108,227	36,593	144,820
Capital Assets, Net	<u>148,905,280</u>	<u>1,081,574</u>	<u>149,986,854</u>
<b>Total Assets</b>	<u><b>337,529,561</b></u>	<u><b>1,518,357</b></u>	<u><b>339,047,918</b></u>
<b>Liabilities</b>			
Accounts Payable	1,141,643	42,087	1,183,730
Accrued Wages and Benefits	7,743,521	152,031	7,895,552
Due to Agency Funds	1,056,339	15,865	1,072,204
Interest Payable	728,534	-	728,534
Deferred Revenue	134,224,299	95,853	134,320,152
Notes Payable	950,000	-	950,000
Long-Term Liabilities			
Due within One Year	8,417,193	8,707	8,425,900
Due in More Than One Year	<u>123,587,985</u>	<u>51,382</u>	<u>123,639,367</u>
<b>Total Liabilities</b>	<u><b>277,849,514</b></u>	<u><b>365,925</b></u>	<u><b>278,215,439</b></u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	21,554,292	1,081,574	22,635,866
Restricted for:			
Debt Service	5,718,395	-	5,718,395
Capital Projects	11,921,040	-	11,921,040
Other Purposes	2,776,853	-	2,776,853
Unrestricted/Undesignated	<u>17,709,467</u>	<u>70,858</u>	<u>17,780,325</u>
<b>Total Net Assets</b>	<u><b>59,680,047</b></u>	<u><b>1,152,432</b></u>	<u><b>60,832,479</b></u>

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



Dublin City School District, Ohio  
Statement of Activities  
For the Fiscal Year Ended June 30, 2000

	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>
<b>Governmental Activities</b>			
Instruction			
Regular	43,436,339	242,053	34,230
Special	6,923,230	95,366	76,681
Vocational	208,877	-	-
Other Instruction	50,007	-	42,374
Support Services			
Pupils	5,032,628	45,925	43,882
Instructional Staff	6,292,758	-	507,550
General Administration	61,158	-	-
School Administration	5,886,350	-	227,950
Fiscal Services	1,948,173	-	-
Business	431,566	-	-
Maintenance	7,697,064	245,354	-
Pupil Transportation	3,921,618	-	120,889
Central	3,948,853	-	65,995
Community Services	315,348	-	266,904
Extra Curricular Activities	2,496,458	957,735	4,825
Interest and Fiscal Charges	6,327,743	-	-
Miscellaneous	491,772	-	1,569
<b>Total Governmental Activities</b>	<u>95,469,942</u>	<u>1,586,433</u>	<u>1,392,649</u>
<b>Business-Type Activities</b>			
Food Service	2,656,673	2,295,530	155,660
Uniform School Supplies	4,274	-	-
Summer School	129,781	142,075	-
<b>Total Business-Type Activities</b>	<u>2,790,728</u>	<u>2,437,605</u>	<u>155,660</u>
<b>Totals</b>	<u>98,260,670</u>	<u>4,024,038</u>	<u>1,548,309</u>

General Revenues

Property Taxes Levied for:  
  General Purposes  
  Debt Service  
  Grants & Entitlements not Restricted to Specific Programs  
  Payment in Lieu of Taxes  
  Unrestricted Contributions  
  Investment Earnings  
  Miscellaneous  
**Total General Revenues**

Transfers - Capital Contribution

Change in Net Assets  
  Net Assets Beginning of Year - (See Note 17)  
  Net Assets End of Year

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

Net (Expense) Revenue  
and Changes in Net Assets

Governmental Activities	Business-Type Activities	Total
(43,160,056)	-	(43,160,056)
(6,751,183)	-	(6,751,183)
(208,877)	-	(208,877)
(7,633)	-	(7,633)
(4,942,821)	-	(4,942,821)
(5,785,208)	-	(5,785,208)
(61,158)	-	(61,158)
(5,658,400)	-	(5,658,400)
(1,948,173)	-	(1,948,173)
(431,566)	-	(431,566)
(7,451,710)	-	(7,451,710)
(3,800,929)	-	(3,800,929)
(3,882,858)	-	(3,882,858)
(48,444)	-	(48,444)
(1,533,898)	-	(1,533,898)
(6,327,743)	-	(6,327,743)
<u>(490,203)</u>	<u>-</u>	<u>(490,203)</u>
<u>(92,490,860)</u>	<u>-</u>	<u>(92,490,860)</u>
-	(205,483)	(205,483)
-	(4,274)	(4,274)
-	12,294	12,294
-	<u>(197,463)</u>	<u>(197,463)</u>
<u>(92,490,860)</u>	<u>(197,463)</u>	<u>(92,688,323)</u>
61,709,443	-	61,709,443
12,279,902	-	12,279,902
15,769,966	-	15,769,966
6,804	-	6,804
-	-	-
3,105,351	15,827	3,121,178
534,125	826	534,951
<u>93,405,591</u>	<u>16,653</u>	<u>93,422,244</u>
(21,280)	21,280	-
893,451	(159,530)	733,921
<u>58,786,596</u>	<u>1,311,962</u>	<u>60,098,558</u>
<u>59,680,047</u>	<u>1,152,432</u>	<u>60,832,479</u>

Dublin City School District, Ohio  
Balance Sheet  
Governmental Funds  
As of June 30, 2000

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>					
Cash and cash equivalents	25,776,789	5,008,466	11,186,605	828,716	42,800,576
Receivables (net of allowances for uncollectibles)					
Taxes - Current	114,593,225	24,105,210			138,698,435
Taxes - Delinquent	2,975,494	627,105			3,602,599
Accounts	289,801			31,306	321,107
Accrued Interest	421,299		108,023		529,322
Intergovernmental - State	-			137,158	137,158
Intergovernmental - Federal	-			103,208	103,208
Interfund loan receivable	58,800				58,800
Materials and Supplies Inventory	108,227				108,227
<b>Total assets</b>	<u>144,223,635</u>	<u>29,740,781</u>	<u>11,294,628</u>	<u>1,100,388</u>	<u>186,359,432</u>
<b>Liabilities:</b>					
Accounts Payable	319,380		469,870	58,649	847,899
Accrued Wages and Benefits	7,683,027			60,494	7,743,521
Due to other funds	1,047,917			8,422	1,056,339
Compensated Absences Payable	78,836				78,836
Interfund loans payable				43,700	43,700
Deferred Revenue	110,906,151	23,318,148			134,224,299
Notes Payable			950,000		950,000
<b>Total Liabilities</b>	<u>120,035,311</u>	<u>23,318,148</u>	<u>1,419,870</u>	<u>171,265</u>	<u>144,944,594</u>
<b>Fund Balances</b>					
<b>Reserved</b>					
Encumbrances	825,047		1,858,815	106,963	2,790,825
Supplies Inventory	108,227				108,227
HB412 Budget Stabilization	1,605,332				1,605,332
HB412 Textbook & Materials	131,284				131,284
Designated for next fiscal year	6,662,568	1,414,167			8,076,735
<b>Unreserved, Undesignated, Reported in:</b>					
General fund	14,855,866				14,855,866
Special Revenue funds				822,160	822,160
Debt Service fund		5,008,466			5,008,466
Capital Projects fund			8,015,943		8,015,943
<b>Total fund balances</b>	<u>24,188,324</u>	<u>6,422,633</u>	<u>9,874,758</u>	<u>929,123</u>	<u>41,414,838</u>
<b>Total liabilities and fund balances</b>	<u>144,223,635</u>	<u>29,740,781</u>	<u>11,294,628</u>	<u>1,100,388</u>	<u>186,359,432</u>

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



Dublin City School District, Ohio  
 Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 June 30, 2000

**Total Governmental Fund Balances** **\$41,414,838**

*Amounts reported for governmental activities in the  
 statement of net assets are different because:*

Capital assets used in governmental activities are not financial  
 resources and therefore are not reported in the funds. 148,905,280

Other long-term assets are not available to pay for current period  
 expenditures and therefore are deferred in the funds.

	Accounts Receivable	18,184
	Accrued Interest	313,609
		<u>331,793</u>

An internal service fund is used by management to charge the cost  
 of insurance to individual funds. The assets and liabilities of  
 the internal service fund are included in governmental  
 activities in the statement of net assets. 1,758,664

Long-Term liabilities, including bonds payable, are not due and  
 payable in the current period and therefore are not reported  
 in the funds.

	Accounts Payable	(75,652)
	Interest Payable	(728,534)
	Compensated Absences	(4,575,354)
	General Obligation Debt	(127,350,988)
		<u>(132,730,528)</u>

***Net Assets of Governmental Activities*** **\$59,680,047**

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

Dublin City School District, Ohio  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Fiscal Year Ended June 30, 2000

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>					
From local sources					
Taxes	61,709,443	12,279,902	-		73,989,345
Tuition	310,034		-	7,135	317,169
Earnings on Investments	2,597,099		488,479		3,085,578
Other local	537,121		22,155		1,483,447
Intergovernmental - State	14,355,823	1,491,208		924,171	16,524,813
Intergovernmental - Federal	-			677,782	634,281
Other revenue	25,122	12,955	1,056	6,953	46,086
<b>Total Revenues</b>	<u>79,534,642</u>	<u>13,784,065</u>	<u>511,690</u>	<u>2,250,322</u>	<u>96,080,719</u>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Instruction</b>					
Regular	40,088,480		1,236,270	267,472	41,592,222
Special	6,828,405		5,279	66,289	6,899,973
Vocational	197,707		-	-	197,707
Other Instruction	26,369		-	23,638	50,007
<b>Support Services</b>					
Pupils	4,908,202		12,599	38,247	4,959,048
Instructional Staff	2,963,569		1,276,943	904,166	5,144,678
General Administration	61,081		-	-	61,081
School Administration	5,301,318		11,637	193,620	5,506,575
Fiscal Services	1,725,015	195,167	9,184	-	1,929,366
Business	400,888		-	-	400,888
Maintenance	6,825,318		371,324	-	7,196,642
Pupil Transportation	3,573,415		-	39,003	3,612,418
Central	317,526		-	68,613	386,139
Community Services	627		-	273,115	273,742
Extra Curricular Activities	1,843,250		61,087	541,991	2,446,328
Miscellaneous	967		409,077	81,728	491,772
Capital Outlay	534,841		1,541,822	115,976	2,192,639
<b>Debt Service:</b>					
Principal Retirement		7,094,000			7,094,000
Interest and Fiscal Charges		6,346,884			6,346,884
<b>Total Expenditures</b>	<u>75,596,978</u>	<u>13,638,051</u>	<u>4,935,222</u>	<u>2,613,858</u>	<u>96,782,109</u>
Excess (deficiency) of revenue over (under) expenditures	3,937,664	148,014	(4,423,532)	(363,536)	(701,390)
<b>Other Financing (Sources) Uses</b>					
Operating transfers in			50,000	37,400	87,400
Operating transfers (out)	(37,400)	(50,000)			(87,400)
<b>Total other financing sources (uses)</b>	<u>(37,400)</u>	<u>(50,000)</u>	<u>50,000</u>	<u>37,400</u>	<u>-</u>
<b>Net Change in Fund balance</b>	3,900,264	98,014	(4,373,532)	(326,136)	(701,390)
Fund balance, July 1	20,288,020	6,324,619	14,248,290	1,255,259	42,116,188
Increase(Decrease) in Reserve for Inventory	40				40
<b>Fund balance, June 30</b>	<u>24,188,324</u>	<u>6,422,633</u>	<u>9,874,758</u>	<u>929,123</u>	<u>41,414,838</u>

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

Dublin City School District, Ohio  
 Reconciliation of the Statement of Revenues, Expenditures, and Changes  
 in Fund Balances of Governmental Funds to the Statement of Activities  
 For the Fiscal Year Ended June 30, 2000

**Net Change in Fund Balances - Total Governmental Funds** **(\$701,390)**

*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(4,295,277)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	24,134
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and does not result in an expense in the statement of activities.	7,094,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	19,141
Some expenses reported in the statement of activities, such as compensated absences payable and other accounts payable, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(1,003,762)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the district-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.	<u>(243,395)</u>
<b>Change in Net Assets of Governmental Activities</b>	<u><u>\$893,451</u></u>

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

Dublin City School District, Ohio  
Statement of Revenues, Expenditures and Changes  
Budget and Actual  
(Non-GAAP Budgetary Basis)  
General Fund  
For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$67,697,192	\$68,704,554	\$68,704,554	\$0
Intergovernmental - State	13,450,492	14,360,873	14,360,873	0
Interest on Investments	1,472,744	2,448,553	2,448,553	0
Tuition and Fees	37,382	256,994	256,994	0
Extracurricular Activities	140,000	166,363	166,363	0
Other Local Sources	330,651	408,774	408,774	0
Miscellaneous	4,000	43,048	43,048	0
<b>Total Revenues</b>	<b>83,132,461</b>	<b>86,389,159</b>	<b>86,389,159</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction</b>				
Regular	43,006,183	39,864,221	39,864,221	0
Special	6,775,872	6,852,609	6,852,609	0
Vocational	190,133	198,192	198,192	0
Other Instruction	10,795	17,801	17,801	0
<b>Support Services</b>				
Pupils	4,541,713	5,094,041	5,094,041	0
Instructional Staff	2,657,698	2,970,299	2,970,299	0
General Administration	81,356	63,693	63,693	0
School/District Admin.	4,767,820	5,312,422	5,312,422	0
Fiscal	1,738,653	1,763,648	1,763,648	0
Business	428,336	438,001	438,001	0
Operations & Maintenance	6,784,955	7,227,721	7,227,721	0
Pupil Transportation	3,225,736	3,543,714	3,543,714	0
Central	315,535	329,419	329,419	0
Extracurricular Activities	1,765,275	1,801,838	1,801,838	0
Capital Equipment	273,298	629,046	629,046	0
Miscellaneous	0	836	836	0
<b>Total Expenditures</b>	<b>76,563,358</b>	<b>76,107,501</b>	<b>76,107,501</b>	<b>0</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$6,569,103</b>	<b>\$10,281,658</b>	<b>\$10,281,658</b>	<b>\$0</b>

Dublin City School District, Ohio  
Statement of Revenues, Expenditures and Changes  
Budget and Actual  
(Non-GAAP Budgetary Basis)  
General Fund  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Transfers (out)	(\$37,400)	(\$37,400)	(\$37,400)	\$0
Advances in	645,000	645,000	645,000	0
Advances (out)	(50,000)	(58,800)	(58,800)	0
<b>Total Other Financing Sources (Uses)</b>	<b>557,600</b>	<b>548,800</b>	<b>548,800</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>7,126,703</b>	<b>10,830,458</b>	<b>10,830,458</b>	<b>0</b>
Fund Balance, July 1	12,397,260	12,397,260	12,397,260	0
Prior Year Encumbrances Appropriated	1,471,444	1,471,444	1,471,444	0
<b>Fund Balance, June 30</b>	<b><u>\$20,995,407</u></b>	<b><u>\$24,699,162</u></b>	<b><u>\$24,699,162</u></b>	<b><u>\$0</u></b>

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

Dublin City School District, Ohio  
Statement of Revenues, Expenditures and Changes  
Budget and Actual  
(Non-GAAP Budgetary Basis)  
Debt Service Fund  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget: Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$14,500,000	\$13,650,466	\$13,650,466	\$0
Intergovernmental - State	1,600,000	1,491,208	1,491,208	0
Miscellaneous	0	1,012,955	1,012,955	0
<b>Total Revenues</b>	<b>16,100,000</b>	<b>16,154,629</b>	<b>16,154,629</b>	<b>0</b>
Expenditures:				
Debt Service				
Principal Retirement	8,094,000	8,094,000	8,094,000	0
Interest and Fiscal Charges	6,000,507	6,542,051	6,542,051	0
<b>Total Expenditures</b>	<b>14,094,507</b>	<b>14,636,051</b>	<b>14,636,051</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	2,005,493	1,518,578	1,518,578	0
Other financing sources (uses)				
Proceeds from Sale of Notes	0	950,000	950,000	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>950,000</b>	<b>950,000</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>2,005,493</b>	<b>2,468,578</b>	<b>2,468,578</b>	<b>0</b>
Fund Balance, July 1	2,539,888	2,539,888	2,539,888	0
<b>Fund Balance, June 30</b>	<b>\$4,545,381</b>	<b>\$5,008,466</b>	<b>\$5,008,466</b>	<b>\$0</b>

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

Dublin City School District, Ohio  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Capital Projects  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>			Variance with Final Budget: Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Interest on Investments	401,000	434,885	434,885	0
Other local revenue	0	22,155	22,155	0
Other revenue	0	1,731	1,731	0
<b>Total revenues</b>	<u>401,000</u>	<u>458,771</u>	<u>458,771</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction</b>				
Regular	1,827,589	1,431,079	1,431,079	0
Special	57,701	5,888	5,888	0
<b>Support Services</b>				
Pupils	12,201	12,599	12,599	0
Instructional Staff	1,448,411	2,136,392	2,136,392	0
School/District Administration	0	11,969	11,969	0
Fiscal Services	0	1,683	1,683	0
Maintenance	25,175	526,189	526,189	0
Central	621	0	0	0
Food Service	0	2,527	2,527	0
Extra-Curricular Activities	20	78,290	78,290	0
<b>Facilities Acquisition &amp; Construction Services</b>				
Architecture and Engineering	0	141,274	141,274	0
Building Acquisition & Construction	5	3,361	3,361	0
Building Improvement	0	600	600	0
Other Construction Services	36,338	59,708	59,708	0
Capital Equipment	8,400,992	2,845,757	2,845,757	0
Miscellaneous	170,456	1,010,531	1,010,531	0
<b>Total expenditures</b>	<u>11,979,509</u>	<u>8,267,847</u>	<u>8,267,847</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(11,578,509)	(7,809,076)	(7,809,076)	0
Fund balance, July 1	14,089,428	14,089,428	14,089,428	0
Prior year encumbrances appropriated	2,858,227	2,858,227	2,858,227	0
<b>Fund balance, June 30</b>	<u>5,369,146</u>	<u>9,138,579</u>	<u>9,138,579</u>	<u>0</u>

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

Dublin City School District, Ohio  
Statement of Net Assets  
Proprietary Funds  
as of June 30, 2000

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Food Service	Uniform School Supplies	Summer School	Total	
<b>Assets:</b>					
Cash and cash equivalents	241,393	4,357	131,153	376,903	1,976,756
Receivables (net of allowances for uncollectibles)					
Accounts	-	-	5,436	5,436	-
Intergovernmental - Federal	17,851	-	-	17,851	-
Materials and Supplies Inventory	36,593	-	-	36,593	-
<b>Total Current Assets</b>	<u>295,837</u>	<u>4,357</u>	<u>136,589</u>	<u>436,783</u>	<u>1,976,756</u>
Capital Assets, Net	1,081,574	-	-	1,081,574	110
<b>Total Assets</b>	<u>1,377,411</u>	<u>4,357</u>	<u>136,589</u>	<u>1,518,357</u>	<u>1,976,866</u>
<b>Liabilities:</b>					
Accounts Payable	34,032	-	8,055	42,087	218,092
Accrued Wages and Benefits	117,015	-	35,016	152,031	-
Due to Agency Funds	10,990	-	4,875	15,865	-
Compensated Absences Payable	8,707	-	-	8,707	-
Deferred Revenue	17,054	-	78,799	95,853	-
<b>Total Current Liabilities</b>	<u>187,798</u>	<u>-</u>	<u>126,745</u>	<u>314,543</u>	<u>218,092</u>
<b>Long-Term Liabilities</b>					
Compensated Absences Payable	51,382	-	-	51,382	-
<b>Total Liabilities</b>	<u>239,180</u>	<u>-</u>	<u>126,745</u>	<u>365,925</u>	<u>218,092</u>
<b>Net Assets</b>					
Invested in Capital Assets	1,081,574	-	-	1,081,574	110
Unrestricted	56,657	4,357	9,844	70,858	1,758,664
<b>Total Net Assets</b>	<u>1,138,231</u>	<u>4,357</u>	<u>9,844</u>	<u>1,152,432</u>	<u>1,758,774</u>

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



Dublin City School District, Ohio  
Statement of Revenues, Expenses and  
Changes in Fund Net Assets  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2000

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Total</u>	Governmental Activities - Internal Service <u>Fund</u>
	<u>Food Service</u>	Uniform School <u>Supplies</u>	Summer <u>School</u>		
Operating Revenues:					
Tuition and Fees			142,075	142,075	45,925
Sales	2,295,530			2,295,530	40,660
Charges for Services				-	193,235
Other Operating Revenue	20		806	826	-
<b>Total Operating Revenues</b>	<u>2,295,550</u>	<u>-</u>	<u>142,881</u>	<u>2,438,431</u>	<u>279,820</u>
Operating Expenses					
Salaries & Wages	565,859		90,537	656,396	210
Fringe Benefits	251,286		14,818	266,104	-
Purchased Services	1,156,255		1,502	1,157,757	438,243
Material & Supplies	528,860	4,274	167	533,301	53,286
Depreciation	150,838			150,838	220
Other operating expenses	3,575		22,757	26,332	31,256
<b>Total Operating Expenses</b>	<u>2,656,673</u>	<u>4,274</u>	<u>129,781</u>	<u>2,790,728</u>	<u>523,215</u>
<b>Operating Income (Loss)</b>	<b>(361,123)</b>	<b>(4,274)</b>	<b>13,100</b>	<b>(352,297)</b>	<b>(243,395)</b>
Non-Operating Revenues (Expenses)					
Operating grants	155,660			155,660	-
Interest	15,827			15,827	-
<b>Total Non-Operating Revenues (Expenses)</b>	<u>171,487</u>	<u>-</u>	<u>-</u>	<u>171,487</u>	<u>-</u>
<b>Income (loss) before Capital Contributions</b>	<b>(189,636)</b>	<b>(4,274)</b>	<b>13,100</b>	<b>(180,810)</b>	<b>(243,395)</b>
Capital Contributions	21,280			21,280	-
<b>Change in Net Assets</b>	<b>(168,356)</b>	<b>(4,274)</b>	<b>13,100</b>	<b>(159,530)</b>	<b>(243,395)</b>
Net Assets Beginning of Year	1,306,587	8,631	(3,256)	1,311,962	2,002,169
<b>Net Assets End of Year</b>	<u><b>1,138,231</b></u>	<u><b>4,357</b></u>	<u><b>9,844</b></u>	<u><b>1,152,432</b></u>	<u><b>1,758,774</b></u>

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

Dublin City School District, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2000

	<u>Business-Type Activities - Enterprise Funds</u>				Governmental Activities - Internal Service Fund
	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Summer School</u>	<u>Total</u>	
<b>Cash flows from operating activities :</b>					
Cash received from tuition and fees	-	-	137,063	137,063	46,159
Cash received from sales	2,295,530	-	-	2,295,530	73,245
Cash received from charges for services	-	-	-	-	193,235
Other cash receipts	20	-	806	826	
Cash payments for personal services	(774,129)	-	(108,429)	(882,558)	(210)
Cash payments for contract services	(1,158,804)	-	(1,502)	(1,158,306)	(223,764)
Cash payments for supplies and materials	(462,144)	(7,047)	(167)	(469,358)	(41,448)
Cash payments for other expenses	(3,575)	-	(14,702)	(18,277)	(31,256)
Net cash provided (used) by operating activities	<u>(101,102)</u>	<u>(7,047)</u>	<u>13,069</u>	<u>(95,080)</u>	<u>15,961</u>
<b>Cash flows from noncapital financing activities :</b>					
Cash from operating grants	120,851			120,851	-
Net cash from noncapital financing activities	<u>120,851</u>	<u>-</u>	<u>-</u>	<u>120,851</u>	<u>-</u>
<b>Cash flows from Investing Activities:</b>					
Interest on Investments	15,827			15,827	-
Net cash from Investing Activities	<u>15,827</u>	<u>-</u>	<u>-</u>	<u>15,827</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents :	35,576	(7,047)	13,069	41,598	15,961
Cash and cash equivalents at beginning of year	205,817	11,404	118,084	335,305	1,960,795
Cash and cash equivalents at end of year	<u>241,393</u>	<u>4,357</u>	<u>131,153</u>	<u>376,903</u>	<u>1,976,756</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>					
Operating Income (loss)	(361,123)	(4,274)	13,100	(352,297)	(243,395)
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>					
Depreciation	150,838	-	-	150,838	220
Commodities expense related to noncash grant	33,249			33,249	
Changes in assets and liabilities:					
Accounts receivable	780	-	(2,246)	(1,466)	32,819
Supplies inventory	4,628			4,628	15,861
Accounts payable	69,796	(2,773)	8,055	75,078	210,456
Accrued wages and benefits	1,450		(2,705)	(1,255)	
Due to other funds	197		(369)	(172)	
Compensated absences	4,926			4,926	
Deferred revenue	(5,843)		(2,766)	(8,609)	
Net cash provided (used) by operating activities	<u>(101,102)</u>	<u>(7,047)</u>	<u>13,069</u>	<u>(95,080)</u>	<u>15,961</u>

**Schedule of Noncash Investing, Capital and Financing Activities**

The Food Service Fund received \$ 21,280 of contributed capital assets through governmental funds.

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

Dublin City School District, Ohio  
Statement of Net Assets  
Fiduciary Funds  
as of June 30, 2000

	Expendable Trust <u>General Trust</u>	<u>Agency</u>
<b>Assets:</b>		
Cash and cash equivalents	10,789	609,234
Receivables (net of allowances for uncollectibles)		
Accounts	1,276	86,240
Intergovernmental - Federal		16,500
Due from Other Funds		<u>1,072,204</u>
<b>Total assets</b>	<u><u>12,065</u></u>	<u><u>1,784,178</u></u>
<b>Liabilities:</b>		
Accounts Payable	-	4,975
Due to Retirement Systems	-	1,381,622
Due to Other Governments	-	5,773
Due to Students	-	376,708
Interfund loans payable	-	15,100
<b>Total Liabilities</b>	<u><u>-</u></u>	<u><u>1,784,178</u></u>
<b>Net Assets</b>	<u><u>12,065</u></u>	

Dublin City School District, Ohio  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Fiscal Year Ended June 30, 2000

<b>Additions</b>	
Gifts and Contributions	7,056
<b>Deductions</b>	
Scholarships Awarded	7,000
Other deductions	<u>11,235</u>
<b>Change in Net Assets</b>	<u>(11,179)</u>
<b>Net Assets Beginning of Year</b>	<u>23,244</u>
<b>Net Assets End of Year</b>	<u><u>12,065</u></u>

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



Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

(1) **Description of the District and Reporting Entity**

The Dublin City School District (the "District") is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is a city district as defined by Section 3311.02 of the Ohio Revised Code. The District operates under a locally elected five member board and is responsible for the provision of public education to residents of the District. The Board controls the District's nineteen instructional/support facilities staffed by 433 non-certificated employees, 921 certificated full time teaching personnel and 56 administrative employees to provide services to approximately 11,318 students and other community members.

**Reporting Entity**

The District's Comprehensive Annual Financial Report (CAFR) includes all funds, account groups, agencies and boards for which the District is financially accountable. Government Accounting Standards Board (GASB) Statement 14 states the primary basis of determining whether outside agencies and organizations should be considered component units of the District and included in the District's financial statements is financial accountability. Financial accountability has been defined as follows: A primary government has substantive authority to appoint a voting majority of the component unit's board; the primary government is either able to impose its will on a component unit or there is a potential for the component unit to provide specific financial burdens on the primary government; and the component unit is fiscally dependent on the primary government. The District has no component units.

(2) **Summary of Significant Accounting Policies**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) as applied to governmental units prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The District has elected, under GASB No. 20, to apply Financial Accounting Standards Board Statements and Interpretations issued on or before November 30, 1989, except those that conflict with a GASB pronouncement.

**A. Fund Accounting**

The District's accounts are maintained on the basis of funds, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to specific District functions or activities. The operation of each fund is accounted for within a separate set of self-balancing accounts. The funds of the District are grouped into the categories governmental, proprietary and fiduciary.

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

*Governmental Fund Types:*

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

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

Other Governmental Funds - Other Governmental Funds consist entirely of Special Revenue Funds, which are established to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, that are legally restricted to expenditures for specified purposes.

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

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary and trust funds. The District also uses the capital projects fund to pay initial functional costs, such as textbooks, involved in opening a facility, therefore all expenditures are not recorded as capital outlay.

*Proprietary Fund Types:*

Proprietary funds are used to account for the District's ongoing activities which are similar to those often found in the private sector.

Enterprise Funds - Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services

Internal Service Funds - Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the District on a cost-reimbursement basis.

*Fiduciary Funds Types:*

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 funds account for resources, including both principal and earnings, which must be expended according to the provision of a trust agreement, and are accounted for in essentially the same manner as governmental funds. Agency funds are purely custodial and thus do not involve measurement of results of operations.

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

**B. Basis of Presentation**

*Government-wide Financial Statements* – The statement of net assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Internal Service fund activity is eliminated to avoid overstatement of revenues and expenses. The statements distinguish between governmental and business-type activities of the District.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type, and for each function or program of the governmental activities of the District. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include amounts paid by the recipient of goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues of the District.

*Fund Financial Statements*

Fund financial statements report detailed information about the District. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column, and all nonmajor funds are aggregated into one column. Internal Service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

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

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

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 operations 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's operating statements present increases (e.g., revenues) and decreases (expenses) in net total assets.

**C. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. The Fund financial statements are prepared using either modified accrual for governmental funds or accrual basis for proprietary and fiduciary funds.

*Revenues, Exchange and Non-exchange Transactions*

Revenue resulting from exchange transactions is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current fiscal year. The available period of the District is sixty days after year end.

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 5). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been met. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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 for advance, investment earnings, tuition, grants and student fees.

*Deferred Revenue*

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



Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

*Expenditures/Expenses*

On the accrual basis of accounting, expenses are recorded at the time they are incurred. The measurement focus of governmental fund accounting is on flow of current financial resources. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred except for (1) principal and interest on general long-term debt, which is recorded when due, and (2) the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees.

**D. Budgetary Data**

The District is required by state statute to adopt an annual cash basis budget for all but Agency funds. The specific timetable for fiscal year 2000 is as follows:

1. Prior to January 15 of the preceding year, the Superintendent and Treasurer submit to the Board of Education a proposed operating budget for the fiscal year coming 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 taxpayer comments. The expressed purpose of this budget document is to reflect the need for existing (or increased) tax rates.
2. By no later than January 20, the board-adopted budget is filed with the Franklin County Budget Commission for tax rate determination.
3. Prior to March 15, the Board of Education accepts, by formal resolution, the tax rates as determined by the Budget Commission and receives the Commission's Certificate of Estimated Resources which state the projected revenue of each fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as a basis for the appropriation measure. On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year as reported by the District Treasurer. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified. The amounts reported in the budgetary statements reflect the amounts set forth in the final Amended Certificate issued for the fiscal year.

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

4. By July 1, the annual appropriation resolution is legally enacted by the Board of Education at the fund, function, and object level of expenditures, which are the legal levels of budgetary control. State statute permits a temporary appropriation to be effective until the District receives an Amended Certificate as required by Section 5705.36 O.R.C. Resolution appropriations by fund must be within the estimates as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals. Agency funds are not required to be budgeted.
5. Any revisions that alter the total of any fund appropriation or alter total function appropriations within a fund, or alter object appropriations within functions must be approved by the Board of Education.
6. Formal budgetary integration is employed as a management control device during the year for all funds consistent with the general obligation bond indenture and other statutory provisions. All departments/functions and funds completed the year within the amount of their legally authorized cash basis appropriation.
7. Appropriation amounts are as originally adopted, or as amended by the Board of Education through the year by supplemental appropriations which either reallocated or increased the original appropriation amounts. The Board of Education enacted supplemental appropriations, during the fiscal year, in the following amounts (net):

	Increases	Decreases
<b>Governmental:</b>		
General		\$ (447,057)
Special Revenue	\$1,581,618	
Debt Service	541,544	
Capital Projects		(3,711,662)
<b>Proprietary:</b>		
Enterprise	1,192,884	
Internal Service	283,951	
<b>Fiduciary:</b>		
Expendable Trust	7,575	

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

*Encumbrances*

Encumbrance accounting is utilized with District funds in the normal course of operations, for purchase orders, and contract related expenditures. An encumbrance is a reserve on the available spending authority due to commitment for a future expenditure and does not represent a liability. On fund financial statements, encumbrances outstanding at year end are reported as a reservation of fund balance and as the equivalent of expenditures on a non-GAAP budgetary basis in order to demonstrate legal compliance. A reserve for encumbrances is not reported on entity-wide financial statements.

*Lapsing of Appropriations*

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

**E. Cash and Investments**

The District maintains a cash and investment pool used by all funds. The cash and investment pool has the same characteristics as demand deposits. Each fund type's portion of this pool is displayed in the financial statements as cash and cash equivalents. The District utilizes a financial institution to service bonded debt as principal and interest payments come due. The monies are either maintained in a central bank account or used to purchase legal investments.

It is the policy of the District to value investment contracts and money market investments with a maturity of one year or less at the time of purchase at cost or amortized cost. Investment contracts and money market investments that had a remaining maturity of greater than one year at the time of purchase are reported at fair value.

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

Dublin City School District, Ohio  
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The Ohio Revised Code authorizes the District to invest in United States and State of Ohio bonds, notes and other obligations; bank certificates of deposit; banker's acceptances; commercial paper notes rated prime and issued by United States corporations; and STAROhio. It is management's policy to invest in all of the above types of investments. Under existing Ohio statutes, all investment earnings accrue to the general and food service funds except certain trust funds and those funds individually authorized by Board resolution. Interest earnings are allocated to these funds based on average monthly cash balances. Investment income credited to the general fund during the fiscal year amounted to \$ 2,597,099, which includes \$643,078 assigned from other District funds. The capital projects fund and food service fund also received interest revenue of \$ 488,479 and \$ 15,827 respectively.

**F. Inventory**

On government-wide financial statements, inventories are presented at the lower of cost or market using the first in, first out (FIFO) method and are expensed when used.

On fund financial statements, inventories of governmental funds are valued at cost while inventories of proprietary funds are stated at lower of cost or market. For all funds, cost is determined using the FIFO method, and are determined by physical count. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time of purchase. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates they do not represent available spendable resources. Inventories of proprietary funds consist of donated and purchased food.

**G. Capital Assets and Depreciation**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets are reported in the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by proprietary funds are reported on both statement types.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The District follows the policy of not capitalizing assets with a cost of less than \$500 and a useful life of less than 1 year. The District does not possess any infrastructure.

Dublin City School District, Ohio  
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All reported capital assets, with the exception of land, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Useful Life</u>
Land	not depreciated
Land Improvements	30
Buildings & Improvements	10 - 50
Furniture and Equipment	5 - 15
Vehicles	10

#### **H. Interfund Activity**

Transfers between governmental and business-type activities on the entity-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

On fund financial statements, short-term interfund loans are classified as interfund receivables/payables. These amounts are eliminated in the statement of net assets, except for amounts due between governmental and business-type activities, which are presented as internal balances.

#### **I. Compensated Absences**

The District has implemented the provisions of GASB Statement No. 16, "Accounting for Compensated Absences". Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and those employees for whom it is probable they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws.

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
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The entire compensated absence liability is reported on the entity-wide financial statements. For governmental fund financial statements, the amount of accumulated vacation and sick leave of employees has been recorded as a current liability to the extent that the amounts are expected to be paid using expendable available financial resources. The balance of the liability is not recorded. For proprietary funds, the entire amount of compensated absences is recorded as an expense and liability of the fund.

**J. Accrued Liabilities and Long-term Debt**

All accrued liabilities and long-term debt is reported in the entity-wide financial statements as well as the proprietary fund financial statements.

For governmental fund financial statements, the accrued liabilities are generally reported regardless of whether they will be liquidated with current financial resources. However, claims and judgements and compensated absences paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial. Payments made within sixty days after year end are considered to have been made with current available financial resources. Long-term debt paid from governmental funds are not recognized as a liability in the fund financial statements until due.

**K. Fund Balance Reserves**

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available spendable resources and therefore not available for appropriation. Unreserved fund balance indicates the portion of fund equity which is available for appropriation in future periods. Fund equity reserves are established for encumbrances, HB412 budget stabilization, HB412 textbook and materials, and supplies inventory.

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

(3) **Cash & Cash Equivalents**

State statutes require the classification of monies held by the District into three categories.

Active Monies - Those monies required to be kept in a "cash or "near-cash" status for immediate use by the district. Such monies must be maintained either as cash in the District Treasury, in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Dublin City School District, Ohio  
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Inactive Monies - Those monies not required for use within the current two year period of designation of depositories. Inactive monies may be deposited or invested as certificates of deposit maturing not later than the end of the current period of designation of depositories, or as savings or deposit accounts including, but not limited to, passbook accounts.

Interim Monies - 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. Ohio law permits interim monies to be invested in legal securities (see Note 2E).

Protection of District cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

*Deposits*

At year end, the carrying amount of the District's deposits was \$ 391,774 and the bank balance was \$ 550,877. Of the bank balance, \$ 100,000 was covered by federal depository insurance and \$ 450,877 was uninsured and uncollateralized.

*Investments*

The District's investments are categorized below to give an indication of the level of risk assumed by the District at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the District's name. The investment with STAR Ohio is not required to be categorized due to its nature.

	Category	Reported	Fair
	1	2	3
		Amount	Value
FHLMC	1,008,212	1,008,212	994,510
FHLB	15,203,600	15,203,600	15,300,060
FNMA	6,990,730	6,990,730	6,958,290
FFCB	1,009,381	1,009,381	988,870
Comm. Paper	6,820,711	6,820,711	6,864,309
STAR Ohio		14,349,850	14,349,850
Cash Deposits		550,877	550,877
Less: Reconciling Items		( 159,103)	( 159,103)
Total Cash and Investments		<u>\$ 45,774,258</u>	<u>\$ 45,847,663</u>

Dublin City School District, Ohio  
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(4) **Interfund Transactions**

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

Fund	Receivable	Payable
General	\$ 58,800	
EHA Preschool Grant		11,200
Ohio School to Work		32,500
District Agency		15,100
Total	<u>\$ 58,800</u>	<u>\$ 58,800</u>

Interfund balances between governmental funds are eliminated on the entitywide statements, therefore the balances at June 30, 2000 consist of the following receivables and payables:

Fund	Receivable	Payable
General	\$ 15,100	
District Agency		\$ 15,100
Total	<u>\$ 15,100</u>	<u>\$ 15,100</u>

(5) **Property Taxes**

Property taxes are levied and assessed on a calendar year basis. Distributions from the second half occur in a new fiscal year and are intended to finance the operations of that year. Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the District. Taxpayers remit payment to their respective county, Franklin, Delaware, or Union, which then distributes funds to the District on settlement dates that vary each year. The District, through board resolution, may request that the county advance 90% of amounts collected on a weekly basis through the collection period.

Real property taxes and public utility taxes are levied in April on the assessed value listed as of the prior January 1, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. All property is required to be revalued every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20 with the remainder payable by June 20. Settlement dates for real property taxes generally occur during the months of February and August but on occasion run into the following month. Amounts certified by the county auditor prior to June 30 are available to the District as an advance and should therefore be recognized as revenue in the current fiscal year. The District's policy is not to take an advance on these taxes, as they are budgeted for the next fiscal year, and therefore has designated fund balance accordingly.



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Public utility property taxes are assessed on tangible personal property at 88 percent of true value (with certain exceptions) and on real property at 35 percent of true value. Public utility property taxes attached as a lien on December 31 of the prior year, were levied April 1 and are collected with real property taxes. Tangible personal property taxes are levied in April on the value listed as of December 31 of the current year. Tangible personal property settlements are 25 percent of true value. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. Settlement dates for tangible personal property taxes generally occur during the months of October and June.

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

	1999 Second Half Collections	2000 First Half Collections
Real Estate		
Residential/ Agricultural	\$ 1,058,012,620	1,201,763,570
Commercial	487,551,890	572,225,760
Personal Property		
General	145,928,330	151,574,945
Public Utility	<u>68,874,640</u>	<u>72,337,200</u>
Total	<u>\$ 1,760,367,480</u>	<u>\$ 1,997,901,475</u>

Accrued delinquent property taxes receivable represent taxes outstanding for real property, personal property and public utility taxes, and are offset by a credit to deferred revenue. Amounts from the August settlement are not intended to finance current fiscal year operations and, therefore have been recorded as a receivable offset by deferred revenue to the extent these amounts were not available as advances at June 30, 2000.

(6) **Receivables**

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

Dublin City School District, Ohio  
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A summary of the principal items of receivables follows:

	Amount
<b>Governmental Activities</b>	
Taxes - Current & Delinquent	\$ 142,301,034
Accounts	339,291
Accrued Interest	842,931
Intergovernmental - State & Federal	240,366
<b>Business-Type Activities</b>	
Accounts	5,436
Intergovernmental - State & Federal	17,851
<b>Total Receivables</b>	<u>\$ 143,746,909</u>

(7) **Capital Assets**

A summary of capital asset activity during the fiscal year follows:

	Balance 6/30/99	Additions	Deductions	Balance 6/30/00
<i>Governmental Activities</i>				
Land/Improvements	\$ 19,564,902	0	9,674	\$19,555,228
Buildings and Improvements	141,527,496	0	0	141,527,496
Furniture/Equipment	25,384,222	1,780,444	510,527	26,654,139
Buses	4,480,052	410,938	500	4,890,490
Vehicles - Other	709,694	0	49,031	660,663
<b>Totals at Cost</b>	<u>\$ 191,666,366</u>	<u>\$ 2,191,382</u>	<u>\$ 569,732</u>	<u>\$193,288,016</u>
<b>Less Accumulated Depreciation:</b>				
Land/Improvements	\$ 2,297,070	228,845	8,707	\$ 2,517,208
Buildings and Improvements	21,502,965	2,876,746	0	24,379,711
Furniture/Equipment	11,522,528	2,814,323	309,947	14,026,904
Buses	2,865,286	265,398	325	3,130,359
Vehicles - Other	277,740	85,977	35,163	328,554
<b>Total Accumulated Depreciation</b>	<u>\$ 38,465,589</u>	<u>\$ 6,271,289</u> *	<u>\$ 354,142</u>	<u>\$44,382,736</u>
<b>Capital Assets, Net</b>	<u>\$ 153,200,777</u>	<u>\$ (4,079,907)</u>	<u>\$ 215,590</u>	<u>\$148,905,280</u>

	Balance 6/30/99	Additions	Deductions	Balance 6/30/00
<i>Business-Type Activities</i>				
Furniture/Equipment	\$ 2,245,082	\$ 23,279	\$ 78,130	\$ 2,190,231
Less: Accumulated Depreciation	<u>1,034,393</u>	<u>150,838</u>	<u>76,574</u>	<u>1,108,657</u>
<b>Capital Assets Net</b>	<u>\$ 1,210,689</u>	<u>\$ (127,559)</u>	<u>\$ 1,556</u>	<u>\$ 1,081,574</u>

Dublin City School District, Ohio  
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\* Depreciation Expense was charged to governmental functions as follows:

Instruction:	
Regular	\$1,317,678
Special	6,669
Support Services:	
Pupil	22,964
Instructional Staff	1,084,964
School Administration	172,349
Fiscal Services	4,266
Business	27,429
Operations & Maintenance	164,681
Pupil Transportation	275,020
Central	3,151,830
Op. of Non-Instructional Services	220
Extracurricular Activities	<u>43,219</u>
 Total Depreciation Expense	 <u>\$6,271,289</u>

(8) **Long-Term Debt**

**A. General Obligation Bonds**

The following is a description of the District's bonds outstanding as of June 30, 2000:

Issue	Interest Rates	Issue Date	Maturity Date	Original Amount	Retired In 2000	Bonds
						Outstanding 06/30/00
10	6.125%	02/01/79	12/01/01	2,435,000	110,000	220,000
11	8.375%	09/01/80	12/01/03	4,025,160	175,000	700,000
12	10.625%	07/01/81	12/01/03	3,835,000	175,000	700,000
13	10.0%	06/01/83	10/01/06	10,500,000	455,000	3,185,000
14	7.125%	05/01/86	12/01/06	18,100,000	905,000	6,335,000
15	5.946%	05/01/92	12/01/07	22,570,000	1,730,000	11,429,665
16 & 17	3.905%	03/01/93	12/01/05	15,909,694	1,590,000	5,804,694
18	6.38%	12/15/92	12/01/19	39,773,209	1,165,000	5,135,000
18 refund	5.97%	08/01/97	12/01/19	26,489,222	330,000	25,519,222
20	5.844%	12/01/95	12/01/19	9,994,950	195,000	7,769,950
21	5.61%	05/01/96	04/01/06	587,500	54,000	385,000
22	5.734%	03/01/97	12/01/14	24,998,701	60,000	24,418,700
23	5.95%	02/01/98	06/01/16	21,999,160	150,000	21,849,161
24	6.993%	01/01/99	12/01/16	13,899,596	0	13,899,596
				<u>\$ 215,117,192</u>	<u>\$ 7,094,000</u>	<u>\$127,350,988</u>

Dublin City School District, Ohio  
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The following is a summary of the District's future annual debt service requirements to maturity for general obligation bonds:

Year Ending June 30	Principal	Interest	Total
2001	7,875,000	5,890,231	13,765,231
2002	8,119,000	5,431,750	13,550,750
2003	8,552,000	4,949,099	13,501,099
2004	8,143,396	6,150,085	14,293,481
2005	7,688,218	5,754,136	13,442,354
2006	6,699,988	6,844,214	13,544,202
2007	6,922,374	5,313,696	12,236,070
2008	7,284,382	4,114,296	11,398,678
2009	8,189,670	3,202,101	11,391,771
2010	5,134,899	6,388,483	11,523,382
2011	3,839,262	7,814,464	11,653,726
2012/16	36,522,798	16,784,244	53,307,044
2017/20	<u>12,380,000</u>	<u>955,895</u>	<u>13,335,895</u>
Total	<u>\$ 127,350,987</u>	<u>\$ 79,592,694</u>	<u>\$ 206,943,681</u>

**B. Defeasance**

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. The amount of defeased debt outstanding at June 30, 2000 is \$ 49,223,208.

**C. Other Long-Term Liabilities**

The following changes occurred in other long-term liabilities during the year.

	Balance July 1, 1999	Increase	Decrease	Balance June 30, 2000	Amounts Due In One Year
Governmental Activities					
General Obligation Debt	\$134,444,988		\$7,094,000	\$127,350,988	\$7,875,000
Compensated Absences	<u>3,647,204</u>	<u>2,192,826</u>	<u>1,185,840</u>	<u>4,654,190</u>	<u>542,193</u>
Total Governmental Activities	<u>\$138,092,192</u>	<u>\$2,192,826</u>	<u>\$8,279,840</u>	<u>\$132,005,178</u>	<u>\$8,417,193</u>
Business-Type Activities					
Compensated Absences	<u>\$ 55,163</u>	<u>\$ 29,488</u>	<u>\$ 24,562</u>	<u>\$ 60,089</u>	<u>\$ 8,707</u>

Dublin City School District, Ohio  
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**D. Legal Debt Margin**

The Ohio Revised Code provides that voted net general obligation debt of the District shall never exceed 9% of the total assessed valuation of the District. The code further provides that unvoted indebtedness shall not exceed 1/10 of 1% of the property valuation of the District.

The effects of these debt limitations at June 30, 2000 are a voted debt margin of \$57,468,611 and an unvoted debt margin of \$ 1,997,901.

(9) **Notes Payable**

A summary of the bond anticipation note (BAN) transactions for the fiscal year ended June 30, 2000 follows:

Issue	Interest Rates	Notes		Original Amount	Retired in 2000	Outstanding 06/30/00
		Issue Date	Maturity Date			
BAN	3.74%	3/17/99	12/23/99	1,000,000	1,000,000	0
BAN	4.65%	12/15/99	12/14/00	950,000		950,000

The District retired \$ 1,000,000 in bond anticipation notes in fiscal year 2000 via issuance a bond anticipation note of \$ 950,000.

(10) **Risk Management**

The District is exposed to various risks of loss related to torts, theft or, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 2000, the District contracted with Nationwide Insurance Company for general liability insurance with a \$ 1,000,000 single occurrence limit and a \$ 5,000,000 aggregate. Property is protected by Consolidated Insurance and holds a \$ 5,000 deductible. Settled claims have not exceeded this coverage in any of the past three years.

The District, in prior years, maintained an internal service "self-insurance" Health Insurance fund in connection with formalized risk management programs in an effort to minimize risk exposure and control claims and premium costs. The District, effective January 1, 1997, contracted with Anthem Blue Cross/Blue Shield to provide health and dental insurance coverage for employees. The District entered a contingent premium agreement for the health and dental insurance during fiscal year 2000. The agreement allowed the prior years rates to remain effective while the insurance fund retained the risk for up to \$ 414,312 of claims increase over the prior year. The District is considering returning to a self-insurance plan and has therefore retained the balance in the fund. The vision insurance coverage is the only remaining component of this fund and no stop loss coverage is in effect.

Dublin City School District, Ohio  
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Post employment health care is provided to plan participants or their beneficiaries through their respective retirement systems discussed in Note 12. As such, no funding provisions are required by the District.

For fiscal year 2000, the District participated in the Ohio School Boards Association Workers' Compensation Group Rating Program (Program), an insurance purchasing pool (Note 16). The intent of the Program is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the Program. The workers' compensation experience of the participating Districts is calculated as one experience and a common premium rate is applied to all Districts in the Program. Each participant pays its workers' compensation premium to the State based on the rate for the Program rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of the Program. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the Program. Participation in the Program is limited to districts that can meet the Program's selection criteria. The firm of Gates McDonald & Co. provides administrative, cost control and actuarial services to the Program.

(11) **Defined Benefit Pension Plans**

**A. School Employees Retirement System**

The District contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing, multiple-employer public employee retirement system administered by the School Employees Retirement Board. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 3309 of the Ohio Revised Code. 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 North Fourth Street, Columbus, Ohio 43215-3634.

Plan members are required to contribute 9% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by SERS's Retirement Board. The District's contributions to SERS for the years ending June 30, 2000, 1999, and 1998 were \$ 1,405,212, \$ 1,158,300 and \$ 1,226,529 respectively, equal to the required contributions for each year.

Dublin City School District, Ohio  
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**B. State Teachers Retirement System**

The District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple-employer public employee retirement system administered by the School Employees Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit 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. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371.

Plan members are required to contribute 9.3% of their annual covered salary and the District is required to contribute 14%. The contribution rates are established by STRS upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The District's contributions to STRS for the years ending June 30, 2000, 1999, and 1998 were \$ 6,233,897, \$ 5,352,274 and \$ 5,406,120 respectively, equal to the required contributions for each year.

(12) **Postemployment Benefits**

The District provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System, and to retired non-certificated employees and their dependents through the School Employees Retirement System. Benefits include hospitalization, physician's 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.

For STRS, all benefit recipients are required to pay a portion of health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate. The board currently allocates employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund from which payments for health care benefits are paid. For the District, this amount equaled \$ 3,562,227 during fiscal year 2000. For the year ended June 30, 1999, the most recent year available, net health care costs paid by STRS were \$ 249,929,000, and eligible benefit recipients totaled 95,796.

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For SERS, coverage is made available to service retirees with ten or more years of qualifying service credit, disability and survivor benefit recipients. Members retiring on or after August 1, 1989, with less than twenty-five years of service credit must pay a portion of their premium for health care. The portion is based on years of service credit up to a maximum of 75% of the premium. For this fiscal year, employer contributions to fund health care benefits were 6.30% of covered payroll. For the District, this amount equaled \$ 632,345 during fiscal year 2000. In addition, SERS levies a surcharge to fund health care benefits equal to 14% of the difference between a minimum pay, pro-rated for partial service credit, and the members actual pay. For fiscal year 1999, the minimum pay has been established at \$ 12,400. The number of retirees and covered dependents currently receiving benefits is approximately 51,000. For the year ended June 30, 1999, the most recent year available, net health care costs paid by SERS were \$ 126,380,984.

(13) **Budgetary Basis of Accounting**

While the School District is reporting financial position, results of operations and changes in fund balance 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 Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual presented for each major governmental fund is 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 as follows:

	<b>Net Change in Fund Balance Governmental Funds</b>			
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>
Budget Basis	\$10,830,458	\$2,468,578	(\$7,809,076)	(\$649,888)
Adjustments (net):				
Revenue Accruals	(6,854,517)	(2,370,564)	52,919	227,742
Expenditure Accruals	(567,103)		1,284,598	(68,825)
Encumbrances	1,077,626		2,048,027	164,835
Retirement of Notes		1,000,000		
Proceeds of Notes		(950,000)		
Interfund Transactions	<u>(586,200)</u>	<u>(50,000)</u>	<u>50,000</u>	
GAAP Basis	<u>\$3,900,264</u>	<u>\$98,014</u>	<u>(\$4,373,532)</u>	<u>(\$326,136)</u>



Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

(14) **Set-asides and Fund Reserves**

House Bill 412 established set aside requirements for textbooks, capital acquisition and budget stabilization. The base used for calculation includes general fund revenues received from taxes and state foundation. The textbooks and capital acquisition set aside requirements for fiscal year 2000 were set at 3%. The budget stabilization set aside is 1% per year until a 5% of base cap is met. The District is required, for the textbook and capital set asides, to spend an amount greater than or equal to the required amount or reserve fund balance for any unspent amount. The amount for textbook and capital set asides for fiscal year 2000 was calculated to be \$ 1,945,650. The District had qualifying expenditures in excess of the requirements for capital acquisition, but only had qualifying expenditures of \$ 1,814,366 for Textbooks and Materials, therefore requiring a fund balance reservation of \$ 131,284. The District, for the budget stabilization set aside, is required to set aside 1% of the base amount in years where the base has grown by 3% or more over the previous year. The HB 412 reserve requirement for previous years was \$ 956,782 and was increased in fiscal year 2000 by the required \$ 648,550 for a total HB412 reserve of \$ 1,605,332.

The House Bill 412 reserves are displayed in detail on the fund statements, but are reported as a portion of Net Assets Restricted for Other Purposes on the Statement of Net Assets.

(15) **Contingencies**

**A. Grants**

The 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 should become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2000.

**B. State Foundation**

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the defects in that system. Declared unconstitutional was the State's "school foundation program", which provides monetary support to the District's general fund. During fiscal year 2000, the District received \$ 7,196,738 of school foundation support. Since the Supreme Court ruling, some legislation has been passed in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County in a decision issued February 26, 1999, determined the school funding plan remains unconstitutional. The State appealed the decision to the Ohio Supreme

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

Court, and on May 11, 2000, the Ohio Supreme Court determined the Ohio school funding plan remains unconstitutional. The Court decided to maintain jurisdiction over the issue and ordered the State of Ohio to correct deficiencies by June 15, 2001. As of the date of these financial statements, the District is unable to determine what effect, if any, this decision will have on its future State funding under this program.

**C. Litigation**

There are currently a few matters in litigation with the District as defendant. It is the opinion of management that the potential claims against the District not covered by insurance would not materially affect the financial statements.

(16) **Jointly Governed Organizations and Public Entity Risk Pool**

**A. Jointly Governed Organizations**

Metropolitan Educational Council (MEC) – The District is a participant in the MEC. MEC is an association of public school districts within the boundaries of Franklin, Delaware, Union, Pickaway, Madison and Fairfield counties. The organization was formed for the purpose of applying modern technology with the aid of computers and other electronic equipment to administrative and instructional functions among member districts. The governing board of MEC consists of one representative from each of the member school districts. Financial information can be obtained from Denise Canfield, who serves as fiscal officer, at 6100 Channingway Blvd. Suite #604, Columbus, Ohio 43232.

The Central Ohio Joint Vocational School is a distinct political subdivision of the State of Ohio operated under the direction of a Board consisting of one representative from each of the participating district's elected boards, which possesses its own budgeting and taxing authority. The District is a member of this organization. Financial information can be obtained from Pamela Orr, who serves as Treasurer, at 7877 Route 42 NE, Plain City, Ohio 43064.

**B. Public Entity Risk Pool**

The District participates in the Ohio School Board Association Worker's Compensation Group Rating Program (Program), an insurance purchasing pool. The Program's business and affairs are conducted by a three member Board of Directors consisting of the President, President-Elect and the immediate Past President of the OSBA. The Executive Director of the OSBA, or his designee, serves as coordinator of the Program. Each year, the participating districts pay an enrollment fee to the Program to cover its administrative cost.

(17) **Changes in Accounting Principle**

The District has implemented GASB Statements No. 33 "Accounting and Financial Reporting for Nonexchange Transactions" and No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." The implementation of GASB 33 had no effect on the prior year fund balance.

Dublin City School District, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2000

GASB 34 creates new basic financial statements for reporting on the District's financial activities. The financial statements now include entity-wide prepared on the accrual basis of accounting, and fund, which presents information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The entity-wide financial statements split the District's programs between business-type and governmental activities. The beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for the governmental funds at June 30, 1999, caused by the elimination of the internal service fund and the conversion to accrual basis of accounting.

Fund Balance June 30, 1999	\$ 42,116,188
GASB 34 Adjustments	
Capital Assets	\$ 153,200,447
Internal Service Fund	\$ 2,002,169
Long-Term Liabilities	\$(138,092,192)
Long-Term (Deferred) Assets	\$ 307,659
Interest Payable	<u>\$ (747,675)</u>
Governmental Activities Net Assets, June 30, 1999	<u>\$ 58,786,596</u>

(18) **Subsequent Event**

On November 7, 2000, the District passed a bond issue in the amount of \$67.9 million. This bond issue will fund additional facilities, equipment replacement, technology, maintenance of existing facilities and graded course of study adoption. The new facilities will include an eleventh elementary school and a third high school.



**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

**General Fund**

The General Fund is used to account for resources traditionally associated with a school district which are not required legally or by sound financial management to be accounted for in another fund. These activities include, but are not limited to, general instruction, pupil services, operation and maintenance of facilities, student transportation, and administration.

Dublin City School District, Ohio  
 Schedule of Expenditures  
 Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 General Fund  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction</b>				
<b>Regular</b>				
Salaries and wages	33,790,637	31,263,770	31,263,770	0
Fringe benefits	8,060,862	7,104,805	7,104,805	0
Purchased Services	307,856	301,964	301,964	0
Supplies	641,028	995,657	995,657	0
Miscellaneous expenses	205,800	198,025	198,025	0
<b>Total</b>	<b>43,006,183</b>	<b>39,864,221</b>	<b>39,864,221</b>	<b>0</b>
<b>Special</b>				
Salaries and wages	4,619,217	4,717,226	4,717,226	0
Fringe benefits	1,084,792	1,114,922	1,114,922	0
Purchased Services	1,008,690	894,194	894,194	0
Supplies	62,466	125,373	125,373	0
Miscellaneous expenses	707	894	894	0
<b>Total</b>	<b>6,775,872</b>	<b>6,852,609</b>	<b>6,852,609</b>	<b>0</b>
<b>Vocational</b>				
Salaries and wages	152,025	158,057	158,057	0
Fringe benefits	37,108	38,678	38,678	0
Purchased Services	1,000	1,457	1,457	0
<b>Total</b>	<b>190,133</b>	<b>198,192</b>	<b>198,192</b>	<b>0</b>
<b>Other Instruction</b>				
Salaries and wages	8,526	13,678	13,678	0
Fringe benefits	2,269	4,123	4,123	0
<b>Total</b>	<b>10,795</b>	<b>17,801</b>	<b>17,801</b>	<b>0</b>
<b>Support Services</b>				
<b>Pupils</b>				
Salaries and wages	3,382,577	3,668,168	3,668,168	0
Fringe benefits	820,510	863,215	863,215	0
Purchased Services	250,316	400,249	400,249	0
Supplies	88,310	160,904	160,904	0
Miscellaneous expenses	0	1,505	1,505	0
<b>Total</b>	<b>4,541,713</b>	<b>5,094,041</b>	<b>5,094,041</b>	<b>0</b>

(continued)

Dublin City School District, Ohio  
Schedule of Expenditures  
Budget and Actual  
(Non-GAAP Budgetary Basis)  
General Fund  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Instructional Staff</b>				
Salaries and wages	1,860,234	2,047,802	2,047,802	0
Fringe benefits	522,205	612,271	612,271	0
Purchased Services	93,632	29,754	29,754	0
Supplies	180,127	278,218	278,218	0
Miscellaneous expenses	1,500	2,254	2,254	0
<b>Total</b>	<b>2,657,698</b>	<b>2,970,299</b>	<b>2,970,299</b>	<b>0</b>
<b>General Administration</b>				
Salaries and wages	9,600	9,600	9,600	0
Fringe benefits	156	587	587	0
Purchased Services	23,000	11,368	11,368	0
Supplies	2,500	2,049	2,049	0
Miscellaneous expenses	46,100	40,089	40,089	0
<b>Total</b>	<b>81,356</b>	<b>63,693</b>	<b>63,693</b>	<b>0</b>
<b>School/District admin.</b>				
Salaries and wages	3,459,931	3,795,076	3,795,076	0
Fringe benefits	978,989	1,115,209	1,115,209	0
Purchased Services	221,150	284,901	284,901	0
Supplies	94,700	101,043	101,043	0
Miscellaneous expenses	13,050	16,193	16,193	0
<b>Total</b>	<b>4,767,820</b>	<b>5,312,422</b>	<b>5,312,422</b>	<b>0</b>
<b>Fiscal</b>				
Salaries and wages	400,159	402,197	402,197	0
Fringe benefits	115,244	113,935	113,935	0
Purchased Services	139,250	213,678	213,678	0
Supplies	11,500	28,318	28,318	0
Miscellaneous expenses	1,072,500	1,005,520	1,005,520	0
<b>Total</b>	<b>1,738,653</b>	<b>1,763,648</b>	<b>1,763,648</b>	<b>0</b>
<b>Business</b>				
Salaries and wages	261,915	295,291	295,291	0
Fringe benefits	76,771	74,716	74,716	0
Purchased Services	81,750	56,163	56,163	0
Supplies	2,500	1,893	1,893	0
Miscellaneous expenses	5,400	9,938	9,938	0
<b>Total</b>	<b>428,336</b>	<b>438,001</b>	<b>438,001</b>	<b>0</b>



Dublin City School District, Ohio  
Schedule of Expenditures  
Budget and Actual  
(Non-GAAP Budgetary Basis)  
General Fund  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operations &amp; Maintenance</b>				
Salaries and wages	2,695,665	2,767,730	2,767,730	0
Fringe benefits	771,518	751,507	751,507	0
Purchased Services	2,957,313	3,350,808	3,350,808	0
Supplies	345,394	345,102	345,102	0
Miscellaneous expenses	15,065	12,574	12,574	0
<b>Total</b>	<b>6,784,955</b>	<b>7,227,721</b>	<b>7,227,721</b>	<b>0</b>
<b>Pupil Transportation</b>				
Salaries and wages	2,156,965	2,403,792	2,403,792	0
Fringe benefits	600,771	686,076	686,076	0
Purchased Services	142,100	132,704	132,704	0
Supplies	324,500	320,350	320,350	0
Miscellaneous expenses	1,400	792	792	0
<b>Total</b>	<b>3,225,736</b>	<b>3,543,714</b>	<b>3,543,714</b>	<b>0</b>
<b>Central</b>				
Salaries and wages	160,672	138,728	138,728	0
Fringe benefits	47,798	40,430	40,430	0
Purchased Services	99,100	107,671	107,671	0
Supplies	7,965	37,837	37,837	0
Miscellaneous expenses	0	4,753	4,753	0
<b>Total</b>	<b>315,535</b>	<b>329,419</b>	<b>329,419</b>	<b>0</b>
<b>Extracurricular Activities</b>				
Salaries and wages	1,489,646	1,537,761	1,537,761	0
Fringe benefits	275,454	263,877	263,877	0
Miscellaneous expenses	175	200	200	0
<b>Total</b>	<b>1,765,275</b>	<b>1,801,838</b>	<b>1,801,838</b>	<b>0</b>
<b>Capital equipment</b>				
Miscellaneous	273,298	629,046	629,046	0
	0	836	836	0
<b>Total expenditures</b>	<b><u>76,563,358</u></b>	<b><u>76,107,501</u></b>	<b><u>76,107,501</u></b>	<b><u>0</u></b>

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

**Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest and certain other long-term obligations from governmental resources when the government is obligated in some manner for the payment. It is also used to account for the accumulation of resources and payment of general obligation notes payable, as required by Ohio Law.

Since there is only one Debt Service Fund and the level of budgetary control is not greater than that presented in the General Purpose Financial Statements, no additional financial statements are presented here.



DUBLIN CITY SCHOOLS

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

**Capital Projects Fund**

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

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Capital Projects  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>			Variance with Final Budget: Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Interest on Investments	401,000	434,885	434,885	0
Other local revenue	0	22,155	22,155	0
Other revenue	0	1,731	1,731	0
<b>Total revenues</b>	<b>401,000</b>	<b>458,771</b>	<b>458,771</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Regular Instruction</b>				
Purchased Services	0	203	203	0
Supplies	1,827,589	1,430,876	1,430,876	0
<b>Total</b>	<b>1,827,589</b>	<b>1,431,079</b>	<b>1,431,079</b>	<b>0</b>
<b>Special Instruction</b>				
Salaries and wages	8,000	0	0	0
Supplies	49,701	5,888	5,888	0
<b>Total</b>	<b>57,701</b>	<b>5,888</b>	<b>5,888</b>	<b>0</b>
<b>Support services - pupils</b>				
Salaries and wages	6,240	0	0	0
Purchased Services	4,000	0	0	0
Supplies	1,961	12,599	12,599	0
<b>Total</b>	<b>12,201</b>	<b>12,599</b>	<b>12,599</b>	<b>0</b>
<b>Support services - instructional staff</b>				
Salaries and wages	58,014	76,250	76,250	0
Fringe Benefits	0	10,324	10,324	0
Purchased Services	217,700	1,251,104	1,251,104	0
Supplies	1,172,697	798,589	798,589	0
Miscellaneous expenses	0	125	125	0
<b>Total</b>	<b>1,448,411</b>	<b>2,136,392</b>	<b>2,136,392</b>	<b>0</b>
<b>Support services - school/district admin</b>				
Purchased Services	0	1,595	1,595	0
Supplies	0	10,374	10,374	0
<b>Total</b>	<b>0</b>	<b>11,969</b>	<b>11,969</b>	<b>0</b>

(continued)

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Capital Projects  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Fiscal Services				
Purchased Services	0	1,683	1,683	0
Total	0	1,683	1,683	0
Maintenance				
Purchased Services	12,776	366,894	366,894	0
Supplies	12,399	159,295	159,295	0
Total	25,175	526,189	526,189	0
Support services - central				
Purchased Services	621	0	0	0
Total	621	0	0	0
Food Service				
Supplies	0	2,527	2,527	0
Total	0	2,527	2,527	0
Extra-Curricular Activities				
Purchased Services	20	0	0	0
Supplies	0	78,290	78,290	0
Total	20	78,290	78,290	0
Architecture and Engineering Services				
Purchased Services	0	141,274	141,274	0
Total	0	141,274	141,274	0
Building Acquisition & Construction Services				
Purchased Services	0	2,897	2,897	0
Supplies	5	0	0	0
Miscellaneous expenses	0	464	464	0
Total	5	3,361	3,361	0
Building Improvement Services				
Purchased Services	0	600	600	0
Total	0	600	600	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Capital Projects  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable - (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Other Construction Services				
Salaries and wages	28,128	44,748	44,748	0
Purchased Services	8,210	8,157	8,157	0
Supplies	0	6,803	6,803	0
<b>Total</b>	<b>36,338</b>	<b>59,708</b>	<b>59,708</b>	<b>0</b>
Capital equipment				
Miscellaneous	8,400,992	2,845,757	2,845,757	0
	170,456	1,010,531	1,010,531	0
<b>Total expenditures</b>	<b>11,979,509</b>	<b>8,267,847</b>	<b>8,267,847</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(11,578,509)	(7,809,076)	(7,809,076)	0
Fund balance, July 1	14,089,428	14,089,428	14,089,428	0
Prior year encumbrances appropriated	2,858,227	2,858,227	2,858,227	0
<b>Fund balance, June 30</b>	<b>5,369,146</b>	<b>9,138,579</b>	<b>9,138,579</b>	<b>0</b>

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

The District's nonmajor funds consist completely of special revenue funds, therefore the combining statements for nonmajor funds are titled "Nonmajor Special Revenue Funds". A brief description of each fund is below.

**Nonmajor - Special Revenue Funds**

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

*Public School Support* - This fund is provided to account for specific local revenue sources, other than taxes or expendable trusts (i.e. profits from vending machines, sale of pictures, etc.), that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchases.

*Other Grants* - This fund is used to account for the proceeds of specific revenue sources except state and federal grants that are legally restricted to expenditures for specified purposes.

*Library Automation* - This fund is provided to account for monies provided by the state for the purpose of maintaining library automation systems.

*Venture Capital* - This fund is used to account for monies provided by the state for approved programs, which promote innovations in education.

*Athletics/Music* - This fund is provided to account for those student activity programs that 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 similar types of activities.

*Auxiliary Services* - This fund is provided to account for State of Ohio monies that provide services and materials to pupils attending non-public schools within the district.

*Career Education* - This fund is provided to account for monies received and expended in conjunction with Vocational Education - Career Development projects funded by the State of Ohio, Department of Education, Division of Vocational Education.



Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

*Teacher Professional Development* – This fund was established to account for monies received and expended in accordance with the guidelines established by the Ohio Department of Education. The purpose of the fund is to support locally developed professional development and teacher training activities to support student achievement, including proficiency test performance.

*Model Project Gifted Learners* - A fund provided to account for monies received from the State of Ohio and expended for the purpose of providing intervention for gifted students.

*Management Information Systems* - This fund is provided to account for monies received from the State of Ohio for expenses associated with implementation of the requirements of the Educational Management Information System (EMIS).

*SchoolNet Plus* - The fund was established to account for monies received and expended for the purpose of supporting the acquisition of computers, related educational technology equipment, and the necessary infrastructure for educational technology.

*Data Communication Support* - A fund provided to account for monies received from the State of Ohio for expenses supporting the establishment, maintenance and upgrade of data communication links from the schools to the Metropolitan Educational Council, data acquisition site, and further to the Ohio Department of Education.

*SchoolNet Professional Development* – This fund is used to account for monies received from the State of Ohio for expenses supporting the professional development of teaching staff with regard to technology issues.

*Video Distance Learning* - This fund is to account for monies received from the State of Ohio and expended for the purpose of implementing the interactive video distance learning pilot project.

*Ohio Reads* – This fund is used to account for monies received from the State of Ohio for the purpose of implementing community involvement with students in the elementary grades to supplement and enhance the reading proficiency of students.

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

*Summer Intervention* – This fund is used to account for monies received from the State of Ohio for some of the summer program expenses incurred in aiding students who are having difficulty with the proficiency tests.

*Conflict Management* - A fund provided to account for monies received from the State of Ohio and expended for the purpose of training students as to productive conflict management strategies.

*Safe School Hotline* – This fund is used to account for monies received from the State of Ohio for some of the expenses associated with maintaining a phone based communication system for parents and students to anonymously report potential safety issues to the District.

*Adult Basic Education* - This fund accounts for federal monies used to provide programs in reading, writing and math competency for adults who have not earned a high school diploma.

*Title II* - This fund is to account for Federal monies received through the Ohio Department of Education for the purpose of improving the skills of teachers (science, foreign language, and computer learning), and increasing the access of all students to that instruction.

*Title VI-B* - This fund is to account for Federal monies which assist states in the identification of handicapped children, and provision of full educational opportunities to handicapped children at the preschool, elementary, and secondary levels.

*Title VI* - A fund provided to account for Federal revenues which support the implementation of a variety of programs such as computer education, gifted and talented programs, inservice, and staff development.

*Emergency Immigrant Education* – This fund is to account for Federal monies that are used to provide supplemental educational services to immigrant students.

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

*Drug Free Schools* - A fund provided to account for Federal Revenues which support the implementation and improvement of local programs of drug abuse prevention, early intervention, rehabilitation referral, and education in elementary and secondary schools.

*Preschool* - A fund used to provide for the education of handicapped children ages three through five, and account for the monies received and expended for the purpose of this grant.

*Workplace Connections* - This fund is to account for Federal monies received and expended for the purpose of preparing students to participate in learning activities that link the classroom to the work environment.

Dublin City School District, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2000

	<u>Public School Support</u>	<u>Other Grants</u>	<u>Library Automation</u>	<u>Venture Capital</u>
<b>Assets:</b>				
Cash and cash equivalents	187,734	8,691	6,933	18,425
Receivables (net of allowances for uncollectibles)				
Accounts	4,641	-	-	-
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	-	-	-
<b>Total assets</b>	<u>192,375</u>	<u>8,691</u>	<u>6,933</u>	<u>18,425</u>
<b>Liabilities:</b>				
Accounts Payable	3,213	602	-	2,504
Accrued wages and benefits	563	-	-	-
Due to other funds	78	-	-	-
Interfund loans payable	-	-	-	-
<b>Total Liabilities</b>	<u>3,854</u>	<u>602</u>	<u>-</u>	<u>2,504</u>
<b>Fund Balances</b>				
Reserved for encumbrances	21,577	(602)	-	2,458
Unreserved, Undesignated	166,944	8,691	6,933	13,463
<b>Total fund balances</b>	<u>188,521</u>	<u>8,089</u>	<u>6,933</u>	<u>15,921</u>
<b>Total liabilities and fund balances</b>	<u>192,375</u>	<u>8,691</u>	<u>6,933</u>	<u>18,425</u>

<u>Athletic/ Music</u>	<u>Auxiliary Services</u>	<u>Career Education</u>	<u>Teacher Professional Development</u>	<u>Model Project Gifted Learners</u>
176,100	97,767	-	23,914	-
22,994	3,671	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>199,094</u>	<u>101,438</u>	<u>-</u>	<u>23,914</u>	<u>-</u>
7,479	21,300	-	3,448	-
-	377	-	8,699	-
-	53	-	1,211	-
-	-	-	-	-
<u>7,479</u>	<u>21,730</u>	<u>-</u>	<u>13,358</u>	<u>-</u>
21,970	34,217	-	804	-
169,645	45,491	-	9,752	-
<u>191,615</u>	<u>79,708</u>	<u>-</u>	<u>10,556</u>	<u>-</u>
<u>199,094</u>	<u>101,438</u>	<u>-</u>	<u>23,914</u>	<u>-</u>

continued

Dublin City School District, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
June 30, 2000

	Management Information Systems	SchoolNet Plus	Data Communication Support	SchoolNet Professional Development
<b>Assets:</b>				
Cash and cash equivalents	55,699	36,421	34,714	3,153
Receivables (net of allowances for uncollectibles)				
Accounts	-	-	-	-
Intergovernmental - State	-	137,158	-	-
Intergovernmental - Federal	-	-	-	-
<b>Total assets</b>	<u>55,699</u>	<u>173,579</u>	<u>34,714</u>	<u>3,153</u>
<b>Liabilities:</b>				
Accounts Payable	6,193	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other funds	-	-	-	-
Interfund loans payable	-	-	-	-
<b>Total Liabilities</b>	<u>6,193</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for encumbrances	-	-	-	-
Unreserved, Undesignated	49,506	173,579	34,714	3,153
<b>Total fund balances</b>	<u>49,506</u>	<u>173,579</u>	<u>34,714</u>	<u>3,153</u>
<b>Total liabilities and fund balances</b>	<u>55,699</u>	<u>173,579</u>	<u>34,714</u>	<u>3,153</u>

<u>Video Distance Learning</u>	<u>Ohio Reads</u>	<u>Summer Intervention</u>	<u>Conflict Management</u>	<u>Safe School Hotline</u>
56,633	35,477	-	-	8,087
-	-	-	-	-
-	-	-	-	-
<u>56,633</u>	<u>35,477</u>	<u>-</u>	<u>-</u>	<u>8,087</u>
80	3,120	-	-	-
-	5,226	-	-	-
-	728	-	-	-
-	-	-	-	-
<u>80</u>	<u>9,074</u>	<u>-</u>	<u>-</u>	<u>-</u>
13,349	3,130	-	-	-
<u>43,204</u>	<u>23,273</u>	<u>-</u>	<u>-</u>	<u>8,087</u>
<u>56,553</u>	<u>26,403</u>	<u>-</u>	<u>-</u>	<u>8,087</u>
<u>56,633</u>	<u>35,477</u>	<u>-</u>	<u>-</u>	<u>8,087</u>

continued

Dublin City School District, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
June 30, 2000

	Adult Basic <u>Education</u>	<u>Title II</u>	<u>Title VI-B</u>	<u>Title VI</u>
<b>Assets:</b>				
Cash and cash equivalents	3,168	14,138	20,935	-
Receivables (net of allowances for uncollectibles)				
Accounts	-	-	-	-
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	-	-	-
<b>Total assets</b>	<u>3,168</u>	<u>14,138</u>	<u>20,935</u>	<u>-</u>
<b>Liabilities:</b>				
Accounts Payable	-	890	-	-
Accrued wages and benefits	-	-	627	-
Due to other funds	-	-	87	-
Interfund loans payable	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>890</u>	<u>714</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for encumbrances	-	593	-	-
Unreserved, Undesignated	3,168	12,655	20,221	-
<b>Total fund balances</b>	<u>3,168</u>	<u>13,248</u>	<u>20,221</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>3,168</u>	<u>14,138</u>	<u>20,935</u>	<u>-</u>



<u>Emergency Immigrant Education</u>	<u>Drug Free Schools</u>	<u>Preschool</u>	<u>Workplace Connections</u>	<u>Total Nonmajor Special Revenue Funds</u>
18,442	-	40	22,245	828,716
-	-	-	-	31,306
-	-	-	-	137,158
-	-	18,208	85,000	103,208
<u>18,442</u>	<u>-</u>	<u>18,248</u>	<u>107,245</u>	<u>1,100,388</u>
-	-	-	9,820	58,649
-	-	-	45,002	60,494
-	-	-	6,265	8,422
-	-	11,200	32,500	43,700
-	-	11,200	93,587	171,265
-	-	-	9,467	106,963
18,442	-	7,048	4,191	822,160
<u>18,442</u>	<u>-</u>	<u>7,048</u>	<u>13,658</u>	<u>929,123</u>
<u>18,442</u>	<u>-</u>	<u>18,248</u>	<u>107,245</u>	<u>1,100,388</u>

Dublin City School District, Ohio  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2000

	<u>Public School Support</u>	<u>Other Grants</u>	<u>Library Automation</u>	<u>Venture Capital</u>
Revenues:				
From local sources				
Tuition	7,135	-	-	-
Other local	329,384	13,863	-	-
Intergovernmental - State	-	-	-	50,000
Intergovernmental - Federal	-	-	-	-
Other revenue	2,482	-	-	-
Total Revenues	<u>339,001</u>	<u>13,863</u>	<u>-</u>	<u>50,000</u>
Expenditures:				
Current:				
Instruction				
Regular	232,744	4,062	-	-
Special	2,610	252	-	-
Other Instruction	-	-	-	-
Support Services				
Pupils	2,201	70	-	-
Instructional Staff	41,198	8,954	-	60,415
School Administration	4,366	-	-	-
Pupil Transportation	-	-	-	-
Central	-	-	-	-
Community Services	-	-	-	-
Extra Curricular Activities	-	4,715	-	-
Miscellaneous	141	-	-	-
Capital Outlay	35,705	4,198	-	15,100
Total Expenditures	<u>318,965</u>	<u>22,251</u>	<u>-</u>	<u>75,515</u>
Excess (deficiency) of revenue over (under) expenditures	20,036	(8,388)	-	(25,515)
Other Financing (Sources) Uses				
Operating transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	20,036	(8,388)	-	(25,515)
Fund balance, July 1	168,485	16,477	6,933	41,436
Fund balance, June 30	<u>188,521</u>	<u>8,089</u>	<u>6,933</u>	<u>15,921</u>

<u>Athletic/ Music</u>	<u>Auxiliary Services</u>	<u>Career Education</u>	<u>Teacher Professional Development</u>	<u>Model Project Gifted Learners</u>
-	-	-	-	-
580,924	-	-	-	-
-	266,817	16,000	54,762	-
-	-	-	-	-
800	3,671	-	-	-
<u>581,724</u>	<u>270,488</u>	<u>16,000</u>	<u>54,762</u>	<u>-</u>
7,498	-	-	-	-
-	-	-	-	156
-	-	-	-	-
-	-	19,142	-	-
-	-	-	95,469	-
-	-	-	-	-
-	-	-	-	-
-	273,115	-	-	-
537,276	-	-	-	-
275	75,298	-	2,670	-
36,259	23,785	-	-	-
<u>581,308</u>	<u>372,198</u>	<u>19,142</u>	<u>98,139</u>	<u>156</u>
416	(101,710)	(3,142)	(43,377)	(156)
37,400	-	-	-	-
<u>37,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
37,816	(101,710)	(3,142)	(43,377)	(156)
153,799	181,418	3,142	53,933	156
<u>191,615</u>	<u>79,708</u>	<u>-</u>	<u>10,556</u>	<u>-</u>

continued

Dublin City School District, Ohio  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Fiscal Year Ended June 30, 2000

	Management Information Systems	SchoolNet Plus	Data Communication Support	SchoolNet Professional Development
<b>Revenues:</b>				
From local sources				
Tuition	-	-	-	-
Other local	-	-	-	-
Intergovernmental - State	31,281	137,158	34,714	5,000
Intergovernmental - Federal	-	-	-	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<u>31,281</u>	<u>137,158</u>	<u>34,714</u>	<u>5,000</u>
<b>Expenditures:</b>				
Current:				
Instruction				
Regular	-	-	-	-
Special	-	-	-	-
Other Instruction	-	-	-	-
Support Services				
Pupils	-	-	-	-
Instructional Staff	-	443,530	-	1,847
School Administration	-	-	-	-
Pupil Transportation	-	-	-	-
Central	22,457	-	46,156	-
Community Services	-	-	-	-
Extra Curricular Activities	-	-	-	-
Miscellaneous	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>22,457</u>	<u>443,530</u>	<u>46,156</u>	<u>1,847</u>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>8,824</b>	<b>(306,372)</b>	<b>(11,442)</b>	<b>3,153</b>
<b>Other Financing (Sources) Uses</b>				
Operating transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<b>8,824</b>	<b>(306,372)</b>	<b>(11,442)</b>	<b>3,153</b>
<b>Fund balance, July 1</b>	<b>40,682</b>	<b>479,951</b>	<b>46,156</b>	<b>-</b>
<b>Fund balance, June 30</b>	<u><u>49,506</u></u>	<u><u>173,579</u></u>	<u><u>34,714</u></u>	<u><u>3,153</u></u>

<u>Video Distance Learning</u>	<u>Ohio Reads</u>	<u>Summer Intervention</u>	<u>Conflict Management</u>	<u>Safe School Hotline</u>
-	-	-	-	-
-	40,000	9,230	-	10,731
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>40,000</u>	<u>9,230</u>	<u>-</u>	<u>10,731</u>
-	8,210	9,230	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	726	2,644
9,664	4,565	-	-	-
-	822	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
929	-	-	-	-
<u>10,593</u>	<u>13,597</u>	<u>9,230</u>	<u>726</u>	<u>2,644</u>
(10,593)	26,403	-	(726)	8,087
-	-	-	-	-
-	-	-	-	-
(10,593)	26,403	-	(726)	8,087
67,146	-	-	726	-
<u>56,553</u>	<u>26,403</u>	<u>-</u>	<u>-</u>	<u>8,087</u>

continued

Dublin City School District, Ohio  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Fiscal Year Ended June 30, 2000

	Adult Basic Education	Title II	Title VI-B	Title VI
<b>Revenues:</b>				
From local sources				
Tuition	-	-	-	-
Other local	-	-	-	-
Intergovernmental - State	22,089	-	-	-
Intergovernmental - Federal	20,285	25,801	424,241	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<u>42,374</u>	<u>25,801</u>	<u>424,241</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Instruction				
Regular	-	-	-	-
Special	-	-	45,857	14,247
Other Instruction	23,638	-	-	-
Support Services				
Pupils	-	-	11,557	-
Instructional Staff	2,452	27,980	86,425	-
School Administration	966	-	182,504	-
Pupil Transportation	-	-	39,003	-
Central	-	-	-	-
Community Services	-	-	-	-
Extra Curricular Activities	-	-	-	-
Miscellaneous	184	3,122	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>27,240</u>	<u>31,102</u>	<u>365,346</u>	<u>14,247</u>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>15,134</b>	<b>(5,301)</b>	<b>58,895</b>	<b>(14,247)</b>
<b>Other Financing (Sources) Uses</b>				
Operating transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<b>15,134</b>	<b>(5,301)</b>	<b>58,895</b>	<b>(14,247)</b>
Fund balance, July 1	(11,966)	18,549	(38,674)	14,247
Fund balance, June 30	<u>3,168</u>	<u>13,248</u>	<u>20,221</u>	<u>-</u>

<u>Emergency Immigrant Education</u>	<u>Drug Free Schools</u>	<u>Preschool</u>	<u>Workplace Connections</u>	<u>Total Nonmajor Special Revenue Funds</u>
-	-	-	-	7,135
-	-	-	-	924,171
-	-	-	-	677,782
18,442	-	26,012	119,500	634,281
-	-	-	-	6,953
<u>18,442</u>	<u>-</u>	<u>26,012</u>	<u>119,500</u>	<u>2,250,322</u>
-	-	-	5,728	267,472
-	-	3,167	-	66,289
-	-	-	-	23,638
-	1,907	-	-	38,247
-	-	11,560	110,107	904,166
-	-	4,962	-	193,620
-	-	-	-	39,003
-	-	-	-	68,613
-	-	-	-	273,115
-	-	-	-	541,991
-	-	38	-	81,728
-	-	-	-	115,976
<u>-</u>	<u>1,907</u>	<u>19,727</u>	<u>115,835</u>	<u>2,613,858</u>
18,442	(1,907)	6,285	3,665	(363,536)
-	-	-	-	37,400
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,400</u>
18,442	(1,907)	6,285	3,665	(326,136)
-	1,907	763	9,993	1,255,259
<u>18,442</u>	<u>-</u>	<u>7,048</u>	<u>13,658</u>	<u>929,123</u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Public School Support  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Tuition	7,000	7,135	7,135	0
Other local revenue	132,985	332,149	332,149	0
Other revenue	0	77	77	0
<b>Total revenues</b>	<b>139,985</b>	<b>339,361</b>	<b>339,361</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Regular Instruction</b>				
Salaries and wages	0	897	897	0
Fringe benefits	0	61	61	0
Miscellaneous expenses	88,418	244,943	244,943	0
<b>Total</b>	<b>88,418</b>	<b>245,901</b>	<b>245,901</b>	<b>0</b>
<b>Special Instruction</b>				
Purchased Services	10,000	0	0	0
Supplies	6,000	5,214	5,214	0
Miscellaneous expenses	4,000	0	0	0
<b>Total</b>	<b>20,000</b>	<b>5,214</b>	<b>5,214</b>	<b>0</b>
<b>Support services - pupils</b>				
Purchased Services	2,800	0	0	0
Supplies	1,500	2,201	2,201	0
<b>Total</b>	<b>4,300</b>	<b>2,201</b>	<b>2,201</b>	<b>0</b>
<b>Support services - instructional staff</b>				
Salaries and wages	10,000	8,950	8,950	0
Fringe Benefits	0	2,237	2,237	0
Purchased Services	19,900	24,406	24,406	0
Supplies	4,900	5,085	5,085	0
Miscellaneous expenses	400	402	402	0
<b>Total</b>	<b>35,200</b>	<b>41,080</b>	<b>41,080</b>	<b>0</b>
<b>Support services - school/district admin</b>				
Miscellaneous expenses	3,000	4,320	4,320	0
<b>Total</b>	<b>3,000</b>	<b>4,320</b>	<b>4,320</b>	<b>0</b>



Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Public School Support  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>			Variance with Final Budget: Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Support services - pupil transportation				
Miscellaneous expenses	1,500	0	0	0
Total	1,500	0	0	0
Capital equipment	1,450	45,306	45,306	0
Miscellaneous	0	141	141	0
Total expenditures	153,868	344,163	344,163	0
Excess (deficiency) of revenues over (under) expenditures	(13,883)	(4,802)	(4,802)	0
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers (out)	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(13,883)	(4,802)	(4,802)	0
Fund balance, July 1	152,885	152,885	152,885	0
Prior year encumbrances appropriated	15,443	15,443	15,443	0
Fund balance, June 30	<u>154,445</u>	<u>163,526</u>	<u>163,526</u>	<u>0</u>

Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Other Grants  
For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Other local revenue	0	13,921	13,921	0
<b>Total revenues</b>	<b>0</b>	<b>13,921</b>	<b>13,921</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Regular Instruction</b>				
Purchased Services	320	782	782	0
Supplies	829	4,282	4,282	0
<b>Total</b>	<b>1,149</b>	<b>5,064</b>	<b>5,064</b>	<b>0</b>
<b>Special Instruction</b>				
Supplies	252	252	252	0
<b>Total</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>0</b>
<b>Support services - pupils</b>				
Supplies	70	70	70	0
<b>Total</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>0</b>
<b>Support services - instructional staff</b>				
Salaries and wages	1,550	85	85	0
Fringe benefits	1,469	13	13	0
Purchased Services	5,246	6,218	6,218	0
Supplies	144	3,185	3,185	0
Miscellaneous	0	202	202	0
<b>Total</b>	<b>8,409</b>	<b>9,703</b>	<b>9,703</b>	<b>0</b>
<b>Extra-Curricular activities</b>				
Purchased Services	0	2,865	2,865	0
Supplies	0	1,850	1,850	0
<b>Total</b>	<b>0</b>	<b>4,715</b>	<b>4,715</b>	<b>0</b>
Capital equipment	376	10,948	10,948	0
<b>Total expenditures</b>	<b>10,256</b>	<b>30,752</b>	<b>30,752</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(10,256)</b>	<b>(16,831)</b>	<b>(16,831)</b>	<b>0</b>
Fund balance, July 1	11,067	11,067	11,067	0
Prior year encumbrances appropriated	12,302	12,302	12,302	0
<b>Fund balance, June 30</b>	<b>13,113</b>	<b>6,538</b>	<b>6,538</b>	<b>0</b>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Library Automation  
 For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
Revenues:				
Total revenues	0	0	0	0
Expenditures:				
Current:				
Support Services - instructional staff Supplies	3,933	0	0	0
Total	3,933	0	0	0
Capital equipment	3,000	0	0	0
Total expenditures	6,933	0	0	0
Excess (deficiency) of revenues over (under) expenditures	(6,933)	0	0	0
Fund balance, July 1	6,933	6,933	6,933	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, June 30	0	6,933	6,933	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Venture Capital  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - State	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<b>Total revenues</b>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Support services - instructional staff				
Salaries and wages	4,500	1,777	1,777	0
Fringe benefits	500	236	236	0
Purchased Services	8,000	21,689	21,689	0
Supplies	4,000	37,681	37,681	0
Miscellaneous expenses	<u>5,000</u>	<u>7,057</u>	<u>7,057</u>	<u>0</u>
<b>Total</b>	<u>22,000</u>	<u>68,440</u>	<u>68,440</u>	<u>0</u>
Capital equipment	<u>3,000</u>	<u>15,100</u>	<u>15,100</u>	<u>0</u>
<b>Total expenditures</b>	<u>25,000</u>	<u>83,540</u>	<u>83,540</u>	<u>0</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>75,000</u>	<u>(33,540)</u>	<u>(33,540)</u>	<u>0</u>
Fund balance, July 1	8,156	8,156	8,156	0
Prior year encumbrances appropriated	<u>38,847</u>	<u>38,847</u>	<u>38,847</u>	<u>0</u>
<b>Fund balance, June 30</b>	<u><u>122,003</u></u>	<u><u>13,463</u></u>	<u><u>13,463</u></u>	<u><u>0</u></u>



DUBLIN CITY SCHOOLS

Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Athletic / Music  
For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Other local revenue	533,310	570,075	570,075	0
Other revenue	<u>0</u>	<u>537</u>	<u>537</u>	<u>0</u>
<b>Total revenues</b>	<u>533,310</u>	<u>570,612</u>	<u>570,612</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Regular Instruction</b>				
Purchased Services	3,500	1,451	1,451	0
Supplies	2,400	1,852	1,852	0
Miscellaneous expenses	<u>2,000</u>	<u>7,644</u>	<u>7,644</u>	<u>0</u>
<b>Total</b>	<b>7,900</b>	<b>10,947</b>	<b>10,947</b>	<b>0</b>
<b>Extracurricular activities</b>				
Salaries and wages	15,020	11,371	11,371	0
Fringe benefits	3,000	428	428	0
Purchased Services	114,980	106,237	106,237	0
Supplies	212,850	249,081	249,081	0
Miscellaneous expenses	<u>216,655</u>	<u>195,436</u>	<u>195,436</u>	<u>0</u>
<b>Total</b>	<b>562,505</b>	<b>562,553</b>	<b>562,553</b>	<b>0</b>
Capital equipment	28,000	36,429	36,429	0
Miscellaneous	<u>0</u>	<u>275</u>	<u>275</u>	<u>0</u>
<b>Total expenditures</b>	<u><b>598,405</b></u>	<u><b>610,204</b></u>	<u><b>610,204</b></u>	<u><b>0</b></u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u><b>(65,095)</b></u>	<u><b>(39,592)</b></u>	<u><b>(39,592)</b></u>	<u><b>0</b></u>
<b>Other financing sources (uses)</b>				
Transfers in	40,400	37,400	37,400	0
Transfers (out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total other financing sources (uses)</b>	<b>40,400</b>	<b>37,400</b>	<b>37,400</b>	<b>0</b>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Athletic / Music  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(24,695)	(2,192)	(2,192)	0
Fund balance, July 1	127,361	127,361	127,361	0
Prior year encumbrances appropriated	<u>21,581</u>	<u>21,581</u>	<u>21,581</u>	<u>0</u>
Fund balance, June 30	<u><u>124,247</u></u>	<u><u>146,750</u></u>	<u><u>146,750</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Auxiliary Services  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - State	0	266,817	266,817	0
<b>Total revenues</b>	<b>0</b>	<b>266,817</b>	<b>266,817</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Community Services</b>				
Salaries and wages	7,047	118,475	118,475	0
Fringe benefits	5,534	28,096	28,096	0
Purchased Services	1,640	4,978	4,978	0
Supplies	67,258	148,205	148,205	0
Miscellaneous	0	2,400	2,400	0
<b>Total</b>	<b>81,479</b>	<b>302,154</b>	<b>302,154</b>	<b>0</b>
Capital equipment	87	28,533	28,533	0
Miscellaneous	1,033	75,298	75,298	0
<b>Total expenditures</b>	<b>82,599</b>	<b>405,985</b>	<b>405,985</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(82,599)</b>	<b>(139,168)</b>	<b>(139,168)</b>	<b>0</b>
Fund balance, July 1	82,599	82,599	82,599	0
Prior year encumbrances appropriated	98,820	98,820	98,820	0
<b>Fund balance, June 30</b>	<b>98,820</b>	<b>42,251</b>	<b>42,251</b>	<b>0</b>



Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Career Education  
 For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental - State	0	16,000	16,000	0
Total revenues	0	16,000	16,000	0
Expenditures:				
Current:				
Support services - pupils				
Purchased Services	490	8,419	8,419	0
Supplies	0	9,333	9,333	0
Miscellaneous expenses	0	1,389	1,389	0
Total	490	19,141	19,141	0
Total expenditures	490	19,141	19,141	0
Excess (deficiency) of revenues over (under) expenditures	(490)	(3,141)	(3,141)	0
Other financing sources (uses)				
Transfers in	0	0	0	0
Advances (out)	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(490)	(3,141)	(3,141)	0
Fund balance, July 1	490	490	490	0
Prior year encumbrances appropriated	2,651	2,651	2,651	0
Fund balance, June 30	2,651	0	0	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Teacher - Professional Development  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - State	0	54,762	54,762	0
<b>Total revenues</b>	<b>0</b>	<b>54,762</b>	<b>54,762</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Support services - instructional staff				
Salaries and wages	2,000	19,290	19,290	0
Fringe Benefits	0	1,446	1,446	0
Purchased Services	23,753	35,846	35,846	0
Supplies	17,670	32,508	32,508	0
<b>Total</b>	<b>43,423</b>	<b>89,090</b>	<b>89,090</b>	<b>0</b>
Miscellaneous	0	2,670	2,670	0
<b>Total expenditures</b>	<b>43,423</b>	<b>91,760</b>	<b>91,760</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(43,423)</b>	<b>(36,998)</b>	<b>(36,998)</b>	<b>0</b>
Fund balance, July 1	43,423	43,423	43,423	0
Prior year encumbrances appropriated	13,238	13,238	13,238	0
<b>Fund balance, June 30</b>	<b>13,238</b>	<b>19,663</b>	<b>19,663</b>	<b>0</b>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Model Project / Gifted Learners  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Special Instruction Supplies	<u>156</u>	<u>156</u>	<u>156</u>	<u>0</u>
Total	<u>156</u>	<u>156</u>	<u>156</u>	<u>0</u>
Total expenditures	<u>156</u>	<u>156</u>	<u>156</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(156)	(156)	(156)	0
Fund balance, July 1	156	156	156	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Management Information Systems  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental - State	0	31,281	31,281	0
Total revenues	0	31,281	31,281	0
Expenditures:				
Current:				
Support services - central				
Purchased Services	3,525	7,104	7,104	0
Supplies	30,968	11,781	11,781	0
Total	34,493	18,885	18,885	0
Capital equipment	6,189	3,572	3,572	0
Total expenditures	40,682	22,457	22,457	0
Excess (deficiency) of revenues over (under) expenditures	(40,682)	8,824	8,824	0
Fund balance, July 1	40,682	40,682	40,682	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, June 30	0	49,506	49,506	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 School Net Plus  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>			Variance with Final Budget: Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental - State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Support services - instructional staff				
Salaries and wages	22,060	0	0	0
Purchased Services	0	443,530	443,530	0
Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	22,060	443,530	443,530	0
Capital Equipment	<u>17,331</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>39,391</u>	<u>443,530</u>	<u>443,530</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(39,391)	(443,530)	(443,530)	0
Fund balance, July 1	39,391	39,391	39,391	0
Prior year encumbrances appropriated	<u>440,560</u>	<u>440,560</u>	<u>440,560</u>	<u>0</u>
Fund balance, June 30	<u><u>440,560</u></u>	<u><u>36,421</u></u>	<u><u>36,421</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Data Communication Support  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental - State	0	34,714	34,714	0
Total revenues	<u>0</u>	<u>34,714</u>	<u>34,714</u>	<u>0</u>
Expenditures:				
Current:				
Purchased Services	46,156	46,156	46,156	0
Total	46,156	46,156	46,156	0
Total expenditures	<u>46,156</u>	<u>46,156</u>	<u>46,156</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(46,156)	(11,442)	(11,442)	0
Fund balance, July 1	46,156	46,156	46,156	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>0</u></u>	<u><u>34,714</u></u>	<u><u>34,714</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 School Net Professional Development  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total revenues	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Expenditures:				
Current:				
Support services - instructional staff				
Salaries and wages	0	1,600	1,600	0
Fringe Benefits	<u>0</u>	<u>247</u>	<u>247</u>	<u>0</u>
Total	0	1,847	1,847	0
Total expenditures	<u>0</u>	<u>1,847</u>	<u>1,847</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	3,153	3,153	0
Fund balance, July 1	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>0</u></u>	<u><u>3,153</u></u>	<u><u>3,153</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Video Distance Learning  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental - State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Purchased Services	<u>0</u>	<u>23,013</u>	<u>23,013</u>	<u>0</u>
Total	<u>0</u>	<u>23,013</u>	<u>23,013</u>	<u>0</u>
Capital Equipment	<u>0</u>	<u>929</u>	<u>929</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>23,942</u>	<u>23,942</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(23,942)</u>	<u>(23,942)</u>	<u>0</u>
Fund balance, July 1	67,146	67,146	67,146	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>67,146</u></u>	<u><u>43,204</u></u>	<u><u>43,204</u></u>	<u><u>0</u></u>



Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Ohio Reads  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other local revenue	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Total revenues	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Expenditures:				
Current:				
Regular Instruction				
Supplies	0	2,171	2,171	0
Miscellaneous	0	85	85	0
Total	0	2,256	2,256	0
Support services - instructional staff				
Salaries and wages	0	50	50	0
Fringe benefits	0	8	8	0
Supplies	0	7,637	7,637	0
Total	0	7,695	7,695	0
Support services - school/district admin				
Supplies	0	822	822	0
Total	0	822	822	0
Total expenditures	<u>0</u>	<u>10,773</u>	<u>10,773</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	29,227	29,227	0
Fund balance, July 1	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u>0</u>	<u>29,227</u>	<u>29,227</u>	<u>0</u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Summer Intervention  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total revenues	<u>0</u>	<u>9,230</u>	<u>9,230</u>	<u>0</u>
Expenditures:				
Current:				
Regular Instruction				
Salaries and wages	0	8,097	8,097	0
Fringe Benefits	<u>0</u>	<u>1,133</u>	<u>1,133</u>	<u>0</u>
Total	0	9,230	9,230	0
Total expenditures	<u>0</u>	<u>9,230</u>	<u>9,230</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, July 1	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Conflict Management  
 For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Total revenues	0	0	0	0
<b>Expenditures:</b>				
<b>Current:</b>				
Support services - pupils				
Salaries and wages	0	487	487	0
Fringe benefits	0	212	212	0
Purchased services	699	0	0	0
Supplies	27	27	27	0
Total	726	726	726	0
Total expenditures	726	726	726	0
Excess (deficiency) of revenues over (under) expenditures	(726)	(726)	(726)	0
Fund balance, July 1	726	726	726	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, June 30	0	0	0	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Safe School Hotline  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - State	<u>0</u>	<u>10,731</u>	<u>10,731</u>	<u>0</u>
Total revenues	<u>0</u>	<u>10,731</u>	<u>10,731</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Support services - pupils Purchased services	<u>0</u>	<u>2,644</u>	<u>2,644</u>	<u>0</u>
Total	<u>0</u>	<u>2,644</u>	<u>2,644</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>2,644</u>	<u>2,644</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>8,087</u>	<u>8,087</u>	<u>0</u>
Fund balance, July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>0</u></u>	<u><u>8,087</u></u>	<u><u>8,087</u></u>	<u><u>0</u></u>



Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Adult Basic Education  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - State	19,722	22,089	22,089	0
Intergovernmental - Federal	23,661	20,285	20,285	0
<b>Total revenues</b>	<b>43,383</b>	<b>42,374</b>	<b>42,374</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Other Instruction</b>				
Salaries and wages	9,285	19,514	19,514	0
Fringe benefits	1,816	3,451	3,451	0
Purchased Services	978	354	354	0
Supplies	1,096	7,730	7,730	0
<b>Total</b>	<b>13,175</b>	<b>31,049</b>	<b>31,049</b>	<b>0</b>
<b>Support services - instructional staff</b>				
Salaries and wages	0	2,124	2,124	0
Fringe benefits	0	328	328	0
<b>Total</b>	<b>0</b>	<b>2,452</b>	<b>2,452</b>	<b>0</b>
<b>Support services - school/district admin</b>				
Salaries and wages	560	1,460	1,460	0
Fringe benefits	8	147	147	0
<b>Total</b>	<b>568</b>	<b>1,607</b>	<b>1,607</b>	<b>0</b>
Miscellaneous	0	184	184	0
<b>Total expenditures</b>	<b>13,743</b>	<b>35,292</b>	<b>35,292</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>29,640</b>	<b>7,082</b>	<b>7,082</b>	<b>0</b>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Adult Basic Education  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses)				
Advance in	0	0	0	0
Advances (out)	<u>(8,300)</u>	<u>(8,300)</u>	<u>(8,300)</u>	<u>0</u>
Total other financing sources (uses)	(8,300)	(8,300)	(8,300)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	21,340	(1,218)	(1,218)	0
Fund balance, July 1	69	69	69	0
Prior year encumbrances appropriated	<u>4,318</u>	<u>4,318</u>	<u>4,318</u>	<u>0</u>
Fund balance, June 30	<u><u>25,727</u></u>	<u><u>3,169</u></u>	<u><u>3,169</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Title II  
For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental - Federal	0	25,801	25,801	0
<b>Total revenues</b>	<b>0</b>	<b>25,801</b>	<b>25,801</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Support Services - instructional staff				
Salaries and wages	4,000	4,000	4,000	0
Purchased Services	1,025	22,982	22,982	0
Supplies	974	3,724	3,724	0
<b>Total</b>	<b>5,999</b>	<b>30,706</b>	<b>30,706</b>	<b>0</b>
Miscellaneous	0	3,122	3,122	0
<b>Total expenditures</b>	<b>5,999</b>	<b>33,828</b>	<b>33,828</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(5,999)	(8,027)	(8,027)	0
Fund balance, July 1	5,999	5,999	5,999	0
Prior year encumbrances appropriated	14,683	14,683	14,683	0
<b>Fund balance, June 30</b>	<b>14,683</b>	<b>12,655</b>	<b>12,655</b>	<b>0</b>





Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Title VI-B  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - Federal	424,241	424,241	424,241	0
<b>Total revenues</b>	<b>424,241</b>	<b>424,241</b>	<b>424,241</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Special Instruction</b>				
Salaries and wages	2,904	39,956	39,956	0
Fringe benefits	0	5,187	5,187	0
<b>Total</b>	<b>2,904</b>	<b>45,143</b>	<b>45,143</b>	<b>0</b>
<b>Support services - pupils</b>				
Salaries and wages	166	10,138	10,138	0
Fringe benefits	23	1,419	1,419	0
<b>Total</b>	<b>189</b>	<b>11,557</b>	<b>11,557</b>	<b>0</b>
<b>Support services - instructional staff</b>				
Salaries and wages	0	75,811	75,811	0
Fringe benefits	0	10,614	10,614	0
<b>Total</b>	<b>0</b>	<b>86,425</b>	<b>86,425</b>	<b>0</b>
<b>Support services - school/district admin</b>				
Salaries and wages	9,536	157,935	157,935	0
Fringe benefits	3,793	24,569	24,569	0
<b>Total</b>	<b>13,329</b>	<b>182,504</b>	<b>182,504</b>	<b>0</b>
<b>Support services - pupil transportation</b>				
Salaries and wages	0	34,213	34,213	0
Fringe benefits	0	4,790	4,790	0
<b>Total</b>	<b>0</b>	<b>39,003</b>	<b>39,003</b>	<b>0</b>
<b>Total expenditures</b>	<b>16,422</b>	<b>364,632</b>	<b>364,632</b>	<b>0</b>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Title VI-B  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	407,819	59,609	59,609	0
Other financing sources (uses) Advance out	<u>(38,700)</u>	<u>(38,700)</u>	<u>(38,700)</u>	<u>0</u>
Total other financing sources (uses)	(38,700)	(38,700)	(38,700)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	369,119	20,909	20,909	0
Fund balance, July 1	26	26	26	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u><u>369,145</u></u>	<u><u>20,935</u></u>	<u><u>20,935</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Title VI  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental - Federal	<u>26,989</u>	<u>26,989</u>	<u>26,989</u>	<u>0</u>
Total revenues	<u>26,989</u>	<u>26,989</u>	<u>26,989</u>	<u>0</u>
Expenditures:				
Current:				
Special Instruction				
Salaries and wages	<u>14,048</u>	<u>14,247</u>	<u>14,247</u>	<u>0</u>
Total	<u>14,048</u>	<u>14,247</u>	<u>14,247</u>	<u>0</u>
Community Services				
Supplies	<u>199</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>199</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>14,247</u>	<u>14,247</u>	<u>14,247</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,742</u>	<u>12,742</u>	<u>12,742</u>	<u>0</u>
Other financing sources (uses)				
Advance out	<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>0</u>
Total other financing sources (uses)	<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	<u>(258)</u>	<u>(258)</u>	<u>(258)</u>	<u>0</u>
Fund balance, July 1	<u>258</u>	<u>258</u>	<u>258</u>	<u>0</u>
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, June 30	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Emergency Immigrant Education Assistance  
 For the fiscal year ended June 30, 2000

	Budgeted Amounts		Actual	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental - Federal	0	18,442	18,442	0
Total revenues	0	18,442	18,442	0
Expenditures:				
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	18,442	18,442	0
Fund balance, July 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, June 30	0	18,442	18,442	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Drug Free Schools  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Support services - pupils				
Purchased Services	51	0	0	0
Supplies	<u>868</u>	<u>1,907</u>	<u>1,907</u>	<u>0</u>
Total	919	1,907	1,907	0
Total expenditures	<u>919</u>	<u>1,907</u>	<u>1,907</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(919)	(1,907)	(1,907)	0
Fund balance, July 1	919	919	919	0
Prior year encumbrances appropriated	<u>988</u>	<u>988</u>	<u>988</u>	<u>0</u>
Fund balance, June 30	<u><u>988</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Preschool  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - Federal	0	7,804	7,804	0
Total revenues	0	7,804	7,804	0
<b>Expenditures:</b>				
<b>Current:</b>				
Special Instruction Supplies	255	3,167	3,167	0
Total	255	3,167	3,167	0
<b>Support Services - instructional staff</b>				
Salaries and wages	0	10,140	10,140	0
Fringe benefits	0	1,420	1,420	0
Total	0	11,560	11,560	0
<b>Support services - school/district admin</b>				
Salaries and wages	446	4,353	4,353	0
Fringe benefits	62	609	609	0
Total	508	4,962	4,962	0
Miscellaneous	0	38	38	0
Total expenditures	763	19,727	19,727	0
Excess (deficiency) of revenues over (under) expenditures	(763)	(11,923)	(11,923)	0
<b>Other financing sources (uses)</b>				
Advance in	0	11,200	11,200	0
Total other financing sources (uses)	0	11,200	11,200	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(763)	(723)	(723)	0
Fund balance, July 1	763	763	763	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, June 30	0	40	40	0

Dublin City School District, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 (Non-GAAP Budgetary Basis)  
 Workplace Connections  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental - Federal	30,000	34,500	34,500	0
<b>Total revenues</b>	<b>30,000</b>	<b>34,500</b>	<b>34,500</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Support services - instructional staff				
Salaries and wages	3,359	22,510	22,510	0
Fringe benefits	3,555	7,473	7,473	0
Purchased Services	870	23,939	23,939	0
Supplies	3,988	22,723	22,723	0
Miscellaneous	0	284	284	0
<b>Total</b>	<b>11,772</b>	<b>76,929</b>	<b>76,929</b>	<b>0</b>
Miscellaneous	0	0	0	0
<b>Total expenditures</b>	<b>11,772</b>	<b>76,929</b>	<b>76,929</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	18,228	(42,429)	(42,429)	0
<b>Other financing sources (uses)</b>				
Advances in	0	32,500	32,500	0
Advances (out)	0	0	0	0
<b>Total Other financing sources (uses)</b>	<b>0</b>	<b>32,500</b>	<b>32,500</b>	<b>0</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	18,228	(9,929)	(9,929)	0
Fund balance, July 1	11,770	11,770	11,770	0
Prior year encumbrances appropriated	3,364	3,364	3,364	0
<b>Fund balance, June 30</b>	<b>33,362</b>	<b>5,205</b>	<b>5,205</b>	<b>0</b>





DUBLIN CITY SCHOOLS

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

**Enterprise Funds**

A fund category to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. This fund can also account for operations where the school board has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. A description of the District's Enterprise Funds follows:

**Food Service Fund**

A fund used to record all financial transactions related to the district managed food service operation.

**Uniform School Supplies**

A fund established to account for the purchase and sale of school supplies to students as adopted by the Board of Education.

**Summer School Fund**

A fund established to account for all financial activities related to summer school operations. This program is primarily remedial in nature and is offered to both resident and non-resident students.

Dublin City School District, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Retained Earnings - Budget and Actual -  
(Non-GAAP Budgetary Basis)  
Food Service  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Sales	1,119,250	2,295,530	2,295,530	0
Miscellaneous	<u>0</u>	<u>20</u>	<u>20</u>	<u>0</u>
Total operating revenues	1,119,250	2,295,550	2,295,550	0
Operating expenses:				
Salaries and wages	529,500	559,526	559,526	0
Fringe benefits	192,800	214,601	214,601	0
Purchased Services	26,800	1,175,705	1,175,705	0
Supplies	471,800	473,189	473,189	0
Capital outlay	450	1,127	1,127	0
Miscellaneous	<u>3,400</u>	<u>3,575</u>	<u>3,575</u>	<u>0</u>
Total operating expenses	1,224,750	2,427,723	2,427,723	0
Operating Income (loss)	(105,500)	(132,173)	(132,173)	0
Nonoperating revenues (expenses):				
Interest	0	15,827	15,827	0
Operating grants	<u>105,500</u>	<u>120,851</u>	<u>120,851</u>	<u>0</u>
Total nonoperating revenues (expenses)	<u>105,500</u>	<u>136,678</u>	<u>136,678</u>	<u>0</u>
Net income (loss)	0	4,505	4,505	0
Fund balance, July 1	15,266	15,266	15,266	0
Prior year encumbrances appropriated	<u>190,551</u>	<u>190,551</u>	<u>190,551</u>	<u>0</u>
Fund balance, June 30	<u>205,817</u>	<u>210,322</u>	<u>210,322</u>	<u>0</u>

Dublin City School District, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Retained Earnings - Budget and Actual -  
(Non-GAAP Budgetary Basis)  
Uniform School Supplies  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Tuition and fees	0	0	0	0
Total operating revenues	0	0	0	0
Operating expenses:				
Purchased Services	0	4,209	4,209	0
Supplies	0	7,168	7,168	0
Other operating expenses	0	0	0	0
Total operating expenses	0	11,377	11,377	0
Net income (loss)	0	(11,377)	(11,377)	0
Fund balance, July 1	0	0	0	0
Prior year encumbrances appropriated	11,403	11,403	11,403	0
Fund balance, June 30	<u>11,403</u>	<u>26</u>	<u>26</u>	<u>0</u>

Dublin City School District, Ohio  
 Schedule of Revenues, Expenses, and  
 Changes in Retained Earnings - Budget and Actual -  
 (Non-GAAP Budgetary Basis)  
 Summer School  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Tuition and fees	154,000	137,063	137,063	0
Other revenue	0	806	806	0
Total operating revenues	154,000	137,869	137,869	0
Operating expenses:				
Salaries and wages	95,500	93,434	93,434	0
Fringe benefits	15,600	14,994	14,994	0
Purchased Services	2,735	1,502	1,502	0
Supplies	330	167	167	0
Miscellaneous	32,100	14,702	14,702	0
Total operating expenses	146,265	124,799	124,799	0
Net income (loss)	7,735	13,070	13,070	0
Fund balance, July 1	117,544	117,544	117,544	0
Prior year encumbrances appropriated	540	540	540	0
Fund balance, June 30	<u>125,819</u>	<u>131,154</u>	<u>131,154</u>	<u>0</u>

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

**Internal Service Funds**

A fund category used to account for the financing of goods or services provided by one department or agency of the District to other departments or agencies on a cost-reimbursement basis. Charges are intended only to recoup the total cost of such services. A description of the District's Internal Service Funds follows:

**Petroleum Fund**

This fund is used to account for all fuel purchased by the transportation department and used by all District departments.

**Self-Funded Health Insurance Fund**

A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, dental, vision, or any other similar employee benefits. The Self-Funded Health Insurance Fund may make payments for services provided to employees, for reimbursement to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage, or any other reinsurance or other similar purposes.

**Guidance/Testing Fund**

This fund is used to account for monies received as payment for providing college entrance examinations, transcript fees, and college application fees. The Guidance/Testing fund makes payments for college application materials, testing materials, and other items deemed necessary to assist future graduates in gaining admittance to college.

Dublin City School District, Ohio  
 Schedule of Revenues, Expenses, and  
 Changes in Retained Earnings - Budget and Actual -  
 (Non-GAAP Budgetary Basis)  
 Petroleum  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Sales	50,000	73,245	73,245	0
Total operating revenues	50,000	73,245	73,245	0
Operating expenses:				
Purchased Services	0	858	858	0
Supplies	50,000	28,957	28,957	0
Total operating expenses	50,000	29,815	29,815	0
Net income (loss)	0	43,430	43,430	0
Fund balance, July 1	72	72	72	0
Prior year encumbrances appropriated	2,000	2,000	2,000	0
Fund balance, June 30	<u>2,072</u>	<u>45,502</u>	<u>45,502</u>	<u>0</u>

Dublin City School District, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Retained Earnings - Budget and Actual -  
(Non-GAAP Budgetary Basis)  
Self-funded Health Insurance  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Charges for services	200,000	193,235	193,235	0
Total operating revenues	200,000	193,235	193,235	0
Operating expenses:				
Purchased Services	800,000	1,092,997	1,092,997	0
Total operating expenses	800,000	1,092,997	1,092,997	0
Net income (loss)	(600,000)	(899,762)	(899,762)	0
Fund balance, July 1	1,538,462	1,538,462	1,538,462	0
Prior year encumbrances appropriated	398,710	398,710	398,710	0
Fund balance, June 30	<u>1,337,172</u>	<u>1,037,410</u>	<u>1,037,410</u>	<u>0</u>



Dublin City School District, Ohio  
 Schedule of Revenues, Expenses, and  
 Changes in Retained Earnings - Budget and Actual -  
 (Non-GAAP Budgetary Basis)  
 Guidance - Testing  
 For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Tuition and fees	34,500	46,159	46,159	0
Sales		0	0	0
Total operating revenues	<u>34,500</u>	<u>46,159</u>	<u>46,159</u>	<u>0</u>
Operating expenses:				
Salaries and wages	1,300	212	212	0
Fringe benefits		0	0	0
Purchased Services	1,500	5,433	5,433	0
Supplies	10,700	12,738	12,738	0
Capital Outlay	0	3,420	3,420	0
Miscellaneous	25,000	27,836	27,836	0
Total operating expenses	<u>38,500</u>	<u>49,639</u>	<u>49,639</u>	<u>0</u>
Net income (loss)	(4,000)	(3,480)	(3,480)	0
Fund balance, July 1	21,306	21,306	21,306	0
Prior year encumbrances appropriated	<u>245</u>	<u>245</u>	<u>245</u>	<u>0</u>
Fund balance, June 30	<u><u>17,551</u></u>	<u><u>18,071</u></u>	<u><u>18,071</u></u>	<u><u>0</u></u>

Dublin City School District, Ohio  
Combining Statements and Individual Fund Schedules

**Fiduciary Fund Types**

Expendable Trust Fund

The Trust Fund is established to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, other governmental and/or other funds. Expenses must be for the purposes expressly identified in the trust contractual agreements.

Dublin City School District, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
(Non-GAAP Budgetary Basis)  
Expendable Trust  
For the fiscal year ended June 30, 2000

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget: Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest on Investments	4,000	774	774	0
Other local revenue	9,200	7,666	7,666	0
<b>Total revenues</b>	<b>13,200</b>	<b>8,440</b>	<b>8,440</b>	<b>0</b>
Expenditures:				
Current:				
Support services - instructional staff				
Miscellaneous expenses	5,500	1,000	1,000	0
<b>Total</b>	<b>5,500</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
Support services - school/district admin				
Miscellaneous expenses	7,000	6,000	6,000	0
<b>Total</b>	<b>7,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
Extra-Curricular Activities				
Miscellaneous expenses	1,500	440	440	0
<b>Total</b>	<b>1,500</b>	<b>440</b>	<b>440</b>	<b>0</b>
Other Construction Services				
Miscellaneous expenses	97,000	111,135	111,135	0
<b>Total</b>	<b>97,000</b>	<b>111,135</b>	<b>111,135</b>	<b>0</b>
<b>Total expenditures</b>	<b>111,000</b>	<b>118,575</b>	<b>118,575</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(97,800)	(110,135)	(110,135)	0
Fund balance, July 1	120,923	106,268	106,268	0
Prior year encumbrances appropriated	14,655	14,655	14,655	0
<b>Fund balance, June 30</b>	<b>37,778</b>	<b>10,788</b>	<b>10,788</b>	<b>0</b>



# Statistical Section

## Perfect SAT Scores

Katherine Chiu scored a perfect 1600 on the SAT as a junior at Dublin Coffman High School. Katherine is active in Student Senate, Math Team, Biology Club, Physics Club, National Honors Society, Key Club, and Marching Band. Chiu plans on studying science or business in college.

Sucheta Soundarajan scored a perfect 1600 on the SAT as a Junior at Dublin Scioto High School. Sucheta plays Tennis and is active in Key Club and Physics Club. Her other interests include violin, piano, and skiing.

Katherine  
Chiu



Sucheta  
Soundarajan



Less than one-tenth of one percent of the students taking the SAT, nationwide, will be able to accomplish what these Dublin students have been able to do.



Dublin City School District  
 Summary of Expenditures and Other Financing Uses by Function - General Fund  
 Last Ten Fiscal Years

	GAAP 2000	GAAP 1999	GAAP 1998	GAAP 1997	GAAP 1996	GAAP 1995	1994	1993	1992	1991
<b>Instruction</b>										
Regular	\$40,088,480	\$34,920,839	\$34,527,548	\$32,885,566	\$29,243,107	\$25,230,872	\$23,615,625	\$21,661,279	\$19,524,652	\$16,694,787
Special	6,828,405	5,662,394	6,014,549	5,516,583	4,608,203	4,137,297	3,868,791	3,493,467	2,967,184	2,607,312
Vocational	197,707	183,618	188,460	174,612	200,918	324,919	338,669	309,859	276,053	144,853
Adult/Continuing							1,802	2,384	400	2,429
Other Instruction	26,369	4,893	4,262	9,467	4,286	4,920				
<b>Total Instruction</b>	<b>47,140,961</b>	<b>40,771,744</b>	<b>40,734,819</b>	<b>38,386,228</b>	<b>34,057,514</b>	<b>29,698,008</b>	<b>27,824,887</b>	<b>25,466,989</b>	<b>22,768,289</b>	<b>19,449,381</b>
<b>Support Services</b>										
Pupils	4,908,202	4,118,879	4,624,578	4,515,262	4,343,109	3,303,223	2,776,187	2,539,674	2,352,513	1,772,218
Instructional Staff	2,963,569	2,350,758	2,349,016	2,265,579	2,180,759	1,537,337	1,513,729	1,385,583	1,147,384	788,577
General Administrative	61,081	65,714	82,506	82,369	82,372	122,861	92,378	548,303	510,229	1,520,735
School Administration	5,301,318	4,226,339	4,600,259	4,546,807	4,181,087	3,734,483	3,454,471	3,114,495	3,067,935	2,584,879
Fiscal	1,725,015	1,534,117	2,077,266	1,956,468	1,803,025	1,853,523	1,122,551	1,099,628	1,103,581	1,070,195
Business	400,888	376,457	414,054	398,384	361,808	360,778	346,288	293,040	215,302	154,458
Maintenance	6,825,318	6,126,608	6,877,032	6,915,027	5,869,526	5,017,125	4,580,112	3,781,379	3,457,564	3,235,465
Transportation	3,573,415	2,828,414	2,747,736	2,874,201	2,562,816	2,323,291	2,325,628	2,071,496	2,371,099	1,732,957
Central	317,526	302,865	244,437	290,433	291,504	278,578	252,067	223,992	183,690	136,140
Community Services	627									
Extra Curricular Activities	1,843,250	1,660,964	1,721,448	1,551,444	1,459,803	930,448	754,663	50,681	26,313	46,762
Miscellaneous	967	866	10,793	418	245	35	2,492	7,987	651,061	607,886
<b>Total Support Services</b>	<b>27,921,176</b>	<b>23,591,981</b>	<b>25,549,126</b>	<b>25,396,390</b>	<b>23,146,054</b>	<b>19,261,682</b>	<b>17,243,228</b>	<b>15,840,532</b>	<b>15,093,497</b>	<b>13,850,072</b>
<b>Total Capital Outlay</b>	<b>534,841</b>	<b>445,229</b>	<b>487,530</b>	<b>245,023</b>	<b>397,313</b>	<b>282,409</b>				
<b>Total Debt Service</b>		<b>553</b>	<b>1,859</b>	<b>20,859</b>	<b>65,238</b>	<b>37,423</b>				
<b>Other Financing Uses</b>	<b>37,400</b>	<b>37,558</b>	<b>37,400</b>	<b>37,400</b>	<b>37,611</b>	<b>1,017,995</b>	<b>45,629</b>	<b>617,569</b>	<b>1,127,166</b>	<b>1,115,700</b>
<b>Total Expenditures and Other Uses</b>	<b>\$75,634,378</b>	<b>\$64,847,065</b>	<b>\$66,810,734</b>	<b>\$64,086,900</b>	<b>\$57,703,730</b>	<b>\$50,297,517</b>	<b>\$45,113,744</b>	<b>\$41,925,090</b>	<b>\$38,988,952</b>	<b>\$34,215,153</b>

Source : School District Financial Records

1. Fiscal Years 1994 and prior reflect cash basis reporting.
2. Prior to 1995, all capital outlay expenditures are reported as functional expenditures.

Dublin City School District  
 Summary of Revenues and Other Financing Sources by Function - General Fund  
 Last Ten Fiscal Years

	GAAP 2000	GAAP 1999	GAAP 1998	GAAP 1997	GAAP 1996	GAAP 1995	GAAP 1994	GAAP 1993	GAAP 1992	GAAP 1991
Revenue from Local Sources										
Taxes	\$61,709,443	\$69,499,475	\$51,282,316	\$49,949,621	\$46,231,146	\$40,112,209	\$32,936,329	\$31,256,419	\$29,791,761	\$23,509,016
Tuition	310,034	187,956	31,851	28,612	1,481	9,152	87,180	122,138	65,083	36,644
Earning on Investments	2,597,099	1,731,589	1,777,423	1,669,083	1,311,434	1,238,165	419,541	672,725	944,233	1,248,063
Other Local	537,121	941,186	638,162	494,585	499,537	414,716	332,181	324,401	376,464	515,213
Total Local Sources	65,153,697	72,360,206	53,729,752	52,141,901	48,043,598	41,774,242	33,775,231	32,375,683	31,177,541	25,308,936
Revenue from State Sources	14,355,823	12,656,473	11,251,841	10,730,076	10,514,627	9,511,041	8,666,869	8,523,089	7,662,658	7,740,586
Other Revenue	25,122	26,888	406,713	38,506	29,208	38,398	7,229			
Other Financing Sources		7,237	5,510	2,213	189,362	50,810	4,880	610,761	11,058	2,996,524
Total Revenue and Other Sources	\$79,534,642	\$85,050,804	\$65,395,816	\$62,912,696	\$58,776,795	\$51,374,491	\$42,454,209	\$41,509,533	\$38,851,257	\$36,046,046

Source : School District Financial Records

1. Fiscal Years 1994 and prior reflect cash basis reporting.



Dublin City School District  
 Property Tax Levies and Collections Real, Public Utility Tax  
 and Tangible Personal Property  
 Last Ten Calendar Years

Tax Year/ Collection Year	Current Levy	Delinquent Levy	Total Levy	Current Collection (1)	Percent of Current Levy Collected	Delinquent Collection	Total Collection	Total Collection As a Percent of Total Levy	Delinquent Taxes Receivable
1999/00	\$ 89,558,225	\$ 3,591,588	\$ 93,149,813	\$ 78,874,580	88.07%	\$ 2,428,148	81,302,728	87.28%	\$ 3,534,688
1998/99	76,622,425	3,083,255	79,705,680	66,553,213	86.86%	2,051,240	68,604,453	86.07%	2,246,440
1997/98	62,431,015	3,919,310	66,350,325	61,448,286	98.43%	2,983,352	64,431,638	97.11%	2,835,337
1996/97	60,302,890	2,891,959	63,194,849	58,259,909	96.61%	1,453,982	59,713,891	94.49%	3,858,428
1995/96	56,923,873	2,558,239	59,482,112	56,225,492	98.77%	1,594,154	57,819,646	97.21%	2,840,013
1994/95	53,643,065	2,585,372	56,228,456	53,230,439	99.23%	1,887,633	55,118,072	98.03%	3,088,390
1993/94	42,603,225	3,052,683	45,655,908	41,380,546	97.13%	2,116,617	43,497,163	95.27%	1,988,942
1992/93	40,821,846	3,153,057	43,974,902	39,444,091	96.62%	1,443,093	40,887,185	92.98%	2,847,712
1991/92	37,595,529	3,315,552	40,911,081	36,009,010	95.78%	1,591,008	37,600,019	91.91%	3,303,668
1990/91	36,163,326	2,985,693	39,149,019	34,678,969	95.90%	1,448,561	36,127,530	92.28%	3,123,173

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

(1) Includes Homestead/Rollback on real estate and reimbursement on personal property taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenues.

Dublin City School District  
 Assessed Valuation and Estimated Actual Value of Taxable Property  
 Last Ten Collection Years

Collection Year	Real Property (a)		Tangible Personal Property (b)		Public Utility (c)		Total	
	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value
2000	\$ 1,773,989,330	\$ 5,068,540,943	\$ 151,574,945	\$ 606,299,780	\$ 72,337,200	\$ 206,677,714	\$ 1,997,901,475	\$ 5,881,518,437
1999	1,545,564,510	4,415,898,600	145,928,330	583,713,320	68,874,640	196,784,686	1,760,367,480	5,196,396,606
1998	1,475,540,850	4,215,831,000	137,485,968	549,943,872	69,051,550	197,290,143	1,682,078,368	4,963,065,015
1997	1,425,314,350	4,072,326,714	122,659,436	490,637,744	66,469,940	189,914,114	1,614,443,726	4,752,878,572
1996	1,286,467,970	3,675,622,771	107,550,093	430,200,372	59,119,190	168,911,971	1,453,137,253	4,274,735,114
1995	1,207,926,900	3,451,219,714	100,148,684	400,594,736	59,758,810	170,739,457	1,367,834,394	4,022,553,907
1994	1,175,610,000	3,358,885,714	87,973,221	351,892,884	55,695,610	159,130,314	1,319,278,831	3,869,908,912
1993	1,062,793,070	3,036,551,629	85,855,824	343,423,296	54,378,640	155,367,543	1,203,027,534	3,535,342,468
1992	1,037,422,960	2,964,065,600	77,246,856	297,103,292	51,333,640	146,667,543	1,166,003,456	3,407,836,435
1991	993,808,570	2,839,453,057	73,727,166	273,063,578	43,929,680	125,513,371	1,111,465,416	3,238,030,006

Source : Franklin County Auditor

(a) The assessed value of real property is fixed at 35% of true value and is determined pursuant to the rules of the State Tax Commissioner.

(b) The rate at which tangible personal property used in business is assessed for purposes of ad valorem property taxation decreased one percent each year from 35% in 1983 until it reached 25% in 1993.

(c) Assumes public utilities are assessed at true value which is 35%.



**Dublin City School District  
Property Tax Rates Direct and Overlapping Governments  
Last Ten Collection Years  
(per \$1,000 of Assessed Valuation)**

Tax Year/ Collection Year	Franklin County	Delaware County	Union County	City of Columbus	City of U. Arlington	City of Hilliard	City of Dublin	Dublin City School District			Total
								Gen. Fd.	Bond	Unvoted	
1999/2000	17.64	5.10	3.40	3.14	6.39	1.60	2.97	53.00	7.82	4.40	65.22
Res/Agr	(13.79)	(4.39)	(3.40)	(3.14)	(6.29)	(1.60)	(2.04)	(30.94)	(7.82)	(4.40)	(43.16)
Comm/Ind	(15.64)	(4.38)	(3.40)	(3.14)	(6.30)	(1.60)	(2.12)	(32.80)	(7.82)	(4.40)	(45.02)
1998/1999	17.54	4.50	3.40	3.14	6.42	1.60	2.97	53.00	8.10	4.40	65.50
1997/1998	15.22	4.50	3.40	3.14	6.84	1.60	2.97	45.40	8.10	4.40	57.90
1996/1997	15.12	5.12	3.40	3.14	6.23	1.60	2.98	45.40	8.10	4.40	57.90
1995/1996	14.82	6.12	3.40	3.14	6.27	1.60	2.98	45.40	8.61	4.40	58.41
1994/1995	14.57	5.62	3.40	3.14	6.28	1.60	2.98	45.40	8.61	4.40	58.41
1993/1994	14.57	5.62	3.40	3.14	6.29	1.60	2.98	37.50	8.61	4.40	50.51
1992/1993	14.87	5.62	3.40	3.14	N/A	N/A	2.99	37.50	9.52	4.40	51.42
1991/1992	12.42	5.62	3.40	3.14	N/A	N/A	2.99	37.50	7.34	4.40	49.24
1990/1991	10.54	5.62	3.40	3.14	N/A	N/A	3.00	37.50	8.00	4.40	49.90

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

Figures in parenthesis reflect "effective" millage for residential/agricultural (upper) and commercial/industrial (lower) for the current collection year only. All other figures reflect voted millage.

<u>Concord Township</u>	<u>Jerome Township</u>	<u>Norwich Township</u>	<u>Perry Township</u>	<u>Washington Township</u>	<u>Central Ohio JVS</u>	<u>Village of Shawnee Hills</u>	<u>U. Arlington Library</u>	<u>Columbus Library</u>	<u>Tax Year/ Collection Year</u>
9.20 (7.32) (9.20)	13.90 (9.46) (12.71)	18.80 (11.28) (12.78)	23.80 (14.28) (14.80)	14.51 (8.28) (8.72)	1.60 (1.60) (1.60)	14.92 (9.64) (11.19)	1.00 (0.90) (0.91)	2.20 (1.03) (1.32)	1999/2000 Res/Agr Comm/Ind
10.60	13.90	18.80	23.80	13.01	1.60	14.92	1.00	2.20	1998/1999
10.60	13.90	12.80	23.80	12.92	1.60	14.92	1.00	2.20	1997/1998
10.60	13.90	12.80	23.80	18.53	1.60	14.92	1.00	2.20	1996/1997
10.60	13.90	12.80	23.80	18.54	1.60	12.20	1.00	2.20	1995/1996
10.60	13.90	12.80	23.80	17.05	1.60	12.20	1.00	2.20	1994/1995
10.60	13.90	12.80	23.80	15.80	1.60	9.90	1.00	2.20	1993/1994
7.20	13.90	12.80	23.80	17.07	1.60	9.90	N/A	2.20	1992/1993
7.20	10.40	12.80	23.63	17.09	1.60	11.50	N/A	2.20	1991/1992
4.70	8.10	12.80	20.80	15.36	1.60	11.50	N/A	2.20	1990/1991

Dublin City School District  
 Percent of Net General Obligation Bonded Debt to  
 Assessed Value and Bonded Debt per capita  
 Last Ten Years

Year	(a) MORPC Population	(b) Membership	(c) Assessed Value	(d) Gross Bonded Debt	(e) Less Debt Service	Net Bonded Debt	% of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita	Net Bonded Debt Per ADM
2000	84,809	11,318	\$ 1,997,901,475	\$ 127,350,988	\$ 5,008,466	\$ 122,342,522	6.12%	\$ 1,443	\$ 10,810
1999	79,203	10,996	1,760,367,480	134,444,988	6,324,619	128,120,369	7.28%	1,618	11,652
1998	76,699	10,709	1,682,078,368	127,730,393	4,556,016	123,174,377	7.32%	1,606	11,502
1997	74,817	10,313	1,614,443,726	114,184,219	3,182,771	111,001,448	6.88%	1,484	10,763
1996	72,859	9,857	1,453,137,253	96,060,018	3,520,090	92,539,928	6.37%	1,270	9,388
1995	70,985	9,443	1,367,834,394	91,002,568	3,549,111	87,453,457	6.39%	1,232	9,261
1994	69,334	8,976	1,319,278,831	95,167,903	2,517,031	92,650,872	7.02%	1,336	10,322
1993	67,682	8,619	1,203,027,534	101,767,568	2,686,861	99,080,707	8.24%	1,464	11,496
1992	65,758	8,131	1,166,003,456	68,315,000	1,499,478	66,815,522	5.73%	1,016	8,217
1991	64,290	7,782	1,111,465,416	71,680,000	1,608,542	70,071,458	6.30%	1,090	9,004

Sources :

- (a) Mid Ohio Regional Planning Commission.
- (b) Per school district records - State Report OCCD-5 for FY 88 through FY 92; Educational Management Information System for FY 93 and subsequent years.
- (c) County Auditor
- (d) General Obligation debt outstanding end of fiscal year. School District Records
- (e) Balance of General Obligation Bond Retirement fund at end of fiscal year

Dublin City School District  
Computation of Legal Debt Margin  
June 30, 2000

Assessed Valuation	\$1,997,901,475	
Voted and Unvoted Debt Limit - 9% of Assessed Valuation		\$179,811,133
Balance in Debt Service Fund		\$5,008,466
Total Debt Outstanding	\$ 127,350,988	
Less : Exempted Debt		\$0
Net subject to 9% limit		\$127,350,988
Total Legal Voted and Unvoted Debt Margin		<u>\$57,468,611</u>

Source : Franklin County Auditor and School District financial records

Note: Ohio Bond Law sets a limit of 9% for voted debt and 1/10 of 1% for unvoted debt.

Voted debt margins are determined without reference to applicable monies in the school district's Debt Service fund.

**Dublin City School District  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 as of June 30, 2000**

Governmental Unit	Net Debt Outstanding	Percent Applicable to School Dist.	Amount Applicable to Dublin City School District
Dublin City School District	\$128,350,988	100.000%	\$128,350,988
Delaware County	66,077,000	7.750%	5,120,968
Franklin County	147,635,000	8.220%	12,135,597
Union County	6,265,000	3.880%	243,082
City of Columbus	925,737,008	5.280%	48,878,914
City of Dublin	67,025,368	98.430%	65,973,070
City of Hilliard	17,620,000	0.130%	22,906
City of Upper Arlington	14,609,988	0.190%	27,759
Washington Township	465,000	96.610%	449,237
Central Ohio Transit Authority	1,360,000	8.130%	110,568
Delaware County Library	2,249,517	10.450%	235,075
<b>Total Net Overlapping Debt</b>	<b><u>\$1,377,394,869</u></b>		<b><u>\$261,548,164</u></b>

Note: Percent applicable to Dublin City School District calculated using assessed valuation of the School District area value contained within the noted governmental unit divided by assessed valuation of the governmental unit.

Overlapping governments with no outstanding debt are not reflected.

Source: Ohio Municipal Advisory Council



**Dublin City School District  
 Percentage of Annual Debt Service Expenditures for  
 Voted General Obligation Bonded Debt to Total  
 General Fund Expenditures  
 Last Ten Years**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Fund(1) Expenditures</u>	<u>Percent of Debt Service to General Fund Expenditures</u>
2000	\$7,094,000	\$6,346,884	\$13,440,884	\$75,634,378	17.77%
1999	7,185,000	6,833,528	14,018,528	64,847,065	21.62%
1998	7,059,000	5,983,261	13,042,261	66,810,734	19.52%
1997	6,874,500	5,324,238	12,198,738	64,086,900	19.03%
1996	5,525,000	5,244,835	10,769,835	57,703,730	18.66%
1995	5,335,000	5,539,897	10,874,897	50,297,517	21.62%
1994	5,430,000	5,810,705	11,240,705	45,113,744	24.92%
1993	3,190,000	4,476,368	7,666,368	41,925,090	18.29%
1992	3,210,000	4,800,586	8,010,586	38,988,952	20.55%
1991	2,991,000	5,081,905	8,072,905	34,215,153	23.59%

Source: School District Financial records

(1) Includes other financing uses

Note: Does not include unvoted bonded debt

Dublin City School District  
 New Construction and Property Value  
 Last Ten Years

Tax Year	Assessed Values New Construction			Total New Construction	Appraised Values Property Value		
	Agricultural/ Residential	Commercial/ Industrial			Real Property	Tangible Personal	Public Utility
1999	\$32,650,330	\$31,181,870		\$63,832,200	\$5,068,540,943	\$606,299,780	\$206,677,714
1998	30,890,610	17,202,470		48,093,080	4,415,898,600	583,713,320	196,784,686
1997	27,999,130	16,309,210		44,308,340	4,215,831,000	549,943,872	197,290,143
1996	35,308,580	26,274,810		61,583,390	4,072,326,714	490,637,744	189,914,114
1995	36,579,960	12,829,960		49,409,920	3,675,622,771	430,200,372	168,911,971
1994	27,599,700	8,271,720		35,871,420	3,451,219,714	400,594,736	170,739,457
1993	29,591,500	9,334,280		38,925,780	3,358,885,714	351,892,884	159,130,314
1992	22,093,170	14,419,570		36,512,740	3,036,551,629	343,423,296	155,367,543
1991	22,961,240	21,358,920		44,320,160	2,964,065,600	297,103,292	146,667,543
1990	28,486,240	22,511,740		50,997,980	2,839,453,057	273,063,578	125,513,371

Source : Franklin County Auditor

1. New Construction data is for the Franklin County portion of the District. Data compiled from Franklin County Comprehensive Annual Financial Report.
2. Information reflected is for prior tax year due to unavailability of current year data from County Auditor due to different fiscal year ending date. Real Property assessment rate is 35%. Public Utility rate is 35%. Tangible Personal rate for 1985 is 33% and decreases 1% each year until reaching 25% in 1993.

Dublin City School District  
Principal Taxpayers  
June 30, 2000

	Total Assessed Valuation	% of Total Assessed Valuation
<b>Public Utilities</b>		
1. Columbus Southern Power Company	\$27,783,750	1.39%
2. Ohio Bell Telephone Company	13,459,490	0.67%
3. Columbia Gas Company	8,940,850	0.45%
<b>Real Estate</b>		
1. Ashland Oil, Inc.	18,090,770	0.91%
2. Online Computer Library Center, Inc.	14,840,000	0.74%
3. Great Lakes Reit LP	12,180,000	0.61%
4. Duke Realty LP	10,820,330	0.54%
5. Continental Sawmill LP	9,911,780	0.50%
6. Carriage Place	8,791,010	0.44%
7. Brandway, LTD	8,706,250	0.44%
8. Sun Center Limited LLC	7,980,000	0.40%
9. AIF Holding Co.	7,224,690	0.36%
10. United Dominion Realty	6,630,400	0.33%
<b>Tangible Personal Property</b>		
1. Worldcom Advanced Networks, Inc.	12,131,840	0.61%
2. Ashland Oil, Inc.	10,999,920	0.55%
3. Metatec/Discovery Systems, Inc.	6,976,480	0.35%
4. Wendy's International, Inc.	5,763,700	0.29%
5. IBM Credit Corporation	5,761,520	0.29%
6. Cardinal Health, Inc.	4,513,740	0.23%
7. Geo Byers & Sons, Inc.	2,493,470	0.12%
8. Dick Ruhl Ford Sales, Inc.	2,365,770	0.12%
9. Kroger Company	2,338,260	0.12%
10. Brentlinger Enterprises, Inc. - M.A.G.	2,301,730	0.12%
<b>ALL OTHERS</b>	<b>1,786,895,725</b>	<b>89.44%</b>
<b>TOTAL ASSESSED VALUATION</b>	<b>\$1,997,901,475</b>	<b>100.00%</b>

Source : Franklin County Auditor's Office

1. Assessed Values are for the valuation year of 1999

**Dublin City School District  
Staffing Statistics - Full Time Equivalents (FTE)**

	<u>1996-97 Actual</u>	<u>1997-98 Actual</u>	<u>1998-99 Actual</u>	<u>1999-00 Actual</u>	<u>2000-01 Est.</u>
<b>Professional Staff:</b>					
<b>Teaching Staff:</b>					
Elementary	339	358	321	351	357
Middle	191	193	177	230	238
High	207	223	204	239	258
Tutors			21	21	18
<b>Administrators</b>					
District/Building	47	47	43	42	44
<b>Auxiliary Positions</b>					
Psychologists	7	7	6	7	9
Nurses	5	5	2	3	3
Speech	9	8	8	10	12
Adapted Phys Ed - OT	5	5	4.5	4.5	5.2
Mental Health Specialists					2
<b>Support Staff</b>					
Secretarial	76	86.5	68.5	78.5	81.35
Aides	32.5	31.68	47.4	73.43	86.11
Substitute Caller	2	3	3	3	3
Crossing Guards	22	26	26	30	30
Hall monitor/Security	8	8	4	4	5
Technical	13	11	11	11	11
Cooks	32	33.67	34	32.61	34.16
Custodial	66.75	67.75	58.75	66.75	63.5
Maintenance	10.75	9.75	6.67	8.33	8.33
Grounds	6.75	7	4.33	5.67	5
Bus Drivers	86.25	86	86	102	107
Mechanics	4	4	3	3	3
Warehouse	1	1	1	1	1
<b>Total</b>	<u><u>1171</u></u>	<u><u>1221.35</u></u>	<u><u>1140.15</u></u>	<u><u>1326.79</u></u>	<u><u>1384.65</u></u>

**Dublin City School District  
Ten Year Attendance Data**

<u>School Year Ended</u>	<u>Number of Graduates</u>	<u>Average Daily Membership (ADM)</u>	<u>Percentage ADM Increase (Decrease)</u>
2000	764	10,832	2.65%
1999	712	10,552	2.57%
1998	629	10,288	3.98%
1997	580	9,894	4.88%
1996	492	9,434	0.53%
1995	478	9,384	4.94%
1994	455	8,942	4.50%
1993	415	8,557	8.29%
1992	393	7,902	7.58%
1991	386	7,345	7.35%

Source : School District Student Records

**Dublin City School District  
 Cost to Educate a 1999 Graduate  
 Dublin City Schools VS State of Ohio**

<u>School Year Ended</u>	<u>Grade</u>	<u>Dublin Annual Per Pupil Cost</u>	<u>State Average</u>
1999	12	6,591	6,642
1998	11	6,534	6,232
1997	10	6,292	5,939
1996	9	5,984	5,284
1995	8	5,346	5,353
1994	7	5,216	5,241
1993	6	5,020	5,024
1992	5	4,625	4,473
1991	4	4,482	4,386
1990	3	4,447	4,349
1989	2	4,327	4,019
1988	1	3,729	3,622
1987	Kindergarten	3,252	3,438
<b>Total Cost</b>		<b><u>\$ 65,845</u></b>	<b><u>\$ 64,002</u></b>

Source : District Financial Records  
 Costs per Pupil-State of Ohio Department of Education

Dublin City School District  
 Educational Statistics  
 Last 5 School Years

	1995-96	1996-97	1997-98	1998-99	1999-00
<b>9th Grade Proficiency Tests:</b>					
<b>(Passing on 1st Attempt)</b>					
	(a)	(a)	(a)	(a)	(a)
Writing	89%	94%	99%	96%	93%
Reading	94%	93%	93%	93%	90%
Mathematics	78%	75%	82%	91%	84%
Citizenship	89%	85%	91%	90%	87%
Science			84%	86%	86%
<b>All Parts</b>	<b>66%</b>	<b>66%</b>	<b>72%</b>	<b>72%</b>	<b>73%</b>
<b>ACT Scores (Averages)</b>					
Dublin	22.7	22.6	23.1	23.0	23.1
National	20.9	21.0	21.0	21.0	21.0
<b>SAT Scores (Averages)</b>					
<b>Dublin</b>					
Verbal	535	524	546	533	532
Mathematics	557	541	571	562	564
<b>National</b>					
Verbal	505	505	505	505	505
Mathematics	508	511	512	511	514
<b>National Merit Scholars</b>					
<b>(Percent of Senior Class)</b>					
	2.75%	3.91%	2.98%	0.81%	1.28%
<b>4th Grade Proficiency Tests:</b>					
<b>(Tests initiated March, 1995)</b>					
		(b)	(b)	(b)	(b)
Writing	89%	77%	81%	79%	85%
Reading	93%	70%	67%	78%	77%
Mathematics	91%	63%	65%	73%	74%
Citizenship	94%	76%	79%	86%	81%
Science	79%	65%	72%	68%	66%
<b>All Parts</b>	<b>74%</b>	<b>57%</b>	<b>63%</b>	<b>52%</b>	<b>51%</b>
<b>6th Grade Proficiency Tests:</b>					
<b>(Tests initiated March, 1996)</b>					
Writing	73%	77%	92%	87%	84%
Reading	88%	61%	69%	69%	66%
Mathematics	72%	71%	70%	72%	72%
Citizenship	80%	78%	81%	82%	81%
Science	59%	59%	68%	59%	67%
<b>All Parts</b>	<b>44%</b>	<b>48%</b>	<b>55%</b>	<b>47%</b>	<b>50%</b>

Source : School District Student Records

N/A = Not Available/Not applicable

(a) The 9th grade Proficiency test, first attempt, is taken in the 8th grade for 1995-96 and beyond.

(b) The 4th grade Proficiency test passing score was raised, in 1996-97, for all tests except Science.

Dublin City School District  
 Ten Year Enrollment Projection  
 School Year 2000-01 to School Year 2009-10

Grade Level	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
PS	71	83	95	107	119	131	143	155	160	160
K	865	828	830	835	840	845	850	855	860	865
1	901	990	947	950	955	961	967	972	978	984
2	887	926	1,018	974	977	982	988	994	999	1005
3	920	910	950	1,044	999	1,002	1,008	1,014	1,020	1,025
4	961	944	934	975	1,071	1,025	1,028	1,034	1,040	1,046
5	946	973	956	946	988	1,085	1,038	1,041	1,047	1,054
Elementary	5,551	5,654	5,730	5,831	5,949	6,031	6,022	6,065	6,104	6,139
6	889	960	987	970	960	1,003	1,101	1,053	1,057	1,063
7	910	905	977	1,005	987	977	1,021	1,121	1,072	1,076
8	903	923	918	991	1,019	1,001	991	1,035	1,137	1,087
Middle	2,702	2,788	2,882	2,966	2,966	2,981	3,113	3,209	3,266	3,226
9	903	921	941	936	1,011	1,039	1,021	1,011	1,056	1,160
10	849	853	870	889	884	955	982	965	955	998
11	770	801	805	821	839	834	901	927	911	901
12	774	808	841	845	862	881	876	946	973	956
High	3,296	3,383	3,457	3,491	3,596	3,709	3,780	3,849	3,895	4,015
JVS	35	35	35	35	35	35	35	35	35	35
District Totals	11,584	11,860	12,104	12,323	12,546	12,756	12,950	13,158	13,300	13,415

Source: School District Records





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**DUBLIN CITY SCHOOL DISTRICT**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JANUARY 18, 2001**