

**NEW PHILADELPHIA CITY SCHOOL DISTRICT  
TUSCARAWAS COUNTY**

**SINGLE AUDIT**

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



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

---

**STATE OF OHIO**



NEW PHILADELPHIA CITY SCHOOL DISTRICT  
TUSCARAWAS COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	1
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3
Schedule of Federal Awards Expenditures .....	5
Notes to the Schedule of Federal Awards Expenditures .....	6
Schedule of Findings .....	7

**This page intentionally left blank.**



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

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

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

New Philadelphia City School District  
Tuscarawas County  
303 Fourth Street, NW  
New Philadelphia, Ohio 44663

To the Board of Education:

We have audited the basic financial statements of the New Philadelphia City School District, Tuscarawas County, Ohio, (the District) as of and for the year ended June 30, 2000, and have issued our report thereon dated November 30, 2000, in which we noted the District adopted Governmental Accounting Standards Board (GASB) Statements Nos. 33 and 34 and GASB Interpretation No. 6. 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*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated November 30, 2000.

**Internal Control Over Financial Reporting**

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

New Philadelphia City School District  
Tuscarawas County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated November 30, 2000.

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

November 30, 2000



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

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

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

New Philadelphia City School District  
Tuscarawas County  
303 Fourth Street, NW  
New Philadelphia, Ohio 44663

To the Board of Education:

**Compliance**

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

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

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

### **Internal Control Over Compliance**

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

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

However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated November 30, 2000.

### **Schedule of Federal Awards 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 November 30, 2000, in which we noted the District adopted Governmental Accounting Standards Board (GASB) Statements Nos. 33 and 34 and GASB Interpretation No. 6. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 management, the 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

November 30, 2000

**NEW PHILADELPHIA CITY SCHOOL DISTRICT  
TUSCARAWAS COUNTY**

**SCHEDULE OF FEDERAL AWARDS 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>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed Through Ohio Department of Education:</i>						
Child Nutrition Cluster:						
Food Distribution Program	N/A	10.550	\$0	\$46,385	\$0	\$53,645
National School Lunch Program	044487-04-PU	10.555	160,573	0	160,573	0
School Breakfast Program	044487-05-PU	10.553	5,760	0	5,760	0
Total U.S. Department of Agriculture - Child Nutrition Cluster			<b>166,333</b>	<b>46,385</b>	<b>166,333</b>	<b>53,645</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>						
<i>Passed Through Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education Grants to States (IDEA Part B)	044487-6B-SF-00	84.027	227,110	0	201,994	0
Special Education Preschool Grant	044487-PG-S1-00	84.173	22,156	0	25,497	0
Total Special Education Cluster			<b>249,266</b>	<b>0</b>	<b>227,491</b>	<b>0</b>
Title VI, IASA	044487-C2-S1-99	84.151	13,707	0	11,346	0
Eisenhower Professional Development Grant	044487-MS-S2-00	84.164	9,223	0	18,926	0
Title I Grants to Local Educational Agencies	044487-C1-S1-00	84.010	340,615	0	332,424	0
Goals 2000 State and Local Education Systemic Improvement Grant	044487-G2-S2-00	84.276	0	0	15,000	0
Learn and Serve America School and Community Based Program Grant	044487-SV-S2-99	94.004	3,000	0	3,846	0
Alternative School Grant	044487-G5-S4-99	94.276	79,690	0	44,504	0
Class Size Reduction Grant	044487-CR-S1-00	84.340	64,662	0	45,191	0
Safe and Drug-Free Schools and Communities State Grant	044487-DR-S1-00	84.186	4,655	0	20,621	0
Total U.S. Department of Education			<b>764,818</b>	<b>0</b>	<b>719,349</b>	<b>0</b>
<b>Totals</b>			<b>\$931,151</b>	<b>\$46,385</b>	<b>\$885,682</b>	<b>\$53,645</b>

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

**NEW PHILADELPHIA CITY SCHOOL DISTRICT  
TUSCARAWAS COUNTY**

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

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B--FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At June 30, 2000, the District had food commodities totaling \$21,214 in inventory.

**NEW PHILADELPHIA CITY SCHOOL DISTRICT  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Child Nutrition Cluster, CFDA #10.550, #10.553, & #10.555  Special Education Cluster CFDA #84.027 and #84.173
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

**This page intentionally left blank.**

# **NEW PHILADELPHIA CITY SCHOOL DISTRICT**

**New Philadelphia, Ohio**

*Home of Ohio's First School*



*South Elementary School*

**Comprehensive Annual Financial Report**

**For the Fiscal Year Ended June 30, 2000**



# **INTRODUCTORY SECTION**



**NEW PHILADELPHIA  
CITY SCHOOL DISTRICT**

New Philadelphia, Ohio

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

*For the Fiscal Year Ended  
June 30, 2000*

Issued by:  
Treasurer's Office

Steven D. Sherer  
Treasurer

**New Philadelphia City School District**  
*Table of Contents*

---

---

<b>I. Introductory Section</b>	<b><u>Page</u></b>
Title Page.....	i
Table of Contents .....	ii
Transmittal Letter .....	v
Certificate of Achievement.....	xiii
Principal Officials.....	xiv
Organizational Chart .....	xv
<b>II. Financial Section</b>	
Report of Independent Accountants .....	1
Management’s Discussion and Analysis .....	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets .....	11
Statement of Activities .....	12
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	16
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual: General Fund .....	18
Statement of Net Assets – Proprietary Funds .....	19
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds .....	20
Statement of Cash Flows – Proprietary Funds.....	21
Statement of Fiduciary Net Assets – Fiduciary Funds.....	23
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds.....	24
Notes to the Basic Financial Statements.....	25

**New Philadelphia City School District**  
*Table of Contents*

---

---

Combining Statements and Individual Fund Schedules:

Combining Statements – Nonmajor Funds:

Fund Descriptions.....	52
Combining Balance Sheet – Nonmajor Governmental Funds.....	56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	57
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	64
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	71

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in  
Fund Balance – Budget (Non-GAAP Basis) and Actual:

General Fund.....	73
Debt Service Fund.....	77
Permanent Improvement Fund.....	78
Public School Support.....	79
Quaker Foundation Grants.....	80
Community Alternative Funding Source.....	81
Ashland University.....	82
Athletic and Music.....	83
Auxiliary Services – Non-Public.....	84
Teacher Inservice Grant.....	85
Management Information System.....	86
Preschool Grant.....	87
Eisenhower Math Grant.....	88
Title 6-B Flowthru.....	89
Title I.....	90
Chapter II.....	91
Title 6-B Preschool.....	92
Drug Free Schools Grant.....	93
Continuous Improvement Grant.....	94
Learn and Serve Grant.....	95
Tele-Com E-Rate.....	96
Teacher Entry Grant.....	97
Opportunity School.....	98
Classroom Reduction.....	99
Summer School.....	100

**New Philadelphia City School District**  
*Table of Contents*

---

---

Public Preschool .....	101
Data Communications .....	102
Band Uniform .....	103
Juvenile Attention .....	104
Ohio Reads .....	105
School Net Professional .....	106
Vocational Educational Equipment .....	107
SchoolNet .....	108
Library Replacement .....	109
Food Service Fund.....	110
Self Insurance Fund.....	111
Special Trust Fund.....	112

**III. Statistical Section**

General Governmental Revenues by Source and Expenses/Expenditures by Function – Last Ten Fiscal Years .....	S-2
Property Tax Levies and Collections – Real and Public Utility Personal Property – Last Nine Years.....	S-4
Assessed and Estimated Actual Value of Taxable Property–Last Ten Years .....	S-5
Property Tax Rates–Direct and Overlapping Governments–Last Ten Years.....	S-6
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita – Last Ten Years .....	S-7
Computation of Legal Debt Margin .....	S-8
Computation of Direct and Overlapping General Obligation Bonded Debt .....	S-9
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Fund Expenditures – Last Ten Years .....	S-10
Property Values, Bank Deposits, Construction Activity, and Population – Last Ten Years.....	S-11
Principal Taxpayers.....	S-12
Ten Largest Employers .....	S-13
Demographic Statistics.....	S-14

# NEW PHILADELPHIA CITY SCHOOLS

303 Fourth Street NW ↗ New Philadelphia, Ohio 44663  
Phone 330-364-0600 ↗ Fax 330-364-0611

C. Douglas Spado  
330-364-0600

Karen S. Jenkins  
330-364-0600

Steven D. Sherer  
330-364-0600

Louise E. Harris  
330-364-0613

November 30, 2000

## Board of Education Members and Residents of New Philadelphia City School District

We are pleased to present the fifth Comprehensive Annual Financial Report (CAFR) of the New Philadelphia City School District. This report was prepared by the Treasurer's Office, and contains basic financial statements, supplemental statements and statistical information to provide complete and full disclosure of all material financial aspects of the District for the 1999-00 fiscal year. Responsibility for the accuracy, completeness, and fairness of the report rests with the District. To the best of our knowledge and belief, this report and the enclosed data are accurate in all material aspects and are reported in a manner designed to present fairly the financial position and results of operation of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included. This report was prepared in conformance with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

This CAFR is divided into three sections as follows:

1. The Introductory Section contains the title page, table of contents, letter of transmittal, a copy of the GFOA Certificate of Achievement, a list of principal officials, and an organizational chart of the District.
2. The Financial Section begins with the Report of Independent Accountants and includes Management's Discussion and Analysis, the basic financial statements and Notes which provide an overview of the District's financial position and operating results, and the Combining Statements for nonmajor funds and other schedules which provide detailed information relative to the Basic Financial Statements.
3. The Statistical Section presents selected economic and financial information, presented on a multi-year basis.

---

NEW PHILADELPHIA HIGH SCHOOL  
343 Ray Avenue NW  
330-364-0644



WELTY MIDDLE SCHOOL  
315 Fourth Street NW  
330-364-0645

CENTRAL ELEMENTARY  
145 Ray Ave. NW  
330 364 0700

EAST ELEMENTARY  
470 Fair Ave. NE  
330 364 0715

SOUTH ELEMENTARY  
132 Providence Ave. SW  
330 364 0725

TUSCARAWAS ELEMENTARY  
935 Tuscarawas Ave. NW  
330-364-0740

WEST ELEMENTARY  
232 Tuscarawas Ave. NW  
330-364-0755

YORK ELEMENTARY  
938 Stone Creek Road SW  
330 364 0770

### *Reporting Entity*

The School District has reviewed its reporting entity in order to ensure conformance with Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity". In evaluating how to define the School District for financial reporting purposes, management has considered all agencies, departments and organizations making up the New Philadelphia City School District and its potential component units. The primary government consists of all funds, departments, agencies, board, commissions and authorities that are not legally separate from the School District. For New Philadelphia City School District, this includes general operations, food service, and student related activities. There are no component units of the New Philadelphia City School District.

### *Economic Conditions and Outlook*

The School District boundaries cover the City of New Philadelphia and several townships located in Tuscarawas County, therefore the economic conditions affecting the City and Townships directly affect the School District.

Tuscarawas County's first golf course community continues to take shape on a 90 acre plateau overlooking the 18 hole Oak Shadows links in New Philadelphia. The total development will consist of 84 single-family home sites and approximately 65 condominiums in one-unit, two-unit, and four-unit structures. Lot prices for single-family homes will be \$35,000 to \$100,000 and range in size from roughly a half acre to four acres.

The District also has a strong residential tax base which continues to grow with additional housing developments being planned throughout the City of New Philadelphia.

The District remains optimistic that this growth will continue, which will not only provide additional jobs, but will add to the tax base.

## **MAJOR INITIATIVES**

Projects from the 1999-2000 school year span the District from kindergarten to high school, in all buildings, and at all grade levels. The teachers and administrators are heavily involved in literacy, technology, and proficiency preparation to improve student achievement.

### *Literacy*

A committee of teachers, administrators, and Special Services staff at New Philadelphia completed a yearlong study to select a new Language Arts program for students in K-8. Language Arts covers the areas of Reading, English, Spelling, and Writing. The McGraw-Hill Reading series was selected for kindergarten through sixth grade and Prentice Hall Literature will be used in seventh and eighth grades.

The McGraw-Hill Reading series was designed to give every student a firm foundation of skills and strategies to prepare them for a lifetime of reading. There is a strong phonics base to the new program in kindergarten through sixth grade. Phonics, comprehension, vocabulary, and study skills are taught from the first week in kindergarten to the final lesson in grade six, ensuring that all students are taught

---

to read and gain the additional skills they need for reading success. The new middle school reading series from Prentice Hall called *Timeless Voices, Timeless Themes* combines an outstanding blend of time-tested classics and the finest contemporary literature and nonfiction selections to create a new enthusiasm for literature.

The Collaborative Language and Literacy Instruction Demonstration Project Grant that involved 3<sup>rd</sup> and 4<sup>th</sup> grade teachers at Central, Tuscarawas Avenue, West, and York Elementary Schools last year provided the money for a full time speech-language pathologist, professional development, and materials for teachers to enable them to better teach reading and writing skills to children. New Philadelphia was one of three districts in the entire state of Ohio selected to participate in this project. That grant has been expanded to all the K-3 students in the District this year. The results of the project last year and gains made by the students involved encouraged all the elementary schools to become involved. Students in first through third grade were individually assessed by their teacher at the beginning of the year to learn their reading levels and special intervention groups have started in all schools. The goal is to improve the reading and writing skills of every student in New Philadelphia. As we all know, reading is the key to all learning.

### ***Technology***

Three of our elementary schools (East, Tuscarawas Avenue, and York) shared in \$100,316 from Ohio Reads Classroom Grant monies. The **S.T.A.R.S.** Program (Success Through Accelerated Reader and SuccessMaker) was awarded to purchase computers, reading software for K-3 students, and Accelerated Reader software K-5, which is an incentive reading program where students read library books, take quizzes and earn rewards to motivate a love for reading. The money will also buy 845 new books for their libraries, provide professional development for teachers and volunteers, and purchase supplies and materials to support the S.T.A.R.S. program. The three schools have installed mini computer labs from the monies received through these grants. The labs have the reading software for skill improvement and motivation that were part of the grants. A new volunteer program also has begun at every elementary building with parent, community, and business volunteers donating their time to help our students with this new technology and reading.

### ***Proficiency Improvement***

It is important to have current reading research and materials available to our students because our current third graders will be the first class subject to Ohio's Fourth Grade Reading Guarantee. The Fourth Grade Reading Guarantee is part of Senate Bill 55 that prohibits school districts from promoting to fifth grade after July 1, 2001, any fourth grader who fails the state fourth grade reading proficiency test. Under current legislation they will have three chances to pass the fourth grade reading proficiency test: once in the fall and once in the spring of fourth grade; and a final chance in the summer before fifth grade. Students who do not pass during one of these attempts will not be promoted to fifth grade in most circumstances. This makes the proficiency test a high-stakes endeavor for students, parents, teachers and school districts. New Philadelphia is administering the test at the end of third grade to familiarize students with the test format and allow our School District to gain important information for summer school placements before fourth grade.

The goal in New Philadelphia is to help all students pass this test by providing excellent reading instruction, utilizing early intervention such as summer school, off-grade proficiency tests, Title I reading instruction, reading clubs, tutoring, computer programs, Accelerated Reader, etc. By acting now, we will be providing our students with the best opportunity to pass the test along with providing a quality reading program so all students benefit by developing a love for reading now and in the future.

The middle school and high school are working diligently to improve proficiency scores and prepare for the new Ohio Graduation Test. Teachers in 4-6 are delivering an instructional focus each day to the students on proficiency items to help each student be successful. Our current eighth graders will be the class that will be required to pass this new test. It will carry the same requirements that our current ninth grade proficiency test does with passing scores needed to graduate. Middle school and high school teachers are working together to prepare all of our students to pass this test. Teams from every subject area on the test are meeting and planning exactly what will be needed to ensure the best opportunity for our students to be prepared.

It is an exciting time for educators. The Ohio Department of Education has placed many new requirements on the schools and the New Philadelphia City school system is up to the challenge. The hard working staff and students are focused and prepared to meet the requirements. Raising student achievement in our schools is the goal for every teacher, student, and administrator in the New Philadelphia City Schools.

### *Continuous Improvement Planning*

New Philadelphia School District has been continuing to develop its CIP (Continuous Improvement Plan) since the beginning of the 1999-2000 school year. We started with a planning retreat, three days in August, conducted by an outside facilitator to describe the process and to assist team members in identifying their roles and functions, developing a mission and vision for the district and establishing goals. The planning team included a diverse number of representatives from the elementary, middle school, and high school with the majority being teachers and administrators. Other essential representatives included non-certified staff, students, parents, union representatives and a cross section of community leaders, business people, and service agencies.

The retreat has been followed by planning meetings led by planning team facilitators that focus on the preparation for continuous improvement, analysis, strategic decision-making and implementation stages. This process will effectively provide the planning team with the tools needed to develop a CIP that will focus on the process of achieving and measuring substantial improvements in our school district's performance on the 27 indicators and improving overall student performance.

The district level strategies must influence education throughout the District, have a commitment to collaboration and shared decision-making, and enable individual schools to leverage resources as they develop their building-level plans. Our goal will be to complete the first major cycle of strategic decision-making and write the plan to present for explanation and approval at a State-of-the-Schools meeting followed by dissemination to the entire New Philadelphia community.

The last part of the CIP is to create evaluation procedures, develop a schedule of community forums to gather feedback on how the plan is working, conduct performance audits, and create a system for consistently gathering performance data and measuring progress against the performance results indicators and the process indicators so that we may assure the plan is being carried out efficiently and effectively. As the District is making progress toward its goals, the plan will continue to evolve over the next three years and beyond, and our CIP will be used continually to guide decisions, revise practices, and remain the heart of quality, innovation, and continuous improvement.

## *FINANCIAL INFORMATION*

### *Internal Accounting and Budgetary Control*

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

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

At the beginning of each fiscal year, the Board of Education adopts a temporary appropriation measure for that fiscal year. By Statute, permanent appropriations must be adopted upon receipt from the County Auditor of an amended certificate of estimated resources based on final assessed values and tax rates. The School District adopts the permanent appropriation measure in September.

Annual appropriations may not exceed the County Budget Commission's official estimate of resources. The County Auditor must certify that the Board of Education's appropriation measures, including any supplements or amendments, do not exceed the amount set forth in the latest of those official estimates.

All disbursements and transfers of cash between funds require appropriation authority from the Board. Budgets are controlled at the object account level within a function and fund. All purchase order requests must be approved by the site administrator and the Superintendent, and be certified by the Treasurer; necessary funds are then encumbered and purchase orders released to vendors. Those requests which exceed the available appropriations are rejected until additional appropriations are secured.

The accounting system used by the School District provides interim financial reports which detail year-to-date expenditures and encumbrances versus the original appropriation plus any additional appropriations made to date.

Each administrator and school principal is furnished monthly reports showing the status of the budget accounts for which they are responsible. In addition, an on line inquiry system is available at each cost center site. As an additional safeguard, all employees are covered by a blanket bond, and certain individuals in policy-making roles are covered by a separate, higher limit bond.

The basis of accounting and the various funds utilized by New Philadelphia City Schools are fully described in Note 2 of the financial statements. Additional information on the School District's budgetary accounting can also be found in Note 2.

---

### *Financial Condition*

This is the first year the School District has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB 34 creates new basic financial statements for reporting on the School District's financial activities as follows:

***Government-wide financial statements*** These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by many businesses. The government-wide statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

***Fund financial statements*** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

***Statements of budgetary comparisons*** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transaction on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing a Management Discussion and Analysis of the School District. This discussion follows the Report of the Independent Accountants, providing an assessment of the School District finances for 2000 and the outlook for the future. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

### ***Financial Highlights – Internal Service Fund***

The only internal service fund carried on the financial records of the School District is related to self-insurance. This fund accounts for the revenues and expenses related to the provision of dental, prescription, and medical benefits to School District employees. The internal service fund had net assets of \$648,089 at June 30, 2000, compared with net assets of \$568,955 at June 30, 1999, reflecting a net increase in net assets of \$79,134. The balance at June 30, 2000, is sufficient to meet all medical, dental, and prescription claims liabilities.

### ***Financial Highlights – Fiduciary Funds***

The trust fund carried on the financial records of the School District is a scholarship trust fund that has assets totaling \$16,184.

### ***Cash Management***

The District operated a cash management program designed to provide safety, liquidity, and yield in that order. Funds are invested in certificates of deposit and in the Ohio State Treasurer's Investment Pool (STAR Ohio). The amount of investment income for all District funds in fiscal year 2000 was \$665,693.

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

#### ***Risk Management***

The School District maintains protection for its assets and employees through a comprehensive insurance program. Insurance policies for vehicle fleet liability, general liability, property loss, and boiler and machinery coverage are purchased from Nationwide, Utica, and Indiana Insurance Companies. The maximum deductible amount for these coverages is \$1000 per loss incurred.

The School District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The District joined The Ohio School Board Association group rating program with other schools in an effort to control these costs. The group rating program did result in a 40% reduction in rates for the 2000 calendar year premium.

### ***OTHER INFORMATION***

#### ***Independent Audit***

Provisions of State statutes require that the District's financial statements be subjected to an annual examination by an independent auditor. Those provisions have been satisfied, and the unqualified opinion of Jim Petro, Auditor of State, is included herein.

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

#### ***GFOA Certificate of Achievement***

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to New Philadelphia City School District for its Comprehensive Annual Financial Report for the year ended June 30, 1999.

This was the fourth consecutive year the School District received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental entity must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents satisfy all program standards. Reports must conform to Generally Accepted Accounting Principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and are again submitting it to the GFOA to determine its eligibility to receive the Certificate, which is the highest form of recognition in the area of governmental financial reporting.

---

*Acknowledgments*

The publication of this Comprehensive Annual Financial Report for the School District continues to reinforce the accountability of the School District to the taxpayers of the community.

We wish to express appreciation to the members of the New Philadelphia Board of Education for supporting us in this project, and especially to the staff of the Treasurer's Office who contributed their time and effort to complete this report.

Also a special thanks to the taxpayers and voters who continue to demonstrate their trust in public education and in the New Philadelphia City School District.

Respectfully submitted,

Steven D. Sherer, Treasurer

C. Douglas Spade, Superintendent

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

New Philadelphia 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.



*Cary Brueck*  
President

*Jeffrey L. Esser*  
Executive Director

---

**New Philadelphia City School District  
Principal Officials  
June 30, 2000**

**Board of Education**

Mr. Gene Nemitz	.....	President
Mr. David Moreland	.....	Vice President
Mr. Hugh Berry	.....	Member
Mrs. V. Jane Brown	.....	Member
Mr. Donald Kemp	.....	Member

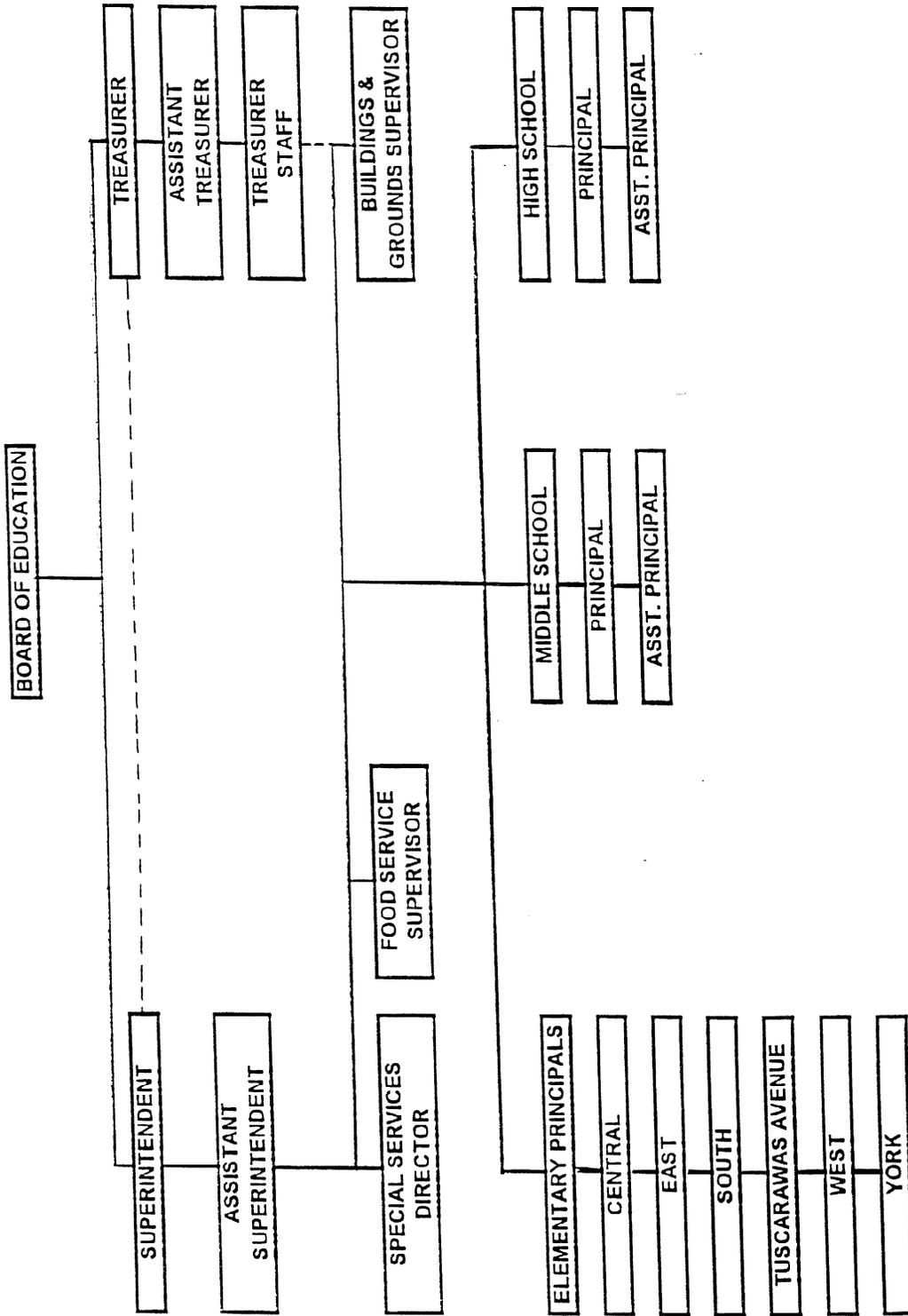
**Treasurer**

Mr. Steven D. Sherer

**Administration**

Mr. C. Douglas Spade	.....	Superintendent
Mrs. Karen Jenkins	.....	Assistant Superintendent

ORGANIZATIONAL CHART  
 NEW PHILADELPHIA CITY SCHOOLS



---

(This page left blank intentionally.)

**FINANCIAL  
SECTION**





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

New Philadelphia City School District  
Tuscarawas County  
303 Fourth Street, NW  
New Philadelphia, Ohio 44663

To the Board of Education:

We have audited the accompanying basic financial statements of the New Philadelphia City School District, Tuscarawas 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 3 to the basic financial statements, the District adopted Governmental Accounting Standards Board (GASB) Statements Nos. 33 and 34 and GASB Interpretation No. 6 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 New Philadelphia City School District, Tuscarawas County, Ohio, as of June 30, 2000, and the results of its operations and the cash flows of its business type activities 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 November 30, 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.

The Management's Discussion and Analysis beginning on page 3 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 on it.

The combining 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 stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

**Jim Petro**  
Auditor of State

November 30, 2000

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

---

---

The discussion and analysis of New Philadelphia City School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2000. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

### **Financial Highlights**

Key financial highlights for 2000 are as follows:

- ❑ In total, net assets increased \$2.5 million. This increase was in net assets of governmental activities which represents a 16.4% increase from 1999. Net assets of business-type activities remained constant.
- ❑ General revenues accounted for \$18.5 million or 86.0% of all revenues. Specific program revenues in the form of charges for services, sales, grants and contributions accounted for \$3.0 million or 14% of total revenues of \$21.5 million.
- ❑ The School District had \$18.4 million in expenses related to governmental activities; only \$2.4 million of these expenses were offset by program specific charges for services, grants, or contributions. General revenue (primarily taxes) of \$18.5 million were adequate to provide for these programs.
- ❑ Among major funds, the General Fund had \$17.7 million in revenues and \$15.4 million in expenses. The General Fund's balance increased by \$2.3 million.
- ❑ Net assets for the Enterprise Funds remained constant. Operating expense of \$0.6 million exceeded operating revenues of \$0.4 million. Grants of \$0.2 million in the Food Service Fund offset the operating loss.

### **Using this Comprehensive Annual Financial Report (CAFR)**

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

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's most significant funds with all other nonmajor funds presented in total in one column. In the case of New Philadelphia City School District, the general fund is by far the most significant fund.

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

---

---

***Reporting the School District as a Whole***

*Statement of Net Assets and the Statement of Activities*

The Statement of Net Assets and the Statement of Activities answer the question “How did we do financially during 2000?” These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by the most private-sector companies. This basis of accounting takes into account all of the current year’s revenues and expenses regardless of when cash is received or paid.

These two statements report the School District’s *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the School District as a whole, the *financial position* of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the School District’s property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Assets and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- Governmental Activities – Most of the School District’s programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities.
- Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The School District food service program is reported as a business activity.

***Reporting the School District’s Most Significant Funds***

*Fund Financial Statements*

The analysis of the School District’s major funds begins on page 11. Fund financial reports provide detailed information about the School District’s major funds. The School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School District’s most significant funds. The School District’s major governmental funds are the general fund, debt service fund and the permanent improvement capital projects fund.

***Governmental Funds*** Most of the School 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 all other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District’s general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

finance educational 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 financial statements.

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

**The School District as a Whole**

Recall that the Statement of Net Assets provides the perspective of the School District as a whole.

Table 1 provides a summary of the School District's net assets for 2000 compared to 1999:

Table 1  
 Net Assets  
 (In Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
<b>Assets</b>						
Current and Other Assets	\$21.8	\$19.7	\$0.3	\$0.3	\$22.1	\$20.0
Capital Assets	<u>15.7</u>	<u>15.9</u>	<u>0.1</u>	<u>0.1</u>	<u>15.8</u>	<u>16.0</u>
Total Assets	<u><b>37.5</b></u>	<u><b>35.6</b></u>	<u><b>0.4</b></u>	<u><b>0.4</b></u>	<u><b>37.9</b></u>	<u><b>36.0</b></u>
<b>Liabilities</b>						
Long-Term Liabilities	(8.5)	(8.6)	(0.0)	(0.0)	(8.5)	(8.6)
Other Liabilities	<u>(10.4)</u>	<u>(10.9)</u>	<u>(0.2)</u>	<u>(0.2)</u>	<u>(10.6)</u>	<u>(11.1)</u>
Total Liabilities	<u><b>(18.9)</b></u>	<u><b>(19.5)</b></u>	<u><b>(0.2)</b></u>	<u><b>(0.2)</b></u>	<u><b>(19.1)</b></u>	<u><b>(19.7)</b></u>
<b>Net Assets</b>						
Invested in Capital						
Assets Net of Debt	8.1	8.0	0.1	0.1	8.2	8.1
Restricted	1.5	1.3	0.0	0.0	1.5	1.3
Unrestricted	<u>9.0</u>	<u>6.8</u>	<u>0.1</u>	<u>0.1</u>	<u>9.1</u>	<u>6.9</u>
Total Net Assets	<u><b>\$18.6</b></u>	<u><b>\$16.1</b></u>	<u><b>\$0.2</b></u>	<u><b>\$0.2</b></u>	<u><b>\$18.8</b></u>	<u><b>\$16.3</b></u>

Total assets increased by \$1.9 million. Cash and cash equivalents increased by \$2.2 million. Intergovernmental Receivables decreased by \$0.1 million and capital assets decreased by \$0.2 million due to depreciation expense.

The net assets of the School District increased by \$2.5 million. This was due primarily to the fact that \$0.7 million in taxes were received earlier than anticipated, thus lowering the receivable and the deferred revenue and an additional increase of \$1.0 million in cash balances.

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

The growth in both current and unrestricted net assets continues to show the present financial stability of the District.

The net assets of the School District's business-type activities remained the same. Operating revenues and grants are currently matching expenses. Costs will have to be monitored to insure there is not a need for additional funds necessitating an increase in food service fees.

Table 2 shows the changes in net assets for fiscal year 2000. Since this is the first year the School District has prepared financial statements following GASB Statement 34, revenue and expense comparisons to fiscal year 1999 are not available.

Table 2  
Changes in Net Assets  
(In Millions)

	Governmental Activities <u>2000</u>	Business-Type Activities <u>2000</u>	Total <u>2000</u>
<b>Revenues</b>			
Program Revenues:			
Charges for Services	\$0.8	\$0.4	\$1.2
Operating Grants	1.5	0.2	1.7
Capital Grants	0.1	0.0	0.1
General Revenue:			
Property Taxes	10.8	0.0	10.8
Grants and Entitlements	6.9	0.0	6.9
Other	<u>0.8</u>	<u>0.0</u>	<u>0.8</u>
Total Revenues	<u><b>20.9</b></u>	<u><b>0.6</b></u>	<u><b>21.5</b></u>
<b>Program Expenses</b>			
Instruction	10.9	0.0	10.9
Support Services:			
Pupil and Instructional Staff	1.4	0.0	1.4
Board of Education, Administration, Fiscal and Business	2.3	0.0	2.3
Operation and Maintenance of Plant	1.5	0.0	1.5
Pupil Transportation	0.6	0.0	0.6
Central	0.0	0.0	0.0
Operation of Non-Instructional Services	0.3	0.0	0.3
Extracurricular Activities	0.9	0.0	0.9
Interest and Fiscal Charges	0.5	0.0	0.5
Food Service	<u>0.0</u>	<u>0.6</u>	<u>0.6</u>
Total Expenses	<u><b>18.4</b></u>	<u><b>0.6</b></u>	<u><b>19.0</b></u>
<b>Increase (Decrease) in Net Assets</b>	<u><b>\$2.5</b></u>	<u><b>\$0.0</b></u>	<u><b>\$2.5</b></u>

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

***Governmental Activities***

Several revenue sources fund our governmental activities with property taxes being the largest contributor. The last increase in property tax levies by the citizens of the School District was in 1994. Property tax levies generated \$10.8 million in 2000. General revenues from grants and entitlements, such as the school foundation program, are also a large revenue generator. With the combination of taxes and intergovernmental funding over 90% of all expenses in governmental activities, the School District monitors both of these revenue sources very closely for fluctuations. It should also be noted that what appears to be a large increase in tax revenue on the Statistical Table on page S-2 is due to the receiving of tax advances from the County Auditor's Office in June that finance the 2001 fiscal year.

Instruction comprises 59% of governmental program expenses. Interest expense was 2.7% and was attributable to outstanding bonds and capital leases on copier equipment.

Table 3  
 Governmental Activities  
 (In Millions)

	Total Cost of Services 2000	Net Cost of Services 2000
<b>Instruction</b>	<b>\$10.9</b>	<b>\$9.7</b>
Support Services:		
Pupil and Instructional Staff	1.4	1.2
Board of Education, Administration, Fiscal and Business	2.3	2.2
Operation and Maintenance of Plant	1.5	1.5
Pupil Transportation	0.6	0.6
Central	0.0	0.0
Operation of Non-Instructional Services	0.3	0.0
Extracurricular Activities	0.9	0.3
Interest and Fiscal Charges	0.5	0.5
<b>Total Expenses</b>	<b>\$18.4</b>	<b>\$16.0</b>

***Business-Type Activities***

Business-type activities include the food service operation. This program had revenues of \$646,538 and expenses of \$649,588 for fiscal year 2000. Management regularly reviews this program and food service fees have not been increased since 1997. To also insure that net assets are not reduced in fiscal 2001, the School District is taking steps to reduce expenses. The food service program receives no support from tax revenues.

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

---

---

**The School District's Funds**

Information about the School District's major funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$20.9 million and expenditures of \$18.3 million. The net change in fund balance for the year was most significant in the General Fund, an increase of \$2.3 million. This increase indicated the School District's current revenue base continues to meet School District obligations as a whole. The District understands that this must be monitored on a continual basis.

***General Fund Budgeting Highlights***

The School District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal 2000, the School District amended its general fund budget once at the end of the fiscal year. Requests for budget changes are made by the building administrators. Final approval is obtained from the treasurer and superintendent and is presented to the Board of Education for their adoption.

For the general fund, budget basis revenue was \$2.3 million above original budget estimates of \$16.3 million. Of this \$2.3 million difference, most was due to conservative tax, intergovernmental revenue and interest estimates.

The original appropriations of \$16.6 million were increased to \$17.0 million. Expenditures, however, were only \$16.0 million or \$1.0 million less than anticipated due to a reduction in health insurance costs..

The School District's ending unobligated budgetary fund balance was \$3.1 million above the final budgeted amount.

**Capital Assets and Debt Administration**

***Capital Assets***

At the end of fiscal 2000, the School District had \$15.8 million invested in land, buildings, equipment and construction in progress, \$15.7 million in governmental activities. Table 4 shows fiscal 2000 balances compared to 1999:

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

Table 4  
**Capital Assets at June 30**  
 (Net of Depreciation, in Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
Land	\$0.6	\$0.6	\$0.0	\$0.0	\$0.6	\$0.6
Buildings and Improvements	11.4	11.5	0.0	0.0	11.4	11.5
Furniture and Equipment	2.8	3.0	0.1	0.1	2.9	3.1
Vehicles	0.8	0.7	0.0	0.0	0.8	0.7
Construction in Progress	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.1</u>	<u>0.1</u>
<b>Totals</b>	<u><b>\$15.7</b></u>	<u><b>\$15.9</b></u>	<u><b>\$0.1</b></u>	<u><b>\$0.1</b></u>	<u><b>\$15.8</b></u>	<u><b>\$16.0</b></u>

The primary increase occurred in buildings and improvements which include construction projects for window replacements at West Elementary and the purchase of a parcel of ground near the High School.

For fiscal year 2000, Ohio law required school districts to set aside three percent of certain revenues for capital improvements and an additional three percent for textbooks. For fiscal year 2000, this amounted to \$380,962 for each set aside. For fiscal year 2000, the School District had qualifying disbursements or offsets exceeding these requirements. For fiscal year 2001, the set asides will remain the same. The School District has budgeted to meet these requirements.

As of June 30, 2000, the School District has a contractual commitment for window replacement at East Elementary and bleacher work at Quaker Stadium. The balances outstanding on these contracts are \$179,216 and \$100,000, respectively

***Debt***

At June 30, 2000, the School District had \$7.6 million in bonds, \$.2 million due within one year. Table 5 summarizes bonds outstanding.

Table 5  
**Outstanding Debt at Year End**  
 (In Millions)

	<u>Governmental Activities 2000</u>	<u>Governmental Activities 1999</u>
General Obligation Bonds:		
1992 School Improvement	<u>\$7.6</u>	<u>\$7.8</u>
<b>Total</b>	<u><b>\$7.6</b></u>	<u><b>\$7.8</b></u>

In 1992 the School District passed a 3.1 mill bond issue, providing \$8.7 million for facility improvements for the high school, including an addition of 24 classrooms.

**New Philadelphia City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2000*  
*Unaudited*

---

---

At June 30, 2000, the School District's overall legal debt margin was \$26,598,760 with an unvoted debt margin of \$375,726. The School District maintains an A-1 bond rating.

**For the Future**

New Philadelphia City School District is strong financially. As the preceding information shows, the School District heavily depends on its property taxpayers. Although the District has not had to request an increase in voter-approved taxes since 1994, financially the future is not without challenges.

State law fixes the amount of tax revenue, forcing it to remain constant except for new valuations in the District. Management must plan expenses accordingly, staying within the District's five-year plan.

Externally, the State of Ohio was found by the Ohio Supreme Court in March, 1997, to be operating an unconstitutional educational system, one that was neither "adequate" nor "equitable." Since 1997, the State has directed its tax revenue growth toward school districts with little property tax wealth. In 1999, the Supreme Court ruled that the State had still not met the standard set by the courts.

New Philadelphia City School District has not anticipated any meaningful growth in State revenue. The concern is that, to meet the requirements of the court, the State may require redistribution of commercial and industrial property tax. This could have a significant impact on the School District's residential taxpayers.

Both scenarios require management to plan carefully and prudently to provide the resources to meet student needs over the next several years, and to grow even more dependent on local tax revenue.

In conclusion, New Philadelphia City School District has committed itself to financial excellence for many years. The School District has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting since 1996.

In addition, the School District's system of budgeting and internal controls are well regarded and it will take all of the District's financial abilities to meet the challenges of the future.

**Contacting the School District's Financial Management**

This financial report is designed to provide our citizen's, taxpayers, and investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Steven Sherer, Treasurer, at New Philadelphia City School District, 303 Fourth Street NW, New Philadelphia, Ohio 44663.

**New Philadelphia City School District**  
*Statement of Net Assets*  
June 30, 2000

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$11,809,382	\$193,556	\$12,002,938
Receivables:			
Taxes	7,264,863	0	7,264,863
Accounts	27,009	8,803	35,812
Intergovernmental	3,200	0	3,200
Accrued Interest	17,654	0	17,654
Prepaid Items	12,191	0	12,191
Inventory Held for Resale	0	22,506	22,506
Materials and Supplies			
Inventory	4,569	0	4,569
Restricted Assets	2,658,382	0	2,658,382
Capital Assets:			
Land	623,177	0	623,177
Other Capital Assets, Net	15,098,284	124,583	15,222,867
<i>Total Assets</i>	<u>37,518,711</u>	<u>349,448</u>	<u>37,868,159</u>
<b>Liabilities</b>			
Accounts Payable	218,505	0	218,505
Contracts Payable	195,995	0	195,995
Accrued Wages	1,949,919	40,562	1,990,481
Vacation Payable	88,918	0	88,918
Retainage Payable	7,169	0	7,169
Intergovernmental Payable	436,367	66,566	502,933
Accrued Interest Payable	40,931	0	40,931
Deferred Revenue	7,325,199	21,214	7,346,413
Claims Payable	125,974	0	125,974
Long-Term Liabilities:			
Due Within One Year	315,642	0	315,642
Due In More Than One Year	8,194,523	23,303	8,217,826
<i>Total Liabilities</i>	<u>18,899,142</u>	<u>151,645</u>	<u>19,050,787</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	8,067,609	124,583	8,192,192
Restricted for:			
Capital Projects	185,502	0	185,502
Debt Service	597,787	0	597,787
Set Asides	91,836	0	91,836
Other Purposes	704,650	0	704,650
Unrestricted	8,972,185	73,220	9,045,405
<i>Total Net Assets</i>	<u>\$18,619,569</u>	<u>\$197,803</u>	<u>\$18,817,372</u>

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2000

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
Instruction:				
Regular	\$9,268,836	\$130,995	\$860,187	\$79,261
Special	1,304,639	0	81,487	0
Vocational	297,572	0	0	2,671
Adult/Continuing	4,241	0	0	0
Support Services:				
Pupil	824,935	0	61,389	0
Instructional Staff	545,953	0	134,598	430
Board of Education	84,065	0	0	0
Administration	1,651,233	0	149,555	0
Fiscal	563,175	0	19,974	0
Operation and Maintenance of Plant	1,562,809	1,375	0	0
Pupil Transportation	658,833	0	0	42,219
Central	2,379	0	0	0
Operation of Non-Instructional Services	306,472	99,178	176,348	0
Extracurricular Activities	866,415	531,131	0	0
Interest and Fiscal Charges	495,896	0	0	0
<i>Total Governmental Activities</i>	<u>18,437,453</u>	<u>762,679</u>	<u>1,483,538</u>	<u>124,581</u>
<b>Business-Type Activities</b>				
Food Service	649,588	423,782	222,756	0
<i>Total Business-Type Activities</i>	<u>649,588</u>	<u>423,782</u>	<u>222,756</u>	<u>0</u>
<i>Totals</i>	<u><u>\$19,087,041</u></u>	<u><u>\$1,186,461</u></u>	<u><u>\$1,706,294</u></u>	<u><u>\$124,581</u></u>

**General Revenues**

Property Taxes Levied for:

  General Purposes

  Debt Service

  Capital Outlay

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Assets

*Net Assets Beginning of Year - (See Note 3)*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$8,198,393)	\$0	(\$8,198,393)
(1,223,152)	0	(1,223,152)
(294,901)	0	(294,901)
(4,241)	0	(4,241)
(763,546)	0	(763,546)
(410,925)	0	(410,925)
(84,065)	0	(84,065)
(1,501,678)	0	(1,501,678)
(543,201)	0	(543,201)
(1,561,434)	0	(1,561,434)
(616,614)	0	(616,614)
(2,379)	0	(2,379)
(30,946)	0	(30,946)
(335,284)	0	(335,284)
(495,896)	0	(495,896)
<u>(16,066,655)</u>	<u>0</u>	<u>(16,066,655)</u>
<u>0</u>	<u>(3,050)</u>	<u>(3,050)</u>
<u>0</u>	<u>(3,050)</u>	<u>(3,050)</u>
<u>(16,066,655)</u>	<u>(3,050)</u>	<u>(16,069,705)</u>
\$9,860,137	\$0	\$9,860,137
729,482	0	729,482
203,400	0	203,400
6,926,279	0	6,926,279
659,524	5,026	664,550
146,907	0	146,907
<u>18,525,729</u>	<u>5,026</u>	<u>18,530,755</u>
2,459,074	1,976	2,461,050
<u>16,160,495</u>	<u>195,827</u>	<u>16,356,322</u>
<u>\$18,619,569</u>	<u>\$197,803</u>	<u>\$18,817,372</u>

**New Philadelphia City School District**  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2000*

	General	Debt Service	Permanent Improvement Capital Projects	Other Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,043,306	\$398,401	\$243,917	\$796,002
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	91,836	0	0	0
Receivables:				
Taxes	7,264,863	668,799	188,773	0
Accounts	19,022	0	0	11,543
Intergovernmental	3,200	0	0	259,111
Accrued Interest	17,654	0	0	0
Prepaid Items	12,191	0	0	0
Materials and Supplies Inventory	4,569	0	0	0
<i>Total Assets</i>	<u>\$18,456,641</u>	<u>\$1,067,200</u>	<u>\$432,690</u>	<u>\$1,066,656</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$151,276	\$0	\$0	\$67,229
Contracts Payable	9,749	0	186,246	0
Retainage Payable	0	0	7,169	0
Accrued Wages	1,825,711	0	0	124,208
Intergovernmental Payable	286,084	0	0	19,481
Deferred Revenue	6,905,136	484,912	141,582	69,950
<i>Total Liabilities</i>	<u>9,177,956</u>	<u>484,912</u>	<u>334,997</u>	<u>280,868</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	460,800	0	0	23,383
Reserved for Prepaids	12,191	0	0	0
Reserved for Inventory	4,569	0	0	0
Reserved for Property Taxes	359,727	183,887	47,191	0
Reserved for Budget Stabilization	91,836	0	0	0
Unreserved, Undesignated, Reported in:				
General Fund	8,349,562	0	0	0
Special Revenue Funds	0	0	0	678,595
Debt Service Fund	0	398,401	0	0
Capital Projects Funds	0	0	50,502	83,810
<i>Total Fund Balances</i>	<u>9,278,685</u>	<u>582,288</u>	<u>97,693</u>	<u>785,788</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,456,641</u>	<u>\$1,067,200</u>	<u>\$432,690</u>	<u>\$1,066,656</u>

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 June 30, 2000*

Total Governmental Funds	<b>Total Governmental Fund Balances</b>	\$10,744,454
	<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$12,481,626	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	15,721,461
91,836		
8,122,435	Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.	276,381
30,565		
262,311	An internal service fund is used by management to charge the costs 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.	648,089
17,654		
12,191		
4,569		
\$21,023,187	Accrued interest on bonds payable	(40,931)
	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(8,729,885)
\$218,505		
195,995		
7,169		
1,949,919	<i>Net Assets of Governmental Activities</i>	\$18,619,569
305,565		
7,601,580		
10,278,733		
484,183		
12,191		
4,569		
590,805		
91,836		
8,349,562		
678,595		
398,401		
134,312		
10,744,454		
\$21,023,187		

**New Philadelphia City School District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2000*

	General	Debt Service	Permanent Improvement Capital Projects	Other Governmental Funds
<b>Revenues</b>				
Taxes	\$9,847,274	\$728,586	\$203,106	\$0
Intergovernmental	6,998,060	77,684	19,954	1,418,214
Interest	658,830	0	0	694
Tuition and Fees	108,224	0	0	121,949
Extracurricular Activities	0	0	0	531,131
Rentals	1,375	0	0	0
Contributions and Donations	0	0	0	10,998
Miscellaneous	115,568	0	16,312	15,027
<i>Total Revenues</i>	<u>17,729,331</u>	<u>806,270</u>	<u>239,372</u>	<u>2,098,013</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	7,977,154	0	0	665,982
Special	1,192,011	0	0	63,516
Vocational	289,022	0	0	0
Adult/Continuing	0	0	0	3,991
Support Services:				
Pupil	761,610	0	0	52,722
Instructional Staff	378,528	0	0	154,088
Board of Education	84,065	0	0	0
Administration	1,495,157	0	0	140,972
Fiscal	544,891	0	0	10,587
Operation and Maintenance of Plant	1,551,319	0	0	0
Pupil Transportation	717,455	0	0	0
Central	2,379	0	0	0
Operation of Non-Instructional Services	43,809	0	0	260,663
Extracurricular Activities	315,477	0	0	545,021
Capital Outlay	9,749	0	308,966	21,148
Debt Service:				
Principal Retirement	28,986	215,000	0	0
Interest and Fiscal Charges	18,285	478,766	0	0
<i>Total Expenditures</i>	<u>15,409,897</u>	<u>693,766</u>	<u>308,966</u>	<u>1,918,690</u>
<i>Excess of Revenue Over (Under) Expenditures</i>	<u>2,319,434</u>	<u>112,504</u>	<u>(69,594)</u>	<u>179,323</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	0	0	50,000	8,500
Operating Transfer Out	(58,500)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(58,500)</u>	<u>0</u>	<u>50,000</u>	<u>8,500</u>
<i>Net Change in Fund Balance</i>	2,260,934	112,504	(19,594)	187,823
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	7,015,991	469,784	117,287	597,965
Increase in Reserve for Inventory	1,760	0	0	0
<i>Fund Balances End of Year</i>	<u>\$9,278,685</u>	<u>\$582,288</u>	<u>\$97,693</u>	<u>\$785,788</u>

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
*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*

Total Governmental Funds	<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$2,541,667</b>
	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$10,778,966	Governmental funds report capital outlays as expenditures.	
8,513,912	However, in the statement of activities, the cost of those	
659,524	assets is allocated over their estimated useful lives as	
230,173	depreciation expense. This is the amount by which capital	
531,131	outlays exceed depreciation in the current period.	(114,211)
1,375		
10,998		
146,907		
20,872,986	Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of fixed assets. There were no proceeds.	(113,210)
8,643,136	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	23,541
1,255,527		
289,022		
3,991		
814,332	Repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	243,986
532,616		
84,065		
1,636,129	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,155
555,478		
1,551,319		
717,455	Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payables which represent contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(202,988)
2,379		
304,472		
860,498		
339,863		
243,986		
497,051	The internal service fund used by management to charge the cost 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.	79,134
18,331,319		
2,541,667		
58,500		
(58,500)	<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$2,459,074</u></u>
0		
2,541,667		
8,201,027		
1,760		
\$10,744,454		

**New Philadelphia City School District**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues</b>				
Taxes	\$8,625,000	\$8,735,000	\$10,766,666	\$2,031,666
Intergovernmental	6,993,612	6,883,612	6,998,610	114,998
Interest	500,000	500,000	621,351	121,351
Tuition and Fees	118,200	118,200	98,859	(19,341)
Rentals	4,000	4,000	1,375	(2,625)
Miscellaneous	87,000	87,000	108,781	21,781
<i>Total Revenues</i>	<u>16,327,812</u>	<u>16,327,812</u>	<u>18,595,642</u>	<u>2,267,830</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	8,576,712	8,564,312	8,129,223	435,089
Special	1,242,433	1,229,433	1,185,559	43,874
Vocational	301,754	302,754	289,869	12,885
Other	40,000	45,000	40,668	4,332
Support Services:				
Pupil	779,202	818,502	770,480	48,022
Instructional Staff	420,606	422,606	383,065	39,541
Board of Education	90,700	160,700	157,544	3,156
Administration	1,635,198	1,597,698	1,516,196	81,502
Fiscal	555,511	586,511	548,310	38,201
Operation and Maintenance of Plant	1,776,105	1,877,305	1,677,484	199,821
Pupil Transportation	852,041	925,041	877,212	47,829
Central	2,000	2,500	2,379	121
Operation of Non-Instructional Services	39,500	69,903	44,061	25,842
Extracurricular Activities	337,650	355,150	319,325	35,825
<i>Total Expenditures</i>	<u>16,649,412</u>	<u>16,957,415</u>	<u>15,941,375</u>	<u>1,016,040</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(321,600)</u>	<u>(629,603)</u>	<u>2,654,267</u>	<u>3,283,870</u>
<b>Other Financing Sources (Uses)</b>				
Refund of Prior Year Expenditures	0	0	1,808	1,808
Advances In	0	0	500	500
Advances Out	(1,000)	(1,000)	(50)	950
Operating Transfers In	130,000	130,000	0	(130,000)
Operating Transfers Out	(20,000)	(60,000)	(58,500)	1,500
<i>Total Other Financing Sources (Uses)</i>	<u>109,000</u>	<u>69,000</u>	<u>(56,242)</u>	<u>(125,242)</u>
<i>Net Change in Fund Balance</i>	(212,600)	(560,603)	2,598,025	3,158,628
<i>Fund Balance Beginning of Year</i>	7,521,690	7,521,690	7,521,690	0
Prior Year Encumbrances Appropriated	<u>334,595</u>	<u>334,595</u>	<u>334,595</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,643,685</u>	<u>\$7,295,682</u>	<u>\$10,454,310</u>	<u>\$3,158,628</u>

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
*Statement of Net Assets*  
*Proprietary Funds*  
*June 30, 2000*

	Business-Type Activities - Enterprise Fund	
	Food Service	Governmental Activities - Internal Service
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$193,556	\$766,076
Receivables:		
Accounts	8,803	7,987
Inventory Held for Resale	22,506	0
<i>Total Current Assets</i>	224,865	774,063
Capital Assets, Net	124,583	0
<i>Total Assets</i>	349,448	774,063
<b>Liabilities</b>		
Accrued Wages	40,562	0
Intergovernmental Payable	66,566	0
Deferred Revenue	21,214	0
Claims Payable	0	125,974
<i>Total Current Liabilities</i>	128,342	125,974
Long-Term Liabilities:		
Compensated Absences Payable	23,303	0
<i>Total Liabilities</i>	151,645	125,974
<b>Net Assets</b>		
Invested in Capital Assets	124,583	0
Unrestricted	73,220	648,089
<i>Total Net Assets</i>	\$197,803	\$648,089

See accompanying notes to the basic financial statements

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

	Business-Type Activities - Enterprise Fund	
	Food Service	Governmental Activities - Internal Service
<b>Operating Revenues</b>		
Sales	\$423,782	\$0
Charges for Services	0	1,635,854
<i>Total Operating Revenues</i>	<u>423,782</u>	<u>1,635,854</u>
<b>Operating Expenses</b>		
Salaries	232,797	0
Fringe Benefits	119,602	0
Purchased Services	23,517	216,896
Cost of Sales	263,722	0
Depreciation	9,662	0
Claims	0	1,339,824
<i>Total Operating Expenses</i>	<u>649,300</u>	<u>1,556,720</u>
<i>Operating Income (Loss)</i>	<u>(225,518)</u>	<u>79,134</u>
<b>Non-Operating Revenues (Expenses)</b>		
Donated Commodities	46,376	0
Interest	5,026	0
Operating Grants	176,380	0
Loss on Disposal of Fixed Assets	(288)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>227,494</u>	<u>0</u>
<i>Change in Net Assets</i>	1,976	79,134
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>195,827</u>	<u>568,955</u>
<i>Net Assets End of Year</i>	<u><u>\$197,803</u></u>	<u><u>\$648,089</u></u>

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Fiscal Year Ended June 30, 2000

	Business-Type Activities - Enterprise Fund	Governmental Activities - Internal Service
	Food Service	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$416,989	\$0
Cash Received from Quasi-External Transactions With Other Funds	0	1,627,867
Cash Payments to Employees for Services	(227,297)	0
Cash Payments for Employee Benefits	(123,816)	0
Cash Payments for Goods and Services	(240,713)	(219,296)
Cash Payments for Claims	0	(1,412,211)
<i>Net Cash Used in Operating Activities</i>	<u>(174,837)</u>	<u>(3,640)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating Grants Received	<u>176,380</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Payments for Capital Acquisitions	<u>(659)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	<u>5,026</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	5,910	(3,640)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>187,646</u>	<u>769,716</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$193,556</u>	<u>\$766,076</u>

(continued)

**New Philadelphia City School District**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Fiscal Year Ended June 30, 2000

	<u>Business-Type Activities - Enterprise Fund</u>	<u>Governmental Activities - Internal Service</u>
	<u>Food Service</u>	
<b>Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities</b>		
Operating Income (Loss)	(\$225,518)	\$79,134
Adjustments:		
Depreciation	9,662	0
Donated Commodities Used During Year	46,376	0
(Increase) Decrease in Assets:		
Accounts Receivable	(6,793)	(7,987)
Inventory Held for Resale	150	
Increase (Decrease) in Liabilities:		
Accounts Payable	0	(2,400)
Accrued Wages	733	0
Compensated Absences Payable	4,767	0
Intergovernmental Payable	(4,214)	0
Claims Payable	0	(72,387)
<i>Net Cash Used in Operating Activities</i>	<u>(\$174,837)</u>	<u>(\$3,640)</u>

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*June 30, 2000*

	Private Purpose Trust	
	Scholarship	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$16,184	\$30,609
<i>Total Assets</i>	16,184	\$30,609
<b>Liabilities</b>		
Due to Students	0	30,609
<i>Total Liabilities</i>	0	30,609
<b>Net Assets</b>		
Held in Trust for Scholarships	16,184	
<i>Total Net Assets</i>	\$16,184	

See accompanying notes to the basic financial statements

**New Philadelphia City School District**  
**Statement of Changes in Fiduciary Net Assets**  
*Fiduciary Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Private Purpose Trust
	Scholarship
<b>Additions</b>	
Interest	\$1,143
<b>Deductions</b>	
Other operating Expense	1,000
<i>Changes in Net Assets</i>	143
<i>Net Assets at Beginning of Year</i>	16,041
<i>Net Assets at End of Year</i>	\$16,184

See accompanying notes to the basic financial statements

## **New Philadelphia City School District**

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

---

### **Note 1 - Description of the School District and Reporting Entity**

New Philadelphia City School District (the "School District") operates under a locally-elected Board form of government and provides educational services as authorized by State statute and/or federal guidelines. This Board controls the District's eight instructional/support facilities staffed by 108 non-certificated employees, 202 certificated full time teaching personnel and 15 administrative employees who provide services to 3,273 students and other community members.

The School District was established in 1808, the first in the State of Ohio, and is organized under Article VI, Sections 2 and 3 of the Constitution of the State of Ohio. Under such laws there is no authority for a School District to have a charter or adopt local laws. The legislative power of the School District is vested in the Board of Education, consisting of five members elected at-large for staggered four year terms.

The School District serves an area of approximately 78 square miles. It is located in Tuscarawas County, and including all of the City of New Philadelphia, Ohio, the Village of Stone Creek and portions of 9 townships. The School District is the 141<sup>st</sup> largest in the State of Ohio (among 612 school districts) in terms of enrollment. The School District currently operates eight instructional buildings, one warehouse building and one garage.

#### ***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the School District consists of all funds, departments, boards and agencies that are not legally separate from the School District. For New Philadelphia City School District, this includes general operations, food service, preschool, community services, and student related activities of the School District. The following activity is also included within the reporting entity.

***Nonpublic Schools*** Within the School District boundaries, Sacred Heart Elementary and Tuscarawas Central Catholic High School are operated through the Columbus Catholic Diocese. Current State legislation provides funding to these nonpublic schools. These monies are received and disbursed by the School District on behalf of the nonpublic schools by the Treasurer of the School District, as directed by the nonpublic schools. These transactions are reported as a governmental activity of the School District.

Component units are legally separate organizations for which the School District is financially accountable. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves their budget, the issuance of their debt or the levying of their taxes. The School District has no component units.

The School District is associated with three jointly governed organizations and one public entity risk pool. These organizations are presented in Note 17 to the financial statements. These organizations are:

#### **Jointly Governed Organizations:**

Ohio Mid-Eastern Regional Education Service Association  
Buckeye Career Center  
Tuscarawas County Tax Incentive Review Council

#### **Public Entity Risk Pool:**

Ohio School Boards Workers' Compensation Group Rating Program

## **New Philadelphia City School District**

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

---

### **Note 2 - Summary of Significant Accounting Policies**

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

#### ***A. Basis of Presentation***

The School District's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

***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. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the School District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities and for the single business-type activity of the School 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 charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues are presented as general revenues of the School District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the School District.

***Fund Financial Statements*** During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single 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 type.

#### ***B. Fund Accounting***

The School District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

## **New Philadelphia City School District**

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

---

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School District's major governmental funds:

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

**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.

**Permanent Improvement Capital Projects Fund** The permanent improvement capital projects fund accounts for financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary funds.

The other governmental funds of the School District account for grants and other resources whose use is restricted to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

**Enterprise Funds** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the School District accounts for the food service operations.

**Internal Service Fund** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the School District, or to other governments, on a cost reimbursement basis. The only internal service fund that the School District accounts for is a self-insurance program which provides medical benefits to employees.

**Fiduciary Funds** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the School District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School District's own programs. The School District's only trust fund is a private purpose trust which accounts for a scholarship program for students. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

## New Philadelphia City School District

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

---

### **C. Measurement Focus**

**Government-wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School District are included on the Statement of Net Assets.

**Fund Financial Statements** All governmental 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. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide 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.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the School District finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds are reported using the economic resources measurement focus.

### **D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues - Exchange and Non-exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days of fiscal year-end.

Nonexchange transactions, in which the School 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 6.) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

## New Philadelphia City School District

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

---

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, tuition, grants, student fees and rentals.

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of June 30, 2000, but which were levied to finance fiscal year 2001 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The fair value of donated commodities used during the year is reported in the operating statement as an expense with a like amount reported as donated commodities revenue. Unused donated commodities are reported as deferred revenue.

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

#### ***E. Budgetary Data***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control has been established by the Board of Education at the object level within each fund and function. Any budgetary modifications at this level may only be made by resolution of the Board of Education.

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

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

## **New Philadelphia City School District**

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

---

amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during fiscal year 2000.

***Appropriations*** Upon receipt from the County Auditor of an amended certificate of estimated resources based on final assessed values and tax rates or a certification saying no new certificate is necessary, the annual appropriation resolution is legally enacted by the Board of Education. Prior to the passage of the annual appropriation measure, the Board may pass a temporary appropriation measure to meet the ordinary expenses of the School District. The appropriation resolution, by fund, must be within the estimated resources as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals at any level of control. Any revisions that alter the total of any fund appropriation or alter total function appropriations within a fund, or alter object appropriations within functions, must be approved by the Board of Education. The Board may pass supplemental fund appropriations provided the total appropriations by fund do not exceed the amounts set forth in the most recent certificate of estimated resources. The amounts reported as the original budgeted amounts in the budgetary statements reflect the appropriation in the first complete appropriated budget, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the statements of budgetary comparisons represent the final appropriation amounts, including all supplemental appropriations. Formal budgetary integration is employed as a management control device during the year for all funds other than agency funds, consistent with statutory provisions.

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

### ***F. Cash and Cash Equivalents***

Cash received by the School District is pooled for investment purposes. Interest in the pool is presented as "equity in pooled cash and cash equivalents" on the financial statements.

During fiscal year 2000, investments were limited to an overnight Repurchase Agreement and the State Treasury Asset Reserve of Ohio (STAR Ohio). STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on June 30, 2000. Repurchase agreements are reported at cost.

Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2000 amounted to \$658,830, which includes \$112,033 assigned from other School District funds.

For presentation on the financial statements, investments of the cash management pool and investments

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

with an original maturity of three months or less at the time they are purchased by the School District are considered to be cash equivalents. Investments with an initial maturity of more than three months that are not purchased from the pool are reported as investments.

***G. Restricted Assets***

Assets are reported as restricted when restrictions on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors or other laws of governments or imposed by enabling legislation

Restricted assets in the general fund represent cash and cash equivalents required by statute to be set-aside by the School District to create a reserve for budget stabilization. See Note 19 for additional information regarding set-asides.

***H. Prepaid Items***

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

***I. Inventory***

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased. Inventories of proprietary funds consist of donated food, purchased food, and school supplies held for resale and are expensed when used.

***J. Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

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 School District maintains a capitalization threshold of five hundred dollars. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

All reported capital assets except 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:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land Improvements	40 years	N/A
Buildings and Improvements	10 - 40 years	N/A
Furniture and Equipment	5 - 15 years	5-15 years
Vehicles	10 years	10 years

***K. Interfund Balances***

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances. The School District had no interfund balances at year end.

***L. Compensated Absences***

The School District reports compensated absences in accordance with 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 employees' rights to receive compensation are attributable to services already rendered and it is probable that the School District will compensate the employees for the benefits through paid time off or some other means. The School District records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

The entire compensated absence liability is reported on the government-wide financial statements.

For governmental fund financial statements, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

***M. Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally expected to be paid with expendable available financial resources. Bonds, capital leases and long-term loans are recognized as a liability on the financial statements when due.

***N. Fund Balance Reserves***

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

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

***O. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

***P. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the School District, these revenues are tuition for adult education classes, sales for food service and uniform school supplies, and charges for services for self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund.

**New Philadelphia City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2000*

---

***Q. Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of fixed assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

***R. Interfund Activity***

Transfers between governmental and business-type activities on the government-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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***S. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Education and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during fiscal 2000.

***T. Estimates***

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

**Note 3 – Changes in Accounting Principles and Restatement of Fund Balances**

***Changes in Accounting Principles*** For fiscal year 2000, the School District has implemented GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions,” GASB Statement No. 34, “Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments” and GASB Interpretation No. 6, “Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.”

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

The government-wide financial statements split the School District’s programs between business-type and governmental activities. Except for the restatement explained below, 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 governmental funds at June 30, 1999, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

**Restatement of Fund Balances** These new implementations of these new standards had the following effects on fund balance of the major and nonmajor funds of the School District as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	<u>General</u>	<u>Debt Service</u>	<u>Permanent Improvement Capital</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balance June 30, 1999 School	\$6,860,692	\$469,784	\$117,287	\$556,634	\$8,004,397
Implementation of GASB Interpretation No. 6	83,240	0	0	0	83,240
Fund Reclassification Under GASB 34	72,059	0	0	101,793	173,852
GASB 33 Adjustments:					
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>(60,462)</u>	<u>(60,462)</u>
Adjusted Fund Balance, July 1, 1999	<u>\$7,015,991</u>	<u>\$469,784</u>	<u>\$117,287</u>	<u>\$597,965</u>	<u>8,201,027</u>
GASB 34 Adjustments:					
Capital Assets					15,948,883
Internal Service Fund					568,955
Long-Term Liabilities					(8,811,209)
Long-Term (Deferred) Assets					<u>252,839</u>
Governmental Activities Net Assets, July 1, 1999					<u>\$16,160,495</u>

At June 30, 1999, the implementation of these new standards had the following effect on fund equity as it was previously reported:

	<u>Enterprise</u>	<u>Internal Service</u>
Fund Equity June 30, 1999	\$238,023	\$688,210
Fund Reclassification	(42,196)	(119,255)
Adjusted Net Assets, July 1, 1999	<u>\$195,827</u>	<u>\$568,955</u>

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

**Note 4 - 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:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the fund liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the major General fund.

Net Change in Fund Balance Major General Fund	
	General
GAAP Basis	<u>\$2,260,934</u>
Net Adjustment for Revenue Accruals	814,737
Advance In	500
Unrecorded Cash	53,382
Net Adjustment for Expenditure Accruals	89,820
Advance Out	(50)
Adjustment for Encumbrances	<u>(621,298)</u>
Budget Basis	<u><u>\$2,598,025</u></u>

**New Philadelphia City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2000*

---

---

**Note 5 - Deposits and Investments**

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

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

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

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

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

Interim monies are to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, corporate debt interests rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.

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

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

**Deposits** At year-end, the carrying amount of the School District's deposits was \$1,144,947 and the bank balance was \$1,193,174. \$293,084 of the bank balance was covered by federal depository insurance. \$900,090 was uncollateralized and uninsured. Although the pledging bank has an investment and securities pool used to collateralize all public deposits which are held in the financial institutions name, noncompliance with federal requirements could potentially subject the School District to a successful claim by the FDIC. This pooled collateral would require the deposits to be classified under category three.

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

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$1,189,827	\$1,189,827	\$1,189,827
Investment in State Treasurer's Investment Pool		11,245,113	11,245,113
Total		\$12,434,940	\$12,434,940

**New Philadelphia City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2000*

---

The classification of cash and cash equivalents, and investments on the basic financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and investments on the basic financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$13,579,887	\$0
Investments which are part of a cash management pool:		
Repurchase Agreement	(1,189,827)	1,189,827
Investment in State Treasurer's Investment Pool	(11,245,113)	11,245,113
GASB Statement 3	\$1,144,947	\$12,434,940

**Note 6- Property Taxes**

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

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

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

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

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

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

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

	1999 Second- Half Collections		2000 First- Half Collections	
	Amount	Percent	Amount	Percent
Agricultural/ Residential and Other Real Estate	\$293,644,500	80.07%	\$298,996,140	79.59%
Public Utility Personal	19,006,340	5.18	18,967,510	5.04
Tangible Personal Property	<u>54,080,366</u>	<u>14.75</u>	<u>57,762,562</u>	<u>15.37</u>
Total	<u>\$366,731,206</u>	<u>100.00%</u>	<u>\$375,726,212</u>	<u>100.00%</u>
Tax rate per \$1,000 of assessed valuation	\$42.80		\$42.80	

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

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real property, personal property and public utility taxes which became measurable as of June 30, 2000. Although total property tax collections for the next fiscal year are measurable, only the amount available as an advance at June 30 is intended to finance current year operations. The receivable is therefore offset by a credit to deferred revenue for that portion not intended to finance current year operations. The amount available to the School District as an advance at June 30, 2000, was \$359,727 in the general fund, \$183,887 in the debt service fund and \$47,191 in the permanent improvement capital projects fund. By comparison, the amount available to the school district as an advance at June 30, 1999 was \$1,279,119 in the general fund.

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

**Note 7 - Receivables**

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>
<b>Governmental Activities</b>	
General Fund	\$3,200
Community Alternative Funding Source	8,282
Public Preschool	23,427
Title I	19,236
Title 6B	14,996
Title 6B Preschool	12,505
Juvenile Attention Center	52,642
Title VI	6,450
Drug Free	10,862
Ohio Reads	88,316
Eisenhower	4,852
Alternative Opportunity	10,000
Classroom Reduction	<u>7,543</u>
 <i>Total Governmental Activities</i>	 <u><u>\$262,311</u></u>

**Note 8 - Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2000, was as follows:

	<u>Balance</u> 6/30/99	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> 6/30/00
<b>Governmental Activities</b>				
Land	\$561,677	\$61,500	\$0	\$623,177
Buildings and Improvements	17,010,948	218,081	0	17,229,029
Furniture and Equipment	4,845,839	240,829	(156,665)	4,930,003
Vehicles	1,231,751	168,549	(72,761)	1,327,539
Construction in Progress	179,932	127,995	(179,932)	127,995
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Totals at Historical Cost	\$23,830,147	\$816,954	(\$409,358)	\$24,237,743
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

Less Accumulated Depreciation:

Buildings and Improvements	(\$5,503,378)	(\$367,848)	\$0	(\$5,871,226)
Furniture and Equipment	(1,888,426)	(304,470)	92,294	(2,100,602)
Vehicles	(489,460)	(78,915)	23,921	(544,454)
Total Accumulated Depreciation	<u>(7,881,264)</u>	<u>(751,233)*</u>	<u>116,215</u>	<u>(8,516,282)</u>

Governmental Activities Capital

Assets, Net	<u>\$15,948,883</u>	<u>\$65,721</u>	<u>(\$293,143)</u>	<u>\$15,721,461</u>
-------------	---------------------	-----------------	--------------------	---------------------

**Business-Type Activities**

Furniture and Equipment	\$252,485	\$659	(\$1,527)	\$251,617
Less Accumulated Depreciation	(118,611)	(9,662)	1,239	(127,034)
Business-Type Activities Capital Assets, Net	<u>\$133,874</u>	<u>(\$9,003)</u>	<u>(\$288)</u>	<u>\$124,583</u>

\* Depreciation expense was charged to governmental functions as follows:

Instruction:	
Regular	\$490,456
Special	25,001
Vocational	2,780
Adult Education	249
Support Services:	
Pupil	12,755
Instructional Staff	18,691
Administration	15,820
Fiscal	10,667
Operation and Maintenance of Plant	38,786
Pupil Transportation	78,915
Operation of Non-Instructional Services	3,354
Extracurricular Activities	53,759
Total Depreciation Expense	<u>\$751,233</u>

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

**Note 9 - Risk Management**

***A. Property and Liability***

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year 2000, the School District contracted with Utica National Insurance for property and inland marine coverage, Nationwide for liability insurance, and Indiana Insurance for fleet coverage.

Building and Contents - replacement cost (\$1,000 deductible)	\$46,071,419
Inland Marine Coverage (\$100 deductible)	2,982,567
Boiler and Machinery (\$1,000 deductible)	No limit
Electronic Data Processing (\$250 deductible)	2,982,567
Crime Insurance	5,000
Automobile Liability (\$250 deductible)	1,000,000
Uninsured Motorists (\$250 deductible)	1,000,000
General Liability	
Per occurrence	1,000,000
Total per year	3,000,000

Settled claims have not exceeded this coverage in any of the past three years. There was no significant reduction in insurance coverage from the prior year.

***B. Workers' Compensation***

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

***C. Employee Medical Benefits***

The School District has elected to provide employees' major medical and hospitalization through a self-insured program. The School District maintains an internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$100 single and

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

\$200 family deductible. A third party administrator, Klais & Company, located in Akron, Ohio, reviews all claims which are then paid by the School District. The School District purchases stop-loss coverage of \$50,000 per employee per year and an aggregate annual limit of \$1,000,000. The School District pays to the internal service fund \$637.61 for family coverage and \$307.77 for individual coverage per employee per month which represents the entire premium required. This premium is paid by the fund that pays the salary for the employee and is based on historic cost information.

The claims liability at June 30, 2000, was estimated by the third party administrator to be \$125,974. This is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount in fiscal year 1999 and 2000 were:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1999	\$201,165	\$1,508,719	\$1,511,523	\$198,361
2000	198,361	1,339,824	1,412,211	125,974

**Note 10 - Defined Benefit Pension Plans**

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

The School District contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by 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 N. Fourth Street, Columbus, Ohio 43215.

Plan members are required to contribute 9 percent of their annual covered salary and the School District is required to contribute at an actuarially determined rate. The current School District rate is 14 percent of annual covered payroll. A portion of the School District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2000, 5.5 percent of annual covered salary was the portion to fund pension obligations. For fiscal year 1999, 7.7 percent was used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$381,968, \$356,820 and \$353,268, respectively; 50 percent has been contributed for fiscal year 2000 and 100 percent for the fiscal years 1999 and 1998. \$190,984 represents the unpaid contribution for fiscal year 2000.

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

The School District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer defined benefit pension plan. STRS provides retirement and disability benefits, annual

## **New Philadelphia City School District**

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

---

cost-of-living adjustments, and death and survivor benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 east Broad Street, Columbus, Ohio 43215-3371.

For the fiscal year ended June 30, 2000, plan members were required to contribute 9.3 percent of their annual covered salaries. The School District was required to contribute 14 percent: 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2000, 1999, and 1998 were \$1,265,088, \$1,247,400 and \$1,146,072, respectively; 83.3 percent has been contributed for fiscal year 2000 and 100 percent for the fiscal years 1999 and 1998. \$210,848 represents the unpaid contribution for fiscal year 2000.

#### ***C. Social Security System***

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

#### **Note 11 - Postemployment Benefits**

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year ended June 30, 2000, the STRS Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the School District, this amount equaled \$316,271 for fiscal year 2000.

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

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

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

allocated to providing health care benefits. For the fiscal year ended June 30, 2000, employer contributions to fund health care benefits were 8.5 percent of covered payroll, an increase of 2.2 percent for fiscal year 2000. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2000, the minimum pay was at \$12,400. For the School District, the amount to fund health care benefits, including surcharges, equaled \$55,946 during the 2000 fiscal year.

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

**Note 12 - Compensated Absences**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Classified employees earn ten to twenty days of vacation per year, depending upon length of service. Accumulated unused vacation time is paid to classified employees and administrators upon termination of employment. Teachers do not earn vacation time.

Teachers, administrators and classified employees earn sick leave at the rate of one and one-fourth days per month. Sick leave may be accumulated up to a maximum of 208 days for all personnel. Upon retirement, payment is made for one fourth of the accrued, but unused sick leave credit, up to a maximum of 50 days for classified and certified employees.

**Note 13 - Long - Term Liabilities**

The changes in the School District's long-term liabilities during the year consist of the following:

	Principal Outstanding 6/30/99	Additions	Reductions	Principal Outstanding 6/30/00	Amounts Due in One Year
<b>Governmental Activities</b>					
General Obligation Bonds:					
1992 School Improvement	\$7,830,000	\$0	\$215,000	\$7,615,000	\$235,000
Capital Leases Payable	67,838	0	28,986	38,852	30,768
Sick Leave	657,365	198,948	0	856,313	49,874
Total Governmental Activities					
Long-Term Liabilities	<u>\$8,555,203</u>	<u>\$198,948</u>	<u>\$243,986</u>	<u>\$8,510,165</u>	<u>\$315,642</u>
<b>Business-Type Activities</b>					
Compensated Absences	<u>\$18,356</u>	<u>\$4,947</u>	<u>\$0</u>	<u>\$23,303</u>	<u>\$0</u>

**New Philadelphia City School District**

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

---

---

On September 1, 1992, the School District issued \$8,785,000 in voted general obligation bonds for the purpose of constructing a new high school and middle school additions under the authority of Ohio Revised Code Chapter 133. The bonds were issued for a twenty-five year period with a final maturity during fiscal year 2017. The debt will be retired from the revenue generated by a 3.1 mill bond levy approved by the School District voters in 1992.

Sick leave will be paid from the fund where the employee's salary is paid. Capital Leases will be paid from the General Fund.

At June 30, 2000, the School District's overall legal debt margin was \$26,598,760 with an unvoted debt margin of \$375,726. Principal and interest requirements to retire general obligation debt outstanding at June 30, 2000 are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2001	\$235,000	\$464,253	\$699,253
2002	260,000	448,290	708,290
2003	280,000	430,665	710,665
2004	295,000	413,312	708,312
2005	315,000	396,380	711,380
2006 - 2010	1,860,000	1,668,780	3,528,780
2011 - 2015	2,490,000	995,000	3,485,000
2016 - 2017	1,880,000	180,883	2,060,883
Total	\$7,615,000	\$4,997,563	\$12,612,563

**Note 14 - Capitalized Leases - Lessee Disclosure**

In prior fiscal years, the School District entered into capitalized leases for copiers. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the general purpose financial statements. These expenditures are reflected as program/function expenditures on a budgetary basis.

Fixed assets acquired by lease have been capitalized in the amount of \$192,386, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded.

**New Philadelphia City School District**

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

---

---

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

Fiscal Year Ending June 30,	General Long-Term Obligations
2001	\$47,271
2002	11,817
Total minimum lease payments	59,088
Less: amount representing interest	(20,236)
Present value of minimum lease payments	\$38,852

**Note 15 - State School Funding Decision**

On March 24, 1997, the Ohio Supreme Court rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the State's legislature to design a plan to remedy the perceived defects in the system. Declared unconstitutional was the State's "school foundation program", which provides significant amounts of monetary support to the School District. During the fiscal year ended June 30, 2000, the School District received \$5,882,490 of school foundation support for its general fund.

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

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

As of the date of these financial statements, the School District is unable to determine what effect, if any, this ongoing litigation will have on its future State funding under this program and on its financial operations.

**New Philadelphia City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2000*

---

**Note 16 - Contingencies**

***A. Grants***

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

***B. Litigation***

The School District is not party to any material legal proceedings.

**Note 17 - Jointly Governed Organizations and Public Entity Risk Pool**

***A. Jointly Governed Organizations***

Ohio Mid Eastern Regional Educational Service Agency (OME-RESA) is a jointly governed organization created as a regional council of governments pursuant to State statutes. OME-RESA provides financial accounting services, an educational management information system, cooperative purchase services and legal services to member districts. OME-RESA has eleven participating counties consisting of Belmont, Carroll, Columbiana, Coshocton, Guernsey, Harrison, Holmes, Jefferson, Muskingum, Noble, and Tuscarawas Counties. OME-RESA operates under the direction of a Board consisting of one representative from each of the participating school districts. The Jefferson County Educational Service Center office serves as the fiscal agent and receives funding from the State Department of Education. The continued existence of OME-RESA is not dependent on the School District's continued participation and no equity interest exists. OME-RESA has no outstanding debt. To obtain financial information write to the Ohio Mid-Eastern Regional Educational Service Agency, Debra Angelo, who serves as Treasurer, Steubenville, Ohio 43952.

The Buckeye Career Center is a distinct subdivision of the State of Ohio operated under a Board consisting of one representative from each of the 11 participating school districts' elected boards, which possessed its own budgeting and taxing authority. To obtain financial information, write to Buckeye Career Center, Carla Cooper, who serves as treasurer, 545 University Drive NE, New Philadelphia, Ohio, 44663.

The Tuscarawas County Tax Incentive Review Council (TCTIRC) is a jointly governed organization, created as a regional council of governments pursuant to State Statutes. TCTIRC has 22 members, consisting of three members appointed by the County Commissioners, four members appointed by municipal corporations, six members appointed by township trustees, one member from the county auditor's office and eight members appointed by boards of education located within the county. TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority which approved the agreement. There is no cost associated with being a member of this council. The continued existence of the TCTIRC is not dependent on the School District's continued participation and no equity interest exists.

**New Philadelphia City School District**

*Notes to the Basic Financial Statements*

*For the Fiscal Year Ended June 30, 2000*

---

---

The School District does not retain an ongoing financial interest or an ongoing financial responsibility with any of these organizations.

**B. Public Entity Risk Pool**

The School District participates in the Ohio School Boards Association Workers' Compensation Group Rating Program (GRP), an insurance purchasing pool. The GRP's business and affairs are conducted by a three member Board of directors consisting of the President, the 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 school districts pay an enrollment fee to the GRP to cover the costs of administering the program.

**Note 18 – Contractual Commitments**

As of June 30, 2000, the School District has contractual commitments for the following projects:

<u>Projects</u>	<u>Contract Amount</u>	<u>Amount Paid</u>	<u>Balance 6/30/99</u>
East Elementary Windows	\$179,216	\$0	\$179,216
Elementary Gym Floors	7,474	0	7,474
Quaker Stadium	100,000	0	100,000
South Soccer Field	6,200	0	6,200
Stadium Fence	2,275	0	2,275
Total Contractual Commitments	<u>\$295,165</u>	<u>\$0</u>	<u>\$295,165</u>

**Note 19 - Set-Aside Calculations**

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



**New Philadelphia City School District**

**Combining Statements and Individual Fund Schedules**

**New Philadelphia City School District**

***Combining Statements – Nonmajor Funds***

***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 School District's special revenue funds follows:

**Public School Support** – This fund accounts for school site sales revenue and expenditures for field trips, assemblies, and other activity costs approved by board resolution.

**53Quaker Foundation Grants** – This fund accounts for funds received to promote teacher improvement and activities between the school and community.

**Community Alternative Funding Source** – This fund accounts for medicare and medicaid payments received by the School District expended for special educations.

**Ashland University** – This fund accounts for receipts and expenditures associated with the offering of adult continuing education.

**Athletic and Music** – This fund accounts for gate receipts and other revenues from athletic events, all costs (except personnel services) of the School District's athletic and music programs, and publication of the high school and middle school yearbooks.

**Auxiliary Services – Non-Public** – This fund accounts for monies received by the District but expended by the non-public (parochial) schools within the District boundaries.

**Teacher Inservice Grant** - This fund accounts for state revenues to assist teachers in gaining new skills and becoming familiar with new teaching methodologies.

**Management Information System** – Accounts for funds received from the State to be used in the upgrading of the Educational Management Information System.

**Preschool Grant** – To account for funds received to run a district preschool program.

**Eisenhower Math Grant** – Accounts for grant monies received to provide inservice and supplies to the District's math and science programs.

**Title 6-B Flowthru** – This fund accounts for federal monies to assist schools in identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary and secondary levels.

**Title I** – This fund accounts for federal monies used to assist the School District in meeting the special needs of educationally-deprived children.

(continued)

## New Philadelphia City School District

### *Nonmajor Special Revenue Funds*

**Chapter II** – This fund accounts for federal revenues which support the implementation of a variety of programs such as computer education, gifted and talented programs, inservice training and staff development.

**Title 6B Preschool** – Accounts for federal funds specifically earmarked for handicapped preschool children.

**Drug Free Schools Grant** – This fund accounts for federal revenues which support the implementation of programs for drug abuse education and prevention.

**Continuous Improvement Grant** – Federal funds used to adopt a continuous improvement plan for the District.

**Learn and Serve Grant** – Federal funds used for Middle School community service.

**Tele-Com E-Rate** – Accounts for monies received from the Federal E-Rate Telecommunications Program.

**Teacher Entry Year Grant** – State funds used to provide for teacher mentor programs.

**Opportunity School** – Accounts for monies received to operate an evening high school.

**Classroom Reduction** – Federal funds used to reduce class sizes in primary grades.

**Summer School** – This fund accounts for the financial transactions related to the summer school program of the district.

**Public Preschool** – This fund accounts for the fee-based portion of the School District's preschool program.

**Data Communications** – Grant for data communication services. Although budgetary amounts were established, no financial activity occurred during the year.

**Band Uniform** – Accounts for monies set aside for purchase of high school band uniforms.

**Juvenile Attention Center** – This fund accounts for the revenues and expenses associated with the educational program at the Multi-County Juvenile Attention Center provided by the School District and charged back to the students' home school district.

**Ohio Reads** – State funds used to supplement reading programs in the elementary schools.

**School Net Professional** – Accounts for computer professional development funds.

(continued)

## New Philadelphia City School District

### *Nonmajor Capital Projects Funds*

The Capital Projects funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Vocational Educational Equipment** – This fund accounts for monies received from the State of Ohio earmarked for vocational education equipment.

**SchoolNet** – This fund accounts for the revenues and expenses associated with funds provided by the State for technology upgrades and equipment purchases for Grades K to 4.

**Library Replacement** – This fund is used to account for funds received for the upgrading of library equipment.

**New Philadelphia City School District**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*June 30, 2000*

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Assets:</u>			
Cash and Cash Equivalents:	\$ 713,192	\$ 82,810	\$ 796,002
Receivables:			
Accounts	10,543	1,000	11,543
Intergovernmental	<u>259,111</u>	<u>0</u>	<u>259,111</u>
Total Assets	<u>982,846</u>	<u>83,810</u>	<u>1,066,656</u>
<u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Accounts Payable	67,229	0	67,229
Accrued Wages and Benefits	124,208	0	124,208
Intergovernmental Payable	19,481	0	19,481
Deferred revenue	<u>69,950</u>	<u>0</u>	<u>69,950</u>
Total Liabilities	<u>280,868</u>	<u>0</u>	<u>280,868</u>
<u>Fund Equity:</u>			
Fund Balance:			
Reserved for Encumbrances	23,383	0	23,383
Unreserved: Undesignated			
Reported in:			
Special Revenue Funds	678,595	0	678,595
Capital Projects Funds	<u>0</u>	<u>83,810</u>	<u>83,810</u>
Total Fund Equity	<u>701,978</u>	<u>83,810</u>	<u>785,788</u>
Total Liabilities and Fund Equity	<u>\$ 982,846</u>	<u>\$ 83,810</u>	<u>\$ 1,066,656</u>

**New Philadelphia City School District**  
*Combining Statement of Revenue, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Fiscal Year Ended June 30, 2000*

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:			
Intergovernmental	\$1,336,282	\$81,932	\$ 1,418,214
Interest	694	0	694
Tuition and Fees	121,949	0	121,949
Extracurricular Activities	531,131	0	531,131
Gifts and Donations	10,568	430	10,998
Miscellaneous	12,295	2,732	15,027
Total Revenues	<u>2,012,919</u>	<u>85,094</u>	<u>2,098,013</u>
Expenditures:			
Current:			
Instruction:			
Regular	665,982	0	665,982
Special	63,516	0	63,516
Adult Continuing	3,991	0	3,991
Support Services:			
Pupils	52,722	0	52,722
Instructional Staff	154,088	0	154,088
Administration	140,972	0	140,972
Fiscal	10,587	0	10,587
Non-Instructional Services	260,663	0	260,663
Extracurricular Activities	545,021	0	545,021
Capital Outlay	0	21,148	21,148
Total Expenditures	<u>1,897,542</u>	<u>21,148</u>	<u>1,918,690</u>
Excess of Revenues Over Expenditures	115,377	63,946	179,323
Other Financing Sources			
Transfer-In	<u>8,500</u>	<u>0</u>	<u>8,500</u>
Net Change in Fund Balance	123,877	63,946	187,823
Fund Balances at Beginning of Year	<u>578,101</u>	<u>19,864</u>	<u>597,965</u>
Fund Balances at End of Year	<u><u>\$701,978</u></u>	<u><u>\$83,810</u></u>	<u><u>\$785,788</u></u>

**New Philadelphia City School District**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*June 30, 2000*

	<u>Public School Support</u>	<u>Quaker Foundation Grants</u>	<u>Community Alternative Funding Source</u>	<u>Ashland University</u>
<u>Assets:</u>				
Cash and Cash Equivaler	\$33,179	\$7,047	\$34,832	\$362
<u>Receivables:</u>				
Accounts	125	0	0	837
Intergovernmental	<u>0</u>	<u>0</u>	<u>8,282</u>	<u>0</u>
Total Assets	<u><u>\$33,304</u></u>	<u><u>\$7,047</u></u>	<u><u>\$43,114</u></u>	<u><u>\$1,199</u></u>
<u>Liabilities and Fund Equity</u>				
<u>Liabilities:</u>				
Accounts Payable	\$2,436	\$3,962	\$1,105	\$0
Accrued Wages and Bene	0	0	3,680	0
Intergovernmental Payab	0	0	434	0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>2,436</u>	<u>3,962</u>	<u>5,219</u>	<u>0</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbr	0	0	552	0
Unreserved:Undesignated Reported in Special Revenue Funds	<u>30,868</u>	<u>3,085</u>	<u>37,343</u>	<u>1,199</u>
Total Fund Equity (Defic	<u>30,868</u>	<u>3,085</u>	<u>37,895</u>	<u>1,199</u>
Total Liabilities and Func	<u><u>\$33,304</u></u>	<u><u>\$7,047</u></u>	<u><u>\$43,114</u></u>	<u><u>\$1,199</u></u>

<u>Athletic and Music</u>	<u>Auxiliary Services Non-Public</u>	<u>Teacher Inservice Grant</u>	<u>Management Information System</u>	<u>Preschool Grant</u>	<u>Eisenhower Math Grant</u>
\$178,816	\$90,735	\$11,223	\$9,653	\$35,968	\$1,308
9,245	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,427</u>	<u>4,852</u>
<u>\$188,061</u>	<u>\$90,735</u>	<u>\$11,223</u>	<u>\$9,653</u>	<u>\$59,395</u>	<u>\$6,160</u>

\$10,203	\$6,903	\$0	\$315	\$3,187	\$0
0	12,049	0	0	11,135	0
0	2,661	0	0	1,768	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,203</u>	<u>21,613</u>	<u>0</u>	<u>315</u>	<u>16,090</u>	<u>0</u>

14,462	5,677	801	734	0	0
<u>163,396</u>	<u>63,445</u>	<u>10,422</u>	<u>8,604</u>	<u>43,305</u>	<u>6,160</u>
<u>177,858</u>	<u>69,122</u>	<u>11,223</u>	<u>9,338</u>	<u>43,305</u>	<u>6,160</u>
<u>\$188,061</u>	<u>\$90,735</u>	<u>\$11,223</u>	<u>\$9,653</u>	<u>\$59,395</u>	<u>\$6,160</u>

(Continued)

**New Philadelphia City School District**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*June 30, 2000*

	Title 6-B Flowthru	Title I	Chapter II	Title 6-B Preschool
<u>Assets:</u>				
Cash and Cash Equivalents:	\$49,765	\$59,144	\$5,295	\$2,692
Receivables:				
Accounts	0	0	0	0
Intergovernmental	14,996	19,236	6,450	12,505
Total Assets	<u>\$64,761</u>	<u>\$78,380</u>	<u>\$11,745</u>	<u>\$15,197</u>
<u>Liabilities and Fund Equity</u>				
<u>Liabilities:</u>				
Accounts Payable	\$1,260	\$2,023	\$651	\$0
Accrued Wages and Benefits	21,825	47,261	9,199	961
Intergovernmental Payable	3,755	8,097	332	513
Deferred revenue	14,996	14,044	0	12,505
Total Liabilities	<u>41,836</u>	<u>71,425</u>	<u>10,182</u>	<u>13,979</u>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	0	166	10	0
Unreserved:Undesignated Reported in Special Revenue Funds	22,925	6,789	1,553	1,218
Total Fund Equity (Deficit)	<u>22,925</u>	<u>6,955</u>	<u>1,563</u>	<u>1,218</u>
Total Liabilities and Fund Equity	<u>\$64,761</u>	<u>\$78,380</u>	<u>\$11,745</u>	<u>\$15,197</u>

<u>Drug Free Schools Grant</u>	<u>Tele-Com E-Rate</u>	<u>Opportunity School</u>	<u>Classroom Reduction</u>	<u>Summer School</u>
\$6,605	\$28,580	\$35,187	\$19,470	\$4,186
0	0	0	0	336
<u>10,862</u>	<u>0</u>	<u>10,000</u>	<u>7,543</u>	<u>0</u>
<u>\$17,467</u>	<u>\$28,580</u>	<u>\$45,187</u>	<u>\$27,013</u>	<u>\$4,522</u>

\$528	\$0	\$22	\$0	\$462
2,851	0	961	0	0
0	0	0	0	0
<u>10,862</u>	<u>0</u>	<u>10,000</u>	<u>7,543</u>	<u>0</u>
<u>14,241</u>	<u>0</u>	<u>10,983</u>	<u>7,543</u>	<u>462</u>

0	0	178	0	0
<u>3,226</u>	<u>28,580</u>	<u>34,026</u>	<u>19,470</u>	<u>4,060</u>
<u>3,226</u>	<u>28,580</u>	<u>34,204</u>	<u>19,470</u>	<u>4,060</u>
<u>\$17,467</u>	<u>\$28,580</u>	<u>\$45,187</u>	<u>\$27,013</u>	<u>\$4,522</u>

**New Philadelphia City School District**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*June 30, 2000*

	<u>Public Preschool</u>	<u>Band Uniform</u>	<u>Juvenile Attention Center</u>	<u>Ohio Reads</u>
<u>Assets:</u>				
Cash and Cash Equivalents	\$37,319	\$13,095	\$14,016	\$31,715
<u>Receivables:</u>				
Accounts	0	0	0	0
Intergovernmental	0	0	52,642	88,316
Total Assets	<u>\$37,319</u>	<u>\$13,095</u>	<u>\$66,658</u>	<u>\$120,031</u>
 <u>Liabilities and Fund Equity</u>				
<u>Liabilities:</u>				
Accounts Payable	\$6,982	\$0	\$671	\$26,519
Accrued Wages and Benefi	0	0	14,286	0
Intergovernmental Payable	0	0	1,921	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>6,982</u>	<u>0</u>	<u>16,878</u>	<u>26,519</u>
 <u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbranc	0	0	0	803
Unreserved:Undesignated Reported in Special Revenue Funds	30,337	13,095	49,780	92,709
Total Fund Equity (Deficit)	<u>30,337</u>	<u>13,095</u>	<u>49,780</u>	<u>93,512</u>
Total Liabilities and Fund E	<u>\$37,319</u>	<u>\$13,095</u>	<u>\$66,658</u>	<u>\$120,031</u>

<u>School Net Professional</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$3,000	\$713,192
0	10,543
<u>0</u>	<u>259,111</u>
<u>\$3,000</u>	<u>\$982,846</u>
\$0	\$67,229
0	124,208
0	19,481
<u>0</u>	<u>69,950</u>
<u>0</u>	<u>280,868</u>
0	23,383
<u>3,000</u>	<u>678,595</u>
<u>3,000</u>	<u>701,978</u>
<u>\$3,000</u>	<u>\$982,846</u>

**New Philadelphia City School District**  
*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>Quaker Foundation Grants</u>	<u>Community Alternate Funding Source</u>	<u>Ashland University</u>
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$67,054	\$0
Interest	0	0	0	0
Tuition and Fees	0	0	0	0
Extracurricular Activities	150,239	0	0	0
Gifts and Donations	0	10,568	0	0
Miscellaneous	0	10,353	0	1,942
<b>Total Revenues</b>	<u>150,239</u>	<u>20,921</u>	<u>67,054</u>	<u>1,942</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	0	19,458	0	0
Special	0	0	59,987	0
Adult Continuing	0	0	0	3,991
<b>Support Services:</b>				
Pupils	0	0	0	0
Instructional Staff	0	0	0	0
Administration	0	0	13,800	0
Fiscal	0	0	0	0
Non-Instructional Services	0	0	0	0
Extracurricular Activities	156,767	0	0	0
<b>Total Expenditures</b>	<u>156,767</u>	<u>19,458</u>	<u>73,787</u>	<u>3,991</u>
Excess of Revenues Over (Under) Expenditures	(6,528)	1,463	(6,733)	(2,049)
<b>Other Financing Sources</b>				
Transfer-In	0	0	0	0
<b>Net Change in Fund Bal</b>	<u>(6,528)</u>	<u>1,463</u>	<u>(6,733)</u>	<u>(2,049)</u>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<u>37,396</u>	<u>1,622</u>	<u>44,628</u>	<u>3,248</u>
<b>Fund Balances at End of</b>	<u><u>\$30,868</u></u>	<u><u>\$3,085</u></u>	<u><u>\$37,895</u></u>	<u><u>\$1,199</u></u>

<u>Athletic and Music</u>	<u>Auxiliary Services Non-Public</u>	<u>Teacher Inservice Fund</u>	<u>Management Information System</u>	<u>Preschool Grant</u>	<u>Eisenhower Math Grant</u>
\$0	\$159,170	\$13,690	\$9,395	\$99,188	\$14,075
0	0	0	0	0	0
0	0	0	0	0	0
380,892	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>380,892</u>	<u>159,170</u>	<u>13,690</u>	<u>9,395</u>	<u>99,188</u>	<u>14,075</u>
0	0	0	0	65,811	18,738
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	12,016	0
0	0	21,032	0	21,682	0
0	0	0	0	11,429	0
0	0	0	4,810	0	0
0	147,800	450	0	0	0
388,254	0	0	0	0	0
<u>388,254</u>	<u>147,800</u>	<u>21,482</u>	<u>4,810</u>	<u>110,938</u>	<u>18,738</u>
(7,362)	11,370	(7,792)	4,585	(11,750)	(4,663)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(7,362)	11,370	(7,792)	4,585	(11,750)	(4,663)
<u>185,220</u>	<u>57,752</u>	<u>19,015</u>	<u>4,753</u>	<u>55,055</u>	<u>10,823</u>
<u>\$177,858</u>	<u>\$69,122</u>	<u>\$11,223</u>	<u>\$9,338</u>	<u>\$43,305</u>	<u>\$6,160</u>

(Continued)

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

	Title 6-B Flowthru	Title I	Chapter II	Title 6-B Preschool
<b>Revenues:</b>				
Intergovernmental	\$227,110	\$345,807	\$20,157	\$22,156
Interest	0	0	0	0
Tuition and Fees	0	0	0	0
Extracurricular Activities	0	0	0	0
Gifts and Donations	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>227,110</b>	<b>345,807</b>	<b>20,157</b>	<b>22,156</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	0	313,430	19,050	0
Special	0	0	0	1,523
Adult Continuing	0	0	0	0
<b>Support Services:</b>				
Pupils	22,882	0	0	344
Instructional Staff	88,553	0	0	19,883
Administration	82,496	21,847	0	4,795
Fiscal	0	0	0	0
Non-Instructional Services	10,495	0	1,970	0
Extracurricular Activities	0	0	0	0
<b>Total Expenditures</b>	<b>204,426</b>	<b>335,277</b>	<b>21,020</b>	<b>26,545</b>
Excess of Revenues Over (Under) Expenditures	22,684	10,530	(863)	(4,389)
Other Financing Sources Transfers-In	0	0	0	0
<b>Net Change in Fund Balance</b>	<b>22,684</b>	<b>10,530</b>	<b>(863)</b>	<b>(4,389)</b>
Fund Balances (Deficit) at Beginning of Year	241	(3,575)	2,426	5,607
<b>Fund Balances at End of Year</b>	<b>\$22,925</b>	<b>\$6,955</b>	<b>\$1,563</b>	<b>\$1,218</b>

<u>Drug Free Schools Grant</u>	<u>Continuous Improvement Grant</u>	<u>Learn and Serve Grant</u>	<u>Tele-Com E-Rate Fund</u>	<u>Teacher Entry Grant</u>
\$4,655	\$0	\$3,000	\$14,842	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>4,655</u>	<u>0</u>	<u>3,000</u>	<u>14,842</u>	<u>0</u>
3,284	15,000	0	0	0
0	0	2,006	0	0
0	0	0	0	0
16,206	0	0	0	0
0	0	0	0	2,938
0	0	0	0	0
0	0	0	0	0
1,514	0	1,840	0	0
0	0	0	0	0
<u>21,004</u>	<u>15,000</u>	<u>3,846</u>	<u>0</u>	<u>2,938</u>
(16,349)	(15,000)	(846)	14,842	(2,938)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(16,349)	(15,000)	(846)	14,842	(2,938)
<u>19,575</u>	<u>15,000</u>	<u>846</u>	<u>13,738</u>	<u>2,938</u>
<u>\$3,226</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,580</u>	<u>\$0</u>

(Continued)

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

	<u>Opportunity School</u>	<u>Classroom Reduction</u>	<u>Summer School</u>	<u>Public Preschool</u>
<b>Revenues:</b>				
Intergovernmental	\$79,690	\$64,661	\$0	\$0
Interest	0	0	0	0
Tuition and Fees	0	0	4,273	18,498
Extracurricular Activities	0	0	0	0
Gifts and Donations	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<u>79,690</u>	<u>64,661</u>	<u>4,273</u>	<u>18,498</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	34,607	43,014	13,095	25,975
Special	0	0	0	0
Adult Continuing	0	0	0	0
<b>Support Services:</b>				
Pupils	1,274	0	0	0
Instructional Staff	0	0	0	0
Administration	6,605	0	0	0
Fiscal	3,000	2,177	0	0
Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
<b>Total Expenditures</b>	<u>45,486</u>	<u>45,191</u>	<u>13,095</u>	<u>25,975</u>
Excess of Revenues Over (Under) Expenditures	34,204	19,470	(8,822)	(7,477)
Other Financing Sources Transfers-In	<u>0</u>	<u>0</u>	<u>8,500</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	34,204	19,470	(322)	(7,477)
Fund Balances (Deficit) at Beginning of Year	<u>0</u>	<u>0</u>	<u>4,382</u>	<u>37,814</u>
<b>Fund Balances at End of Year:</b>	<u><u>\$34,204</u></u>	<u><u>\$19,470</u></u>	<u><u>\$4,060</u></u>	<u><u>\$30,337</u></u>

<u>Band Uniform</u>	<u>Juvenile Attention Center</u>	<u>Ohio Reads</u>	<u>School Net Professional</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$188,632	\$3,000	\$1,336,282
694	0	0	0	694
0	99,178	0	0	121,949
0	0	0	0	531,131
0	0	0	0	10,568
0	0	0	0	12,295
<u>694</u>	<u>99,178</u>	<u>188,632</u>	<u>3,000</u>	<u>2,012,919</u>
0	0	94,520	0	665,982
0	0	0	0	63,516
0	0	0	0	3,991
0	0	0	0	52,722
0	0	0	0	154,088
0	0	0	0	140,972
0	0	600	0	10,587
0	96,594	0	0	260,663
0	0	0	0	545,021
<u>0</u>	<u>96,594</u>	<u>95,120</u>	<u>0</u>	<u>1,897,542</u>
694	2,584	93,512	3,000	115,377
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,500</u>
694	2,584	93,512	3,000	123,877
<u>12,401</u>	<u>47,196</u>	<u>0</u>	<u>0</u>	<u>578,101</u>
<u>\$13,095</u>	<u>\$49,780</u>	<u>\$93,512</u>	<u>\$3,000</u>	<u>\$701,978</u>

**New Philadelphia City School District**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*June 30, 2000*

	<u>Vocational Educational Equipment</u>	<u>School Net</u>	<u>Library Replacement</u>	<u>Totals</u>
<u>Assets:</u>				
Cash and Cash Equivalents:	\$3,282	\$78,411	\$1,117	\$82,810
Receivables:				
Accounts	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Assets	<u>\$3,282</u>	<u>\$79,411</u>	<u>\$1,117</u>	<u>\$83,810</u>
<u>Liabilities and Fund Equity</u>				
<u>Liabilities:</u>				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Fund Equity</u>				
Fund Balance:				
Unreserved:Undesignated Reported in Capital Project Funds	<u>3,282</u>	<u>79,411</u>	<u>1,117</u>	<u>83,810</u>
Total Fund Equity	<u>3,282</u>	<u>79,411</u>	<u>1,117</u>	<u>83,810</u>
Total Liabilities and Fund Equity	<u>\$3,282</u>	<u>\$79,411</u>	<u>\$1,117</u>	<u>\$83,810</u>

**New Philadelphia City School District**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
For the Fiscal Year Ended June 30, 2000

	Vocational Educational Equipment	School Net	Library Replacement	Totals
Revenues:				
Intergovernmental	\$2,671	\$79,261	\$0	\$81,932
Gifts and Donations	0	0	430	430
Miscellaneous	0	0	2,732	2,732
Total Revenues	<u>2,671</u>	<u>79,261</u>	<u>3,162</u>	<u>85,094</u>
Expenditures:				
Current:				
Capital Outlay	0	17,024	4,124	21,148
Total Expenditures	<u>0</u>	<u>17,024</u>	<u>4,124</u>	<u>21,148</u>
Net Change in Fund Balance	2,671	62,237	(962)	63,946
Fund Balances at Beginning of Year	<u>611</u>	<u>17,174</u>	<u>2,079</u>	<u>19,864</u>
Fund Balances at End of	<u><u>\$3,282</u></u>	<u><u>\$79,411</u></u>	<u><u>\$1,117</u></u>	<u><u>\$83,810</u></u>

**New Philadelphia City School District**

**Individual Fund Schedules of Revenues, Expenditures/Expenses  
and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual**

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes	\$8,625,000	\$8,735,000	\$10,766,666	\$2,031,666
Intergovernmental	6,993,612	6,883,612	6,998,610	114,998
Interest	500,000	500,000	621,351	121,351
Tuition and Fees	118,200	118,200	98,859	(19,341)
Rentals	4,000	4,000	1,375	(2,625)
Miscellaneous	87,000	87,000	108,781	21,781
<i>Total Revenues</i>	<u>16,327,812</u>	<u>16,327,812</u>	<u>18,595,642</u>	<u>2,267,830</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	6,130,141	6,077,000	5,841,280	235,720
Fringe Benefits	1,941,600	1,701,600	1,604,829	96,771
Purchased Services	115,485	153,626	107,296	46,330
Materials and Supplies	312,499	481,099	426,402	54,697
Capital Outlay - Replacement	76,987	150,987	149,416	1,571
<i>Total Regular</i>	<u>8,576,712</u>	<u>8,564,312</u>	<u>8,129,223</u>	<u>435,089</u>
Special:				
Salaries and Wages	897,800	922,800	917,343	5,457
Fringe Benefits	342,550	302,550	264,520	38,030
Purchased Services	100	100	0	100
Materials and Supplies	1,983	3,983	3,696	287
<i>Total Special</i>	<u>1,242,433</u>	<u>1,229,433</u>	<u>1,185,559</u>	<u>43,874</u>
Vocational:				
Salaries and Wages	228,000	228,000	221,473	6,527
Fringe Benefits	68,870	68,870	63,626	5,244
Materials and Supplies	4,884	5,884	4,770	1,114
<i>Total Vocational</i>	<u>301,754</u>	<u>302,754</u>	<u>289,869</u>	<u>12,885</u>
Other:				
Purchased Services	40,000	45,000	40,668	4,332
<i>Total Instruction</i>	<u>\$10,160,899</u>	<u>\$10,141,499</u>	<u>\$9,645,319</u>	<u>\$496,180</u>

(continued)

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Support Services:				
Pupil:				
Salaries and Wages	\$548,000	\$548,000	\$538,516	\$9,484
Fringe Benefits	167,070	167,070	135,947	31,123
Purchased Services	47,750	50,000	47,824	2,176
Materials and Supplies	16,382	53,432	48,193	5,239
Total Pupil	<u>779,202</u>	<u>818,502</u>	<u>770,480</u>	<u>48,022</u>
Instructional Staff:				
Salaries and Wages	235,500	235,500	222,635	12,865
Fringe Benefits	117,467	117,467	92,686	24,781
Purchased Services	7,800	7,800	5,962	1,838
Materials and Supplies	59,839	61,839	61,782	57
Total Instructional Staff	<u>420,606</u>	<u>422,606</u>	<u>383,065</u>	<u>39,541</u>
Board of Education:				
Salaries and Wages	2,400	2,400	2,400	0
Fringe Benefits	300	300	167	133
Purchased Services	27,000	27,000	25,027	1,973
Capital Outlay - New	61,000	131,000	129,950	1,050
Total Board of Education	<u>90,700</u>	<u>160,700</u>	<u>157,544</u>	<u>3,156</u>
Administration:				
Salaries and Wages	1,119,800	1,119,800	1,101,671	18,129
Fringe Benefits	440,700	400,700	350,726	49,974
Purchased Services	36,825	39,325	29,828	9,497
Materials and Supplies	10,523	10,523	9,243	1,280
Capital Outlay - Replacement	23,800	23,800	23,709	91
Other	3,550	3,550	1,019	2,531
Total Administration	<u>1,635,198</u>	<u>1,597,698</u>	<u>1,516,196</u>	<u>81,502</u>
Fiscal:				
Salaries and Wages	148,000	153,000	149,588	3,412
Fringe Benefits	63,300	63,300	52,117	11,183
Purchased Services	57,056	63,056	42,577	20,479
Materials and Supplies	70,155	81,155	79,550	1,605
Capital Outlay - Replacement	3,000	7,000	6,492	508
Other	214,000	219,000	217,986	1,014
Total Fiscal	<u>\$555,511</u>	<u>\$586,511</u>	<u>\$548,310</u>	<u>\$38,201</u>

(continued)

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Operation and Maintenance of Plant:				
Salaries and Wages	\$790,700	\$790,700	\$732,747	\$57,953
Fringe Benefits	277,350	248,350	230,731	17,619
Purchased Services	548,072	545,072	480,220	64,852
Materials and Supplies	97,783	137,783	113,261	24,522
Capital Outlay - Replacement	62,200	155,400	120,525	34,875
Total Operation and Maintenance of Plant	<u>1,776,105</u>	<u>1,877,305</u>	<u>1,677,484</u>	<u>199,821</u>
Pupil Transportation:				
Salaries and Wages	380,000	380,000	366,835	13,165
Fringe Benefits	140,300	140,300	118,397	21,903
Purchased Services	3,000	13,000	8,388	4,612
Materials and Supplies	88,051	108,051	101,118	6,933
Capital Outlay - Replacement	240,690	283,690	282,474	1,216
Total Pupil Transportation	<u>852,041</u>	<u>925,041</u>	<u>877,212</u>	<u>47,829</u>
Central:				
Purchased Services	2,000	2,500	2,379	121
Total Central	<u>2,000</u>	<u>2,500</u>	<u>2,379</u>	<u>121</u>
Total Support Services	<u>6,111,363</u>	<u>6,390,863</u>	<u>5,932,670</u>	<u>458,193</u>
Operation of Non-Instructional Services:				
Community Services:				
Purchased Services	19,500	49,500	42,290	7,210
Materials and Supplies	20,000	20,403	1,771	18,632
Total Operation of Non-Instructional Services	<u>39,500</u>	<u>69,903</u>	<u>44,061</u>	<u>25,842</u>
Extracurricular Activities:				
Academic and Subject Oriented Activities				
Salaries and Wages	69,000	74,000	71,799	2,201
Fringe Benefits	9,650	9,650	8,046	1,604
Materials and Supplies	0	7,500	7,500	0
Total Academic and Subject Oriented Activities	<u>\$78,650</u>	<u>\$91,150</u>	<u>\$87,345</u>	<u>\$3,805</u>

(continued)

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Sports Oriented Activities:				
Salaries and Wages	\$205,050	\$205,050	\$181,461	\$23,589
Fringe Benefits	26,150	26,150	20,842	5,308
<b>Total Sports Oriented Activities</b>	<b>231,200</b>	<b>231,200</b>	<b>202,303</b>	<b>28,897</b>
School and Public Service Co-Curricular Activities:				
Salaries and Wages	24,200	29,200	26,908	2,292
Fringe Benefits	3,600	3,600	2,769	831
<b>Total School and Public Service Co-Curricular Activities</b>	<b>27,800</b>	<b>32,800</b>	<b>29,677</b>	<b>3,123</b>
<b>Total Extracurricular Activities</b>	<b>337,650</b>	<b>355,150</b>	<b>319,325</b>	<b>35,825</b>
<i>Total Expenditures</i>	<i>16,649,412</i>	<i>16,957,415</i>	<i>15,941,375</i>	<i>1,016,040</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(321,600)</i>	<i>(629,603)</i>	<i>2,654,267</i>	<i>3,283,870</i>
<b>Other Financing Sources (Uses)</b>				
Refund of Prior Year Expenditures	0	0	1,808	1,808
Advances In	0	0	500	500
Advances Out	(1,000)	(1,000)	(50)	950
Operating Transfers In	130,000	130,000	0	(130,000)
Operating Transfers Out	(20,000)	(60,000)	(58,500)	1,500
<b>Total Other Financing Sources (Uses)</b>	<b>109,000</b>	<b>69,000</b>	<b>(56,242)</b>	<b>(125,242)</b>
<i>Net Change in Fund Balance</i>	<i>(212,600)</i>	<i>(560,603)</i>	<i>2,598,025</i>	<i>3,158,628</i>
<i>Fund Balance Beginning of Year</i>	<i>7,521,690</i>	<i>7,521,690</i>	<i>7,521,690</i>	<i>0</i>
Prior Year Encumbrances Appropriated	334,595	334,595	334,595	0
<b>Fund Balance End of Year</b>	<b>\$7,643,685</b>	<b>\$7,295,682</b>	<b>\$10,454,310</b>	<b>\$3,158,628</b>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes	\$630,000	\$630,000	\$643,092	\$13,092
Intergovernmental	77,000	77,000	77,684	684
<i>Total Revenues</i>	<u>707,000</u>	<u>707,000</u>	<u>720,776</u>	<u>13,776</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	215,000	215,000	215,000	0
Interest and Fiscal Charges	478,800	478,800	478,766	34
Total Debt Service	693,800	693,800	693,766	34
<i>Total Expenditures</i>	<u>693,800</u>	<u>693,800</u>	<u>693,766</u>	<u>34</u>
<i>Net Change in Fund Balance</i>	13,200	13,200	27,010	13,810
<i>Fund Balance Beginning of Year</i>	<u>371,392</u>	<u>371,392</u>	<u>371,392</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$384,592</u></u>	<u><u>\$384,592</u></u>	<u><u>\$398,402</u></u>	<u><u>\$13,810</u></u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement 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>		
<b>Revenues</b>				
Taxes	\$178,000	\$178,000	\$184,027	\$6,027
Intergovernmental	19,500	19,500	19,954	454
Miscellaneous	0	0	16,312	16,312
<i>Total Revenues</i>	<u>197,500</u>	<u>197,500</u>	<u>220,293</u>	<u>22,793</u>
<b>Expenditures</b>				
Capital Outlay:				
Facilities Acquisition and Construction Services:				
Capital Outlay - New	55,000	55,000	4,475	50,525
Capital Outlay - Replacement	194,988	244,988	238,821	6,167
Total Capital Outlay	<u>249,988</u>	<u>299,988</u>	<u>243,296</u>	<u>56,692</u>
<i>Total Expenditures</i>	<u>249,988</u>	<u>299,988</u>	<u>243,296</u>	<u>56,692</u>
Excess of Revenues Over (Under) Expenditures	(52,488)	(102,488)	(23,003)	79,485
Other Financing Sources				
Operating transfers In	0	0	50,000	50,000
<i>Net Change in Fund Balance</i>	(52,488)	(102,488)	26,997	129,485
<i>Fund Balance Beginning of Year</i>	101,062	101,062	101,062	0
Prior Year Encumbrances Appropriated	14,988	14,988	14,988	0
<i>Fund Balance End of Year</i>	<u>\$63,562</u>	<u>\$13,562</u>	<u>\$143,047</u>	<u>\$129,485</u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public School Support Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Extracurricular Activities	\$143,000	\$143,000	\$151,203	\$8,203
<b>Expenditures</b>				
Current:				
Extracurricular Activities:				
School and Public Service Co-Curricular Activities:				
Co-Curricular Activities:				
Salaries and Wages	6,300	6,300	6,062	238
Fringe Benefits	100	100	0	100
Purchased Services	61,650	65,460	65,439	21
Materials and Supplies	87,278	99,903	88,420	11,483
<i>Total Expenditures</i>	155,328	171,763	159,921	11,842
<i>Excess of Revenues Under Expenditures</i>	(12,328)	(28,763)	(8,718)	20,045
<b>Other Financing Sources</b>				
Refund of Prior Year Expenditures	0	0	11	11
<i>Net Change in Fund Balance</i>	(12,328)	(28,763)	(8,707)	20,056
<i>Fund Balance Beginning of Year</i>	36,783	36,783	36,783	0
Prior Year Encumbrances Appropriated	4,278	4,278	4,278	0
<i>Fund Balance End of Year</i>	\$28,733	\$12,298	\$32,354	\$20,056

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Quaker Foundation Grants Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$12,000	\$10,500	\$10,568	\$68
Miscellaneous	0	14,313	10,353	(3,960)
<i>Total Revenues</i>	12,000	24,813	20,921	(3,892)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Materials and Supplies	1,928	20,036	16,608	3,428
Capital Outlay - New	0	3,068	2,500	568
<i>Total Expenditures</i>	1,928	23,104	19,108	3,996
<i>Net Change in Fund Balance</i>	10,072	1,709	1,813	104
<i>Fund Balance Beginning of Year</i>	1,290	1,290	1,290	0
Prior Year Encumbrances Appropriated	832	832	832	0
<i>Fund Balance End of Year</i>	\$12,194	\$3,831	\$3,935	\$104

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Alternative Funding Source Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$50,000	\$60,000	\$69,974	\$9,974
<b>Expenditures</b>				
Current:				
Instruction:				
Special:				
Materials and Supplies	20,226	65,426	61,254	4,172
Support Services:				
Administration:				
Salaries and Wages	16,600	16,400	9,373	7,027
Fringe Benefits	8,750	8,750	4,391	4,359
Total Administration	25,350	25,150	13,764	11,386
Pupil Transportation:				
Salaries and Wages	500	500	0	500
Fringe Benefits	50	50	0	50
Total Pupil Transportation	550	550	0	550
Total Support Services	25,900	25,700	13,764	11,936
<i>Total Expenditures</i>	46,126	91,126	75,018	16,108
<i>Net Change in Fund Balance</i>	3,874	(31,126)	(5,044)	26,082
<i>Fund Balance Beginning of Year</i>	35,546	35,546	35,546	0
Prior Year Encumbrances Appropriated	426	426	426	0
<i>Fund Balance End of Year</i>	\$39,846	\$4,846	\$30,928	\$26,082

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ashland University Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Miscellaneous	\$5,000	\$5,000	\$2,256	(\$2,744)
<b>Expenditures</b>				
Current:				
Instruction:				
Adult/Continuing:				
Salaries and Wages	1,000	2,000	1,009	991
Fringe Benefits	50	50	4	46
Materials and Supplies	2,000	3,000	2,978	22
<i>Total Expenditures</i>	3,050	5,050	3,991	1,059
<i>Net Change in Fund Balance</i>	1,950	(50)	(1,735)	(1,685)
<i>Fund Balance Beginning of Year</i>	2,096	2,096	2,096	0
<i>Fund Balance End of Year</i>	\$4,046	\$2,046	\$361	(\$1,685)

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Athletic and Music Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Extracurricular Activities	\$319,000	\$349,400	\$372,833	\$23,433
<b>Expenditures</b>				
Current:				
Extracurricular Activities:				
Academic and Subject Oriented Activities:				
Activities:				
Salaries and Wages	0	600	600	0
Materials and Supplies	37,000	47,410	44,450	2,960
Other	25,000	53,040	48,792	4,248
Total Academic and Subject Oriented Activities	62,000	101,050	93,842	7,208
Sports Oriented Activities:				
Salaries and Wages	14,000	14,000	12,180	1,820
Fringe Benefits	200	200	175	25
Purchased Services	70,000	79,313	69,104	10,209
Materials and Supplies	113,275	212,581	174,458	38,123
Capital Outlay - New	5,000	5,000	0	5,000
Total Sports Oriented Activities	202,475	311,094	255,917	55,177
School and Public Service				
Purchased Services	16,000	11,600	8,358	3,242
Materials and Supplies	63,000	67,580	56,752	10,828
Total School and Public Service				
Co-Curricular Activities	79,000	79,180	65,110	14,070
Total Extracurricular Activities	343,475	491,324	414,869	76,455
<i>Total Expenditures</i>	343,475	491,324	414,869	76,455
<i>Excess of Revenues Under Expenditures</i>	(24,475)	(141,924)	(42,036)	99,888
<b>Other Financing Uses</b>				
Advances Out	0	0	(500)	(500)
<i>Net Change in Fund Balance</i>	(24,475)	(141,924)	(42,536)	99,388
<i>Fund Balance Beginning of Year</i>	179,899	179,899	179,899	0
Prior Year Encumbrances Appropriated	13,275	13,275	13,275	0
<i>Fund Balance End of Year</i>	\$168,699	\$51,250	\$150,638	\$99,388

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auxiliary Services Non-Public Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$150,000	\$140,000	\$159,170	\$19,170
<b>Expenditures</b>				
Current:				
Operation of Non-Instructional Services:				
Community Services:				
Salaries and Wages	92,451	92,451	61,406	31,045
Fringe Benefits	22,327	22,327	15,945	6,382
Purchased Services	18,900	18,900	17,483	1,417
Materials and Supplies	94,051	94,051	69,000	25,051
Total Community Services	227,729	227,729	163,834	63,895
<i>Total Expenditures</i>	227,729	227,729	163,834	63,895
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(77,729)	(87,729)	(4,664)	(83,065)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	2,713	2,713
Operating Transfers Out	(2,713)	(2,713)	(2,713)	0
<i>Total Other Financing Sources (Uses)</i>	(2,713)	(2,713)	0	2,713
<i>Net Change in Fund Balance</i>	(80,442)	(90,442)	(4,664)	85,778
<i>Fund Balance Beginning of Year</i>	60,912	60,912	60,912	0
Prior Year Encumbrances Appropriated	21,907	21,907	21,907	0
<i>Fund Balance (Deficit) End of Year</i>	\$2,377	(\$7,623)	\$78,155	\$85,778

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Teacher Inservice Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$13,600	\$13,600	\$13,690	\$90
<b>Expenditures</b>				
Current:				
Support Services:				
Instructional Staff:				
Salaries and Wages	13,877	11,635	6,815	4,820
Purchased Services	4,250	16,570	11,661	4,909
Materials and Supplies	518	3,600	3,357	243
Total Support Services	18,645	31,805	21,833	9,972
Operation of Non-Instructional Community Services:				
Purchased Services	0	530	450	80
<i>Total Expenditures</i>	18,645	32,335	22,283	10,052
<i>Net Change in Fund Balance</i>	(5,045)	(18,735)	(8,593)	10,142
<i>Fund Balance Beginning of Year</i>	18,877	18,877	18,877	0
Prior Year Encumbrances Appropriated	138	138	138	0
<i>Fund Balance End of Year</i>	\$13,970	\$280	\$10,422	\$10,142

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Management Information System Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$9,000	\$9,000	\$9,395	\$395
<b>Expenditures</b>				
Current:				
Support Services:				
Fiscal:				
Purchased Services	9,439	9,439	5,604	3,835
<i>Net Change in Fund Balance</i>	(439)	(439)	3,791	4,230
<i>Fund Balance Beginning of Year</i>	4,573	4,573	4,573	0
Prior Year Encumbrances Appropriated	239	239	239	0
<i>Fund Balance End of Year</i>	<u>\$4,373</u>	<u>\$4,373</u>	<u>\$8,603</u>	<u>\$4,230</u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Preschool Grant Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$99,000	\$101,000	\$99,188	(\$1,812)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	59,858	31,563	40,258	(8,695)
Fringe Benefits	17,856	17,856	10,014	7,842
Materials and Supplies	2,511	16,526	9,998	6,528
Capital Outlay - New	5,632	5,632	2,935	2,697
Total Regular	85,857	71,577	63,205	8,372
Support Services:				
Pupil:				
Purchased Services	5,200	2,000	0	2,000
Materials and Supplies	413	9,319	9,244	75
Capital Outlay - New	1,000	2,822	2,772	50
Total Pupils	6,613	14,141	12,016	2,125
Instructional Staff:				
Salaries and Wages	22,920	22,920	18,104	4,816
Fringe Benefits	2,688	2,688	3,578	(890)
Materials and Supplies	1,886	0	0	0
Capital Outlay - New	0	314	0	314
Total Instructional Staff	27,494	25,922	21,682	4,240
Administration:				
Salaries and Wages	7,591	25,213	11,343	13,870
Fringe Benefits	492	310	54	256
Materials and Supplies	5,426	51	102	(51)
Capital Outlay - New	1,539	0	0	0
Total Administration	15,048	25,574	11,499	14,075
Pupil Transportation:				
Salaries and Wages	2,758	2,506	0	2,506
Purchased Services	1,000	1,020	0	1,020
Total Pupil Transportation	3,758	3,526	0	3,526
Central:				
Materials and Supplies	1,356	1,356	0	1,356
Total Support Services	54,269	70,519	45,197	25,322
<i>Total Expenditures</i>	140,126	142,096	108,402	33,694
<i>Net Change in Fund Balance</i>	(41,126)	(41,096)	(9,214)	31,882
<i>Fund Balance Beginning of Year</i>	40,618	40,618	40,618	0
Prior Year Encumbrances Appropriated	511	511	511	0
<i>Fund Balance End of Year</i>	\$3	\$33	\$31,915	\$31,882

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Eisenhower Math Grant Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$14,000	\$16,000	\$9,223	(\$6,777)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	3,593	3,593	555	3,038
Purchased Services	2,769	4,369	4,268	101
Materials and Supplies	9,161	9,161	8,193	968
Capital Outlay - New	8,571	9,665	5,909	3,756
<i>Total Expenditures</i>	24,094	26,788	18,925	7,863
<i>Net Change in Fund Balance</i>	(10,094)	(10,788)	(9,702)	1,086
<i>Fund Balance Beginning of Year</i>	10,925	10,925	10,925	0
Prior Year Encumbrances Appropriated	84	84	84	0
<i>Fund Balance End of Year</i>	\$915	\$221	\$1,307	\$1,086

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title 6-B Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$242,106	\$242,106	\$227,110	(\$14,996)
<b>Expenditures</b>				
Current:				
Support Services:				
Pupils:				
Purchased Services	13,770	13,770	11,402	2,368
Materials and Supplies	5,027	5,027	3,490	1,537
Capital Outlay - New	8,619	8,619	7,133	1,486
Total Pupils	27,416	27,416	22,025	5,391
Instructional Staff:				
Salaries and Wages	59,924	59,924	56,612	3,312
Fringe Benefits	44,561	44,561	31,297	13,264
Purchased Services	250	250	226	24
Capital Outlay - New	282	282	0	282
Total Instructional Staff	105,017	105,017	88,135	16,882
Administration:				
Salaries and Wages	85,777	85,777	63,128	22,649
Fringe Benefits	30,498	30,498	14,378	16,120
Materials and Supplies	460	460	432	28
Capital Outlay - New	3,805	3,805	3,805	0
Total Administration	120,540	120,540	81,743	38,797
Operation of Non-Instructional Services:				
Community Services:				
Salaries and Wages	10,300	10,300	10,281	19
Purchased Services	3,483	3,483	213	3,270
Total Operation of Non-Instructional Services	13,783	13,783	10,494	3,289
<i>Total Expenditures</i>	266,756	266,756	202,397	64,359
<i>Net Change in Fund Balance</i>	(24,650)	(24,650)	24,713	49,363
<i>Fund Balance Beginning of Year</i>	24,650	24,650	24,650	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$49,363	\$49,363

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title I Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$360,000	\$360,000	\$340,615	(\$19,385)
<b>Expenditures</b>				
Current:				
Instruction:				
Special:				
Salaries and Wages	294,845	294,845	237,531	57,314
Fringe Benefits	75,826	75,826	64,766	11,060
Purchased Services	1,628	1,628	1,225	403
Materials and Supplies	8,910	8,910	6,956	1,954
Capital Outlay - New	2,000	2,000	2,000	0
Total Instruction	383,209	383,209	312,478	70,731
Support Services:				
Administration:				
Salaries and Wages	21,451	21,451	17,545	3,906
Fringe Benefits	4,279	4,279	3,516	763
Purchased Services	1,660	1,660	976	684
Materials and Supplies	205	205	97	108
Total Administration	27,595	27,595	22,134	5,461
<i>Total Expenditures</i>	410,804	410,804	334,612	76,192
<i>Net Change in Fund Balance</i>	(50,804)	(50,804)	6,003	56,807
<i>Fund Balance Beginning of Year</i>	49,681	49,681	49,681	0
Prior Year Encumbrances Appropriated	1,272	1,272	1,272	0
<i>Fund Balance End of Year</i>	\$149	\$149	\$56,956	\$56,807

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Chapter II Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$13,500.00	\$20,500.00	\$13,707.00	(\$6,793.00)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	12,647	14,765	7,380	7,385
Fringe Benefits	1,338	1,238	1,975	(737)
Purchased Services	173	173	184	(11)
Materials and Supplies	775	3,866	488	3,378
Total Instruction	14,933	20,042	10,027	10,015
Support Services:				
Instructional Staff:				
Fringe Benefits	0	100	0	100
Operation of Non-Instructional Services:				
Services:				
Community Services:				
Purchased Services	0	136	136	0
Materials and Supplies	668	1,052	525	527
Capital Outlay - New	775	1,760	1,319	441
Total Operation of Non-Instructional Services	1,443	2,948	1,980	968
<i>Total Expenditures</i>	16,376	23,090	12,007	11,083
<i>Net Change in Fund Balance</i>	(2,876)	(2,590)	1,700	4,290
<i>Fund Balance Beginning of Year</i>	2,158	2,158	2,158	0
Prior Year Encumbrances Appropriated	775	775	775	0
<i>Fund Balance End of Year</i>	\$57	\$343	\$4,633	\$4,290

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title 6-B Preschool Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$34,661	\$34,661	\$22,156	(\$12,505)
<b>Expenditures</b>				
Current:				
Instruction:				
Special:				
Purchased Services	1,979	1,979	562	1,417
Support Services:				
Pupil:				
Materials and Supplies	383	383	344	39
Instructional Staff:				
Salaries and Wages	23,425	23,425	13,552	9,873
Fringe Benefits	5,630	5,630	4,728	902
Purchased Services	2,526	2,526	1,533	993
Total Instructional Staff	31,581	31,581	19,813	11,768
Administration:				
Salaries and Wages	5,985	5,985	4,433	1,552
Fringe Benefits	361	361	40	321
Purchased Services	222	222	122	100
Capital Outlay - New	183	183	183	0
Total Administration	6,751	6,751	4,778	1,973
Total Support Services	38,715	38,715	24,935	13,780
<i>Total Expenditures</i>	40,694	40,694	25,497	15,197
<i>Net Change in Fund Balance</i>	(6,033)	(6,033)	(3,341)	2,692
<i>Fund Balance Beginning of Year</i>	4,720	4,720	4,720	0
Prior Year Encumbrances Appropriated	1,313	1,313	1,313	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,692	\$2,692

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Free Schools Grant 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>Revenues</b>				
Intergovernmental	\$19,100	\$19,100	\$4,655	(\$14,445)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Purchased Services	727	327	327	0
Materials and Supplies	106	106	106	0
Total Instruction	833	433	433	0
Support Services:				
Pupil:				
Salaries and Wages	34,444	31,301	15,115	16,186
Purchased Services	0	2,337	1,540	797
Materials and Supplies	2,964	1,555	1,879	(324)
Total Support Services	37,408	35,193	18,534	16,659
Operation of Non-Instructional Services:				
Community Services:				
Purchased Services	1,335	1,734	859	875
Materials and Supplies	2,002	727	796	(69)
Total Operation of Non-Instructional Services: Services	3,337	2,461	1,655	806
<i>Total Expenditures</i>	41,578	38,087	20,622	17,465
<i>Net Change in Fund Balance</i>	(22,478)	(18,987)	(15,967)	3,020
<i>Fund Balance Beginning of Year</i>	22,430	22,430	22,430	0
Prior Year Encumbrances Appropriated	140	140	140	0
<i>Fund Balance End of Year</i>	\$92	\$3,583	\$6,603	\$3,020

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Continuous Improvement Grant Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	4,600	4,600	5,620	(1,020)
Fringe Benefits	675	675	36	639
Purchased Services	9,400	9,400	9,046	354
Materials and Supplies	325	325	298	27
<i>Total Expenditures</i>	15,000	15,000	15,000	0
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	(15,000)	0
<i>Fund Balance Beginning of Year</i>	15,000	15,000	15,000	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Learn and Serve Grant 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>		
<b>Revenues</b>				
Intergovernmental	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Special:				
Purchased Services	158	1,508	2,006	(498)
Materials and Supplies	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u>
Total Instruction	<u>158</u>	<u>1,758</u>	<u>2,006</u>	<u>(248)</u>
Operation of Non-Instructional Services:				
Community Services:				
Other	<u>688</u>	<u>2,088</u>	<u>1,840</u>	<u>248</u>
<i>Total Expenditures</i>	<u>846</u>	<u>3,846</u>	<u>3,846</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,154	(846)	(846)	0
<i>Fund Balance Beginning of Year</i>	<u>846</u>	<u>846</u>	<u>846</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tele-com E-Rate 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>Revenues</b>				
Intergovernmental	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$22,113</u>	<u>\$12,113</u>
<b>Expenditures</b>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,000	10,000	22,113	12,113
<i>Fund Balance Beginning of Year</i>	<u>6,467</u>	<u>6,467</u>	<u>6,467</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,467</u></u>	<u><u>\$16,467</u></u>	<u><u>\$28,580</u></u>	<u><u>\$12,113</u></u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Teacher Entry Grant Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Instruction:				
Support Services:				
Instructional Staff:				
Salaries and Wages	3,602	3,602	1,650	1,952
Purchased Services	0	0	2,129	(2,129)
Materials and Supplies	361	361	184	177
<b>Total Expenditures</b>	<b>3,963</b>	<b>3,963</b>	<b>3,963</b>	<b>0</b>
<i>Net Change in Fund Balance</i>	(3,963)	(3,963)	(3,963)	0
<i>Fund Balance Beginning of Year</i>	3,963	3,963	3,963	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Opportunity School Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$89,650	\$89,650	\$79,690	(\$9,960)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	55,000	55,000	27,910	27,090
Fringe Benefits	11,000	11,000	273	10,727
Purchased Services	2,750	2,750	200	2,550
Materials and Supplies	7,000	7,000	6,402	598
Total Instruction	75,750	75,750	34,785	40,965
Support Services:				
Pupils:				
Salaries and Wages	2,000	2,000	1,267	733
Fringe Benefits	200	200	7	193
Total Pupils	2,200	2,200	1,274	926
Administration:				
Salaries and Wages	5,000	5,000	4,039	961
Fringe Benefits	700	700	0	700
Purchased Services	1,750	1,750	1,270	480
Materials and Supplies	1,250	1,250	335	915
Total Administration	8,700	8,700	5,644	3,056
Fiscal:				
Purchased Services	3,000	3,000	3,000	0
Total Support Services	13,900	13,900	9,918	3,982
<i>Total Expenditures</i>	89,650	89,650	44,703	44,947
<i>Net Change in Fund Balance</i>	0	0	34,987	34,987
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$34,987	\$34,987

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Classroom Reduction Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$72,400	\$72,400	\$64,661	(\$7,739)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	45,434	45,434	36,050	9,384
Fringe Benefits	17,662	17,662	4,207	13,455
Purchased Services	2,931	2,931	516	2,415
Materials and Supplies	4,000	4,000	2,241	1,759
Total Instruction	70,027	70,027	43,014	27,013
Support Services:				
Fiscal:				
Purchased Services	2,177	2,177	2,177	0
Total Expenditures	72,204	72,204	45,191	27,013
Net Change in Fund Balance	196	196	19,470	19,274
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	\$196	\$196	\$19,470	\$19,274

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Summer School Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Tuition and Fees	\$5,000	\$5,000	\$4,077	(\$923)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	12,500	12,500	12,115	385
Fringe Benefits	200	200	142	58
Materials and Supplies	1,593	1,593	1,135	458
<i>Total Expenditures</i>	14,293	14,293	13,392	901
<i>Excess of Revenues Under Expenditures</i>	(9,293)	(9,293)	(9,315)	(22)
<b>Other Financing Sources</b>				
Operating Transfers In	8,000	6,000	8,500	2,500
<i>Net Change in Fund Balance</i>	(1,293)	(3,293)	(815)	2,478
<i>Fund Balance Beginning of Year</i>	4,908	4,908	4,908	0
Prior Year Encumbrances Appropriated	93	93	93	0
<i>Fund Balance End of Year</i>	\$3,708	\$1,708	\$4,186	\$2,478

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Prechool 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>Revenues</b>				
Tuition and Fees	<u>\$11,000</u>	<u>\$13,000</u>	<u>\$18,498</u>	<u>\$5,498</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Materials and Supplies	<u>23,600</u>	<u>23,600</u>	<u>18,993</u>	<u>4,607</u>
<i>Net Change in Fund Balance</i>	(12,600)	(10,600)	(495)	10,105
<i>Fund Balance Beginning of Year</i>	37,614	37,614	37,614	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,214</u></u>	<u><u>\$27,214</u></u>	<u><u>\$37,319</u></u>	<u><u>\$10,105</u></u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Data Communications Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,424	\$2,424	\$0	(\$2,424)
<b>Expenditures</b>				
Current:				
Support Services:				
Central:				
Capital Outlay - New	2,424	2,424	0	2,424
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Band Uniform Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Interest	\$300	\$300	\$694	\$394
<b>Expenditures</b>				
Current:				
Extracurricular Activities:				
Academic and Subject Oriented Activities:				
Capital Outlay - Replacement	7,500	7,500	7,500	0
<i>Net Change in Fund Balance</i>	(7,200)	(7,200)	(6,806)	394
<i>Fund Balance Beginning of Year</i>	12,401	12,401	12,401	0
<i>Fund Balance End of Year</i>	<u>\$5,201</u>	<u>\$5,201</u>	<u>\$5,595</u>	<u>\$394</u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Attention Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Tuition and Fees	\$90,000	\$90,000	\$91,884	\$1,884
<b>Expenditures</b>				
Current:				
Operation of Non-Instructional Services:				
Community Services:				
Salaries and Wages	68,250	68,250	66,922	1,328
Fringe Benefits	26,000	24,000	21,444	2,556
Materials and Supplies	4,100	100	0	100
Other	1,500	8,500	7,967	533
<i>Total Expenditures</i>	99,850	100,850	96,333	4,517
<i>Net Change in Fund Balance</i>	(9,850)	(10,850)	(4,449)	6,401
<i>Fund Balance Beginning of Year</i>	17,379	17,379	17,379	0
<i>Fund Balance End of Year</i>	\$7,529	\$6,529	\$12,930	\$6,401

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Reads Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$100,316	\$100,316	\$100,316	\$0
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	15,156	15,156	12,031	3,125
Purchased Services	4,150	4,150	0	4,150
Materials and Supplies	53,086	53,086	55,969	(2,883)
Capital Outlay - New	27,324	27,324	27,323	1
Total Instruction	99,716	99,716	95,323	4,393
Support Services:				
Fiscal:				
Purchased Services	600	600	600	0
<i>Total Expenditures</i>	100,316	100,316	95,923	4,393
<i>Net Change in Fund Balance</i>	0	0	4,393	4,393
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$4,393	\$4,393

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*SchoolNet Professional Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,000	\$3,000	\$3,000	\$0
<b>Expenditures</b>				
	0	0	0	0
<i>Net Change in Fund Balance</i>	3,000	3,000	3,000	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Vocational Education Equipment Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,000	\$5,000	\$2,671	(\$2,329)
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Capital Outlay - New	5,000	5,000	0	5,000
<i>Net Change in Fund Balance</i>	0	0	2,671	2,671
<i>Fund Balance Beginning of Year</i>	610	610	610	0
<i>Fund Balance End of Year</i>	\$610	\$610	\$3,281	\$2,671

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Schoolnet 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>		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$78,261	\$78,261
<b>Expenditures</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	1,850	1,850	1,850	0
Materials and Supplies	150	150	0	150
Capital Outlay - New	15,624	15,624	15,624	0
<i>Total Expenditures</i>	<u>17,624</u>	<u>17,624</u>	<u>17,474</u>	<u>150</u>
<i>Net Change in Fund Balance</i>	(17,624)	(17,624)	60,787	78,411
<i>Fund Balance Beginning of Year</i>	17,366	17,366	17,366	0
Prior Year Encumbrances Appropriated	258	258	258	0
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$78,411</u></u>	<u><u>\$78,411</u></u>

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Library Replacement Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Contributions and Donations	\$0	\$450	\$430	(\$20)
Miscellaneous	2,300	2,700	2,732	32
<i>Total Revenues</i>	2,300	3,150	3,162	12
<b>Expenditures</b>				
Current:				
Instructional Staff:				
Materials and Supplies	0	990	917	73
Capital Outlay				
Architecture and Engineering Services:				
Materials and Supplies	3,908	4,218	3,211	1,007
<i>Total Expenditures</i>	3,908	5,208	4,128	(1,080)
<i>Net Change in Fund Balance</i>	(1,608)	(2,058)	(966)	1,092
<i>Fund Balance Beginning of Year</i>	1,121	1,121	1,121	0
Prior Year Encumbrances Appropriated	958	958	958	0
<i>Fund Balance End of Year</i>	\$471	\$21	\$1,113	\$1,092

**New Philadelphia City School District**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Food Service Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Sales	\$405,500	\$405,500	\$417,066	\$11,566
Interest	6,000	6,000	5,026	(974)
Operating Grants	190,500	190,500	175,125	(15,375)
<i>Total Revenues</i>	602,000	602,000	597,217	(4,783)
<b>Expenses</b>				
Salaries:				
Food Service Operations	237,500	237,500	227,297	10,203
Fringe Benefits:				
Food Service Operations	148,900	148,900	123,816	25,084
Purchased Services:				
Food Service Operations	14,000	34,000	23,517	10,483
Materials and Supplies:				
Food Service Operations	210,000	240,000	217,855	22,145
Capital Outlay:				
Capital Outlay - New:				
Food Service Operations	1,000	1,000	0	1,000
Other:				
Food Service Operations	2,500	2,500	0	2,500
<i>Total Expenses</i>	613,900	663,900	592,485	(71,415)
<i>Net Change in Fund Balance</i>	(11,900)	(61,900)	4,732	66,632
<i>Fund Balance Beginning of Year</i>	187,127	187,127	187,127	0
<i>Fund Balance End of Year</i>	\$175,227	\$125,227	\$191,859	\$66,632

**New Philadelphia City School District**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,000,000	\$2,000,000	\$1,627,867	(\$372,133)
<b>Expenses</b>				
Purchased Services:				
Self Insurance	214,000	300,000	219,296	80,704
Claims:				
Self Insurance	1,800,000	1,500,000	1,377,790	122,210
<i>Total Expenses</i>	2,014,000	1,800,000	1,597,086	202,914
<i>Net Change in Fund Balance</i>	(14,000)	200,000	30,781	(169,219)
<i>Fund Balance Beginning of Year</i>	735,295	735,295	735,295	0
<i>Fund Balance End of Year</i>	\$721,295	\$935,295	\$766,076	(\$169,219)

**New Philadelphia City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Scholarship Trust Fund*  
*For the Fiscal Year Ended June 30, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Interest	\$710	\$710	\$760	\$50
<b>Expenditures</b>				
Current:				
Operation of Non-Instructional Services:				
Other	800	4,300	1,000	3,300
<i>Net Change in Fund Balance</i>	(90)	(3,590)	(240)	3,350
<i>Fund Balance Beginning of Year</i>	15,938	15,938	15,938	0
<i>Fund Balance End of Year</i>	<u>\$15,848</u>	<u>\$12,348</u>	<u>\$15,698</u>	<u>\$3,350</u>

**STATISTICAL  
SECTION**



# **New Philadelphia City School District**

## **Statistical Section**

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

New Philadelphia City School District  
 General Governmental  
 Revenues by Source and Expenses/Expenditures by Function  
 Last Ten Fiscal Years

	<b>2000</b>			
	<b>Full Accrual</b>	<b>Modified Accrual</b>	<b>1999</b>	<b>1998</b>
<b>Program Revenues:</b>				
Charges for Services	\$ 762,679	\$ -	\$ -	\$ -
Operating Grants and Contributions	1,483,538	-	-	-
Capital Grants and Contributions	124,581	-	-	-
<b>General Revenues:</b>				
Taxes	10,793,199	10,778,966	7,009,799	8,392,530
Intergovernmental	6,926,279	8,513,912	6,930,745	6,770,311
Interest	659,524	659,524	516,664	480,602
Tuition and Fees	-	230,173	106,881	134,521
Extracurricular	-	531,131	-	-
Rents	-	1,375	4,636	272
Contributions	-	10,998	-	-
Customer Services	-	-	-	-
Miscellaneous	146,907	146,907	56,955	144,072
<b>Total</b>	<b>\$ 20,896,707</b>	<b>\$ 20,872,986</b>	<b>\$ 14,625,680</b>	<b>\$ 15,922,308</b>
<b>Expenses/Expenditures:</b>				
Current:				
Instruction:				
Regular	\$ 9,268,836	\$ 8,643,136	\$7,681,081	\$7,465,131
Special	1,304,639	1,255,527	1,137,576	1,008,844
Vocational	297,572	289,022	315,129	330,386
Adult Continuing	4,241	3,991	1,176	1,259
Other	-	-	32,045	34,036
Support Services				
Pupils	824,935	814,332	804,931	557,278
Instructional Staff	545,953	532,616	219,694	455,432
Board of Education	84,065	84,065	34,718	6,909
Administration	1,651,233	1,636,129	1,467,687	1,434,915
Fiscal	563,175	555,478	516,196	446,916
Operation and Maintenance	1,562,809	1,551,319	1,525,795	1,398,915
Pupil Transportation	658,833	717,455	639,622	637,799
Central	2,379	2,379	-	-
Operation of Non-Instructional	306,472	304,472	-	-
Extracurricular Activities	866,415	860,498	284,965	269,937
Capital Outlay	-	339,863	-	-
Debt Service	495,896	741,037	47,271	47,270
	<b>\$ 18,437,453</b>	<b>\$ 18,331,319</b>	<b>\$14,707,886</b>	<b>\$14,095,027</b>

Note: Data for 1991-95 reported on a cash basis, while 1996-2000 reported on a GAAP Basis

1991-1999 data includes General Fund, 2000 data includes General Governmental Activities.

Source: School District Records

New Philadelphia City School District  
 General Governmental  
 Revenues by Source and Expenses/Expenditures by Function  
 Last Ten Fiscal Years

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	0
-	-	-	-	-	-	0
8,307,980	8,054,469	6,706,267	6,035,362	6,036,592	5,563,785	5,318,724
6,587,943	6,543,872	6,173,695	6,206,873	6,173,551	5,729,506	5,656,613
373,904	229,650	193,390	86,597	103,563	129,798	187,317
109,082	123,454	40,009	54,578	46,467	38,081	46,317
-	-	-	-	-	-	-
1,095	2,269	-	-	-	-	-
-	-	-	-	-	-	-
-	1,964	-	-	-	-	-
41,019	10,934	73,456	47,332	210,657	38,211	63,954
<u>\$ 15,421,023</u>	<u>\$ 14,966,612</u>	<u>\$ 13,186,817</u>	<u>\$ 12,430,742</u>	<u>\$ 12,570,830</u>	<u>\$ 11,499,381</u>	<u>\$ 11,272,925</u>
\$7,030,507	\$6,916,733	\$6,679,809	\$6,767,244	\$6,838,962	\$6,373,267	\$5,892,737
965,380	963,548	903,530	771,350	711,696	689,926	590,154
316,662	305,231	292,589	275,731	241,476	268,802	281,740
-	-	-	-	-	-	-
49,104	19,140	-	-	-	-	-
635,280	609,269	630,401	575,913	506,081	480,825	536,297
285,606	276,249	241,360	222,796	240,028	305,779	255,692
22,773	41,126	43,727	86,437	160,567	116,779	22,645
1,342,457	1,307,459	1,212,847	1,167,778	1,071,967	1,076,116	1,010,822
482,622	431,196	395,330	378,941	355,868	417,977	355,338
1,434,537	1,443,002	1,398,345	1,461,092	1,263,868	1,250,283	1,162,678
611,307	549,669	533,859	488,467	657,718	569,481	462,068
-	-	-	-	-	-	-
-	-	-	-	-	-	-
226,540	208,599	195,460	173,761	176,722	210,594	223,776
-	-	-	-	-	-	-
35,453	44,648	-	-	-	-	-
<u>\$13,438,228</u>	<u>\$13,115,869</u>	<u>\$12,527,257</u>	<u>\$12,369,510</u>	<u>\$12,224,953</u>	<u>\$11,759,829</u>	<u>\$10,793,947</u>

New Philadelphia City School District  
Property Tax Levies and Collections - Real and Public Utilities  
Last Nine Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levies	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
1999	\$ 7,249,581	\$ 7,218,482	99.57%	\$ 78,843	\$ 7,297,325	100.66%	\$ 206,431	2.85%
1998	6,997,692	6,898,223	98.58%	70,002	6,968,225	99.58%	192,738	2.75%
1997	6,878,589	6,958,966	101.17%	72,259	7,031,225	102.22%	280,074	4.07%
1996	6,768,416	6,684,020	98.75%	161,804	6,845,824	101.14%	263,494	3.89%
1995*	6,391,075	6,395,159	100.06%	152,970	6,548,129	102.46%	302,832	4.74%
1994	5,230,290	5,050,362	96.56%	193,438	5,243,800	100.26%	294,361	5.63%
1993**	5,142,641	5,072,692	98.64%	179,843	5,252,535	102.14%	288,214	5.60%
1992	4,468,728	4,138,373	92.61%	307,960	4,446,333	99.50%	422,511	9.45%
1991	4,401,287	4,253,566	96.64%	155,523	4,409,089	100.18%	265,715	6.04%

Only nine years of data are available for this table.

\* 1995 figures represent first year collection of 5.9 mill operating levy.

\*\* 1993 figures represent first year collection of 3.1 mill bond levy.

Source: Tuscarawas County Auditor and Tuscarawas County Treasurer

Does not include state reimbursements of Homestead and Rollback Exemptions

Note: Outstanding Delinquent taxes cannot be calculated based on other statistical information in this table because of retroactive additions and deletions which are brought on in one lump sum.

New Philadelphia City School District  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Year	Real Property		Public Utility Property		Personal Property		Total		
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Ratio
2000	\$298,996,140	\$854,274,686	\$18,967,510	\$21,553,989	\$57,762,562	\$231,050,248	\$375,726,212	\$1,106,878,923	33.94%
1999	293,644,500	838,984,286	19,006,340	21,598,114	54,080,366	216,321,464	366,731,206	1,076,903,864	34.05%
1998	240,231,180	686,374,800	19,312,180	21,945,659	52,359,925	209,439,700	311,903,285	917,760,159	33.99%
1997	236,036,790	671,533,686	20,472,830	23,264,580	51,733,546	206,934,184	307,243,166	901,732,449	34.07%
1996	229,734,770	656,385,057	20,892,680	23,741,682	44,500,120	178,000,480	295,127,570	858,127,219	34.39%
1995	198,487,960	567,108,457	22,424,340	25,482,205	40,957,061	163,888,244	261,909,361	756,578,906	34.62%
1994	194,002,350	554,292,429	21,947,790	24,940,670	39,404,462	157,617,848	255,354,602	736,850,947	34.65%
1993	191,648,990	547,568,543	21,116,610	23,996,148	40,095,876	160,383,504	252,861,476	731,948,195	34.55%
1992	170,619,380	487,483,943	20,846,860	23,689,614	40,196,885	154,603,442	231,663,135	665,776,999	34.80%
1991	165,489,950	472,828,429	19,667,920	19,667,920	39,962,214	148,082,274	225,140,084	640,578,623	35.15%

Source: Tuscarawas County Auditor

New Philadelphia City School District  
 Property Tax Rates - Direct and Overlapping Governments  
 (Per \$1,000 of Assessed Value)  
 Last Ten Calendar Years

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
New Philadelphia City Schools	\$42.80	\$42.80	\$42.80	\$42.80	\$42.80	\$43.40	\$43.40	\$37.50	\$37.50	\$34.80
<b><u>Tuscarawas County:</u></b>										
County	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation Board	4.90	4.90	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Citizens	0.50	0.50	0.50	-	-	-	-	-	-	-
Community Mental Health	1.90	1.90	1.90	1.50	0.50	0.50	0.50	0.50	0.50	0.50
Buckeye Career Center	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80
City of New Philadelphia	9.67	9.67	9.67	9.67	9.67	9.67	9.67	10.49	10.89	11.19
Village of Stone Creek	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Tuscarawas County Library	0.40	0.40	0.40	0.60	0.60	0.60	0.60	0.60	0.60	0.60
<b><u>Townships:</u></b>										
Auburn Township	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Bucks Township	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Clay Township	7.05	7.05	7.05	7.05	6.80	6.80	6.80	6.80	6.80	6.80
Dover Township	4.90	4.90	4.90	4.90	4.40	4.40	4.40	4.40	4.40	4.40
Fairfield Township	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	5.60	5.60
Goshen Township	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	4.80
Jefferson Township	6.30	6.30	6.30	6.30	6.30	6.30	6.30	7.30	7.30	7.30
Warwick Township	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.80	5.80
York Township	5.90	5.90	5.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90

Source: Tuscarawas County Auditor

New Philadelphia City School District  
Ratio of Net General Obligation Bonded Debt to Assessed Value  
and Net General Obligation Bonded Debt Per Capita  
Last Nine Fiscal Years

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	15,698	\$375,726,212	\$ 7,615,000	\$ 398,401	\$7,216,599	0.02	\$459.71
1999	15,698	366,731,206	7,830,000	366,731	7,463,269	0.02	475.43
1998	15,698	311,903,285	8,035,000	313,094	7,721,906	0.02	491.90
1997	15,698	307,243,166	8,230,000	254,003	7,975,997	0.03	508.09
1996	15,698	295,127,570	8,420,000	358,121	8,061,879	0.03	513.56
1995	15,698	261,909,361	8,605,000	167,839	8,437,161	0.03	537.47
1994	15,698	255,354,602	8,785,000	143,856	8,641,144	0.03	550.46
1993	15,698	252,861,476	8,810,000	9,721	8,800,279	0.03	560.60
1992	15,698	231,663,135	80,000	76,355	3,645	0.00	0.23
1991	15,698	225,104,084	130,000	61,867	68,133	0.00	4.34

Source: District Treasurer Records, Tuscarawas County Auditor and Bureau of the Census

Note: Population includes City of New Philadelphia only.

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

	<u>Voted Debt Margin</u>	<u>Unvoted Debt Margin</u>
Assessed Value	<u>\$375,726,212</u>	<u>\$375,726,212</u>
Debt Limitation(1)	33,815,359	375,726
Total Outstanding Debt June 30, 2000 General Obligation Bonds - Voted	<u>7,615,000</u>	<u>7,615,000</u>
Total Outstanding Debt	<u>7,615,000</u>	<u>7,615,000</u>
Less Debt Exempt from Limitation: General Obligation Bonds - Voted	<u>-</u>	<u>7,615,000</u>
Net Debt Applicable to Debt Limitation	7,615,000	-
Amount Available in Debt Service Fund	398,401	-
Total Legal Debt Margin	<u>\$26,598,760</u>	<u>\$375,726</u>

Source: Tuscarawas County Auditor's Office and School District Records

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

New Philadelphia City School District  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 June 30, 2000

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To District</u>	<u>Amount Applicable To District</u>
New Philadelphia City School District	\$7,615,000	100%	\$7,615,000
City Of New Philadelphia	<u>3,310,000</u>	100%	<u>3,310,000</u>
Total	<u><u>\$10,925,000</u></u>		<u><u>\$10,925,000</u></u>

Percentages are determined by dividing the assessed valuation of the political subdivision within the School District by the total assessed valuation of the subdivision.

The valuations used are for the 1999 tax year

Source: District records and Tuscarawas County Auditor's Office

New Philadelphia City School District  
Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Fund Expenditures  
Last Ten Years

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Fund Expenditures</u>
2000	\$ 215,000	\$ 478,766	\$ 693,766	\$ 15,409,897	4.50%
1999	205,000	492,311	697,311	14,765,886	4.72%
1998	195,000	505,211	700,211	14,094,467	4.97%
1997	190,000	517,628	707,628	13,477,975	5.25%
1996	185,000	529,721	714,721	13,115,869	5.45%
1995	180,000	541,493	721,493	12,527,257	5.76%
1994	-	547,297	547,297	12,369,510	4.42%
1993	25,000	387,399	412,399	12,224,953	3.37%
1992	55,000	4,000	59,000	11,759,829	0.50%
1991	50,000	6,500	56,500	10,793,947	0.52%

Source: District Treasurer

New Philadelphia City School District  
Property Values, Bank Deposits, Construction Activity, and Population  
Last Ten Years

<u>Year</u>	<u>Assessed Value Real and Personal Property (1)</u>	<u>Tuscarawas County Bank Deposits (2)</u>	<u>Number of Building Permits Issued (3)</u>	<u>Population (4)</u>
2000	\$ 375,726,212	N/A	451	15,698
1999	366,731,206	N/A	432	15,698
1998	311,903,285	\$ 222,464,000 (5)	417	15,698
1997	307,243,166	205,749,000 (5)	362	15,698
1996	295,127,570	407,639,000	324	15,698
1995	261,909,361	402,359,000	363	15,698
1994	255,354,602	383,091,000	383	15,698
1993	252,861,476	371,710,000	329	15,698
1992	231,663,135	374,765,000	250	15,698
1991	225,104,084	371,314,000	343	15,698

(1) Source: Tuscarawas County Auditor.

(2) Source: Federal Reserve Bank of Cleveland, Ohio.

(3) Source: City of New Philadelphia, Office of the Service Director.

(4) Source: Bureau of the Census, includes City of New Philadelphia only.

(5) Certain Bank Deposits are not included in 1997 and 1998 due to reorganizations.

N/A Not Available

New Philadelphia City School District  
Principal Taxpayers  
June 30, 2000

Taxpayer	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total District Assessed Valuation
Glimcher Properties	Retail	\$ 10,930,500	\$ 58,000	\$ 10,988,500	2.92%
General Telephone Company	Public Utility	445,570	9,669,210	10,114,780	2.69%
Gradall Company	Manufacturer	1,631,850	6,470,460	8,102,310	2.16%
Ohio Power Company	Public Utility	77,450	7,875,630	7,953,080	2.12%
Lowes Inc	Retail	1,537,040	1,797,170	3,334,210	0.89%
Betz Laboratories	Manufacturer	627,100	2,607,770	3,234,870	0.86%
Stone Container	Manufacturer	991,180	2,032,850	3,024,030	0.80%
East Ohio Gas	Public Utility	57,300	2,957,150	3,014,450	0.80%
Joy/Green Fan	Manufacturer	709,680	2,173,450	2,883,130	0.77%
Timken Company	Manufacturer	190,230	1,929,210	2,119,440	0.56%
Totals		\$ 17,197,900	\$ 37,570,900	\$ 54,768,800	14.58%
Total School District Valuation					<u>375,726,212</u>

Source: Tuscarawas County Auditor

New Philadelphia City School District  
 Ten Largest Employers  
 June 30, 2000

Employer	Nature of Business	Number of Employees
County	Government	725
Gradall	Construction Equipment	700
New Philadelphia City Schools	School	340
Lauren Manufacturing	Sealants/Molds	325
Stone Container Corporation	Paper Products	300
Mansfield Journal Company	Newspaper Publisher	250
Joy/Green Fan	Industrial Fans	196
City of New Philadelphia	Government	195
Starlight Enterprises	Sheltered Workshop	190
Timken Company	Roller Bearings	145

Source: the 1996 Ohio Industrial Directory, published by Harris Publishing Company.

New Philadelphia City School District  
Demographic Statistics  
Last Seven Years

Year	Population New Philadelphia City (1)	School District Median Income	School District Attendance Rate	Total School Enrollment	Expenditure Per Pupil	Student Dropout Rate	Tuscarawas County Unemployment Rate (2)
1999	15,698	\$ 27,168	94.6%	3,252	\$ 5,047	3.70%	4.6%
1998	15,698	23,844	94.9%	3,273	4,929	2.35%	4.7%
1997	15,698	21,428	94.9%	3,349	4,832	4.40%	4.9%
1996	15,698	20,538	94.4%	3,407	4,451	4.40%	5.5%
1995	15,698	20,540	95.0%	3,479	4,281	5.20%	5.3%
1994	15,698	20,142	94.5%	3,506	4,231	3.80%	6.3%
1993	15,698	20,381	94.3%	3,497	4,041	3.10%	5.9%

(1) Data from Bureau of the Census

(2) Data from Ohio Bureau of Employment Services.

Source: Ohio Department of Education District Profiles 1993 to 1999 (latest available)

Only 7 years of data is available



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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

**NEW PHILADELPHIA CITY SCHOOL DISTRICT**

**TUSCARAWAS 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 16, 2001**