



Mary Taylor, CPA  
Auditor of State



**GREENVILLE CITY SCHOOL DISTRICT  
DARKE COUNTY**

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**GREENVILLE CITY SCHOOL DISTRICT  
DARKE COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2009**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
<i>(Passed through the Ohio Department of Education)</i>						
<b>Nutrition Cluster:</b>						
School Breakfast Program	044099-05PU-2009	10.553	\$43,790		\$43,790	
National School Lunch Program	044099-LLP4-2009	10.555	358,940	\$107,948	358,940	\$107,948
Total Nutrition Cluster			<u>402,730</u>	<u>107,948</u>	<u>402,730</u>	<u>107,948</u>
Total U.S. Department of Agriculture			402,730	107,948	402,730	107,948
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>(Passed through the Ohio Department of Education)</i>						
Adult Education - Basic Grants to States	044099-ABS1-2008	84.002	11,918		9,786	
	044099-ABS1-2009	84.002	46,271		71,257	
Total Adult Education - Basic Grants to States			<u>58,189</u>		<u>81,043</u>	
Title I Grants to Local Educational Agencies	044099-CISI-2008	84.010	87,407		129,620	
	044099-CISI-2009	84.010	297,135		273,281	
Total Title I Grants to Local Educational Agencies			<u>384,542</u>		<u>402,901</u>	
Special Education - Grants to States	044099-6BSF-2008	84.027	125,662		138,815	
	044099-6BSF-2009	84.027	455,364		440,855	
Total Special Education - Grants to States			<u>581,026</u>		<u>579,670</u>	
Career and Technical Education - Basic Grants to States	044099-20A0-2008	84.048	2,456			
	044099-20A0-2009	84.048	44,801		41,372	
Total Career and Technical Education - Basic Grants to States			<u>47,257</u>		<u>41,372</u>	
State Grants for Innovative Program	044099-C2S1-2008	84.298	759		44	
	044099-C2S1-2009	84.298	2,643		5,764	
Total State Grants for Innovative Program			<u>3,402</u>		<u>5,808</u>	
Safe & Drug Free School and Community - State Grants	044099-DRS1-2008	84.186			44	
	044099-DRS1-2009	84.186	9,272		9,271	
Total Safe & Drug Free School and Community - State Grants			<u>9,272</u>		<u>9,315</u>	
Improving Teacher Quality State Grants	044099-TRS1-2008	84.367	5,283		31,093	
	044099-TRS1-2009	84.367	148,797		137,746	
Total Improving Teacher Quality State Grants			<u>154,080</u>		<u>168,839</u>	
English Language Acquisition Grants	044099-T3S2-2009	84.365	2,842		2,842	
Education Technology State Grants	044099-TJS1-2008	84.318	1,378		1,826	
	044099-TJS1-2009	84.318	1,059		570	
Total Education Technology State Grants			<u>2,437</u>		<u>2,396</u>	
Total U.S. Department of Education			<u>1,243,047</u>		<u>1,294,186</u>	
Total Federal Assistance			<u>\$1,645,777</u>	<u>\$107,948</u>	<u>\$1,696,916</u>	<u>\$107,948</u>

See Accompanying Notes to the Schedule of Federal Awards Receipts and Expenditures.

**GREENVILLE CITY SCHOOL DISTRICT  
DARKE COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – FEDERAL FOOD DISTRIBUTION PROGRAM**

Program regulations do not require the School District to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair market value of the commodities received as non-cash receipts and disbursements.

**NOTE C - NUTRITION CLUSTER**

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**NOTE D – MATCHING REQUIREMENTS**

Certain federal programs require that the School District contribute non-federal funds (matching funds) to support the federally-funded programs. The expenditure of non-federal matching funds is not included on the Schedule.



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Greenville City School District  
Darke County  
St. Clair Memorial Hall  
215 West Fourth Street  
Greenville, Ohio 45331

To the Board of Education:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greenville City School District, Darke County, (the School District) as of and for the year ended June 30, 2009, which collectively comprise the School District's basic financial statements and have issued our report thereon dated December 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the School District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the School District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the School District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the School District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, Board of Education, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

December 16, 2009





# Mary Taylor, CPA

## Auditor of State

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

Greenville City School District  
Darke County  
St. Clair Memorial Hall  
215 West Fourth Street  
Greenville, Ohio 45331

To the Board of Education:

#### Compliance

We have audited the compliance of Greenville City School District, Darke County, (the School District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended June 30, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the School District's major federal program. The School District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School District's compliance with those requirements.

In our opinion, the Greenville City School District complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended June 30, 2009.

#### Internal Control Over Compliance

The School District's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School District's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

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**Internal Control Over Compliance  
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the School District's ability to administer a federal program such that there is more than a remote likelihood that the School District's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the School District's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

**Federal Awards Receipts and Expenditures Schedule**

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Greenville City School District as of and for the year ended June 30, 2009, and have issued our report thereon dated December 16, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the School District's basic financial statements. The accompanying federal awards receipts and expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of Education, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

December 16, 2009

**GREENVILLE CITY SCHOOL DISTRICT  
DARKE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2009**

**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 weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control 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>	Nutrition Cluster: #10.553 School Breakfast Program #10.555 National School Lunch Program
<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 AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greenville City School District  
Darke County  
St. Clair Memorial Hall  
215 West Fourth Street  
Greenville, Ohio 45331

To the Board of Education:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedures enumerated below, which were agreed to by to by the Board, solely to assist the Board in evaluating whether Greenville City School District (the School District) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We noted the Board adopted an anti-harassment policy at its meeting on February 19, 2008.
2. We read the policy, noting it included the following requirements from Ohio Rev. Code Section 3313.666(B):
  - 1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;
  - 2) A definition of harassment, intimidation, or bullying that shall include the definition in division (A) of Ohio Rev. Code Section 3313.666;
  - 3 A procedure for reporting prohibited incidents;
  - 4) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
  - 5) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
  6. A procedure for documenting any prohibited incident that is reported;

- 7) A procedure for responding to and investigating any reported incident;
- 8) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;
- 9) A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student's rights under the first amendment to the Constitution of the United States;
- 10) A requirement that the district administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its web site, if the district has a web site, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and is not intended to be and should not be used by anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

December 16, 2009

# **GREENVILLE CITY SCHOOL DISTRICT**

Greenville, Ohio

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2009

Issued by:  
Treasurer's Office

Carla G. Surber, C.P.A.  
Treasurer, C.F.O





**Greenville City School District**  
*Comprehensive Annual Financial Report*  
*For the Fiscal Year Ended June 30, 2009*

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## Greenville City School District

St. Clair Memorial Hall  
215 W. Fourth Street  
Greenville, Ohio 45331  
(937) 548-3185  
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### Administration

Susan E. Riegler  
Superintendent

Carla Surber, CPA  
Treasurer

Jon McGreevey  
Dir. Of Admin Services

### Board of Education

Cindy Scott  
President

Eileen Litchfield  
Vice President

Bill Funderburg  
James Sommer  
Ben Studabaker

December 16, 2009

Citizens of the Greenville City School District  
Members of Greenville City Board of Education

We are very pleased to present our fiscal year 2009 Comprehensive Annual Financial Report (CAFR) for the Greenville City School District. This report, for the fiscal year ended June 30, 2009, has been prepared using generally accepted accounting principles for governments. It contains financial statements and other financial and statistical data that provide complete and full disclosure of all material financial aspects of the Greenville City School District (to be hereinafter referred to as "the School District").

State law requires that every school district file with the Auditor of State of Ohio and publish the availability of financial statements within 150 days of the close of each fiscal year. The basic financial statements from this report were filed to fulfill that requirement for the fiscal year ended June 30, 2009. The School District has elected to prepare and publish a CAFR in the belief that the additional data contained in the report provides important information that helps a reader understand more fully the financial condition of the School District.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Auditor of State of Ohio has issued an unqualified ("clean") opinion on the Greenville City School District's financial statements for the fiscal year ended June 30, 2009. The Independent Accountants' Report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

### **SCHOOL DISTRICT OVERVIEW**

The School District known as Greenville City School District is located in the west central area of Ohio, within Darke County, and encompasses 127 square miles. The School District, which includes the City of Greenville, Gettysburg Village, Wayne Lakes Village, and 13 townships, was the site of the famous Fort Greene Ville.

The School District's dedication to education has been longstanding. In 1840, Darke County's first school house was constructed outside of Greenville City on what is now known as State Route 49. It is presently listed on the National Historic Register and was constructed and donated by Abraham Studabaker, a Darke County Pioneer who strongly believed in education for all.

Greenville City's first known school was located along the east side of Walnut Street between Third and Fourth Streets during the 1840's. The log building also served at times as a grand jury room and courtroom. This school, known as the Walnut Street School, had the Dayton and Union Railroad running in front of its doors. It continued as a school until about 1867 when the West School opened.

In the years following the Land Ordinances of 1785 and 1787, one-room schools were scattered across the countryside, which is evidenced in records relating to the School District.

According to the 1875 township reports, there were a total of 184 schoolhouses in Darke County, many of which were contained within the present Greenville City School District. Countywide there were over 12,000 students attending school out of the 35,000 residents of the county. At that time, schools were only open three months through the winter. By 1900, there were more than 210 schoolhouses within Darke County. By the 1950's almost all of these school buildings had been converted to other uses such as homes, barns and storage buildings.

Greenville City School District improved its educational buildings in the nineteenth century. In 1883, East Building was constructed at a cost of \$75,000. It was a large brick building, which housed the high school for many years. It was later converted into a grade school and was replaced with the present structure in 1950, where third and fourth-graders play today along East Fifth Street. This building is now known as "Greenville Intermediate School" after the consolidation of the elementaries in the School District.

The next building to accommodate education in the School District was the North School, built in 1900 at a cost of \$25,000. The original school had four classrooms, a large central hallway and a basement. It was a part of the former North Middle School, shut down in 2008 as a result of consolidation. Except for a brief closure in the 1980's, the facility functioned daily as a learning center until that time. An addition was made to North Middle School in 1953 to accommodate an increasing number of students. The School District sold the North School in June of 2009.

Eleven years later, in 1911, South School was built at the corner of Sater and Washington Streets. This "modern" facility contained eight classrooms with a basement and two large playrooms. With some updates and additions, the school continues today serving grades five and six from Greenville City and the adjacent townships and villages and is now known as "Greenville Middle School".

The West Building was located where Memorial Hall stands today. It stood three stories high, and was moved in 1910 to accommodate the construction of Memorial Hall. The school served the community until 1923, when a new high school building was constructed. The former high school building now functions as the Junior High Building where the School District instructs grades seven and eight. Engraved over the entrance to the building is "Education is the Best Safeguard of Liberty". Nearly one million dollars was spent on the structure to ensure safety for our children in late 2008. A collapse of the parapet wall left the structure uninhabitable after March 31, 2008, according to city standards. However, due to quick administrative efforts, it was again ready at the beginning of fiscal year 2009 with construction complete.

Memorial Hall was built in 1910 and grew from the dream of Henry St. Clair, who moved to Greenville from Cincinnati in 1872. He created Darke County's most successful wholesale grocery business, having sales in excess of \$200,000 in 1878. He fulfilled his dream by designating \$100,000 in his will to be used for construction of the Memorial Hall building. At his death in 1908, the School District began to act on his vision. The building was constructed of Bedford stone and gray pressed block. Marble pillars adorned the vestibule and lobby. A mosaic tile floor and emblematic stained glass windows added to the décor. The total cost of the project, \$135,000, was an investment in a community whose appreciation of the arts flourishes today. The hall remains the center of culture for the community with plays, concerts and art shows along with regular events. This rich heritage of music contributes to the excellence of district music programs which have represented us well, not only statewide, but nationwide. It also houses the administrative staff of the Greenville City School District and provides classrooms for vocal and instrumental music at the junior high school level. In early 2009, a renovation project of the stained glass windows, costing in excess of \$200,000, revived the look of the vestibule.

Woodland Heights Elementary was built in 1956 to serve the township by replacing many one-room schools. Today, with an addition in 1968, the school serves as our northernmost center of education. The biggest change to the School District in many years resulting from the reconfiguring of the School District. Formerly, Woodland Heights Elementary building served Grades Kindergarten through fifth grade as one of four elementaries. It now serves as "Greenville Primary School" for Grades Kindergarten through second grade serving in excess of 700 students within the boundaries of 127 square miles.

In 1962, Greenville built a new high school on a seventeen-acre site surrounded by the beautiful Greenville City Park. This building serves the School District well, hosting numerous student activities and community events. Additionally, the newly-built vocational facilities are located adjacent to the high school measuring over 17,000 square-feet.

The School District today serves a student population of 3,215 within its five schools. The School District not only serves its regular education population daily, but has a large population of special needs children from Kindergarten through twelfth grade within the School District. These students are served in the School District's new configuration with Greenville Primary School, formerly known as Woodland Heights Elementary as the center for Kindergarten through second grade education, Greenville Intermediate Building, formerly known as East Elementary which serves the third and fourth grade population and Greenville Middle School, replacing the four elementaries and the North Middle Building. The Junior High Building and a ninth through twelfth grade comprehensive high school continue in the same manner as before. The high school has many distinct offerings from its in-house vocational school to its Junior Naval Reserve Officers Training program, being the only military program offered within the county.

The Greenville City School District sold its former Gettysburg Elementary in June of 2009. This was vacated at the beginning of fiscal year 2009 in order to recognize efficiencies within the School District. The 1924 building had served the School District since 1972 when the consolidation of Gettysburg with Greenville City Schools became a reality. Gettysburg served as an elementary site for years and was replaced by consolidation during a time of lowering enrollment.

## **BOARD OF EDUCATION**

The legislative powers of the School District are vested in a five-member Board of Education. The Superintendent, aka the Chief Executive Officer, recommends all those for employment, with the exception of the Treasurer, with the Board of Education making the final approval. The Board directly hires the Superintendent who performs the educational and hiring functions of the School District. The Board also is responsible for hiring the Treasurer who serves as the Chief Financial Officer of the School District along with many business related duties.

## **SCHOOL DISTRICT REPORTING ENTITY**

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the School District are not misleading. The primary government of the School District consists of all funds and departments which comprise the legal entity of the School District and which provide various services including regular instruction, special education, adult education and the various support services and administration necessary for these educational services.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board and (1) the School District is able to significantly influence the programs or services performed or provided by the organization; or (2) the School District is legally entitled to or can otherwise access the organization's resources; the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves their budget, the issuance of their debt, or the levying of their taxes. The School District does not have any component units included in its reporting entity.

The School District has representation on the boards of seven entities. The Metropolitan Dayton Educational Cooperative Association, the Southwestern Ohio Educational Purchasing Council and the Southwestern Ohio Instructional Technology Association are jointly governed organizations. The Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan and the Southwestern Ohio Educational Purchasing Council Property, Fleet, and Liability Program are insurance purchasing pools. The Southwestern Ohio Educational Purchasing Council Benefit Plan Trust is a public entity shared risk pool. The Greenville Public Library is a related organization. Information regarding these entities may be found in the notes to the basic financial statements.

The School Board is required to adopt a budget no later than the close of the preceding fiscal year. This budget serves as the foundation of the School District's financial planning and control. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriation resolution. The legal level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by the Board of Education at the object level within each fund and function. Any modifications at this level may only be made by resolution of the Board of Education.

## **ECONOMIC CONDITIONS AND OUTLOOK**

Situated in Darke County, the School District has both the flavor of a rural area along with some urbanization creating the best of both worlds. Located 40 miles northwest of Dayton, Greenville is best known historically for the signing of the Treaty of Greene Ville in 1795, and its ties to Annie Oakley and Lowell Thomas, which have been kept alive by the (rather ostentatious) local museum with its impressive displays of these celebrities. This museum was showcased during fiscal year 2008 with a nationally respected "Crossroads of Destiny" exhibit depicting the entire scope of the Indian Wars and the subsequent Treaty of Greene Ville.



Greenville City School District had a period in which the growth of personal property was most advantageous to the School District's financial situation. However, it began to slow with the diminishment of manufacturing business during the early 2000's. Having exploded (erupted) in the 1950's with an industrial base, which was significant in a town of this size, good jobs were plentiful throughout the area. During fiscal year 2002, the School District's largest manufacturer, Corning Glassworks, chose to close their doors. The need for an increase in available jobs has been recognized by the City of Greenville and an aggressive movement towards continued solicitation of businesses is a constant goal of the City. The City of Greenville and Greenville City Schools continue to partner in tax abatements with the interest of the community at the heart of their decisions. A new facility, The Andersons, Inc. and Marathon Petroleum Co., LLC, brought nearly 40 jobs to the School District and a value of over 200 million in property. Andersons Marathon Ethanol has built a 110 million gallon ethanol plant, its first in the State. The plant is a product of a joint venture between The Andersons, Inc. and Marathon Petroleum Co., LLC, a wholly owned subsidiary of Marathon Oil Corp. In addition to ethanol, its manufacturing also will produce dried distiller grains. The School District cooperated in the giving of a 100 percent abatement in order to help the economy by increased infrastructure.

### **FINANCIAL TRENDS**

During fiscal year 2009, the School District experienced a one percent increase in the net State foundation revenue on a cash basis of accounting. This is due primarily to an increase in State funding levels offset by a nominal loss in student enrollment. There is a continued stability in the real estate collections with a lack of impact on dollars in spite of a depressed economy. Additionally, the School District has passed an emergency levy, as defined under Ohio law, in order to financially augment programs within the School District and accommodate technology needs. The amount of personal property taxes collected has diminished over years as legislation with House Bill 66 has come to fruition. These dollars will be replaced with money from the Commercial Activities Tax through 2010, by the State continuation of a committed, hold-harmless period, from this change in law.

### **FINANCIAL PLANNING AND POLICIES**

The School District has been experiencing a loss of enrollment for the last few fiscal years and an increase in open enrollment to other districts. A factor influencing this trend is the loss of manufacturing base which decreased discretionary income for many families within our School District. This caused movement to more rural areas which were less impacted by the economic shifts of manufacturing. Even though we anticipate increases in overall funding for the next few fiscal years, the School District continues to adjust levels of employment to better match student population as part of sound management practice. The School District constantly monitors this situation and is sensitive to the economic conditions within the community in order to maintain a fiscally stable environment. In January 2006, aggressive scheduling of various public meetings, coffee gatherings, etc., was done to explain to the constituency the need for more local funding. The Superintendent meets publicly with School District residents at least weekly.

The Board successfully passed a renewal of a 5.5 mill levy which would maintain the flow of levy dollars, concurrently visiting the need for new monies in order to effectively stabilize balances. In May of 2009, the School District passed an emergency levy which will assure 1.64 million dollars for the next three fiscal years. Even though the School District is performing at effective levels, the School District is working to move to the next plateau. Educational aspects of the School District and realigning the buildings has been the prime focus. Now that enough time has passed for stabilization of consolidation, an intense structure is being put into practice to move the School District into an excellent status.

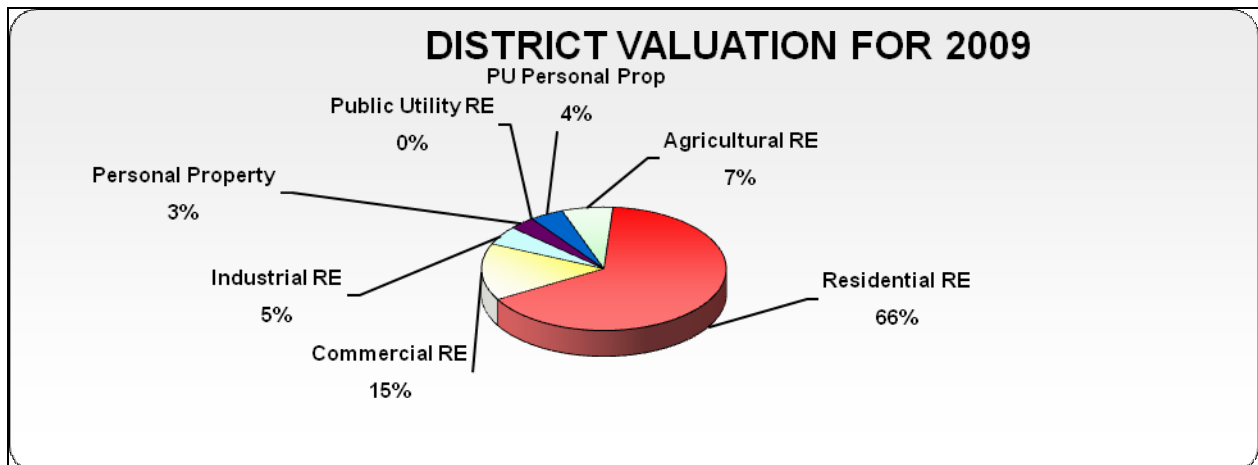
Another issue the School District is encountering is House Bill 66. In June, 2005, House Bill 66 was signed and put into law creating a major change in the tax structure for school districts. This bill phased out the tangible personal property tax, creating a loss of over six percent of Greenville's General Fund revenue. In 2011, the reimbursement from the State will begin its phase out to school districts. Recent legislation has relaxed the need to act immediately, but long-term, this will need addressing.

With the loss of personal property taxes, the argument for continued payment in lieu of tax situations will be greatly diminished. There is anticipation that companies will argue to reduce or ignore our present arrangements. These losses have not been experienced as businesses continue to support the School District. The School District recently had a warehouse relocate into our area in conjunction with a large manufacturing plant, stabilizing our tax base.

On the expenditure side of the equation, the Board has a desire to minimize staffing wherever efficiencies can be found without impacting educational opportunities. In the current fiscal year, the Board chose not to make continued reductions in their effort to work on educational soundness. Health insurance plans and other significant costs to the School District continued to increase on a reduced salary base.

Our residents have been strong supporters of our efforts in the aforementioned tasks. We have a huge responsibility to educate our constituency in the many issues faced today. We have increased reliance on their continued support.

The 2009 valuation of the School District includes \$401,747,190 of agricultural, residential, and other real estate, \$19,320,480 of public utility personal property, and \$15,017,500 of general business personal property with a total valuation for 2009 of \$436,085,170. Within this number is \$3,648,790 of value of new construction, which has been predominantly commercial construction. The exempt value of real estate within the School District is \$61,270,710. We have also been very aggressive in negotiating abatements with new business in the area. We presently have five agreements in Enterprise Zones and the Community Reinvestment Act and the School District received \$210,067 during the fiscal year from school compensation agreements.



Statewide, the School District, with a valuation per student of \$135,641, is considered to be wealthier than 61 percent of other school districts in the State.

Income Taxes: The School District experienced a three percent (3%) decline in its cash income tax revenues during fiscal year 2009. This was impacted by the economy and our close proximity to the auto industry in Dayton. We also have one of our top 10 businesses closely tied to the auto industry. This plant had greatly decreased production for the period, but has recovered from its past slowdown. Another factor was the increased filing of returns early brought about by the US Federal Government offering of stimulus payments for economic growth during the prior fiscal year. This legislative change created an artificial increase in the prior fiscal year.

Currently, the School District has a one-half percent income tax for General Fund operations levied on a continuous basis.

## **MAJOR INITIATIVES FOR THE FISCAL YEAR**

The core business of the School District is providing engaging work for students every day. Engaging work refers to providing educational assignments that attract the students' attention and challenges them to be the "best they can be." For the past several fiscal years, the School District has been supporting the staff and administration in the changing roles, rules and relationships in support of the core business of the School District through a variety of professional development series involving instructional practices.

A continued focus on staff utilization of research-based "best instructional practices" has proven successful. School District report card ratings have risen from Continuous Improvement to Effective and remained there for the past two fiscal years. The School District must do business more effectively if the needs of our youth are to be met in preparation for the future. By putting the infrastructure in place, the School District will be providing better service to our students and community.

There are many aspects to the continuous improvement process and there have been noticeable changes in how the School District conducts business. Since implementation, there has been:

- A focus on the School District's beliefs, mission, vision, and core business.
- Alignment of the curriculum across grade levels and matching it against State guidelines and assessment criteria.
- A focus on the development of lessons to engage students in their work.
- The ability for staff members to talk with each other more than ever about the work they give to students.
- Bus drivers, cafeteria staff, secretaries, and custodians exploring how they have an impact on student success.

While the Board no longer directly funds this initiative due to fiscal constraints, the infrastructure has been laid for future mentoring within the School District. The commitment to this process remains knowing that the students and community will be the ultimate winners. The Board is proud of the work that has been done by the staff and students, and is proud of being a part of Greenville City Schools.

Along with the initiative, our present Superintendent, Susan Riegle, is committed to "Honoring the Past and Building for the Future". She interweaves this concept in all her projects and is a strong supporter of the legacy of the School District. This core belief along with the other influences within the School District are creating a strong infrastructure for future fiscal years.

The Greenville City School District is designated as its own "career technical planning district," which means that it provides high-quality career-technical education to its own students at no additional cost to taxpayers. Greenville City Schools delivers career technical education through the Greenville High School Career Technical Center, which is focused on preparing students for career success in a global economy. The Greenville High School Career Technical Center operates 12 workforce development programs such as automotive technology, agricultural business, engineering, and interactive media. All career technical education programs provide students with the opportunity to improve their communication, problem solving, citizenship, and leadership skills. Students who choose a career technical program spend their junior and senior year learning theory and hands on skills while participating in program related trips, job shadowing, early placement/co-op, and competitions through organizations such as Business Professionals of America, SkillsUSA, and Distributive Education Clubs of America. Many of our students compete at both the state and national level. Most notably, Greenville's automotive technology program has earned the gold medal at the SkillsUSA national competition in Kansas City eight out of the last nine fiscal years. Career technical students are encouraged to pursue further training and/or college, and many programs provide students with the opportunity to earn a Tech Prep Scholarship to help finance education beyond high school. The Greenville High School Career Technical Center is a key workforce and economic development engine in Ohio's Miami Valley.

The School District continued to update its website, [www.greenville.k12.oh.us](http://www.greenville.k12.oh.us), during the fiscal year. The site features the School District's annual reports, school closings, information about the schools, library connections, athletics and various other items of use to the general public. The Comprehensive Annual Financial Report is available through the website.

### **FOR THE FUTURE**

The Ohio Department of Education awarded the School District a number of grants to finance various projects involved with the increase of education throughout the School District. Maintenance of the Federal Title Programs has allowed for continuous employment of staff in specialized areas. Annually, Greenville receives over \$1,800,000 in federal funding, which is used to help those with learning disabilities, reading deficiencies, professional development for teachers, Type A lunches and innovative educational programs throughout the School District. The School District receives funds through, and in conjunction with, the State of Ohio. The funds have very specific purposes, such as subsidizing the lunch programs at the schools, providing additional resources for the targeted populations in remedial education and special education, aiding in adult education for GED, providing technology in the schools and purchasing specialized vocational education equipment.

On the horizon, Greenville City Schools is actively pursuing the renovation and/or building of new facilities throughout the School District. The School District created a School Facility Planning Committee with the active participation of community members during February, 2002. This group met with the Board in the 2003 fiscal year to make recommendations on new facilities. These members gave essential input which led to a decision in August, 2003, to place a \$27,500,000 dollar bond issue on the ballot the subsequent November. Although unsuccessful in the first attempt to secure funds for the building of a District-wide elementary school, the Board has continued to work with their constituency in an effort to create a more favorable environment for business by replacing or upgrading antiquated facilities currently in use. It is an agreed perception with industry leaders that new facilities will perpetuate an interest from industry to locate in our area. Seven years later, the School District is on the ballot for an exceptional needs project in February of 2010. During the prior fiscal year, as a result of the incident at the Junior High School where part of the nonstructural ornamentation toppled to the ground, the State recognized Greenville's needs for new educational facilities. On March 31, 2008, a portion of the façade fell from the building and required a major overhaul to ensure safety of children and staff. In light of this anomaly within the structure, attention from the State of Ohio placed us in the Exceptional Needs Building Program, offering us immediate access to matching funds upon passage of a levy. The Ohio Schools Facility Program assessed a need for a new fifth through eighth grade middle school in order to eliminate the Greenville Middle School and the Greenville Junior High School. The School District has partnered with the new Economic Development Director of Darke County to explain reasons that a new school could contribute to the local economy. Schools are recognized as being a vital part of the environment that helps to draw a business to locate to our area.

In anticipation of future building needs, the Board started a reserve fund in 1998, with the intent of retaining dollars for future land acquisition or facility construction. It was determined that approximately five percent of General Fund revenues were to be placed into the Building Capital Projects Fund for the purpose of the construction of these facilities. It was the desire of the School District to create a down payment on the facilities to the extent of the School District's accumulated dollars. The original plan was a budgeting tool to allow the Board the ability to go for less millage when considering a bond levy and to affirm the Board commitment to the residents of Greenville City School District. Land was purchased adjacent to property already owned by the School District. The fund balance of the Building Capital Projects Fund at June 30, 2008 was \$2,264,462. Many of these dollars were spent on the renovation of the Junior High and the modulars at South School so that it was operable for the school opening in the Fall of 2008. The remaining funding was returned to the General Fund for operations, once all encumbrances had been closed. This was done as a request of the Board based on a resolution in August of 2008.

## OTHER INFORMATION

### Independent Audit

An audit team from the Office of the Auditor of State Mary Taylor, CPA has performed this year's audit. The results of the audit are presented in the Independent Accountants' Report.

### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Greenville City School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2008. This was the sixth year that Greenville City School District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the Greenville City School District for its CAFR for the fiscal year ended June 30, 2008.

A Certificate of Excellence is awarded to those school districts who have voluntarily submitted their system's CAFR for review by an ASBO Panel of Review. Upon completion of a vigorous technical review, the panel members conclude whether the school system's financial report has met the criteria for excellence in financial reporting.

### Acknowledgements

Appreciation is extended to the Board of Education of Greenville City Schools and the school employees responsible for contributing to the sound financial position of the Greenville City School District. Special acknowledgment is extended to the Local Government Services Section of the Office of the Auditor of State for their continued guidance in the preparation of this report.



Carla G. Surber, C.P.A.  
Treasurer, C.F.O.



Susan E. Riegle  
Superintendent

# Certificate of Achievement for Excellence in Financial Reporting

Presented to  
Greenville City School District  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2008

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.



President

Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**GREENVILLE CITY SCHOOL DISTRICT**

**For its Comprehensive Annual Financial Report (CAFR)**

For the Fiscal Year Ended June 30, 2008

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

*Angela Pitzman*

President

*John D. Russo*

Executive Director

**Greenville City School District**

*List of Principal Officials*

*June 30, 2009*

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Board of Education

President	Cynthia S. Scott
Vice President	Eileen Litchfield
Member	James Sommer
Member	William Funderburg
Member	Ben Studabaker

Administration

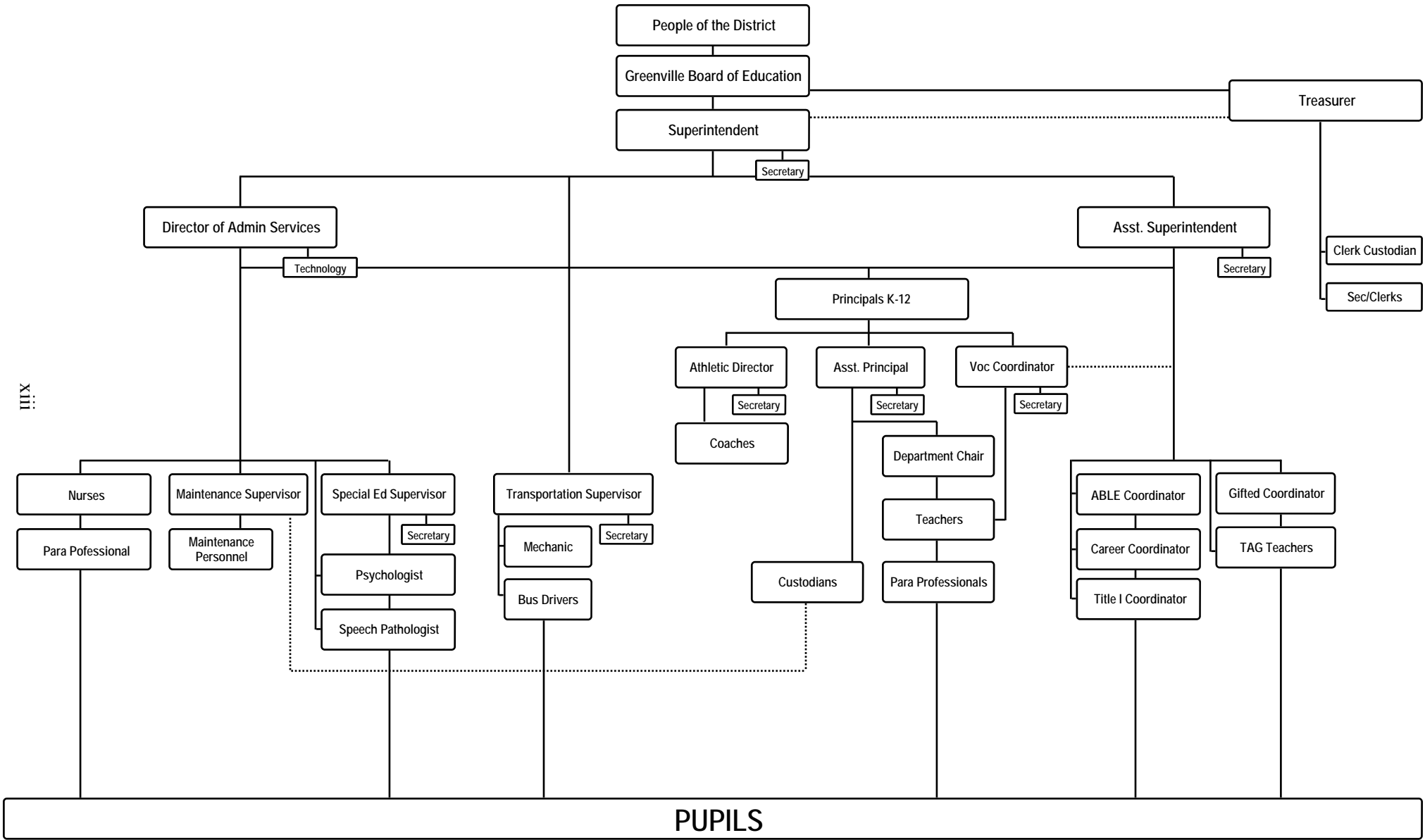
Superintendent	Susan E. Riegle
Curriculum and Instruction	Melodie Bernhard
Director of Administrative Services	Jon McGreevey

Treasurer

Carla G. Surber, C.P.A.



# Greenville City Schools ORGANIZATIONAL CHART



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[Adoption date: August 18, 1987]  
 [Revision date: April 18, 1989]  
 [Revision date: March 15, 1994]  
 [Revision date: January 11, 1995]  
 [Revision date: July 9, 1997]

*Greenville City School District  
Greenville, Ohio*

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Greenville City School District  
Darke County  
St. Clair Memorial Hall  
215 West Fourth Street  
Greenville, Ohio 45331

To the Board of Education:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greenville City School District, Darke County, Ohio (the School District), as of and for the year ended June 30, 2009, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Greenville City School District, Darke County, Ohio, as of June 30, 2009, and the respective changes in financial position the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2009, on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the School District's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

December 16, 2009

**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

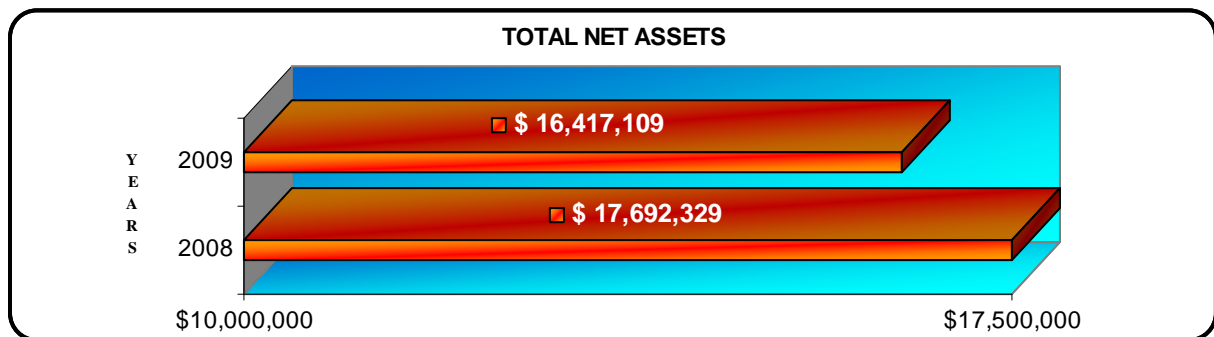
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The discussion and analysis of Greenville City School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2009. The intent of this discussion and analysis is to explain the School District's financial performance as a whole; readers should also review the transmittal letter, basic financial statements and the notes to enhance their understanding of the School District's financial performance.

**Financial Highlights**

Key financial highlights for fiscal year 2009 are as follows:

- In total, net assets decreased \$1,275,220, a seven percent decrease from fiscal year 2008.



- General revenues accounted for \$22,805,643 or 83 percent of all revenues. Program specific revenues in the form of charges for services, operating grants, capital grants, interest, and contributions accounted for \$4,825,196 or 17 percent of total revenues of \$27,630,839. Property taxes declined due to legislative changes. Interest earnings were greatly diminished due to a reduction in current market rates combined with long-term funds converted to fixed assets.
- The School District had \$28,906,059 in expenses; only \$4,825,196 of these expenses were offset by program specific charges for services, grants, interest, or contributions. General revenues (primarily taxes and grants and entitlements) and beginning net assets were adequate to cover these programs. Expenses increased one percent from the prior period's Statement of Activities.
- For the General Fund, expenditures of \$25,142,473 exceeded revenues of \$24,113,023 by \$1,029,450. This was mainly the result of a decrease of revenues of five percent. Property taxes, income taxes, interest and State foundation revenues all decreased as a result of the current economic downturn. This was coupled with a two percent increase in expenditures for salary and benefit increases. Overall, the General Fund's balance increased \$104,622 over fiscal year 2008. This increase in fund balance was the result of transferring the remaining balance of \$1,167,864 from the Building Capital Projects Fund. The Building Capital Projects Fund was created for the purpose of long-term capital assets creation and was returned to the General Fund once the time limits of legislative authority expired.

**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

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**Using this General Accepted Accounting Principles (GAAP) Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Greenville 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 the 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. The major funds of Greenville City School District are the General Fund and the Permanent Improvement Capital Projects Fund.

**Reporting the School District as a Whole**

*Statement of Net assets and the Statement of Activities*

While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District as a whole looks at all financial transactions and asks the question, "How did we do financially during fiscal year 2009?" The statement of net assets and the statement of activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current fiscal 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, and some not. Non-financial factors include the School District's property tax base, current property tax laws in Ohio restricting revenue growth, facility condition, required educational programs and other factors.

In the statement of net assets and the statement of activities, the School District reports only governmental activities. Governmental activities are the activities where all of the School District's programs and services are reported including, but not limited to, instruction, support services, operation of non-instructional services, and extracurricular activities. The School District does not have any business-type activities.

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

*Fund Financial Statements*

The analysis of the School District's major funds begins on page 9. Fund financial statements 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.

**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

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*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 fiscal 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 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.

*Fiduciary Funds*

The School District's only fiduciary funds are private purpose trust funds and an agency fund. The School District's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds use the accrual basis of accounting.

**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 fiscal year 2009 compared to fiscal year 2008:

	Table 1 Net Assets		
	2009	2008	Change
<b>Assets:</b>			
Current Assets	\$19,069,367	\$20,568,185	(\$1,498,818)
Capital Assets, Net	9,022,960	8,516,634	506,326
Total Assets	<u>28,092,327</u>	<u>29,084,819</u>	<u>(992,492)</u>
<b>Liabilities:</b>			
Other Liabilities	10,832,060	10,422,314	409,746
Long-Term Liabilities	843,158	970,176	(127,018)
Total Liabilities	<u>11,675,218</u>	<u>11,392,490</u>	<u>282,728</u>
<b>Net Assets:</b>			
Invested in Capital Assets	9,022,960	8,516,634	506,326
Restricted	2,963,353	2,858,406	104,947
Unrestricted	4,430,796	6,317,289	(1,886,493)
Total Net Assets	<u>\$16,417,109</u>	<u>\$17,692,329</u>	<u>(\$1,275,220)</u>

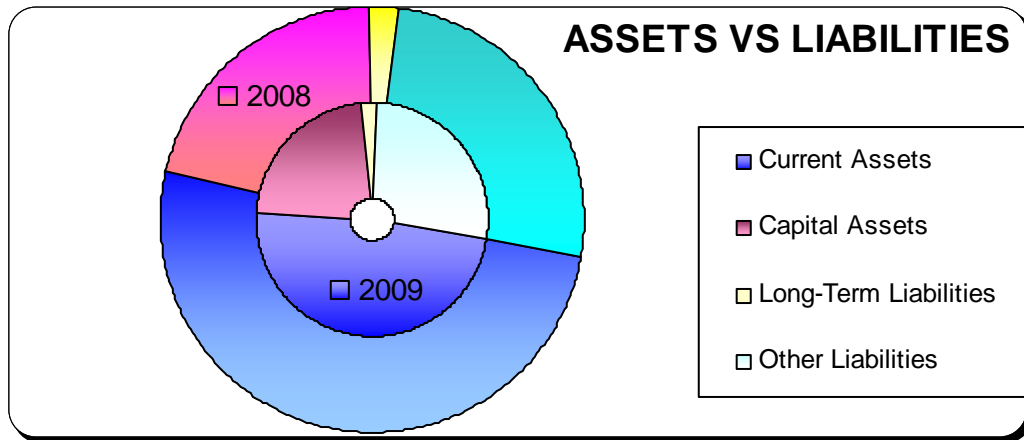
**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

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Current assets decreased \$1,498,818, which consisted of mainly cash and cash equivalents as cash balances were used to fund operations to the extent necessary. This results from revenues that were down compared to fiscal year 2008. Capital assets, net increased due to the ongoing expansion and building renovation projects. This same activity served as a conversion of assets shifting cash into capital categories.

The increase in current liabilities was primarily due to increases in deferred revenue. Deferred revenue represents the amount of property tax revenue expected for collection during fiscal year 2010 due to the passage of an emergency levy in May of 2009.

Unrestricted net assets, the part of net assets that can be used to finance day-to-day activities without constraints established by grants or legal requirements, of the School District decreased \$1,886,493. This was due to a combination of a decrease in revenues as well as the conversion of cash held in the capital assets fund into long-term capital assets for the general operations of the School District.





**Greenville City School District**  
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Table 2 shows the changes in net assets for fiscal years 2009 and 2008.

Table 2  
Net Assets

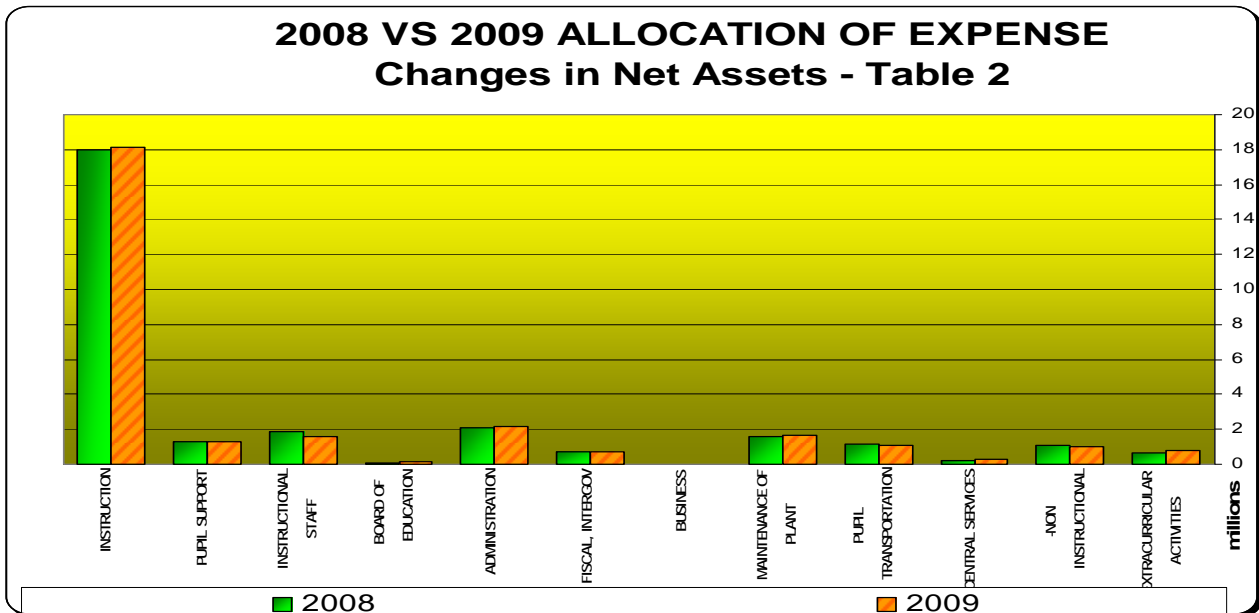
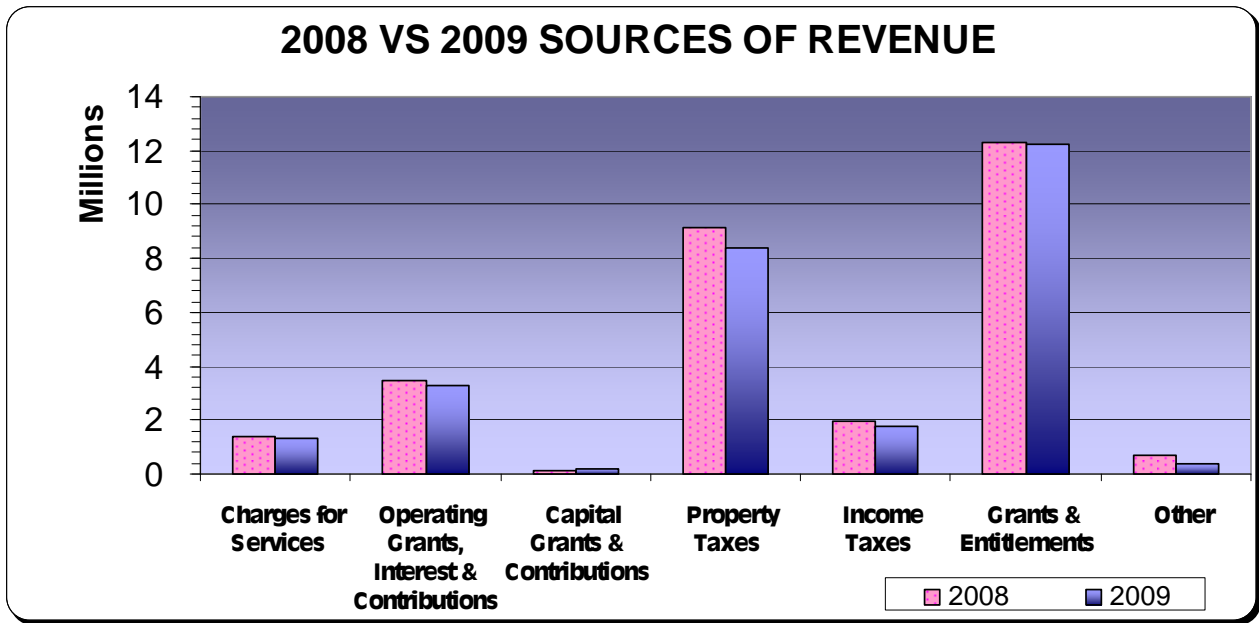
	2009	2008	Change
<b>Revenues</b>			
Program Revenues:			
Charges for Services	\$1,349,310	\$1,381,223	(\$31,913)
Operating Grants, Interest and Contributions	3,292,468	3,465,458	(172,990)
Capital Grants and Contributions	183,418	130,802	52,616
Total Program Revenues	<u>4,825,196</u>	<u>4,977,483</u>	<u>(152,287)</u>
General Revenues:			
Property Taxes	8,357,924	9,121,852	(763,928)
Income Taxes	1,783,724	1,964,530	(180,806)
Grants and Entitlements			
Not Restricted to Specific Programs	12,261,496	12,327,239	(65,743)
All Other	402,499	640,794	(238,295)
Total General Revenues	<u>22,805,643</u>	<u>24,054,415</u>	<u>(1,248,772)</u>
Total Revenues	<u>27,630,839</u>	<u>29,031,898</u>	<u>(1,401,059)</u>
<b>Program Expenses:</b>			
Instruction	18,160,837	17,957,994	202,843
Support Services:			
Pupils	1,273,343	1,309,921	(36,578)
Instructional Staff	1,606,158	1,837,670	(231,512)
Board of Education	124,349	66,676	57,673
Administration	2,153,032	2,077,360	75,672
Fiscal	741,851	730,840	11,011
Business	4,376	7,849	(3,473)
Operation and Maintenance of Plant	1,680,686	1,608,257	72,429
Pupil Transportation	1,097,119	1,128,664	(31,545)
Central	257,895	240,962	16,933
Operation of Non-instructional Services	1,136,032	1,043,496	92,536
Extracurricular Activities	670,381	619,360	51,021
Intergovernmental	0	15,563	(15,563)
Total Expenses	<u>28,906,059</u>	<u>28,644,612</u>	<u>261,447</u>
Change in Net Assets	(1,275,220)	387,286	
Net Assets at Beginning of Year	<u>17,692,329</u>	<u>17,305,043</u>	
Net Assets at End of Year	<u>\$16,417,109</u>	<u>\$17,692,329</u>	

Total program revenues decreased \$152,287 from fiscal year 2008, which was mainly the result of a decrease in State and federal funding in the form of grants and entitlements.

**Greenville City School District**  
*Management's Discussion and Analysis*  
 For the Fiscal Year Ended June 30, 2009  
 Unaudited

For general revenues, the overall decrease was \$1,248,772 which was mainly in property taxes, income taxes and interest revenues. These decreases were the result of the economic downturn. Grants and entitlements also decreased due to a reduction in enrollment. Overall total revenues decreased \$1,401,059, or five percent.

Overall, expenses increased \$261,447 or less than one percent. During fiscal year 2008, the School District consolidated the School District from seven school buildings to five buildings which resulted in reductions in staffing levels and a large decrease in expenses. This savings was carried over to fiscal year 2009. Despite these reductions, net assets still decreased \$1,275,220.



**Greenville City School District**  
*Management's Discussion and Analysis*  
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*Unaudited*

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**Governmental Activities**

The unique nature of property taxes in Ohio creates the need to routinely seek voter approval for the School District's operations. Property and income taxes made up 30 percent and six percent, respectively, of revenues for governmental activities for the Greenville City School District for fiscal year 2009.

The School District constituency renewed a 5.5 mill operating levy originally voted upon in March 1996, which was renewed in May of 2001 and 2006. This levy has devalued to an effective rate of 4.77 mills for commercial and industrial property. This is attributed to the rollback factors under House Bill 920, which literally eliminates inflation from real property valuations. The 5.5 mill levy no longer generates additional revenue for agricultural and residential property due to this same legislation. The levy did generate approximately \$80,000 in personal property tax revenue for the fiscal year, which was totally eliminated by November of 2008, under House Bill 66. Voters also renewed a 2.0 mill permanent improvement levy in March of 2004, and subsequently in November of 2008, which generates over \$500,000 in property tax and State replacement revenues per fiscal year. In fiscal year 2008, permanent improvement levy monies funded an asbestos abatement project in the School District at the high school location and a portion of the repair on the Junior High School building along with the purchase of technology and instructional equipment. In past fiscal years, these funds enabled the School District to build a new vocational career technical building as an addition to the high school facilities. This Permanent Improvement Levy will expire in fiscal year 2015, because of the recent renewal on the November, 2008, ballot.

Instruction comprises 63 percent of the School District's expenses. Support Services expenses make up 31 percent of the expenses.

The dependence upon tax revenues is apparent. The community, as a whole, is the primary support for the Greenville City School District.

**The School District's Funds**

The School District's major funds are the General and the Permanent Improvement Capital Projects Fund. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$27,370,050 and expenditures of \$29,711,573. The major funds make up 90 percent of total revenues and 86 percent of total expenditures.

Fund balance for the fiscal year in the General Fund increased by \$104,622. This increase is misleading due to a transfer from the Building Capital Projects Fund of \$1,167,864. Without this transfer, the General Fund balance would have decreased \$1,063,242. Again, this decrease was the result of a decrease in revenues.

The Permanent Improvement Capital Projects Fund increased \$142,097. This fund accounts for revenues resulting from a property tax levy. The fund balance in this fund can fluctuate from fiscal year to fiscal year depending on what capital improvements are done during each fiscal year. The revenue in this fund is restricted and cannot be used for any other purpose other than the purchase of capital assets or capital improvement projects. As of fiscal year-end, this fund has accumulated \$1,543,241 for future improvements.

**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

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**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 year 2009, the School District amended its General Fund budget five times, which resulted in final appropriations decreasing \$67,955 to \$26,019,394 from original appropriations of \$26,087,349. Actual expenditures were less by \$1,005,061 from final budgeted amounts.

The variance in appropriations versus expenditures was expected, giving authority to a greater range of appropriations, knowing that other internal controls will only allow those expenditures, when entirely necessary, coupled with legislative authority by consent of the Board. The Administration and Board of Education have made additional dollars available in many categories in order to facilitate the educational needs of the School District as they arise. With the School District's tight internal controls, additional monies are appropriated in order to allow those individuals in charge to be creative in meeting their students' educational needs. The School District believes that appropriations should be prepared to operate in the best manner to meet the needs of those being educated. In order to do so, appropriations are made in excess of the minimum required funds. This compensates for immediate needs, such as students moving into the School District requiring educational workforce, be it teaching staff, aid or support staff. It is the School District's goal to allow funds to fully supplement the educational structure doing so in an effective and efficient manner. In times where there is difficulty in maintaining cash balances for two to four months of operation, it is incumbent upon the School District to make necessary resources available so education is not sacrificed. Judgment must be used to value, educationally, the cash outlay for the benefit given.

For the General Fund, final budgeted revenue only changed \$3,116 from the original budgeted estimates. Actual revenues were less than budgeted \$737,799 from final budget basis revenue, primarily due to lower than expected returns on investments because of the down turn in the economy, and a reduction in enrollment.

**Capital Assets**

At the end of fiscal year 2009, the School District had \$9,022,960 invested in land, land improvements, buildings and improvements, machinery, equipment and fixtures, and vehicles.

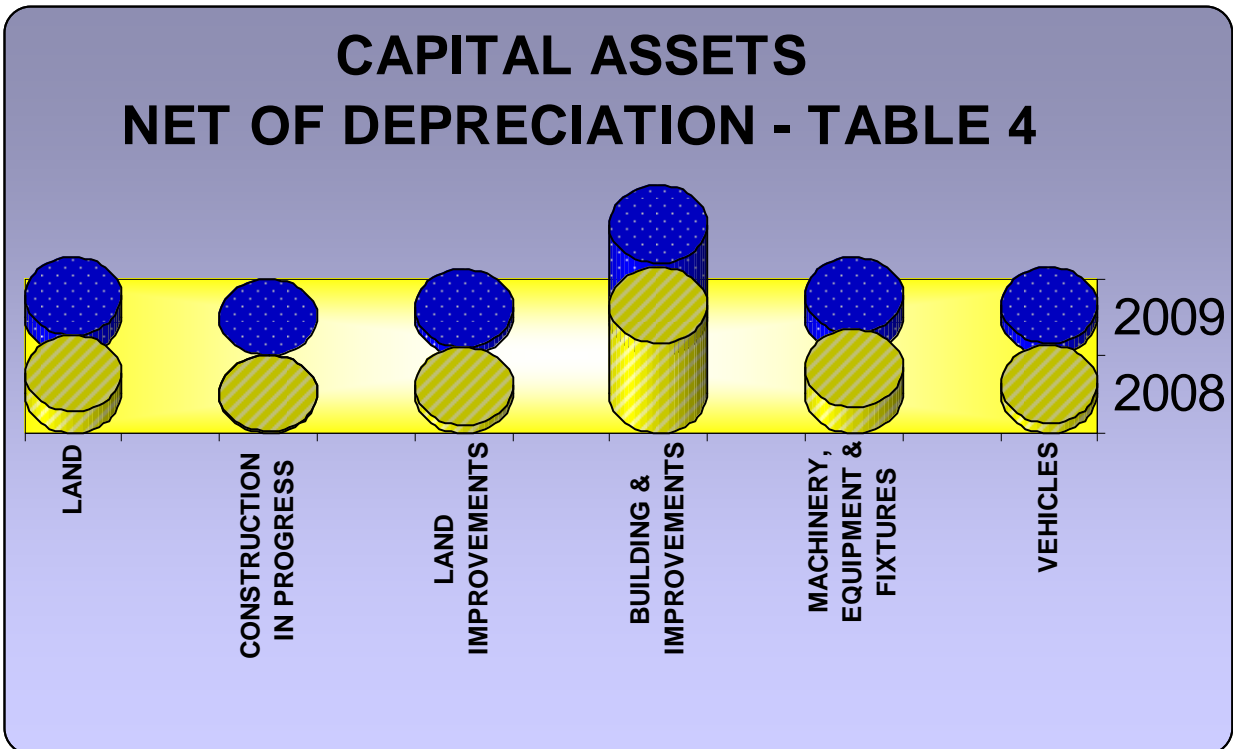
Table 3 shows fiscal year 2009 balances compared to fiscal year 2008.

**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

Table 3  
 Capital Assets (Net of Depreciation) at June 30,

	2009	2008
Land	\$1,163,162	\$1,171,662
Construction in Progress	0	60,128
Land Improvements	504,002	434,342
Buildings and Improvements	5,487,668	4,890,933
Machinery, Equipment and Fixtures	1,231,302	1,422,905
Vehicles	636,826	536,664
<b>Totals</b>	<b>\$9,022,960</b>	<b>\$8,516,634</b>

Overall capital assets increased \$506,326 from fiscal year 2008. In spite of the sale of two buildings, capital improvements to the Junior High School, the Senior High School, and the Middle School during the fiscal year increased the value of buildings within the School District. This needed construction expanded the facilities at the Greenville Middle Building, aka, South Elementary to include two additional classroom modulars. The Junior High School was renovated due to a catastrophic event occurring on March 31, 2008, that closed the building. Lastly, the High School underwent an asbestos abatement project. These improvements financially outweighed the money received from the disposal of both the North Middle School and the Gettysburg Elementary. These buildings were at low costs since their acquisition was in the first part of the century with very little remodeling done over the years. For more information on capital assets, refer to Note 9 of the basic financial statements.



**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

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**Debt Administration**

At June 30, 2009, the School District had no outstanding debt. The School District's overall legal debt margin was \$37,780,115 and the unvoted debt margin was \$419,779 at June 30, 2009. For more information on debt administration, refer to Note 14 of the basic financial statements.

**Current Financial Issues and Concerns**

The School District is proud of its community support of public schools. The School District's constituency has approved the several operating and permanent improvement levies by large margins. The School District is hosting some additional career technical programs to add diversity to the high school curriculum and to open more opportunities for technical skills to be accessible by the entire student body. Greenville City Schools is a comprehensive model of career technical education. It is the goal of the School District to graduate every student with specialized knowledge. Every child should be prepared in a discipline enabling specialized skills, e.g., technical degrees in a post secondary setting. The continuous improvement plan for the School District is expanding the way that the School District is operating educationally. This is being reflected by use of professional development dollars primarily driven by the School District's ability to acquire grants to fund its cost.

The School District has expanded educational facilities at the High School with a career-technical building addition to enhance the success of their programs. Additionally, the School District operates special education units, also known as MD and ED units, throughout the School District to provide services to the School District's own special education population. The administration implemented a program for emotionally disturbed students as an educational opportunity within the confines of the School District. The transportation of these students is no longer contracted to other districts creating a need for additional special education busing. Also, an alternative education program to target high school students with deficient credits was also put into service. This should eventually expand the population of the High School and create an environment for a different type of learning.

A mentoring program at the High School has been successful in encouraging self-esteem for those children who are suffering educationally. The program has been embraced by the business community who has supported it efforts.

Greenville has experienced some significant losses of business based on the closing of a local manufacturing concern in late 2002. The impact of the closing, with little promise of new manufacturing and industrial base, is a concern for local government and school officials. The School District's financial position has been impacted by these losses. Due to a continuation of this trend, the School District decreased spending in many areas during fiscal years 2005, 2006, 2007, 2008, and 2009. Plans were created realigning buildings in order to make reductions more feasible without harming education. Equipment purchasing continues to be at low levels, as are expenditures in many other areas.

A new industrial building in the City of Greenville, with a value of \$11,964,200, was constructed in 2009. This gives promise of area job security since the company who built this warehouse currently has a large manufacturing plant located within the School District. This new construction helped maintain the value of the School District in spite of the economic downturn and tax appeals at the Board of Revision locally.

**Greenville City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2009*  
*Unaudited*

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New legislation was passed a few years ago that changed the business tax structure in the State of Ohio, promoting a need for prudent management of district resources with realignment and creativity. The impact of these changes will continue to unfold with the passage of time. Positive news relates to a renewed interest in developments in the area. The downside to the School District is that many of the new businesses are given abatements and tax increment financing, which eliminates any immediate gain by the School District.

New jobs are being created as industries are again building in Greenville and surrounding locations. The new ethanol plant brought much wealth to the School District, which will be available for taxation once the abatement granted by the City of Greenville expires. The \$220 million plant will help the City be recognized as a leader in economic development for small cities across the country.

Externally, the State of Ohio was found, by the Ohio Supreme Court in March 1997, to be operating an unconstitutional system of school funding, 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. The legislators and government officials continue to negotiate the plan for improvement of the financing of public schools in the State of Ohio.

In comparison to other school districts in the State, the Greenville City School District would not be considered a School District suffering from low wealth. However, when this formula is calculated, the loss of enrollment in the School District will create an illusion of increase in wealth, since the assessed value of the School District is divided by the number of students. This factor, also known as the valuation per pupil, drives many funding calculations used in support from the State of Ohio. Generally speaking, a lower wealth creates more State support. The School District's declining enrollment is having an effect on the collection of revenues from the State of Ohio. This declining pupil base coupled with the legislated loss of personal property tax are planned for within the budget. The School District has secured a voted funding stream as it works dynamically managing its budget in a proactive manner.

A possibility of declining enrollment is still of concern since we have one of our major employers supplying the car industry. The School District must plan carefully and prudently to provide the resources to meet student needs over the next several fiscal years.

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

This financial report is designed to provide our citizens, taxpayers, 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 Carla G. Surber, CPA, Treasurer/CFO, at Greenville City School District, St Clair Memorial Hall – 215 West Fourth Street, Greenville, Ohio 45331 or email at [CSurber@greenville.k12.oh.us](mailto:CSurber@greenville.k12.oh.us).

Greenville City School District

Statement of Net Assets

June 30, 2009

	Governmental Activities
<b>Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$8,395,652
Cash and Cash Equivalents with Fiscal Agent	1,125
Accounts Receivable	163,591
Accrued Interest Receivable	328
Income Taxes Receivable	716,762
Intergovernmental Receivable	423,135
Prepaid Items	28,023
Inventory Held for Resale	5,490
Materials and Supplies Inventory	19,418
Payment in Lieu of Taxes Receivable	479,635
Property Taxes Receivable	8,831,339
Cash and Cash Equivalents with Escrow Agent	4,869
Nondepreciable Capital Assets	1,163,162
Depreciable Capital Assets, Net	7,859,798
Total Assets	<u>28,092,327</u>
<b>Liabilities:</b>	
Accounts Payable	73,129
Accrued Wages and Benefits Payable	2,740,691
Matured Compensated Absences Payable	170,525
Intergovernmental Payable	621,425
Deferred Revenue	7,226,290
Long-Term Liabilities:	
Due Within One Year	196,977
Due in More Than One Year	646,181
Total Liabilities	<u>11,675,218</u>
<b>Net Assets:</b>	
Invested in Capital Assets	9,022,960
Restricted for:	
Debt Service	2,076
Capital Outlay	1,674,568
Food Service	515,538
Uniform School Supplies	239,739
Title I	159,037
Other Purposes	372,395
Unrestricted	4,430,796
Total Net Assets	<u>\$16,417,109</u>

See Accompanying Notes to the Basic Financial Statements



**Greenville City School District**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2009

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants, Interest and Contributions	Capital Grants and Contributions	Total Governmental Activities
<b>Governmental Activities:</b>					
Instruction:					
Regular	\$12,621,913	\$485,647	\$106,056	\$77,380	(\$11,952,830)
Special	3,233,302	0	1,468,086	0	(1,765,216)
Vocational	2,146,596	45,500	327,245	2,312	(1,771,539)
Adult/Continuing	60,108	0	48,109	0	(11,999)
Student Intervention Services	98,918	0	32,304	0	(66,614)
Support Services:					
Pupils	1,273,343	0	54,220	0	(1,219,123)
Instructional Staff	1,606,158	0	617,174	0	(988,984)
Board of Education	124,349	0	0	0	(124,349)
Administration	2,153,032	76,675	81,893	30,431	(1,964,033)
Fiscal	741,851	0	0	25,229	(716,622)
Business	4,376	0	0	0	(4,376)
Operation and Maintenance of Plant	1,680,686	27,344	4,191	5,972	(1,643,179)
Pupil Transportation	1,097,119	0	18	42,094	(1,055,007)
Central	257,895	0	8,416	0	(249,479)
Operation of Non-Instructional Services	1,136,032	431,410	537,073	0	(167,549)
Extracurricular Activities	670,381	282,734	7,683	0	(379,964)
Total Governmental Activities	<u>\$28,906,059</u>	<u>\$1,349,310</u>	<u>\$3,292,468</u>	<u>\$183,418</u>	<u>(24,080,863)</u>

**General Revenues:**

Property Taxes Levied for:	
General Purposes	7,936,572
Capital Outlay	421,352
Income Taxes for General Purposes	1,783,724
Grants and Entitlements not Restricted to	
Specific Programs	12,261,496
Payment in Lieu of Taxes	184,920
Investment Earnings	122,190
Gifts and Donations	5,198
Miscellaneous	90,191
Total General Revenues	<u>22,805,643</u>
Change in Net Assets	(1,275,220)
Net Assets at Beginning of Year	17,692,329
Net Assets at End of Year	<u>\$16,417,109</u>

See Accompanying Notes to the Basic Financial Statements

**Greenville City School District**

*Balance Sheet*

*Governmental Funds*

*June 30, 2009*

	General	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,766,298	\$1,520,160	\$1,999,256	\$8,285,714
Cash and Cash Equivalents with Fiscal Agent	0	0	1,125	1,125
Cash and Cash Equivalents with Escrow Agent	0	0	4,869	4,869
Receivables:				
Property Taxes	8,390,023	441,316	0	8,831,339
Income Taxes	716,762	0	0	716,762
Payment in Lieu of Taxes	479,635	0	0	479,635
Accounts	122,795	0	40,796	163,591
Intergovernmental	12,664	2,750	407,721	423,135
Interfund	428,892	0	0	428,892
Accrued Interest	328	0	0	328
Inventory Held for Resale	0	0	5,490	5,490
Materials and Supplies Inventory	17,261	0	2,157	19,418
Prepaid Items	24,950	0	3,073	28,023
Restricted Asset:				
Equity in Pooled Cash and Cash Equivalents	109,938	0	0	109,938
<b>Total Assets</b>	<b>\$15,069,546</b>	<b>\$1,964,226</b>	<b>\$2,464,487</b>	<b>\$19,498,259</b>
<b>Liabilities and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$41,207	\$26,117	\$5,805	\$73,129
Accrued Wages and Benefits Payable	2,596,460	0	144,231	2,740,691
Interfund Payable	0	0	428,892	428,892
Intergovernmental Payable	533,141	0	88,284	621,425
Deferred Revenue	8,160,289	394,868	445,839	9,000,996
Matured Compensated Absences Payable	170,525	0	0	170,525
<b>Total Liabilities</b>	<b>11,501,622</b>	<b>420,985</b>	<b>1,113,051</b>	<b>13,035,658</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	66,003	74,527	109,338	249,868
Reserved for Property Taxes	977,979	46,448	0	1,024,427
Reserved for Unclaimed Monies	10,328	0	0	10,328
Reserved for School Bus Purchases	99,610	0	0	99,610
Unreserved, Designated for Termination Benefits	0	0	407,469	407,469
Unreserved, Undesignated, Reported in:				
General Fund	2,414,004	0	0	2,414,004
Special Revenue Funds	0	0	832,553	832,553
Debt Service Fund	0	0	2,076	2,076
Capital Projects Fund	0	1,422,266	0	1,422,266
<b>Total Fund Balances</b>	<b>3,567,924</b>	<b>1,543,241</b>	<b>1,351,436</b>	<b>6,462,601</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$15,069,546</b>	<b>\$1,964,226</b>	<b>\$2,464,487</b>	<b>\$19,498,259</b>

See Accompanying Notes to the Basic Financial Statements

**Greenville City School District**  
*Reconciliation of Total Governmental Fund Balances to*  
*Net Assets of Governmental Activities*  
*June 30, 2009*

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**Total Governmental Fund Balances** \$6,462,601

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	1,163,162	
Land Improvements	795,319	
Buildings and Improvements	10,224,008	
Machinery, Equipment and Fixtures	5,092,054	
Vehicles	1,691,613	
Accumulated Depreciation	(9,943,196)	
		9,022,960

Long-term assets are not available to pay for the current-period expenditures and therefore are deferred in the funds:

Property Taxes	586,180	
Income Taxes	138,597	
Payment in Lieu of Taxes	479,635	
Tuition and Fees	137,387	
Extracurricular Activities	5,563	
Investment Earnings	328	
Intergovernmental Grants	399,485	
Charges for Services	361	
Rent	1,704	
Miscellaneous	3,466	
Proceeds from Sale of Capital Assets	22,000	
		1,774,706

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of:

Compensated Absences		(843,158)

Net Assets of Governmental Activities \$16,417,109

See Accompanying Notes to the Basic Financial Statements

**Greenville City School District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2009

	General	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$7,817,228	\$415,700	\$0	\$8,232,928
Income Taxes	1,778,504	0	0	1,778,504
Payment in Lieu of Taxes	210,067	0	0	210,067
Tuition and Fees	424,412	0	76,030	500,442
Extracurricular Activities	42,317	0	312,979	355,296
Investment Earnings	121,862	0	4,746	126,608
Intergovernmental	13,633,669	143,398	1,778,729	15,555,796
Charges for Services	0	0	459,027	459,027
Rent	28,078	0	50	28,128
Gifts and Donations	5,198	3,436	25,200	33,834
Miscellaneous	51,688	2,750	34,982	89,420
<b>Total Revenues</b>	<b>24,113,023</b>	<b>565,284</b>	<b>2,691,743</b>	<b>27,370,050</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	12,075,874	51,263	279,739	12,406,876
Special	2,813,235	0	440,023	3,253,258
Vocational	2,006,401	1,532	83,423	2,091,356
Adult/Continuing	0	0	58,776	58,776
Student Intervention Services	77,921	0	20,997	98,918
Support Services:				
Pupils	1,229,401	868	60,668	1,290,937
Instructional Staff	974,383	0	612,226	1,586,609
Board of Education	124,265	0	0	124,265
Administration	1,882,567	20,160	200,874	2,103,601
Fiscal	718,324	16,714	0	735,038
Business	4,376	0	0	4,376
Operation and Maintenance of Plant	1,650,248	3,956	4,708	1,658,912
Pupil Transportation	1,043,706	3,650	142,889	1,190,245
Central	171,073	0	148,880	319,953
Operation of Non-Instructional Services	0	0	917,116	917,116
Extracurricular Activities	361,685	0	297,667	659,352
Capital Outlay	9,014	325,044	877,927	1,211,985
<b>Total Expenditures</b>	<b>25,142,473</b>	<b>423,187</b>	<b>4,145,913</b>	<b>29,711,573</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,029,450)</b>	<b>142,097</b>	<b>(1,454,170)</b>	<b>(2,341,523)</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Capital Assets	86,850	0	0	86,850
Insurance Recoveries	63,320	0	0	63,320
Transfers In	1,167,864	0	183,962	1,351,826
Transfers Out	(183,962)	0	(1,167,864)	(1,351,826)
<b>Total Other Financing Sources (Uses)</b>	<b>1,134,072</b>	<b>0</b>	<b>(983,902)</b>	<b>150,170</b>
<b>Net Change in Fund Balances</b>	<b>104,622</b>	<b>142,097</b>	<b>(2,438,072)</b>	<b>(2,191,353)</b>
Fund Balances at Beginning of Year	3,463,302	1,401,144	3,789,508	8,653,954
Fund Balances at End of Year	<u>\$3,567,924</u>	<u>\$1,543,241</u>	<u>\$1,351,436</u>	<u>\$6,462,601</u>

See Accompanying Notes to the Basic Financial Statements

**Greenville 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, 2009*

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**Net Change in Fund Balances - Total Governmental Funds** (\$2,191,353)

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

Governmental funds report capital outlays as expenditures.  
However, in the statement of activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. In the current period,  
these amounts are:

Capital Outlay	1,618,339	
Current Year Depreciation Expense	(773,633)	
Excess of Capital Outlay Expense over Depreciation		844,706

The proceeds from the sale of capital assets are reported as revenue in the  
governmental funds. However, the cost of the capital assets are removed  
from the capital assets account in the statement of net assets and offset  
against the proceeds from the sale of capital assets resulting in a loss on  
the sale of capital assets in the statement of activities.

Proceeds from Sale of Capital Assets	(108,850)	
Insurance Recoveries	(63,320)	
Loss on Disposal of Capital Assets	(166,210)	
		(338,380)

Some revenues that will not be collected for several months  
after the School District's fiscal year-end are not  
considered "available" revenues and are deferred in the  
governmental funds.

Property Taxes	124,996	
Income Taxes	5,220	
Payment in Lieu of Taxes	(25,147)	
Tuition and Fees	6,939	
Extracurricular Activities	1,389	
Investment Earnings	328	
Intergovernmental	148,204	
Charges for Services	(1,177)	
Rent	(734)	
Miscellaneous	771	
Proceeds from Sale of Capital Assets	22,000	
Total Deferred		282,789

Some items reported in the statement of activities do not  
require the use of current financial resources and therefore  
are not reported as expenditures in governmental funds. These  
activities consist of:

Decrease in Compensated Absences		127,018
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Change in Net Assets of Governmental Activities (\$1,275,220)

See Accompanying Notes to the Basic Financial Statements

**Greenville 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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$8,101,017	\$8,101,017	\$8,053,241	(\$47,776)
Income Taxes	1,976,072	1,976,072	1,903,805	(72,267)
Payment in Lieu of Taxes	191,575	191,575	210,067	18,492
Tuition and Fees	526,210	517,750	424,918	(92,832)
Extracurricular Activities	25,500	25,500	42,317	16,817
Investment Earnings	320,000	320,000	114,419	(205,581)
Intergovernmental	14,005,707	14,008,208	13,633,669	(374,539)
Rent	24,200	29,000	23,993	(5,007)
Gifts and Donations	800	800	5,198	4,398
Miscellaneous	17,350	21,625	42,121	20,496
<b>Total Revenues</b>	<b>25,188,431</b>	<b>25,191,547</b>	<b>24,453,748</b>	<b>(737,799)</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	12,231,855	12,104,444	11,905,500	198,944
Special	2,991,004	2,908,849	2,789,403	119,446
Vocational	2,078,936	2,053,192	2,026,425	26,767
Student Intervention Services	155,137	159,142	81,597	77,545
Support Services:				
Pupils	1,302,458	1,296,394	1,201,593	94,801
Instructional Staff	1,241,573	1,160,056	1,006,894	153,162
Board of Education	98,325	123,104	118,310	4,794
Administration	2,001,731	1,984,994	1,911,694	73,300
Fiscal	859,102	822,346	718,916	103,430
Business	9,949	15,414	14,527	887
Operation and Maintenance of Plant	1,615,516	1,671,552	1,654,888	16,664
Pupil Transportation	975,966	1,152,414	1,036,060	116,354
Central	187,978	185,355	168,608	16,747
Extracurricular Activities	336,719	364,949	362,904	2,045
Capital Outlay	1,100	17,189	17,014	175
<b>Total Expenditures</b>	<b>26,087,349</b>	<b>26,019,394</b>	<b>25,014,333</b>	<b>1,005,061</b>
Excess of Revenues Under Expenditures	(898,918)	(827,847)	(560,585)	267,262
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Capital Assets	615	0	86,850	86,850
Insurance Recoveries	55,000	55,000	63,320	8,320
Refund of Prior Year Expenditures	12,437	12,437	9,117	(3,320)
Refund of Prior Year Receipts	(6,223)	(111,254)	(111,254)	0
Advances In	0	0	520,222	520,222
Advances Out	0	0	(532,331)	(532,331)
Transfers In	0	0	1,167,864	1,167,864
Transfers Out	(145,000)	(183,962)	(183,962)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(83,171)</b>	<b>(227,779)</b>	<b>1,019,826</b>	<b>1,247,605</b>
Net Change in Fund Balance	(982,089)	(1,055,626)	459,241	1,514,867
Fund Balance at Beginning of Year	4,164,227	4,164,227	4,164,227	0
Prior Year Encumbrances Appropriated	159,133	159,133	159,133	0
<b>Fund Balance at End of Year</b>	<b>\$3,341,271</b>	<b>\$3,267,734</b>	<b>\$4,782,601</b>	<b>\$1,514,867</b>

See Accompanying Notes to the Basic Financial Statements

**Greenville City School District**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*June 30, 2009*

	Private Purpose Trust	Agency
<b>Assets:</b>		
Equity in Pooled Cash and Cash Equivalents	\$180,753	\$79,660
Investment	29,338	0
Accrued Interest Receivable	663	0
Notes Receivable	28,289	0
Total Assets	239,043	\$79,660
<b>Liabilities:</b>		
Due to Students	0	\$79,660
<b>Net Assets:</b>		
Endowment	33,204	
Held in Trust for Scholarships	195,874	
Held in Trust for Other Governments	9,965	
Total Net Assets	\$239,043	

See Accompanying Notes to the Basic Financial Statements

**Greenville City School District**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*For the Fiscal Year Ended June 30, 2009*

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	Private Purpose Trust
<b>Additions:</b>	
Investment Earnings	\$6,368
Gifts and Donations	25
Miscellaneous	6,058
Total Additions	12,451
 <b>Deductions:</b>	
Payments in Accordance with Trust Agreements	12,208
Change in Net Assets	243
Net Assets at Beginning of Year	238,800
Net Assets at End of Year	\$239,043

See Accompanying Notes to the Basic Financial Statements



**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

Greenville City School District (the "School District") is organized under Article VI, Sections 2 and 3 of the Constitution of the State of Ohio. The School District operates under a locally-elected Board form of government consisting of five members elected at-large for staggered four year terms. The School District provides educational services as authorized by State statute and federal guidelines.

The School District was established through the consolidation of existing land areas and school districts. The School District serves an area of approximately 127 square miles. It is located in Darke County, and includes all of the City of Greenville and portions of surrounding townships. It is staffed by 132 non-certificated employees, 219 certificated full-time equivalent teaching personnel and 26 administrative employees as well as five elected officials who provide services to 3,215 students and other community members. The School District currently operates five instructional buildings which include a separate vocational technical center, an administrative building and a bus maintenance garage.

*Reporting Entity:*

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

*Private and Parochial Schools* - Within the School District's boundaries, two schools are operated as private and parochial schools. Current State legislation provides funding to these parochial and private schools. These monies are received and disbursed on behalf of these schools by the Treasurer of the School District, as directed by the parochial and private schools. This program is reflected as a governmental activity for financial reporting purposes.

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

The School District participates in three jointly governed organizations, two insurance purchasing pools, one public entity shared risk pool, and one related organization. These organizations are discussed in Note 16 to the basic financial statements. These organizations are:

Jointly Governed Organizations:

Metropolitan Dayton Educational Cooperative Association  
Southwestern Ohio Educational Purchasing Council  
Southwestern Ohio Instructional Technology Association

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

Insurance Purchasing Pools:

Southwestern Ohio Educational Purchasing Council Workers'  
Compensation Group Rating Plan  
Southwestern Ohio Educational Purchasing Council Property, Fleet, and Liability  
Program

Public Entity Shared Risk Pool:

Southwestern Ohio Educational Purchasing Council Benefit Plan Trust

Related Organization:

Greenville Public Library

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

The financial statements of Greenville 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 activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the School District's accounting policies are described below.

**A. Basis of Presentation**

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 statements usually distinguish between those activities of the School District that are governmental and those that are considered business-type activities. The School District, however, has no activities which are reported as business-type.

The statement of net assets presents the financial condition of the governmental activities of the School District at fiscal 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. Direct expenses are those that are specifically associated with a service, program or department and are 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 governmental function is self-financing or draws from the general revenues of the School District.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

*Fund Financial Statements:*

During the fiscal year, the School District segregates transactions related to certain School District functions or activities into 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 fund financial statements is on major funds rather than reporting by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. 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. The School District divides its funds into two categories: governmental and fiduciary.

*Governmental Funds:*

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

*Permanent Improvement Fund* - The Permanent Improvement Capital Projects Fund accounts for property taxes and associated intergovernmental revenues levied to be used for various capital improvements within the School District.

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

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

*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. Private purpose 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 two trust funds are private purpose trusts which account for college scholarship programs for students and money which benefits other governments. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The School District's agency fund accounts for those student activities which consist of a student body, student president, student treasurer, and faculty advisor.

**C. Measurement Focus**

*Government-wide Financial Statements:*

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School District are included on the statement of net assets. The statement of activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total 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.

The private purpose trust funds are reported using the economic resources measurement focus.

**D. Basis of Accounting**

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

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

*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. "Measurable" means that the amount of the transaction can be determined and "available" means that the resources are collectible 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 60 days of fiscal year-end.

Non-exchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, income taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the fiscal year in which the exchange on which the tax is imposed takes place and 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 fiscal 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 non-exchange transactions must also be available before it can be recognized.

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, income taxes, tuition, student fees, grants, and interest.

*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, 2009, but which were levied to finance fiscal year 2010 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 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. Allocation of costs, such as depreciation and amortization, are not recognized in governmental funds.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

**E. Cash and Cash Equivalents**

To improve cash management, all cash received by the School District is pooled with the exception of the monies held in a mutual fund for a college scholarship, which are invested separately. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through School District records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents". The balance of grant activity administered and held by a fiscal agent is presented on the balance sheet as "Cash and Cash Equivalents with Fiscal Agent" and represents deposits of the Darke County Educational Service Center. In the past, the School District utilized a financial institution to service bonded debt as principal and interest payments were due. The balance in this account is presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agent." Employee advance insurance premium payments collected by the School District are presented on the balance sheet as "Cash and Cash Equivalents with Escrow Agent."

During fiscal year 2009, the School District invested in the State Treasury Asset Reserve of Ohio (STAROhio) and the Washington Mutual Investors Mutual Fund. Investments are reported at fair value which is based on quoted market prices, except for mutual funds which are based on current share price.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2009.

Following Ohio Statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Investment earnings revenue credited to the General Fund during fiscal year 2009 amounted to \$121,862 which includes \$51,411 assigned from other School District funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the School District are presented on the financial statements as cash equivalents.

**F. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Interfund Receivables" and "Interfund Payables". These amounts are eliminated in the governmental activities column of the statement of net assets.

**G. Inventory**

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption and purchased food held for resale.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2009, 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 fiscal year in which services are consumed.

**I. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the General Fund represent unclaimed monies and unspent revenues restricted for the purchase of school buses.

**J. Capital Assets**

The School District's only capital assets are general capital assets. General capital assets are those assets specifically related to governmental activities. General capital assets usually 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.

All capital assets are capitalized at cost (or estimated historical cost, which is determined by indexing the current replacement costs back to the year of acquisition) and updated for additions and retirements during the fiscal year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$1,000. 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 capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	20 years
Buildings and Improvements	20-99 years
Machinery, Equipment and Fixtures	5-20 years
Vehicles	7-12 years

**K. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

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, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year.

**L. Compensated Absences**

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

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the School District has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at fiscal year-end, taking into consideration any limits specified in the School District's termination policy. The School District records a liability for accumulated unused sick leave for all employees after 14 years of current service with the School District.

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

On governmental fund financial statements, compensated absences are reported as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees are paid. The unmatured portion of the liability is not reported.

**M. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets, invested in capital assets, consists of capital assets, net of accumulated depreciation. The School District has no debt. 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. Net assets restricted for other purposes include food service operations, uniform school supplies, and federal and State grants restricted to expenditures for specified purposes.

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

**N. Fund Balance Reserves and Designation**

The School District reserves those portions of fund balance 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 balance reserves have been established for encumbrances, property taxes, unclaimed monies, and school bus purchases.



**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. Under Ohio law, unclaimed money must be held for five years before it becomes available for appropriation. Money not yet held for the five-year period is presented as reserved.

A designation of fund balance represents a self-imposed limitation on the use of available expendable resources by the Board of Education. The designation for termination benefits represents monies set aside by the Board of Education for the future payment of those benefits.

**O. Internal Activity**

Transfers within governmental activities are eliminated on the government-wide financial statements.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**P. 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.

**Q. Budgetary Process**

All funds, other than the agency fund and the Termination Benefits Special Revenue Fund, are legally required to be budgeted and appropriated. The Termination Benefits Special Revenue Fund, Customer Bus Maintenance Special Revenue Fund, and the Bond Retirement Debt Service Fund were not budgeted because the School District did not receive or expend any money from these funds during fiscal year 2009. The major documents prepared are the tax budget, the appropriation resolution, and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the Board of Education may appropriate. The appropriation resolution is the Board's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Board. 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. Advances-in and advances-out are not required to be budgeted since they represent a cash flow resource and are intended to be repaid.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

The certificate of estimated resources may be amended during the fiscal year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the certificate that was in effect at the time the final appropriations were passed by the Board of Education.

The appropriation resolution is subject to amendment by the Board throughout the fiscal year with the restriction that appropriations may not exceed estimated revenues. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior fiscal years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Board during the fiscal year, including all supplemental appropriations.

**NOTE 3 - ACCOUNTABILITY**

At June 30, 2009, the Vocational Enhancement, Adult Basic Education, Title VI-B, Title I, Title VI, Title IIA, and Miscellaneous Federal Grants Special Revenue Funds had a deficit fund balance of \$322, \$381, \$98,745, \$17,853, \$1,671, \$4,442 and \$38, respectively. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While the School District is reporting financial position, results of operations and changes in fund balances 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 balance - budget (non-GAAP basis) and actual for the General 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 liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Advances are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING** (continued)

5. The change in the fair value of investments is not included on the budget basis operating statement. This amount is included as revenue on the GAAP basis operating statement.

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

<u>Net Change in Fund Balance</u>	<u>General</u>
GAAP Basis	\$104,622
Revenue Accruals	246,031
Expenditure Accruals	218,163
Encumbrances	(90,023)
Advances	(12,109)
Change in Fair Value of Investment - FY08	(3,831)
Change in Fair Value of Investment - FY09	(3,612)
Budget Basis	<u><u>\$459,241</u></u>

**NOTE 5 - DEPOSITS AND INVESTMENTS**

Monies held by the School District are classified by State statute into three categories.

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

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

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

Interim monies held by the School District may be deposited or invested in the following securities:

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

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;
4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAROhio); and
8. Commercial paper and bankers acceptances if training requirements have been met.

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. Investments may only be made through specified dealers and institutions.

**Investments**

As of June 30, 2009, the School District had the following investments. Except for the investment in the Washington Mutual Investors Mutual Fund, all investments are in an internal investment pool.

	<u>Fair Value</u>	<u>Investment Maturities (in Years) Less than 1</u>
STAROhio	\$2,545,844	\$2,545,844
Washington Mutual Investors Mutual Fund - Common Stock	29,338	29,338
Totals	<u>\$2,575,182</u>	<u>\$2,575,182</u>

*Interest Rate Risk* – The School District has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the School District, and that an investment must be purchased with the expectation that it will be held to maturity.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

*Credit Risk* – The Washington Mutual Investors Mutual Fund is unrated. The investment in the Washington Mutual Investors Mutual Fund is an investment of the endowment fund. The terms of the trust agreement require that the School District retain the investment in this mutual fund even though the School District could not properly purchase the fund as a trust investment and its retention might violate principals of investment diversification. STAROhio carries a rating of AAAM by Standard and Poor’s. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. The School District’s investment policy limits investments to those authorized by State statute.

**NOTE 6 - PROPERTY TAXES**

Property taxes are levied and assessed on a calendar year basis while the School District’s 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 (used in business) located in the School District. Real property tax revenue received in calendar year 2009 represents collections of calendar year 2008 taxes. Real property taxes received in calendar year 2009 were levied after April 1, 2008, on the assessed value listed as of January 1, 2008, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenue received in calendar year 2009 represents collections of calendar year 2008 taxes. Public utility real and tangible personal property taxes received in calendar year 2009 became a lien December 31, 2007, were levied after April 1, 2008 and are collected in 2009 with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

Tangible personal property tax revenue received during calendar year 2009 (other than public utility property tax) represents the collection of calendar year 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. Tangible personal property taxes paid by April 30 are usually received by the School District prior to June 30.

The School District receives property taxes from Darke 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, 2009, are available to finance fiscal year 2008 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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

Accrued property taxes receivable includes real property, public utility property and tangible personal property taxes which are measurable as of June 30, 2009 and for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, only the amount of real property taxes available as an advance at June 30 was levied to finance current fiscal year operations and is reported as revenue at fiscal year-end. The portion of the receivable not levied to finance current fiscal year operations is offset by a credit to deferred revenue.

The amounts available as an advance at June 30, 2009 was \$977,979 in the General Fund and \$46,448 in the Permanent Improvement Fund. The amounts available as an advance at June 30, 2008 was \$1,213,992 in the General Fund and \$65,899 in the Permanent Improvement Capital Projects Fund.

On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on a modified accrual basis the revenue has been deferred.

The assessed values upon which the fiscal year 2009 taxes were collected are:

	2008 Second - Half Collections		2009 First - Half Collections	
	Amount	Percent	Amount	Percent
Real Estate	\$379,106,450	89.47%	\$401,747,190	92.13%
Public Utility Personal	15,185,800	3.58	19,320,480	4.43
General Business Personal	29,446,214	6.95	15,017,500	3.44
Total	\$423,738,464	100.00%	\$436,085,170	100.00%
Voted Tax Rate per \$1,000 of Assessed Valuation	\$33.40		\$33.40	

**NOTE 7 - INCOME TAX**

The School District levies a voted tax of one-half percent for general operations on the income of residents and of estates. The tax was effective on January 1, 1990, and is a continuing tax. Employers of residents are required to withhold income tax on compensation and remit the tax to the State. Taxpayers are required to file an annual return. The State makes quarterly distributions to the School District after withholding amounts for administrative fees and estimated refunds. Income tax revenue is credited to the General Fund.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 8 - RECEIVABLES**

Receivables at June 30, 2009, consisted of property taxes, income taxes, payment in lieu of taxes, accounts (tuition and student fees), intergovernmental grants, interfund, and accrued 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 fiscal year guarantee of federal funds. All receivables, except property taxes and payment in lieu of taxes are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquents that will not be collected within one year.

The School District receives payment in lieu of taxes from multiple Tax Increment Financing Agreements that were entered into between the School District and corporations. These payments will be received based on each individual agreement over the next nine years.

A summary of the principal items of intergovernmental receivables follows:

	Amounts
<u>Governmental Activities:</u>	
Excess Costs/Tuition	\$15,414
Adult Basic Education	10,937
Title VI-B	104,637
Vocational Education	2,404
Title I	176,890
Title VI	3,159
Drug Free Schools	222
Title IIA	103,914
Miscellaneous Federal Grants	5,558
Total	\$423,135

**NOTE 9 - CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2009, was as follows:

	Balance At 6/30/2008	Additions	Deletions	Balance At 6/30/2009
<u>Governmental Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$1,171,662	\$0	(\$8,500)	\$1,163,162
Construction in Progress	60,128	347,120	(407,248)	0
Total Capital Assets, Not Being Depreciated	\$1,231,790	\$347,120	(\$415,748)	\$1,163,162

(Continued)

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

**NOTE 9 - CAPITAL ASSETS** (continued)

	Balance At 6/30/2008	Additions	Deletions	Balance At 6/30/2009
Depreciable Capital Assets:				
Land Improvements	\$704,520	\$116,749	(\$25,950)	\$795,319
Buildings and Improvements	9,539,528	1,138,414	(453,934)	10,224,008
Machinery, Equipment and Fixtures	5,755,778	203,192	(866,916)	5,092,054
Vehicles	1,558,340	220,112	(86,839)	1,691,613
Total Depreciable Capital Assets	<u>17,558,166</u>	<u>1,678,467</u>	<u>(1,433,639)</u>	<u>17,802,994</u>
Less Accumulated Depreciation:				
Land Improvements	(270,178)	(42,476)	21,337	(291,317)
Buildings and Improvements	(4,648,595)	(485,639)	397,894	(4,736,340)
Machinery, Equipment and Fixtures	(4,332,873)	(133,347)	605,468	(3,860,752)
Vehicles	(1,021,676)	(112,171)	79,060	(1,054,787)
Total Accumulated Depreciation	<u>(10,273,322)</u>	<u>(773,633) *</u>	<u>1,103,759</u>	<u>(9,943,196)</u>
Depreciable Capital Assets, Net	<u>7,284,844</u>	<u>904,834</u>	<u>(329,880)</u>	<u>7,859,798</u>
Governmental Activities Capital Assets, Net	<u>\$8,516,634</u>	<u>\$1,251,954</u>	<u>(\$745,628)</u>	<u>\$9,022,960</u>

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

Instruction:	
Regular	\$238,417
Special	32,897
Vocational	65,956
Adult/Continuing	1,332
Support Services:	
Pupils	2,988
Instructional Staff	9,370
Board of Education	84
Administration	25,181
Fiscal	5,210
Operation and Maintenance of Plant	38,622
Pupil Transportation	112,943
Central	8,112
Operation of Non-Instructional Services	111,771
Extracurricular Activities	120,750
Total Depreciation Expense	<u>\$773,633</u>



**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 10 - 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 2009, the School District contracted with the Southwestern Ohio Educational Purchasing Council Property, Fleet and Liability Program (Note 16) for general liability, property, and fleet insurance. Coverage provided is as follows:

Commercial General Liability	
Per Occurrence	\$1,000,000
Per person: Medical payments	5,000
General Aggregate	3,000,000
Automobile Liability	
Each Accident	1,000,000
Per person: Medical payments	5,000
Employee Benefits Liability	
Each Occurrence – Employee Benefit Liability	1,000,000
General Aggregate Limit	3,000,000
School Leaders Errors and Omissions Policy	
Each Loss	1,000,000
Deductible	5,000
Annual Aggregate	1,000,000
School Umbrella Policy	
Each Occurrence Limit	5,000,000
General Aggregate Limit	5,000,000
Products and Completed Operations Limit	5,000,000
Employers Stop Gap Liability	
Each Accident	1,000,000
By Disease Each Employee	1,000,000
Newly Acquired or Constructed Location	1,000,000
Pollutant Clean-up Limitation	250,000
Property in Transit	1,000,000
Per Employee-Personal Property	2,500
Valuable Papers (inclusive in blanket)	1,625,000
Accounts Receivable (inclusive in blanket)	1,000,000
Fine Arts (inclusive in blanket)	1,500,000
Miscellaneous Property (inclusive in blanket)	1,000,000
Electronic Data Processing (inclusive in blanket)	1,000,000
EDP Media (inclusive in blanket)	1,000,000
Extra Expense (inclusive in blanket)	
Per Member	1,000,000
Aggregate	32,000,000
Auto Physical Damage – \$1,000 Deductible	Insured for cash value
Money and Securities – Inside and Outside	500,000
Depositor’s Forgery	500,000
Public Employee Dishonesty (including Faithful Performance of Duty)	500,000

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 10 - RISK MANAGEMENT** (continued)

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

**B. Medical Benefits**

For fiscal year 2009, the School District participated in the Southwestern Ohio Educational Purchasing Council Benefit Plan Trust (Trust), a public entity shared risk pool consisting of 55 school districts (Note 16). The School District pays monthly premiums to the Trust for employee medical/surgical, vision, dental, life, and accidental death and dismemberment insurance benefits. The Trust is responsible for the management and operations of the program. Upon withdrawal from the Trust, a participant is responsible for the payment of all Trust liabilities to its employees, dependents, and designated beneficiaries accruing as a result of withdrawal.

**C. Workers' Compensation**

For fiscal year 2009, the School District participated in the Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool (Note 16). 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. Participation in the GRP is limited to school districts that can meet the GRP's selection criteria. The firm of Corvel Corporation provides administrative, cost control, and actuarial services to the GRP.

**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

**A. School Employees Retirement System**

Plan Description – The School District contributes to the School Employees Retirement System (SERS), a cost-sharing multiple-employer pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS** (continued)

Funding Policy – Plan members are required to contribute 10 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 2009, 9.09 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended by the SERS’ Retirement Board up to a statutory maximum amount of 10 percent for plan members and 14 percent for employers. Chapter 3309 of the Ohio Revised Code provides statutory authority for member and employer contributions. The School District’s required contributions for pension obligations to SERS for the fiscal years ended June 30, 2009, 2008, and 2007 were \$231,765, \$234,734, and \$370,163, respectively; 44.3 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

**B. State Teachers Retirement System of Ohio**

Plan Description – The School District participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad Street, Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member’s lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS** (continued)

Funding Policy – For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The School District's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2009, 2008, and 2007 were \$1,740,542, \$1,692,929, and \$1,725,221, respectively; 82.4 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007. Contributions to the DC and Combined Plans for fiscal year 2009 were \$13,049 made by the School District and \$43,051 made by the plan members.

**NOTE 12 - POSTEMPLOYMENT BENEFITS**

**A. School Employees Retirement System**

Plan Description – The School District participates in two cost-sharing multiple-employer defined benefit OPEB plans administered by the School Employees Retirement System (SERS) for non-certificated retirees and their beneficiaries, a Health Care Plan and a Medicare Part B Plan. The Health Care Plan includes hospitalization and physicians' fees through several types of plans including HMO's, PPO's and traditional indemnity plans as well as a prescription drug program. The Medicare Part B Plan reimburses Medicare Part B premiums paid by eligible retirees and beneficiaries up to a statutory limit. Benefit provisions and the obligations to contribute are established by SERS based on authority granted by State statute. The financial reports of both Plans are included in the SERS Comprehensive Annual Financial Report which is available by contacting SERS at 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746.

Funding Policy – State statute permits SERS to fund the health care benefits through employer contributions. Each year, after the allocation for statutorily required benefits, the Retirement Board allocates the remainder of the employer contribution of 14 percent of covered payroll to the Health Care Fund. The Health Care Fund was established and is administered in accordance with Internal Revenue Code Section 401h. For 2009, 4.16 percent of covered payroll was allocated to health care. In addition, employers pay a surcharge for employees earning less than an actuarially determined amount; for 2009, this amount was \$35,800.

Active employee members do not contribute to the Health Care Plan. Retirees and their beneficiaries are required to pay a health care premium that varies depending on the plan selected, the number of qualified years of service, Medicare eligibility and retirement status.

The School District's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$164,986, \$166,110, and \$177,041, respectively; 44.3 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 12 - POSTEMPLOYMENT BENEFITS** (continued)

The Retirement Board, acting with advice of the actuary, allocates a portion of the employer contribution to the Medicare Part B Fund. For 2009, this actuarially required allocation was 0.75 percent of covered payroll. The School District's contributions for Medicare Part B for the fiscal years ended June 30, 2009, 2008, and 2007 were \$19,122, \$16,913, and \$25,171, respectively; 44.3 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

**B. State Teachers Retirement System of Ohio**

Plan Description – The School District contributes to the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to one percent of covered payroll to the Health Care Stabilization Fund. The School District's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$133,888, \$130,225, and \$132,709, respectively; 82.4 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

**NOTE 13 - OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Eligible classified twelve-month employees and administrators earn 10 to 20 days of vacation per fiscal year, depending upon length of service. Teachers do not earn vacation time. Accumulated, unused vacation time is paid to classified employees and administrators upon termination of employment.

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 215-250 days, depending on the number of months in the employee's contract and the classification of the employee. Upon retirement, all employees, except administrators, who have worked continuously with the School District for at least 10 years, receive payment for one day of severance for every four days of accrued, but unused sick leave accrued to a maximum of 40 days. Administrators receive payment on the basis of 1.1 days of severance for every four days of sick leave accrued up to a maximum of 60 days.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 13 - OTHER EMPLOYEE BENEFITS** (continued)

All certified employees, other than administrators, with a minimum of 10 years of continuous full-time service in the School District, who elect to retire effective the end of the work year that the employee first becomes eligible to retire, receive a super-severance payment of 50 percent of the employee's accumulated but unused sick leave to a maximum of 80 days. Payment of such severance is at the employee's daily rate of pay at the time of retirement, excluding supplemental contracts. Any employee who elects not to retire at the end of the work year that the employee first becomes eligible to retire, forfeits the right to any payment and is only entitled to regular severance pay. Payment is made in two equal installments. The first payment is made within 15 days of receipt of confirmation from the retirement system that the employee is retired and receiving benefits. The second payment is made within 12 months of the first payment. In order to be eligible to receive super-severance, the employee must tender resignation for retirement purposes, effective at the end of the school year, no later than April 1 of the year the employee first becomes eligible to retire.

If an employee retires beyond the end of the first work year that the employee first becomes eligible to retire, the employee will be eligible to receive 10 additional days of severance pay, providing the employee retires with service credit equal to 30 years, but less than 31 years. To qualify for the additional 10 days of pay, the employee must have a minimum of 15 years of continuous full-time service with the School District and meet all other requirements for super-severance. Under no circumstances will any employee be eligible to receive both super-severance and the additional 10 days.

Administrators who have 10 years of continuous full-time service with the School District who resign for retirement purposes effective the end of the work year that the administrator first becomes eligible to retire, receive a bonus of nine percent of accumulated but unused sick leave to a maximum of 20 days. Payment of severance will be at the employee's daily rate at the time of retirement, excluding supplemental contracts. Any employee who elects not to resign at the end of the work year the employee first becomes eligible to retire will forfeit the right to any payment, but will be entitled to severance pay. Payment will be made in two equal installments with the first being made within 15 days of the receipt of verification of retirement. The second payment will be made and received by the employee within 12 months of the first payment. Eligibility is contingent upon the tender of resignation by May 1 of the year prior to the issuance of a new contract. No liability existed as of June 30, 2009.

**B. Insurance Benefits**

The School District provides medical/surgical, vision, dental, life, and accidental death and dismemberment insurance to most employees through the Southwestern Ohio Educational Purchasing Council Benefit Plan Trust (Note 16).

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 14 - LONG-TERM OBLIGATIONS**

The changes in the School District's long-term obligations during fiscal year 2009 were as follows:

	Amount Outstanding 6/30/08	Additions	Deductions	Amount Outstanding 6/30/09	Amounts Due Within One Year
<i>Governmental Activities:</i>					
Compensated Absences	\$970,176	\$75,758	\$202,776	\$843,158	\$196,977

Compensated absences will be paid from the General Fund and the Food Service, EMIS, and Title VI-B Special Revenue Funds.

The School District's overall legal debt margin was \$37,780,115 and the unvoted debt margin was \$419,779 at June 30, 2009.

**NOTE 15 - INTERFUND ASSETS/LIABILITIES AND TRANSFERS**

The General Fund had an interfund receivable at June 30, 2009, of \$428,892, while the Other Governmental Funds had interfund payables of \$428,892. General Fund advances are made to move unrestricted balances to support programs and projects accounted for in other funds. Restricted monies are used to reimburse the General Fund for advancing monies to other funds due to timing differences in the receiving of grant monies. When the monies are finally received, the grant fund reimburses the General Fund for the initial advance. All interfund payables are expected to be repaid within one year.

The General Fund had transfers out to the Other Governmental Funds of \$183,962. Transfers are used to move General Fund revenues that are used to subsidize various programs in other funds. For fiscal year 2009, these programs included State and federal grants and the purchase of capital assets. The Building Capital Projects Fund had a transfer out to the General Fund of \$1,167,864, to close out the fund.

**NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS, INSURANCE PURCHASING POOLS, PUBLIC ENTITY SHARED RISK POOL, AND RELATED ORGANIZATION**

**A. Jointly Governed Organizations**

*Metropolitan Dayton Educational Cooperative Association* - The School District is a participant in the Metropolitan Dayton Educational Cooperative Association (MDECA) which is a computer consortium. MDECA is an association of public school districts within the boundaries of Montgomery, Miami and Darke Counties and the Cities of Dayton, Troy, and Greenville. The organization was formed for the purpose of applying modern technology with the aid of computers and other electronic equipment to administrative and instructional functions among member school districts.

The governing board of MDECA consists of seven Superintendents of member school districts, with six of the Superintendents elected by majority vote of all member school districts except the Montgomery County Educational Service Center. The seventh Superintendent is from the Montgomery County Educational Service Center. Payments to MDECA are made from the General Fund. The School District paid MDECA \$63,847 for services provided during the fiscal year. Financial information can be obtained from Jerry Woodyard, who serves as Executive Director, at 225 Linwood Street, Dayton, Ohio 45405.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS, INSURANCE PURCHASING POOLS, PUBLIC ENTITY SHARED RISK POOL, AND RELATED ORGANIZATION** (continued)

*Southwestern Ohio Educational Purchasing Council* - The School District participates in the Southwestern Ohio Educational Purchasing Council (SOEPC), a purchasing council made up of nearly 100 school districts in 12 counties. The purpose of the council is to obtain prices for quality merchandise and services commonly used by schools. All member districts are obligated to pay all fees, charges, or other assessments as established by the SOEPC. Each member district has one voting representative. Any district withdrawing from the SOEPC forfeits its claim to any and all SOEPC assets. One year prior notice is necessary for withdrawal from the group. During this time, the withdrawing member is liable for all member obligations during the one year period. Payments to SOEPC are made from the General Fund. During fiscal year 2009, the School District paid \$1,634 to SOEPC. To obtain financial information, write to the Southwestern Ohio Educational Purchasing Council, Ken Swink, who serves as Director, at 303 Corporate Center Drive, Suite 208, Vandalia, OH 45377.

*Southwestern Ohio Instructional Technology Association* - The Southwestern Ohio Instructional Technology Association (SOITA) is a not-for-profit corporation formed under Chapter 1702 of the Ohio Revised Code. The purpose of the corporation is to serve the educational needs of the area through television programming for the advancement of educational programs. The Board of Trustees is comprised of 21 representatives of SOITA member schools or institutions. Nineteen representatives are elected from within the counties by the qualified members within the counties, i.e., Auglaize, Butler, Champaign, Clark, Clinton, Darke, Fayette, Greene, Hamilton, Logan, Mercer, Miami, Montgomery, Preble, Shelby, and Warren. Montgomery, Greene and Butler Counties elect two representatives per area. All others elect one representative per area. One at-large non-public representative is elected by the non-public school SOITA members. One at-large higher education representative is elected by higher education SOITA members from within the State-assigned SOITA service area.

All member districts are obligated to pay all fees, charges, or other assessments as established by the SOITA. Upon dissolution, the net assets shall be distributed to the federal government, or to a state or local government, for a public purpose. Payments to SOITA are made from the General Fund. During fiscal year 2009, the School District paid \$570 to SOITA. To obtain financial information, write to the Southwestern Ohio Instructional Technology Association, Larry Pogue, who serves as Executive Director, at 150 East Sixth Street, Franklin, Ohio 45005.

**B. Insurance Purchasing Pools**

*Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan* - The School District participates in the Southwestern Ohio Educational Purchasing Council Workers' Compensation Group Rating Plan (GRP), an insurance purchasing pool. The GRP's business and affairs are conducted by an 11 member Executive Committee consisting of the Chairperson, the Vice-Chairperson, a representative from the Montgomery County Educational Service Center and eight other members elected by majority vote of all member school districts. The Chief Administrator of GRP serves as the coordinator of the program. Each fiscal year, the participating school districts pay an enrollment fee to the GRP to cover the costs of administering the program.

*Southwestern Ohio Educational Purchasing Council Property, Fleet, and Liability Program* - The School District participates in the Southwestern Ohio Educational Purchasing Council Property, Fleet and Liability Program (PFL). The PFL's business and affairs are conducted by a six member committee consisting of various PFL representatives that are elected by the general assembly. The purpose of the PFL of the SOEPC is to jointly provide or obtain casualty, property, employer liability, general liability, risk management, professional liability, group coverage and other protections for participants.



**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

**NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS, INSURANCE PURCHASING POOLS, PUBLIC ENTITY SHARED RISK POOL, AND RELATED ORGANIZATION** (continued)

**C. Public Entity Shared Risk Pool**

*Southwestern Ohio Educational Purchasing Council Benefit Plan Trust* - The Southwestern Ohio Educational Purchasing Council Benefit Plan Trust (Trust) is a public entity shared risk pool consisting of 55 school districts. The Trust is organized as a Voluntary Employee Benefit Association under Section 501(c)(9) of the Internal Revenue Code and provides medical/surgical, dental, vision, life and accidental death and dismemberment insurance benefits to the employees of the participants. The Trust is governed by the Southwestern Ohio Educational Purchasing Council and its participating members. Each participant decides which plans offered by the Trust that will be extended to its employees. Participation in the Trust is by written application subject to acceptance by the Trust and payment of the monthly premiums. Financial information can be obtained from the Southwestern Ohio Educational Purchasing Council, 303 Corporate Center Drive, Suite 208, Vandalia, Ohio 45377.

**D. Related Organization**

*Greenville Public Library* - The Greenville Public Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a Board of Trustees appointed by the Greenville City School District Board of Education. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the School District for operational subsidies. Although the School District does serve as the taxing authority and may issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Greenville Public Library, Dianna Wagner, Clerk/Treasurer, at 520 Sycamore Street, Greenville, Ohio 45331.

**NOTE 17 - 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 fiscal year-end or offset by similarly restricted resources received during the fiscal year must be held in cash at fiscal year-end and carried forward to be used for the same purposes in future fiscal years.

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

	<u>Textbooks</u>	<u>Capital Acquisition</u>
Set-aside Reserve Balance as of June 30, 2008	(\$2,029,232)	\$0
Current Fiscal Year Set-aside Requirement	466,959	466,959
Current fiscal Year Offsets	0	(524,165)
Qualifying Disbursements	(341,379)	0
Set-aside Reserve Balance as of June 30, 2009	<u>(\$1,903,652)</u>	<u>(\$57,206)</u>
Set-aside Balance Carried Forward to Future Fiscal Years	<u>(\$1,903,652)</u>	<u>\$0</u>

The textbooks set-aside balance can be used to reduce the set-aside requirement in future fiscal years. The capital acquisition set-aside balance had offsets and qualifying disbursements during the fiscal year that reduced the set-aside amount to below zero. This extra amount of offsets may not be used to reduce the set-aside requirements in future fiscal years.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 18 - DONOR-RESTRICTED ENDOWMENTS**

The School District's Endowment Fund Private Purpose Trust Fund includes donor-restricted endowments. The Net Assets: Endowment amount of \$33,204 represents the principal portion of the endowment. The amount of net appreciation in donor-restricted investments that is available for expenditures by the governing body is \$9,965 and is included as net assets held in trust for other governments. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the interest should be used to maintain a running track at one of the City of Greenville's parks.

**NOTE 19 - CONTINGENCIES**

**A. Grants**

The School District received financial assistance from federal and State agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School District at June 30, 2009.

**B. Litigation**

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

**NOTE 20 - CHANGES IN ACCOUNTING PRINCIPLES**

For fiscal year 2009, the School District has implemented Governmental Accounting Standard Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations," Statement No. 51, "Accounting and Financial Reporting for Intangible Assets," Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," and Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards."

GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanup. The implementation of this statement did not result in any change to the School District's financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the School District's financial statements.

**Greenville City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2009*

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**NOTE 20 - CHANGES IN ACCOUNTING PRINCIPLES** (continued)

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the School District's financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the School District's financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the School District's financial statements.

**NOTE 21 – SUBSEQUENT EVENTS**

The School District approved to proceed with a bond issue for the local share of the State of Ohio Vocational Facilities Assistance Program in the February, 2010 election. Upon voter approval, the bonds will be issued by the School District in the principal amount of \$24,700,000 to be repaid annually over a maximum period of 37 years.

**Combining Financial Statements  
And  
Individual Fund Schedules**

## *Fund Descriptions – Nonmajor Governmental Funds*

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### *Nonmajor Special Revenue Funds*

To account for revenues from specific sources which legally, or otherwise, are restricted to expenditures for specific purposes.

Food Service Fund – This fund accounts for the financial transactions related to the food service operations of the School District.

Uniform School Supplies Fund – This fund accounts for the purchase and sale of school supplies for use in the School District. Profits derived from such sales are used for school purposes or activities connected with the school.

Customer Service Fund – This fund accounts for income and expenditures made in connection with goods and services provided by the School District.

Adult Education Fund – This fund accounts for transactions made in connection with adult education classes.

Public School Support Fund – This fund accounts for individual school sites' sales revenue and expenditures for field trips, assemblies, and other activity costs.

Other Local Grants Fund – This fund accounts for the proceeds of specific revenue sources. Not included are State and federal grants that are legally restricted to expenditures for specified purposes. These are often received from local government agencies in a competitive manner.

Customer Bus Maintenance Fund – This fund accounts for revenues collected and used for the Peterman Bus Agency, which is an outside service independent of the School District. No budgetary schedule is included because no budget was adopted for this fund and the School District did not receive or expend any money from the fund during the current fiscal year. The budgetary fund balance was \$60,585 at June 30, 2009.

Educational Foundation Fund – This fund accounts for the proceeds of any bequest, gift, or endowment given to the School District, given without conditions or limitations; or, for the proceeds of a transfer from the General Fund of up to one-half of one percent of the total estimated appropriations included in the School District's tax budget.

Termination Benefits Fund – This fund accounts for cash that is accumulated for the payment of termination benefits (sick leave) upon retirement or payment of salaries when there are an unusual number of pays in a fiscal year. No budgetary schedule is included because no budget was adopted for this fund and the School District did not receive or expend any money from the fund during the current fiscal year. The budgetary fund balance was \$407,469 at June 30, 2009.

Athletic Fund – This fund accounts for gate receipts and other revenues from athletic events and costs (except supplemental coaching contracts) of the athletic program, including transportation.

Auxiliary Fund – This fund accounts for revenues which provide services and materials to pupils attending non-public schools within the School District.

(continued)

*Fund Descriptions – Nonmajor Governmental Funds (continued)*

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EMIS Fund – This fund accounts for hardware and software development or other costs associated with the requirements of the information system required by law.

Entry Year Teachers Fund – This fund accounts for implementing entry year programs pursuant to division (T) of Section 3317.024 of the Ohio Revised Code.

Data Communications Fund – This fund accounts for money appropriated for Ohio Educational Computer Network Connections.

SchoolNet Professional Fund – This fund accounts for a limited number of professional development subsidiary grants.

Summer Intervention Fund – This fund accounts for State monies used for the Summer School program.

Vocational Enhancement Fund – This fund accounts for vocational education enhancements that expand the number of students enrolled in tech programs, and also enables students to develop career plans, to identify initial educational and career goals, and to develop a career passport which provides a clear understanding of the student’s knowledge, skills and credentials to present to future employers, universities, and other training institutes. This fund is also used to replace or update equipment essential for the instruction of students in job skills taught as part of a vocational program or programs approved for such instruction by the State Board of Education.

Poverty Aid Fund – This fund accounts for monies appropriated for poverty based assistance as part of the State foundation system. Programs included are academic intervention, all day kindergarten, class size reduction, limited English proficient students, professional development, dropout prevention, and community outreach.

Other State Grants Fund – This fund accounts for various grants received from the State of Ohio, which are not classified in a separate fund.

Adult Basic Education Fund – This fund accounts for persons 16 years of age and older who are not enrolled in school and who have less than a Twelfth grade level education or its equivalent. The fund is used to develop basic education skills and to increase the opportunity of employment.

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

Vocational Education Carl Perkins Fund – This fund accounts for monies provided to the School District as established by the Carl D. Perkins Vocational Education Act of 1984.

Title III LEP Fund – This fund accounts for federal monies which provide programs to meet the educational needs of children with limited English proficiency.

Title I Fund – This fund accounts for federal monies used to provide financial assistance to meet the special needs of educationally deprived children.

(continued)

*Fund Descriptions – Nonmajor Governmental Funds (continued)*

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Title VI Fund – This fund accounts for federal monies which support the implementation of a variety of programs such as computer education, gifted and talented programs, in-service and staff development.

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

Preschool Grant Fund – This fund accounts for federal monies to assist schools in the identification of handicapped children, the development of procedural safeguards, the implementation of least restrictive alternative service patterns, and the provision of full educational opportunities to handicapped children at the preschool levels. A portion of this fund's grant activity that is administered by a fiscal agent is not budgeted by the School District.

Title IIA Fund – This fund accounts for monies used to hire additional classroom teachers in grades one through three, so that the number of students per teacher will be reduced.

Miscellaneous Federal Grants Fund – This fund accounts for various monies received through State agencies from the federal government, or directly from the federal government, which are not classified elsewhere.

***Nonmajor Debt Service Fund***

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

Bond Retirement Fund – In the past, this fund was used to account for transfers of General Fund property tax revenue to pay general obligation bonded debt. No budgetary schedule is included because no budget was adopted for this fund and the School District did not receive or expend any money from the fund during the current fiscal year. The budgetary fund balance was \$2,076 at June 30, 2009.

***Nonmajor Capital Projects Fund***

To account for the acquisition, construction or improvement of capital facilities.

Building Fund – This fund accounts for financial resources to be used for land acquisition and the construction of facilities for a future School District building project.

**Greenville City School District**

*Combining Balance Sheet*

*Nonmajor Governmental Funds*

*June 30, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,997,418	\$1,838	\$1,999,256
Cash and Cash Equivalents with Fiscal Agent	887	238	1,125
Cash and Cash Equivalents with Escrow Agent	4,869	0	4,869
Receivables:			
Accounts	40,796	0	40,796
Intergovernmental	407,721	0	407,721
Inventory Held for Resale	5,490	0	5,490
Materials and Supplies Inventory	2,157	0	2,157
Prepaid Items	3,073	0	3,073
Total Assets	<u>\$2,462,411</u>	<u>\$2,076</u>	<u>\$2,464,487</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts Payable	\$5,805	\$0	\$5,805
Accrued Wages and Benefits Payable	144,231	0	144,231
Interfund Payable	428,892	0	428,892
Intergovernmental Payable	88,284	0	88,284
Deferred Revenue	445,839	0	445,839
Total Liabilities	<u>1,113,051</u>	<u>0</u>	<u>1,113,051</u>
<b>Fund Balances:</b>			
Reserved for Encumbrances	109,338	0	109,338
Unreserved, Designated for Termination Benefits	407,469	0	407,469
Unreserved, Undesignated, Reported in:			
Special Revenue Funds	832,553	0	832,553
Debt Service Fund	0	2,076	2,076
Total Fund Balances	<u>1,349,360</u>	<u>2,076</u>	<u>1,351,436</u>
Total Liabilities and Fund Balances	<u>\$2,462,411</u>	<u>\$2,076</u>	<u>\$2,464,487</u>



**Greenville City School District**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Fiscal Year Ended June 30, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Tuition and Fees	\$76,030	\$0	\$0	\$76,030
Extracurricular Activities	312,979	0	0	312,979
Investment Earnings	4,746	0	0	4,746
Intergovernmental	1,778,729	0	0	1,778,729
Charges for Services	459,027	0	0	459,027
Rent	50	0	0	50
Gifts and Donations	25,200	0	0	25,200
Miscellaneous	34,982	0	0	34,982
<b>Total Revenues</b>	<b>2,691,743</b>	<b>0</b>	<b>0</b>	<b>2,691,743</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	267,392	0	12,347	279,739
Special	440,023	0	0	440,023
Vocational	83,423	0	0	83,423
Adult/Continuing	58,776	0	0	58,776
Student Intervention Services	20,997	0	0	20,997
Support Services:				
Pupils	60,668	0		60,668
Instructional Staff	612,226	0	0	612,226
Administration	200,874	0	0	200,874
Operation and Maintenance of Plant	4,708	0	0	4,708
Pupil Transportation	987	0	141,902	142,889
Central	76,075	0	72,805	148,880
Operation of Non-Instructional Services	917,116	0	0	917,116
Extracurricular Activities	297,667	0	0	297,667
Capital Outlay	0	0	877,927	877,927
<b>Total Expenditures</b>	<b>3,040,932</b>	<b>0</b>	<b>1,104,981</b>	<b>4,145,913</b>
Excess of Revenues Under Expenditures	(349,189)	0	(1,104,981)	(1,454,170)
<b>Other Financing Sources (Uses):</b>				
Transfers In	175,579	0	8,383	183,962
Transfers Out	0	0	(1,167,864)	(1,167,864)
<b>Total Other Financing Sources (Uses)</b>	<b>175,579</b>	<b>0</b>	<b>(1,159,481)</b>	<b>(983,902)</b>
Net Change in Fund Balances	(173,610)	0	(2,264,462)	(2,438,072)
Fund Balances at Beginning of Year	1,522,970	2,076	2,264,462	3,789,508
Fund Balances at End of Year	<u>\$1,349,360</u>	<u>\$2,076</u>	<u>\$0</u>	<u>\$1,351,436</u>

**Greenville City School District**

*Combining Balance Sheet*

*Nonmajor Special Revenue Funds*

*June 30, 2009*

	Food Service	Uniform School Supplies	Customer Service	Adult Education	Public School Support	Other Local Grants
<b>Assets:</b>						
Equity in Pooled Cash and Cash Equivalents	\$545,111	\$205,784	\$35,647	\$836	\$67,811	\$37,205
Cash and Cash Equivalents						
with Fiscal Agent	0	0	0	0	0	0
Cash and Cash Equivalents						
with Escrow Agent	4,869	0	0	0	0	0
Receivables:						
Accounts	827	34,045	188	0	2,254	0
Intergovernmental	0	0	0	0	0	0
Inventory Held for Resale	5,490	0	0	0	0	0
Materials and Supplies Inventory	2,157	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Total Assets	<u>\$558,454</u>	<u>\$239,829</u>	<u>\$35,835</u>	<u>\$836</u>	<u>\$70,065</u>	<u>\$37,205</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts Payable	\$0	\$90	\$0	\$0	\$0	\$0
Accrued Wages and Benefits Payable	8,352	0	0	0	0	0
Interfund Payable	0	0	0	0	0	0
Intergovernmental Payable	20,917	0	0	0	0	0
Deferred Revenue	827	34,045	188	0	2,254	0
Total Liabilities	<u>30,096</u>	<u>34,135</u>	<u>188</u>	<u>0</u>	<u>2,254</u>	<u>0</u>
<b>Fund Balances:</b>						
Reserved for Encumbrances	150	10	0	0	0	0
Unreserved, Designated for Termination Benefits	0	0	0	0	0	0
Unreserved, Undesignated (Deficit)	528,208	205,684	35,647	836	67,811	37,205
Total Fund Balances (Deficit)	<u>528,358</u>	<u>205,694</u>	<u>35,647</u>	<u>836</u>	<u>67,811</u>	<u>37,205</u>
Total Liabilities and Fund Balances	<u>\$558,454</u>	<u>\$239,829</u>	<u>\$35,835</u>	<u>\$836</u>	<u>\$70,065</u>	<u>\$37,205</u>

Customer	Bus	Educational	Termination	Athletic	Auxiliary	EMIS	Entry Year	Summer
Maintenance	Foundation	Benefits					Teachers	Intervention
\$60,585	\$10,105	\$407,469	\$58,377	\$17,975	\$12,828	\$1,695	\$7,151	
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
173	0	0	3,309	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	3,073	0	0	0
<u>\$60,758</u>	<u>\$10,105</u>	<u>\$407,469</u>	<u>\$61,686</u>	<u>\$17,975</u>	<u>\$15,901</u>	<u>\$1,695</u>	<u>\$7,151</u>	
\$0	\$0	\$0	\$90	\$700	\$0	\$0	\$0	\$0
0	0	0	0	6,941	2,212	0	0	0
0	0	0	0	550	0	0	0	0
0	0	0	0	643	2,549	364	0	0
173	0	0	3,309	0	0	0	0	0
<u>173</u>	<u>0</u>	<u>0</u>	<u>3,399</u>	<u>8,834</u>	<u>4,761</u>	<u>364</u>	<u>0</u>	<u>0</u>
0	0	0	5,377	12,790	0	0	0	0
0	0	407,469	0	0	0	0	0	0
60,585	10,105	0	52,910	(3,649)	11,140	1,331	7,151	
<u>60,585</u>	<u>10,105</u>	<u>407,469</u>	<u>58,287</u>	<u>9,141</u>	<u>11,140</u>	<u>1,331</u>	<u>7,151</u>	
<u>\$60,758</u>	<u>\$10,105</u>	<u>\$407,469</u>	<u>\$61,686</u>	<u>\$17,975</u>	<u>\$15,901</u>	<u>\$1,695</u>	<u>\$7,151</u>	

(continued)

**Greenville City School District**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
 June 30, 2009

	Vocational Enhancement	Poverty Aid	Other State Grants	Adult Basic Education	Title VI-B
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$6,878	\$12,558	\$13,154	\$27,501	\$119,141
Cash and Cash Equivalents					
with Fiscal Agent	0	0	0	0	0
Cash and Cash Equivalents					
with Escrow Agent	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	10,937	104,637
Inventory Held for Resale	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$6,878</u>	<u>\$12,558</u>	<u>\$13,154</u>	<u>\$38,438</u>	<u>\$223,778</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts Payable	\$0	\$0	\$152	\$0	\$0
Accrued Wages and Benefits Payable	0	1,832	0	4,459	70,948
Interfund Payable	7,200	0	1,500	24,562	104,637
Intergovernmental Payable	0	257	0	1,539	42,301
Deferred Revenue	0	0	0	8,259	104,637
Total Liabilities	<u>7,200</u>	<u>2,089</u>	<u>1,652</u>	<u>38,819</u>	<u>322,523</u>
<b>Fund Balances:</b>					
Reserved for Encumbrances	375	0	4,056	0	1,103
Unreserved, Desingated for Termination Benefits	0	0	0	0	0
Unreserved, Undesignated (Deficit)	(697)	10,469	7,446	(381)	(99,848)
Total Fund Balances (Deficit)	<u>(322)</u>	<u>10,469</u>	<u>11,502</u>	<u>(381)</u>	<u>(98,745)</u>
Total Liabilities and Fund Balances	<u>\$6,878</u>	<u>\$12,558</u>	<u>\$13,154</u>	<u>\$38,438</u>	<u>\$223,778</u>

Vocational Education Carl Perkins	Title I	Title VI	Drug Free Schools	Preschool Grant	Title IIA	Miscellaneous Federal Grants	Total Nonmajor Special Revenue Funds
\$18,441	\$200,752	\$41	\$224	\$0	\$114,963	\$15,186	\$1,997,418
0	0	0	0	887	0	0	887
0	0	0	0	0	0	0	4,869
0	0	0	0	0	0	0	40,796
2,404	176,890	3,159	222	0	103,914	5,558	407,721
0	0	0	0	0	0	0	5,490
0	0	0	0	0	0	0	2,157
0	0	0	0	0	0	0	3,073
<u>\$20,845</u>	<u>\$377,642</u>	<u>\$3,200</u>	<u>\$446</u>	<u>\$887</u>	<u>\$218,877</u>	<u>\$20,744</u>	<u>\$2,462,411</u>
\$3,884	\$635	\$0	\$0	\$0	\$254	\$0	\$5,805
2,463	31,872	0	0	0	8,782	6,370	144,231
2,404	176,890	1,712	0	0	103,914	5,523	428,892
720	9,208	0	0	0	6,455	3,331	88,284
2,404	176,890	3,159	222	0	103,914	5,558	445,839
<u>11,875</u>	<u>395,495</u>	<u>4,871</u>	<u>222</u>	<u>0</u>	<u>223,319</u>	<u>20,782</u>	<u>1,113,051</u>
2,317	55,048	0	135	0	27,977	0	109,338
0	0	0	0	0	0	0	407,469
6,653	(72,901)	(1,671)	89	887	(32,419)	(38)	832,553
<u>8,970</u>	<u>(17,853)</u>	<u>(1,671)</u>	<u>224</u>	<u>887</u>	<u>(4,442)</u>	<u>(38)</u>	<u>1,349,360</u>
<u>\$20,845</u>	<u>\$377,642</u>	<u>\$3,200</u>	<u>\$446</u>	<u>\$887</u>	<u>\$218,877</u>	<u>\$20,744</u>	<u>\$2,462,411</u>

**Greenville City School District**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Fiscal Year Ended June 30, 2009*

	Food Service	Uniform School Supplies	Customer Service	Adult Education	Public School Support
<b>Revenues:</b>					
Tuition and Fees	\$0	\$72,308	\$0	\$0	\$3,722
Extracurricular Activities	0	0	1,542	0	72,511
Investment Earnings	4,504	0	0	0	0
Intergovernmental	405,406	0	0	0	0
Charges for Services	428,330	0	27,975	0	2,722
Rent	0	0	50	0	0
Gifts and Donations	0	0	70	0	6,532
Miscellaneous	6,608	0	750	0	16,105
Total Revenues	<u>844,848</u>	<u>72,308</u>	<u>30,387</u>	<u>0</u>	<u>101,592</u>
<b>Expenditures:</b>					
Current:					
Instruction:					
Regular	0	41,712	0	0	0
Special	0	0	0	0	0
Vocational	0	14,042	26,154	0	0
Adult/Continuing	0	0	0	0	0
Student Intervention Services	0	0	0	0	0
Support Services:					
Pupils	0	0	0	0	281
Instructional Staff	0	0	0	0	0
Administration	0	0	0	0	120,389
Operation and Maintenance of Plant	0	0	0	0	0
Pupil Transportation	0	0	0	0	0
Central	0	0	0	0	0
Operation of Non-Instructional Services	788,377	0	1,588	0	3,419
Extracurricular Activities	0	0	0	0	0
Total Expenditures	<u>788,377</u>	<u>55,754</u>	<u>27,742</u>	<u>0</u>	<u>124,089</u>
Excess of Revenues Over (Under) Expenditures	56,471	16,554	2,645	0	(22,497)
<b>Other Financing Sources:</b>					
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	56,471	16,554	2,645	0	(22,497)
Fund Balances (Deficit) at Beginning of Year	471,887	189,140	33,002	836	90,308
Fund Balances (Deficit) at End of Year	<u>\$528,358</u>	<u>\$205,694</u>	<u>\$35,647</u>	<u>\$836</u>	<u>\$67,811</u>

Other Local Grants	Customer Bus Maintenance	Educational Foundation	Termination Benefits	Athletic	Auxiliary	EMIS
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	238,926	0	0
0	0	0	0	0	242	0
9,800	0	0	0	0	108,945	8,592
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	10,515	0	7,683	0	0
0	0	0	0	10,945	0	0
<u>9,800</u>	<u>0</u>	<u>10,515</u>	<u>0</u>	<u>257,554</u>	<u>109,187</u>	<u>8,592</u>
0	0	7,867	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
7,762	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	980	0	0	0	0
488	0	0	0	0	0	1,434
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	76,075
0	0	610	0	0	105,258	0
0	0	0	0	297,667	0	0
<u>8,250</u>	<u>0</u>	<u>9,457</u>	<u>0</u>	<u>297,667</u>	<u>105,258</u>	<u>77,509</u>
1,550	0	1,058	0	(40,113)	3,929	(68,917)
0	0	579	0	0	0	75,000
1,550	0	1,637	0	(40,113)	3,929	6,083
<u>35,655</u>	<u>60,585</u>	<u>8,468</u>	<u>407,469</u>	<u>98,400</u>	<u>5,212</u>	<u>5,057</u>
<u>\$37,205</u>	<u>\$60,585</u>	<u>\$10,105</u>	<u>\$407,469</u>	<u>\$58,287</u>	<u>\$9,141</u>	<u>\$11,140</u>

(continued)

**Greenville 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, 2009*

	Entry Year Teachers	Data Communications	SchoolNet Professional	Summer Intervention
<b>Revenues:</b>				
Tuition and Fees	\$0	\$0	\$0	\$0
Extracurricular Activities	0	0	0	0
Investment Earnings	0	0	0	0
Intergovernmental	2,734	15,000	2,970	0
Charges for Services	0	0	0	0
Rent	0	0	0	0
Gifts and Donations	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>2,734</u>	<u>15,000</u>	<u>2,970</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	0	15,000	0	0
Special	0	0	0	0
Vocational	0	0	0	0
Adult/Continuing	0	0	0	0
Student Intervention Services	0	0	0	0
Support Services:				
Pupils	0	0	0	0
Instructional Staff	1,403	0	5,940	0
Administration	0	0	0	0
Operation and Maintenance of Plant	0	0	0	0
Pupil Transportation	0	0	0	0
Central	0	0	0	0
Operation of Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
Total Expenditures	<u>1,403</u>	<u>15,000</u>	<u>5,940</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	1,331	0	(2,970)	0
<b>Other Financing Sources:</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	1,331	0	(2,970)	0
Fund Balances (Deficit) at Beginning of Year	<u>0</u>	<u>0</u>	<u>2,970</u>	<u>7,151</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,331</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$7,151</u></u>



Vocational Enhancement	Poverty Aid	Other State Grants	Adult Basic Education	Title VI-B	Vocational Education Carl Perkins	Title III LEP
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
19,286	30,255	14,988	76,907	455,364	50,201	2,842
0	0	0	0	0	0	0
0	0	0	0	0	0	0
400	0	0	0	0	0	0
574	0	0	0	0	0	0
<u>20,260</u>	<u>30,255</u>	<u>14,988</u>	<u>76,907</u>	<u>455,364</u>	<u>50,201</u>	<u>2,842</u>
0	0	0	0	0	0	0
0	0	118	0	27,608	0	2,842
23,156	0	0	0	0	20,071	0
0	0	0	51,014	0	0	0
0	19,324	1,673	0	0	0	0
13,965	460	6,717	0	14,303	18,399	0
0	2	3,732	30,135	458,223	13,579	0
0	0	0	0	41,131	2,092	0
0	0	0	1,000	0	0	0
0	0	0	0	0	987	0
0	0	0	0	0	0	0
0	0	0	303	3,158	0	0
0	0	0	0	0	0	0
<u>37,121</u>	<u>19,786</u>	<u>12,240</u>	<u>82,452</u>	<u>544,423</u>	<u>55,128</u>	<u>2,842</u>
(16,861)	10,469	2,748	(5,545)	(89,059)	(4,927)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(16,861)	10,469	2,748	(5,545)	(89,059)	(4,927)	0
16,539	0	8,754	5,164	(9,686)	13,897	0
<u>(\$322)</u>	<u>\$10,469</u>	<u>\$11,502</u>	<u>(\$381)</u>	<u>(\$98,745)</u>	<u>\$8,970</u>	<u>\$0</u>

(continued)

**Greenville 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, 2009*

	Title I	Title VI	Drug Free Schools	Preschool Grant
<b>Revenues:</b>				
Tuition and Fees	\$0	\$0	\$0	\$0
Extracurricular Activities	0	0	0	0
Investments Earnings	0	0	0	0
Intergovernmental	333,992	2,643	9,272	22,224
Charges for Services	0	0	0	0
Rent	0	0	0	0
Gifts and Donations	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>333,992</u>	<u>2,643</u>	<u>9,272</u>	<u>22,224</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	0	0	0	0
Special	304,432	0	0	5
Vocational	0	0	0	0
Adult/Continuing	0	0	0	0
Student Intervention Services	0	0	0	0
Support Services:				
Pupils	0	0	5,563	0
Instructional Staff	46,801	5,699	0	23,894
Administration	35,336	43	43	0
Operation and Maintenance of Plant	0	0	3,708	0
Pupil Transportation	0	0	0	0
Central	0	0	0	0
Operation of Non-Instructional Services	11,339	65	0	0
Extracurricular Activities	0	0	0	0
Total Expenditures	<u>397,908</u>	<u>5,807</u>	<u>9,314</u>	<u>23,899</u>
Excess of Revenues Over (Under) Expenditures	(63,916)	(3,164)	(42)	(1,675)
<b>Other Financing Sources:</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(63,916)	(3,164)	(42)	(1,675)
Fund Balances (Deficit) at Beginning of Year	46,063	1,493	266	2,562
Fund Balances (Deficit) at End of Year	<u>(\$17,853)</u>	<u>(\$1,671)</u>	<u>\$224</u>	<u>\$887</u>

Title IIA	Miscellaneous Federal Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$76,030
0	0	312,979
0	0	4,746
154,080	53,228	1,778,729
0	0	459,027
0	0	50
0	0	25,200
0	0	34,982
<u>154,080</u>	<u>53,228</u>	<u>2,691,743</u>
46,573	156,240	267,392
104,519	499	440,023
0	0	83,423
0	0	58,776
0	0	20,997
0	0	60,668
18,527	2,369	612,226
1,817	23	200,874
0	0	4,708
0	0	987
0	0	76,075
2,999	0	917,116
0	0	297,667
<u>174,435</u>	<u>159,131</u>	<u>3,040,932</u>
(20,355)	(105,903)	(349,189)
<u>0</u>	<u>100,000</u>	<u>175,579</u>
(20,355)	(5,903)	(173,610)
15,913	5,865	1,522,970
<u>(\$4,442)</u>	<u>(\$38)</u>	<u>\$1,349,360</u>

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## *Fund Descriptions – Fiduciary Funds*

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### *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 has two private purpose trust funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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### *Private Purpose Trust Funds*

College Scholarship Fund – This fund accounts for monies donated to the School District to be used to award college scholarships to eligible high school seniors.

Endowment Fund – This fund accounts for monies donated to the School District to be used to maintain a running track at one of the City of Greenville's parks.

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### *Agency Fund*

Student Activities Fund – This fund accounts for those student activity programs which have student participation in the activity but do not have student management of the programs.

**Greenville City School District**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*June 30, 2009*

	College Scholarship	Endowment	Total
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$137,731	\$43,022	\$180,753
Investment	29,338	0	29,338
Accrued Interest Receivable	516	147	663
Notes Receivable	28,289	0	28,289
Total Assets	<u>195,874</u>	<u>43,169</u>	<u>239,043</u>
<b>Liabilities:</b>			
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Assets:</b>			
Endowment	0	33,204	33,204
Held in Trust for Scholarships	195,874	0	195,874
Held in Trust for Other Governments	0	9,965	9,965
Total Net Assets	<u>\$195,874</u>	<u>\$43,169</u>	<u>\$239,043</u>

**Greenville City School District**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Fiscal Year Ended June 30, 2009*

	College Scholarship	Endowment	Total
<b>Additions:</b>			
Investment Earnings	\$5,245	\$1,123	\$6,368
Gifts and Donations	25	0	25
Miscellaneous	6,058	0	6,058
Total Additions	<u>11,328</u>	<u>1,123</u>	<u>12,451</u>
<b>Deductions:</b>			
Payments in Accordance with Trust Agreements	<u>11,958</u>	<u>250</u>	<u>12,208</u>
Change in Net Assets	(630)	873	243
Net Assets at Beginning of Year	<u>196,504</u>	<u>42,296</u>	<u>238,800</u>
Net Assets at End of Year	<u><u>\$195,874</u></u>	<u><u>\$43,169</u></u>	<u><u>\$239,043</u></u>

**Greenville City School District**  
*Statement of Changes in Assets and Liabilities*  
*Agency Fund*  
*For the Fiscal Year Ended June 30, 2009*

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	<u>Beginning Balance July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance June 30, 2009</u>
<b>Student Activities</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$91,516</u>	<u>\$129,460</u>	<u>\$141,316</u>	<u>\$79,660</u>
<b>Liabilities:</b>				
Due to Students	<u>\$91,516</u>	<u>\$129,460</u>	<u>\$141,316</u>	<u>\$79,660</u>



**Greenville 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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$8,101,017	\$8,101,017	\$8,053,241	(\$47,776)
Income Taxes	1,976,072	1,976,072	1,903,805	(72,267)
Payment in Lieu of Taxes	191,575	191,575	210,067	18,492
Tuition and Fees	526,210	517,750	424,918	(92,832)
Extracurricular Activities	25,500	25,500	42,317	16,817
Investment Earnings	320,000	320,000	114,419	(205,581)
Intergovernmental	14,005,707	14,008,208	13,633,669	(374,539)
Rent	24,200	29,000	23,993	(5,007)
Gifts and Donations	800	800	5,198	4,398
Miscellaneous	17,350	21,625	42,121	20,496
Total Revenues	25,188,431	25,191,547	24,453,748	(737,799)
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	7,109,285	7,028,045	6,966,989	61,056
Fringe Benefits	2,406,515	2,378,190	2,318,801	59,389
Purchased Services	2,397,951	2,380,299	2,380,299	0
Materials and Supplies	265,215	266,034	198,632	67,402
Capital Outlay	42,340	41,327	34,960	6,367
Other	10,549	10,549	5,819	4,730
Total Regular	12,231,855	12,104,444	11,905,500	198,944
Special:				
Salaries and Wages	2,040,372	2,034,389	1,960,948	73,441
Fringe Benefits	672,776	669,097	657,652	11,445
Purchased Services	189,824	195,326	166,497	28,829
Materials and Supplies	10,137	9,161	3,430	5,731
Capital Outlay	1,578	876	876	0
Other	76,317	0	0	0
Total Special	2,991,004	2,908,849	2,789,403	119,446
Vocational:				
Salaries and Wages	1,475,297	1,475,297	1,472,575	2,722
Fringe Benefits	471,292	471,659	458,599	13,060
Purchased Services	69,872	47,261	39,976	7,285
Materials and Supplies	28,350	38,065	34,412	3,653
Capital Outlay	34,000	20,785	20,785	0
Other	125	125	78	47
Total Vocational	2,078,936	2,053,192	2,026,425	26,767
Student Intervention Services:				
Salaries and Wages	63,635	63,472	19,402	44,070
Fringe Benefits	35,702	35,800	3,174	32,626
Purchased Services	55,800	59,870	59,021	849
Total Student Intervention Services	155,137	159,142	81,597	77,545
Total Instruction	\$17,456,932	\$17,225,627	\$16,802,925	\$422,702

(continued)

**Greenville 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, 2009*

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	\$813,569	\$809,498	\$807,283	\$2,215
Fringe Benefits	265,755	262,463	256,077	6,386
Purchased Services	188,451	189,379	119,114	70,265
Materials and Supplies	33,900	34,135	18,302	15,833
Capital Outlay	583	719	717	2
Other	200	200	100	100
<b>Total Pupils</b>	<b>1,302,458</b>	<b>1,296,394</b>	<b>1,201,593</b>	<b>94,801</b>
<b>Instructional Staff:</b>				
Salaries and Wages	560,420	628,339	624,222	4,117
Fringe Benefits	547,372	397,588	342,948	54,640
Purchased Services	89,852	90,386	15,271	75,115
Materials and Supplies	43,729	43,743	24,453	19,290
Capital Outlay	200	0	0	0
<b>Total Instructional Staff</b>	<b>1,241,573</b>	<b>1,160,056</b>	<b>1,006,894</b>	<b>153,162</b>
<b>Board of Education:</b>				
Salaries and Wages	10,625	10,625	9,625	1,000
Fringe Benefits	1,699	1,699	1,528	171
Purchased Services	57,817	83,531	83,531	0
Materials and Supplies	2,062	1,227	325	902
Other	26,122	26,022	23,301	2,721
<b>Total Board of Education</b>	<b>98,325</b>	<b>123,104</b>	<b>118,310</b>	<b>4,794</b>
<b>Administration:</b>				
Salaries and Wages	1,354,909	1,340,301	1,334,951	5,350
Fringe Benefits	517,590	517,801	486,514	31,287
Purchased Services	69,762	66,207	55,845	10,362
Materials and Supplies	46,704	46,222	21,149	25,073
Capital Outlay	3,600	6,497	6,497	0
Other	9,166	7,966	6,738	1,228
<b>Total Administration</b>	<b>2,001,731</b>	<b>1,984,994</b>	<b>1,911,694</b>	<b>73,300</b>
<b>Fiscal:</b>				
Salaries and Wages	231,745	238,883	238,883	0
Fringe Benefits	215,194	162,422	141,934	20,488
Purchased Services	18,077	18,761	17,643	1,118
Materials and Supplies	15,843	15,468	7,986	7,482
Capital Outlay	5,000	5,768	2,736	3,032
Other	373,243	381,044	309,734	71,310
<b>Total Fiscal</b>	<b>\$859,102</b>	<b>\$822,346</b>	<b>\$718,916</b>	<b>\$103,430</b>

(continued)

**Greenville 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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Business:</b>				
Purchased Services	\$8,149	\$13,414	\$13,232	\$182
Materials and Supplies	1,800	2,000	1,295	705
<b>Total Business</b>	<b>9,949</b>	<b>15,414</b>	<b>14,527</b>	<b>887</b>
<b>Operation and Maintenance of Plant:</b>				
Salaries and Wages	472,908	488,448	487,340	1,108
Fringe Benefits	177,983	186,649	185,388	1,261
Purchased Services	861,567	883,674	869,379	14,295
Materials and Supplies	94,350	102,014	102,014	0
Capital Outlay	8,708	10,767	10,767	0
<b>Total Operation and Maintenance of Plant</b>	<b>1,615,516</b>	<b>1,671,552</b>	<b>1,654,888</b>	<b>16,664</b>
<b>Pupil Transportation:</b>				
Salaries and Wages	477,219	562,217	562,217	0
Fringe Benefits	148,582	160,121	153,090	7,031
Purchased Services	46,130	46,446	30,786	15,660
Materials and Supplies	300,750	301,125	215,287	85,838
Capital Outlay	2,900	82,120	74,680	7,440
Other	385	385	0	385
<b>Total Pupil Transportation</b>	<b>975,966</b>	<b>1,152,414</b>	<b>1,036,060</b>	<b>116,354</b>
<b>Central:</b>				
Salaries and Wages	92,220	92,783	91,709	1,074
Fringe Benefits	25,172	25,186	24,448	738
Purchased Services	68,586	65,586	52,451	13,135
Materials and Supplies	2,000	1,800	0	1,800
<b>Total Central</b>	<b>187,978</b>	<b>185,355</b>	<b>168,608</b>	<b>16,747</b>
<b>Total Support Services</b>	<b>8,292,598</b>	<b>8,411,629</b>	<b>7,831,490</b>	<b>580,139</b>
<b>Extracurricular Activities:</b>				
Salaries and Wages	281,547	307,903	307,903	0
Fringe Benefits	45,362	49,275	48,415	860
Purchased Services	9,700	7,661	6,586	1,075
Other	110	110	0	110
<b>Total Extracurricular Activities</b>	<b>\$336,719</b>	<b>\$364,949</b>	<b>\$362,904</b>	<b>\$2,045</b>

(continued)

**Greenville 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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Capital Outlay:				
Facilities Acquisition and Construction Services:				
Construction Services:				
Site Acquisition Services:				
Capital Outlay	\$1,100	\$17,189	\$17,014	\$175
Total Expenditures	26,087,349	26,019,394	25,014,333	1,005,061
Excess of Revenues Under Expenditures	(898,918)	(827,847)	(560,585)	267,262
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Capital Assets	615	0	86,850	86,850
Insurance Recoveries	55,000	55,000	63,320	8,320
Refund of Prior Year Expenditures	12,437	12,437	9,117	(3,320)
Refund of Prior Year Receipts	(6,223)	(111,254)	(111,254)	0
Advances In	0	0	520,222	520,222
Advances Out	0	0	(532,331)	(532,331)
Transfers In	0	0	1,167,864	1,167,864
Transfers Out	(145,000)	(183,962)	(183,962)	0
Total Other Financing Sources (Uses)	(83,171)	(227,779)	1,019,826	1,247,605
Net Change in Fund Balance	(982,089)	(1,055,626)	459,241	1,514,867
Fund Balance at Beginning of Year	4,164,227	4,164,227	4,164,227	0
Prior Year Encumbrances Appropriated	159,133	159,133	159,133	0
Fund Balance at End of Year	<u>\$3,341,271</u>	<u>\$3,267,734</u>	<u>\$4,782,601</u>	<u>\$1,514,867</u>

**Greenville 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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$443,150	\$443,150	\$435,151	(\$7,999)
Intergovernmental	140,564	140,564	143,398	2,834
Gifts and Donations	0	0	3,436	3,436
Total Revenues	583,714	583,714	581,985	(1,729)
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Capital Outlay	156,873	159,023	61,903	97,120
Vocational:				
Capital Outlay	25,000	25,000	1,532	23,468
Total Instruction	181,873	184,023	63,435	120,588
Support Services:				
Pupils:				
Capital Outlay	1,000	1,000	868	132
Administration:				
Capital Outlay	79,500	79,500	24,264	55,236
Fiscal:				
Other	28,000	27,000	16,714	10,286
Operation and Maintenance of Plant:				
Capital Outlay	15,000	15,000	3,956	11,044
Pupil Transportation:				
Capital Outlay	35,072	38,722	3,650	35,072
Central:				
Materials and Supplies	5,000	5,000	0	5,000
Capital Outlay	30,540	30,540	0	30,540
Total Central	35,540	35,540	0	35,540
Total Support Services	194,112	196,762	49,452	147,310
Capital Outlay:				
Building Improvement Services:				
Capital Outlay	432,099	444,631	377,530	67,101
Total Expenditures	808,084	825,416	490,417	334,999
Excess of Revenues Over (Under) Expenditures	(224,370)	(241,702)	91,568	333,270
<b>Other Financing Uses:</b>				
Refund of Prior Year Receipts	0	(7,500)	(7,297)	(203)
Net Change in Fund Balance	(224,370)	(249,202)	84,271	333,473
Fund Balance at Beginning of Year	1,322,713	1,322,713	1,322,713	0
Prior Year Encumbrances Appropriated	12,532	12,532	12,532	0
Fund Balance at End of Year	\$1,110,875	\$1,086,043	\$1,419,516	\$333,473

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Food Service Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$406,800	\$406,800	\$413,727	\$6,927
Investment Earnings	14,000	14,000	4,504	(9,496)
Charges for Services	439,800	439,800	428,330	(11,470)
Miscellaneous	1,000	1,000	6,783	5,783
Total Revenues	<u>861,600</u>	<u>861,600</u>	<u>853,344</u>	<u>(8,256)</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Operation and Maintenance of Plant:				
Salaries and Wages	4,070	4,070	0	4,070
Fringe Benefits	587	587	0	587
Purchased Services	4,500	4,500	0	4,500
Total Support Services	<u>9,157</u>	<u>9,157</u>	<u>0</u>	<u>9,157</u>
Operation of Non-Instructional Services:				
Food Service Operations:				
Salaries and Wages	340,901	350,450	346,980	3,470
Fringe Benefits	146,491	138,891	130,248	8,643
Purchased Services	38,000	17,814	12,468	5,346
Materials and Supplies	314,325	354,355	291,163	63,192
Capital Outlay	41,000	21,000	16,841	4,159
Other	3,100	2,100	1,239	861
Total Operation of Non-Instructional Services	<u>883,817</u>	<u>884,610</u>	<u>798,939</u>	<u>85,671</u>
Total Expenditures	<u>892,974</u>	<u>893,767</u>	<u>798,939</u>	<u>94,828</u>
Excess of Revenues Over (Under) Expenditures	(31,374)	(32,167)	54,405	86,572
<b>Other Financing Uses:</b>				
Refund of Prior Year Receipts	<u>0</u>	<u>(21)</u>	<u>(21)</u>	<u>0</u>
Net Change in Fund Balance	(31,374)	(32,188)	54,384	86,572
Fund Balance at Beginning of Year	489,759	489,759	489,759	0
Prior Year Encumbrances Appropriated	814	814	814	0
Fund Balance at End of Year	<u>\$459,199</u>	<u>\$458,385</u>	<u>\$544,957</u>	<u>\$86,572</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Uniform School Supplies Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Tuition and Fees	\$63,320	\$63,320	\$72,308	\$8,988
Extracurricular Activities	50	50	0	(50)
Total Revenues	<u>63,370</u>	<u>63,370</u>	<u>72,308</u>	<u>8,938</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Purchased Services				0
Materials and Supplies	39,687	58,055	40,291	17,764
Capital Outlay	3,700	3,900	1,421	2,479
Total Regular	<u>43,387</u>	<u>61,955</u>	<u>41,712</u>	<u>20,243</u>
Vocational:				
Materials and Supplies	29,035	48,362	13,739	34,623
Other	400	400	313	87
Total Vocational	<u>29,435</u>	<u>48,762</u>	<u>14,052</u>	<u>34,710</u>
Total Expenditures	<u>72,822</u>	<u>110,717</u>	<u>55,764</u>	<u>54,953</u>
Net Change in Fund Balance	(9,452)	(47,347)	16,544	63,891
Fund Balance at Beginning of Year	189,140	189,140	189,140	0
Prior Year Encumbrances Appropriated	7	7	7	0
Fund Balance at End of Year	<u>\$179,695</u>	<u>\$141,800</u>	<u>\$205,691</u>	<u>\$63,891</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Customer Service Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Extracurricular Activities	\$2,250	\$2,250	\$1,542	(\$708)
Charges for Services	28,400	28,400	27,975	(425)
Rent	0	0	50	50
Gifts and Donations	450	450	70	(380)
Miscellaneous	100	100	750	650
Total Revenues	<u>31,200</u>	<u>31,200</u>	<u>30,387</u>	<u>(813)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Vocational:				
Purchased Services	149	149	0	149
Materials and Supplies	24,282	29,027	24,786	4,241
Capital Outlay	5	5	0	5
Other	1,170	1,375	1,368	7
Total Instruction	<u>25,606</u>	<u>30,556</u>	<u>26,154</u>	<u>4,402</u>
Support Services:				
Administration:				
Materials and Supplies	73	73	0	73
Operation of Non-Instructional Services:				
Community Services:				
Materials and Supplies	1,339	1,789	1,588	201
Extracurricular Activities:				
Other	50	50	0	50
Total Expenditures	<u>27,068</u>	<u>32,468</u>	<u>27,742</u>	<u>4,726</u>
Net Change in Fund Balance	4,132	(1,268)	2,645	3,913
Fund Balance at Beginning of Year	33,002	33,002	33,002	0
Prior Year Encumbrances Appropriated	4	4	4	0
Fund Balance at End of Year	<u>\$37,138</u>	<u>\$31,738</u>	<u>\$35,651</u>	<u>\$3,913</u>



**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Education Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
Current:				
Instruction:				
Adult/Continuing:				
Salaries and Wages	52	52	0	52
Fringe Benefits	10	10	0	10
Total Instruction	62	62	0	62
Support Services:				
Instructional Staff:				
Salaries and Wages	351	351	0	351
Fringe Benefits	423	423	0	423
Total Support Services	774	774	0	774
Total Expenditures	836	836	0	836
Net Change in Fund Balance	(836)	(836)	0	836
Fund Balance at Beginning of Year	836	836	836	0
Fund Balance at End of Year	\$0	\$0	\$836	\$836

**Greenville 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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Tuition and Fees	\$0	\$0	\$3,722	\$3,722
Extracurricular Activities	77,650	77,650	72,511	(5,139)
Charges for Services	1,700	1,700	2,722	1,022
Gifts and Donations	10,600	10,600	6,532	(4,068)
Miscellaneous	23,900	23,900	16,105	(7,795)
Total Revenues	<u>113,850</u>	<u>113,850</u>	<u>101,592</u>	<u>(12,258)</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Pupil:				
Materials and Supplies	1,421	1,421	281	1,140
Administration:				
Salaries and Wages	500	0	0	0
Fringe Benefits	25	0	0	0
Purchased Services	11,135	15,985	11,652	4,333
Materials and Supplies	109,955	95,295	78,520	16,775
Capital Outlay	6,100	24,769	24,671	98
Other	22,657	9,347	5,546	3,801
Total Support Services	<u>150,372</u>	<u>145,396</u>	<u>120,389</u>	<u>25,007</u>
Operation of Non-Instructional Services:				
Community Services:				
Materials and Supplies	3,015	3,415	3,114	301
Other	1,725	925	305	620
Total Operation of Non-Instructional Services	<u>4,740</u>	<u>4,340</u>	<u>3,419</u>	<u>921</u>
Total Expenditures	<u>156,533</u>	<u>151,157</u>	<u>124,089</u>	<u>27,068</u>
Net Change in Fund Balance	(42,683)	(37,307)	(22,497)	14,810
Fund Balance at Beginning of Year	90,308	90,308	90,308	0
Fund Balance at End of Year	<u>\$47,625</u>	<u>\$53,001</u>	<u>\$67,811</u>	<u>\$14,810</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Other Local Grants Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental	\$7,000	\$15,000	\$10,917	(\$4,083)
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	95	95	0	95
Fringe Benefits	14	14	0	14
Materials and Supplies	270	270	0	270
Total Regular	379	379	0	379
Adult Continuing:				
Salaries and Wages	6,500	7,861	7,861	0
Fringe Benefits	1,173	1,258	1,258	0
Total Adult Continuing	7,673	9,119	9,119	0
Total Instruction	8,052	9,498	9,119	379
Support Services:				
Pupils:				
Salaries and Wages	279	279	0	279
Fringe Benefits	88	88	0	88
Purchased Services	483	483	0	483
Materials and Supplies	50	50	0	50
Total Pupils	900	900	0	900
Instructional Staff:				
Salaries and Wages	1,000	20,591	591	20,000
Fringe Benefits	115	3,354	92	3,262
Total Instructional Staff	1,115	23,945	683	23,262
Total Support Services	2,015	24,845	683	24,162
Operation of Non-Instructional Services:				
Community Services:				
Purchased Services	550	550	0	550
Total Expenditures	10,617	34,893	9,802	25,091
Net Change in Fund Balance	(3,617)	(19,893)	1,115	21,008
Fund Balance at Beginning of Year	36,090	36,090	36,090	0
Fund Balance at End of Year	\$32,473	\$16,197	\$37,205	\$21,008

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Educational Foundation Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Gifts and Donations	\$1,500	\$10,435	\$10,515	\$80
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	90	250	40	210
Fringe Benefits	13	39	7	32
Purchased Services	1,076	1,742	750	992
Materials and Supplies	3,537	7,985	4,246	3,739
Capital Outlay	1,762	2,869	2,638	231
Other	1,032	980	185	795
Total Regular	7,510	13,865	7,866	5,999
Special:				
Materials and Supplies	200	200	0	200
Vocational:				
Materials and Supplies	1,917	1,917	0	1,917
Total Instruction	9,627	15,982	7,866	8,116
Support Services:				
Pupils:				
Materials and Supplies	0	200	200	0
Capital Outlay	0	780	780	0
Total Pupils	0	980	980	0
Operation of Non-Instructional Services:				
Community Services:				
Purchased Services	50	60	60	0
Materials and Supplies	435	435	0	435
Capital Outlay	59	550	550	0
Total Operation of Non-Instructional Services	544	1,045	610	435
Total Expenditures	10,171	18,007	9,456	8,551
Excess of Revenues Over (Under) Expenditures	(8,671)	(7,572)	1,059	(8,631)
<b>Other Financing Sources:</b>				
Transfers In	579	579	579	0
Net Change in Fund Balance	(8,092)	(6,993)	1,638	(8,631)
Fund Balance at Beginning of Year	8,468	8,468	8,468	0
Fund Balance at End of Year (Deficit)	\$376	\$1,475	\$10,106	(\$8,631)

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Athletic Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Extracurricular Activities	\$242,700	\$242,700	\$238,926	(\$3,774)
Gifts and Donations	14,192	14,452	7,683	(6,769)
Miscellaneous	12,370	12,370	10,945	(1,425)
Total Revenues	<u>269,262</u>	<u>269,522</u>	<u>257,554</u>	<u>(11,968)</u>
<b>Expenditures:</b>				
Extracurricular Activities:				
Salaries and Wages	4,085	3,000	2,895	105
Purchased Services	219,367	245,496	234,183	11,313
Materials and Supplies	48,997	52,142	48,021	4,121
Capital Outlay	8,351	13,713	13,713	0
Other	17,938	15,454	14,132	1,322
Total Expenditures	<u>298,738</u>	<u>329,805</u>	<u>312,944</u>	<u>16,861</u>
Excess of Revenues Under Expenditures	<u>(29,476)</u>	<u>(60,283)</u>	<u>(55,390)</u>	<u>4,893</u>
<b>Other Financing Sources (Uses):</b>				
Transfer In	98,500	0	0	0
Transfer Out	(82,280)	(24,480)	0	24,480
Total Other Financing Sources (Uses)	<u>16,220</u>	<u>(24,480)</u>	<u>0</u>	<u>24,480</u>
Net Change in Fund Balance	(13,256)	(84,763)	(55,390)	29,373
Fund Balance at Beginning of Year	96,589	96,589	96,589	0
Prior Year Encumbrances Appropriated	11,708	11,708	11,708	0
Fund Balance at End of Year	<u>\$95,041</u>	<u>\$23,534</u>	<u>\$52,907</u>	<u>\$29,373</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auxiliary Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest	\$500	\$242	\$242	\$0
Intergovernmental	87,500	109,495	108,945	(550)
Total Revenues	<u>88,000</u>	<u>109,737</u>	<u>109,187</u>	<u>(550)</u>
<b>Expenditures:</b>				
Current:				
Operation of Non-Instructional Services:				
Community Services:				
Salaries and Wages	58,548	54,123	50,287	3,836
Fringe Benefits	10,871	10,360	9,711	649
Purchased Services	2,413	16,850	16,850	0
Materials and Supplies	6,000	40,008	40,008	0
Capital Outlay	0	2,341	2,341	0
Total Expenditures	<u>77,832</u>	<u>123,682</u>	<u>119,197</u>	<u>4,485</u>
Excess of Revenues Over (Under) Expenditures	10,168	(13,945)	(10,010)	3,935
<b>Other Financing Sources:</b>				
Advance In	<u>0</u>	<u>0</u>	<u>550</u>	<u>550</u>
Net Change in Fund Balance	10,168	(13,945)	(9,460)	4,485
Fund Balance at Beginning of Year	13,894	13,894	13,894	0
Prior Year Encumbrances Appropriated	<u>51</u>	<u>51</u>	<u>51</u>	<u>0</u>
Fund Balance at End of Year	<u>\$24,113</u>	<u>\$0</u>	<u>\$4,485</u>	<u>\$4,485</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*EMIS Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$9,000	\$9,000	\$8,592	(\$408)
<b>Expenditures:</b>				
Current:				
Support Services:				
Instructional Staff:				
Purchased Services	533	1,450	1,434	16
Central:				
Salaries and Wages	32,065	33,512	32,273	1,239
Fringe Benefits	16,937	16,994	16,705	289
Purchased Services	5,600	22,289	22,189	100
Materials and Supplies	121	5,000	4,811	189
Total Central	54,723	77,795	75,978	1,817
Total Expenditures	55,256	79,245	77,412	1,833
Excess of Revenues Under Expenditures	(46,256)	(70,245)	(68,820)	1,425
<b>Other Financing Sources:</b>				
Transfers In	55,000	75,000	75,000	0
Net Change in Fund Balance	8,744	4,755	6,180	1,425
Fund Balance at Beginning of Year	2,248	2,248	2,248	0
Prior Year Encumbrances Appropriated	4,400	4,400	4,400	0
Fund Balance at End of Year	\$15,392	\$11,403	\$12,828	\$1,425

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Entry Year Teachers Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	<u>\$0</u>	<u>\$2,734</u>	<u>\$2,734</u>	<u>\$0</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Instructional Staff:				
Salaries and Wages	0	1,800	900	900
Fringe Benefits	0	278	139	139
Materials and Supplies	<u>0</u>	<u>656</u>	<u>0</u>	<u>656</u>
Total Expenditures	<u>0</u>	<u>2,734</u>	<u>1,039</u>	<u>1,695</u>
Net Change in Fund Balance	0	0	1,695	(1,695)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,695</u></u>	<u><u>(\$1,695)</u></u>



**Greenville 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, 2009*

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	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$15,000	\$15,000	\$0
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Purchased Services	0	15,000	15,000	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**Greenville 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, 2009*

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$2,970	\$2,970	\$2,970	\$0
<b>Expenditures:</b>				
Current:				
Support Services:				
Instructional Staff:				
Purchased Services	<u>5,940</u>	<u>5,940</u>	<u>5,940</u>	<u>0</u>
Net Change in Fund Balance	(2,970)	(2,970)	(2,970)	0
Fund Balance at Beginning of Year	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Summer Intervention Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	6,165	6,165	0	6,165
Fringe Benefits	<u>986</u>	<u>986</u>	<u>0</u>	<u>986</u>
Total Instruction	<u>7,151</u>	<u>7,151</u>	<u>0</u>	<u>7,151</u>
Net Change in Fund Balance	(7,151)	(7,151)	0	7,151
Fund Balance at Beginning of Year	<u>7,151</u>	<u>7,151</u>	<u>7,151</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$7,151</u></u>	<u><u>\$7,151</u></u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Vocational Enhancement Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental	\$19,780	\$26,484	\$19,284	(\$7,200)
Gifts and Donations	0	400	400	0
Miscellaneous	0	574	574	0
Total Revenues	<u>19,780</u>	<u>27,458</u>	<u>20,258</u>	<u>(7,200)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Vocational:				
Salaries and Wages	6,900	6,923	6,923	0
Fringe Benefits	1,100	1,077	1,077	0
Purchased Services	2,619	3,318	3,318	0
Materials and Supplies	2,000	5,608	5,608	0
Capital Outlay	4,000	6,605	6,605	0
Total Instruction	<u>16,619</u>	<u>23,531</u>	<u>23,531</u>	<u>0</u>
Support Services:				
Pupils:				
Salaries and Wages	8,100	8,222	8,222	0
Fringe Benefits	1,400	1,301	1,301	0
Purchased Services	501	354	354	0
Materials and Supplies	1,780	2,899	2,899	0
Capital Outlay	1,418	1,189	1,189	0
Total Pupils	<u>13,199</u>	<u>13,965</u>	<u>13,965</u>	<u>0</u>
Total Expenditures	<u>29,818</u>	<u>37,496</u>	<u>37,496</u>	<u>0</u>
Excess of Revenues Under Expenditures	(10,038)	(10,038)	(17,238)	(7,200)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	13,205	13,205
Advances Out	0	0	(6,005)	(6,005)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>7,200</u>	<u>7,200</u>
Net Change in Fund Balance	(10,038)	(10,038)	(10,038)	0
Fund Balance at Beginning of Year	<u>16,539</u>	<u>16,539</u>	<u>16,539</u>	<u>0</u>
Fund Balance at End of Year	<u>\$6,501</u>	<u>\$6,501</u>	<u>\$6,501</u>	<u>\$0</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Poverty Aid Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Intergovernmental	\$19,800	\$30,255	\$30,255	\$0
<b>Expenditures:</b>				
Current:				
Instruction:				
Student Intervention Services:				
Salaries and Wages	17,050	26,134	15,561	10,573
Fringe Benefits	2,750	4,121	2,136	1,985
Total Expenditures	<u>19,800</u>	<u>30,255</u>	<u>17,697</u>	<u>12,558</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>12,558</u>	<u>12,558</u>
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	38,000	38,000
Advances Out	0	0	(38,000)	(38,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	12,558	12,558
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$12,558</u>	<u>\$12,558</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Other State Grants Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental	\$11,000	\$14,988	\$14,988	\$0
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Purchased Services	60	60	0	60
Materials and Supplies	553	553	0	553
Total Regular	<u>613</u>	<u>613</u>	<u>0</u>	<u>613</u>
Special:				
Purchased Services	68	162	118	44
Adult Continuing:				
Materials and Supplies	500	0	0	0
Student Intervention Services:				
Salaries	753	753	160	593
Fringe Benefits	100	100	24	76
Purchased Services	0	910	910	0
Material and Supplies	5,274	5,174	727	4,447
Other	270	270	0	270
Total Student Intervention Services	<u>6,397</u>	<u>7,207</u>	<u>1,821</u>	<u>5,386</u>
Total Instruction	<u>7,578</u>	<u>7,982</u>	<u>1,939</u>	<u>6,043</u>
Support Services:				
Pupils:				
Salaries and Wages	1,400	2,364	2,364	0
Fringe Benefits	198	348	342	6
Purchased Services	0	4,000	4,000	0
Materials and Supplies	539	2,170	2,060	110
Capital Outlay	0	2,150	2,122	28
Total Pupils	<u>2,137</u>	<u>11,032</u>	<u>10,888</u>	<u>144</u>
Instructional Staff:				
Salaries and Wages	0	250	240	10
Fringe Benefits	0	39	39	0
Purchased Services	9,383	4,616	3,453	1,163
Total Instructional Staff	<u>\$9,383</u>	<u>\$4,905</u>	<u>\$3,732</u>	<u>\$1,173</u>

(continued)

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Other State Grants Fund (continued)*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Pupil Transportation:				
Salaries and Wages	\$105	\$105	\$0	\$105
Fringe Benefits	6	7	0	7
Total Pupil Transportation	<u>111</u>	<u>112</u>	<u>0</u>	<u>112</u>
Total Support Services	<u>11,631</u>	<u>16,049</u>	<u>14,620</u>	<u>1,429</u>
Total Expenditures	<u>19,209</u>	<u>24,031</u>	<u>16,559</u>	<u>7,472</u>
Excess of Revenues Under Expenditures	(8,209)	(9,043)	(1,571)	7,472
<b>Other Financing Sources:</b>				
Advances In	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balance	(8,209)	(9,043)	(71)	8,972
Fund Balance at Beginning of Year	5,744	5,744	5,744	0
Prior Year Encumbrances Appropriated	<u>3,272</u>	<u>3,272</u>	<u>3,272</u>	<u>0</u>
Fund Balance at End of Year (Deficit)	<u>\$807</u>	<u>(\$27)</u>	<u>\$8,945</u>	<u>\$8,972</u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Basic Education Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$97,830	\$97,830	\$85,705	(\$12,125)
<b>Expenditures:</b>				
Current:				
Instruction:				
Adult/Continuing:				
Salaries and Wages	42,319	42,945	38,318	4,627
Fringe Benefits	7,640	7,039	6,013	1,026
Materials and Supplies	3,454	6,244	6,113	131
Capital Outlay	60	10	0	10
Total Instruction	53,473	56,238	50,444	5,794
Support Services:				
Instructional Staff:				
Salaries and Wages	27,843	27,962	22,530	5,432
Fringe Benefits	4,583	4,516	3,582	934
Purchased Services	3,869	3,754	2,999	755
Materials and Supplies	183	183	183	0
Capital Outlay	467	417	0	417
Other	250	250	0	250
Total Instructional Staff	37,195	37,082	29,294	7,788
Operation and Maintenance of Plant:				
Purchased Services	1,000	1,000	1,000	0
Total Support Services	38,195	38,082	30,294	7,788
Operation of Non-Instructional Services:				
Materials and Supplies	545	545	303	242
Total Expenditures	92,213	94,865	81,041	13,824
Excess of Revenues Over Expenditures	5,617	2,965	4,664	1,699
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	35,000	35,000
Advances Out	0	0	(32,272)	(32,272)
Total Other Financing Sources (Uses)	0	0	2,728	2,728
Net Change in Fund Balance	5,617	2,965	7,392	4,427
Fund Balance at Beginning of Year	16,217	16,217	16,217	0
Prior Year Encumbrances Appropriated	3,892	3,892	3,892	0
Fund Balance at End of Year	\$25,726	\$23,074	\$27,501	\$4,427



**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title VI-B Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$685,663	\$685,662	\$581,026	(\$104,636)
<b>Expenditures:</b>				
Current:				
Instruction:				
Special:				
Materials and Supplies	3,039	4,660	4,331	329
Capital Outlay	1,871	24,491	24,380	111
Total Instruction	4,910	29,151	28,711	440
Support Services:				
Pupils:				
Salaries and Wages	0	2,250	2,250	0
Fringe Benefits	0	33	33	0
Total Pupils	0	2,283	2,283	0
Instructional Staff:				
Salaries and Wages	397,100	392,850	326,991	65,859
Fringe Benefits	222,353	222,163	178,802	43,361
Total Instructional Staff	619,453	615,013	505,793	109,220
Administration:				
Salaries and Wages	30,092	30,092	25,310	4,782
Fringe Benefits	18,317	18,315	15,604	2,711
Total Administration	48,409	48,407	40,914	7,493
Total Support Services	667,862	665,703	548,990	116,713
Operation of Non-Instructional Services:				
Community Services:				
Salaries and Wages	3,206	3,363	2,588	775
Fringe Benefits	595	595	486	109
Total Operation of Non-Instructional Services	3,801	3,958	3,074	884
Total Expenditures	676,573	698,812	580,775	118,037
Excess of Revenues Over (Under) Expenditures	9,090	(13,150)	251	13,401
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	104,637	104,637
Advances Out	0	0	(125,662)	(125,662)
Total Other Financing Sources (Uses)	0	0	(21,025)	(21,025)
Net Change in Fund Balance	9,090	(13,150)	(20,774)	(7,624)
Fund Balance at Beginning of Year	116,573	116,573	116,573	0
Prior Year Encumbrances Appropriated	22,242	22,242	22,242	0
Fund Balance at End of Year	\$147,905	\$125,665	\$118,041	(\$7,624)

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Vocational Education Carl Perkins Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental	\$44,553	\$53,904	\$52,657	(\$1,247)
<b>Expenditures:</b>				
Current:				
Instruction:				
Vocational:				
Salaries and Wages	2,400	4,290	3,400	890
Fringe Benefits	384	676	538	138
Purchased Services	8,258	10,283	10,057	226
Materials and Supplies	1,500	4,142	4,143	(1)
Capital Outlay	0	3,052	3,052	0
Total Instruction	12,542	22,443	21,190	1,253
Support Services:				
Pupils:				
Salaries and Wages	10,900	10,865	10,726	139
Fringe Benefits	1,800	1,719	1,719	0
Capital Outlay	200	3,164	3,164	0
Other	1,400	1,400	1,400	0
Total Pupils	14,300	17,148	17,009	139
Instructional Staff:				
Salaries and Wages	0	1,573	0	1,573
Fringe Benefits	17,857	243	0	243
Purchased Services	0	14,397	13,365	1,032
Total Instructional Staff	17,857	16,213	13,365	2,848
Administration:				
Salaries and Wages	1,800	1,800	1,800	0
Fringe Benefits	300	300	300	0
Total Administration	2,100	2,100	2,100	0
Pupil Transportation:				
Purchased Services	1,585	987	987	0
Total Support Services	35,842	36,448	33,461	2,987
Total Expenditures	48,384	58,891	54,651	4,240
Excess of Revenues Under Expenditures	(3,831)	(4,987)	(1,994)	2,993
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	13,400	13,400
Advances Out	0	0	(13,452)	(13,452)
Total Other Financing Sources (Uses)	0	0	(52)	(52)
Net Change in Fund Balance	(3,831)	(4,987)	(2,046)	2,941
Fund Balance at Beginning of Year	14,287	14,287	14,287	0
Fund Balance at End of Year	\$10,456	\$9,300	\$12,241	\$2,941

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title III LEP Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$0	\$2,842	\$2,842	\$0
<b>Expenditures:</b>				
Current:				
Instruction:				
Special:				
Materials and Supplies	<u>0</u>	<u>2,842</u>	<u>2,842</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Greenville 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, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$564,172	\$561,432	\$384,542	(\$176,890)
<b>Expenditures:</b>				
Current:				
Instruction:				
Special:				
Salaries and Wages	250,159	235,157	178,450	56,707
Fringe Benefits	75,209	77,869	51,833	26,036
Materials and Supplies	29,941	47,884	36,972	10,912
Capital Outlay	40,988	68,295	66,132	2,163
Total Instruction	396,297	429,205	333,387	95,818
Support Services:				
Instructional Staff:				
Salaries and Wages	25,814	34,814	16,627	18,187
Fringe Benefits	4,035	7,374	2,576	4,798
Purchased Services	36,060	51,190	50,962	228
Materials and Supplies	5,000	5,000	21	4,979
Total Instructional Staff	70,909	98,378	70,186	28,192
Administration:				
Salaries and Wages	36,552	36,552	29,353	7,199
Fringe Benefits	7,648	7,649	4,188	3,461
Materials and Supplies	150	150	0	150
Capital Outlay	2,000	3,000	465	2,535
Total Administration	46,350	47,351	34,006	13,345
Total Support Services	117,259	145,729	104,192	41,537
Operation of Non-Instructional Services:				
Community Services:				
Salaries and Wages	20,737	20,738	15,247	5,491
Fringe Benefits	4,973	4,972	4,404	568
Materials and Supplies	3,000	3,000	1,352	1,648
Total Operation of Non-Instructional Services	28,710	28,710	21,003	7,707
Total Expenditures	542,266	603,644	458,582	145,062
Excess of Revenues Over (Under) Expenditures	21,906	(42,212)	(74,040)	(31,828)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	176,890	176,890
Advances Out	0	0	(140,169)	(140,169)
Total Other Financing Sources (Uses)	0	0	36,721	36,721
Net Change in Fund Balance	21,906	(42,212)	(37,319)	4,893
Fund Balance at Beginning of Year	118,694	118,694	118,694	0
Prior Year Encumbrances Appropriated	63,689	63,689	63,689	0
Fund Balance at End of Year	\$204,289	\$140,171	\$145,064	\$4,893

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title VI Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental	\$5,928	\$8,551	\$3,402	(\$5,149)
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Purchased Services	2,769	0	0	0
Support Services:				
Instructional Staff:				
Purchased Services	2,930	5,701	5,699	2
Administration:				
Salaries and Wages	38	38	38	0
Fringe Benefits	5	5	5	0
Total Administration	43	43	43	0
Total Support Services	2,973	5,744	5,742	2
Operation of Non-Instructional Services:				
Community Services:				
Purchased Services	103	65	65	0
Materials and Supplies	0	37	0	37
Total Operation of Non-Instructional Services	103	102	65	37
Total Expenditures	5,845	5,846	5,807	39
Excess of Revenues Over (Under) Expenditures	83	2,705	(2,405)	(5,110)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	1,712	1,712
Advances Out	0	0	(2,749)	(2,749)
Transfers Out	(3,437)	(3,437)	0	3,437
Total Other Financing Sources (Uses)	(3,437)	(3,437)	(1,037)	2,400
Net Change in Fund Balance	(3,354)	(732)	(3,442)	(2,710)
Fund Balance at Beginning of Year	3,483	3,483	3,483	0
Fund Balance at End of Year	\$129	\$2,751	\$41	(\$2,710)

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Free Schools Fund*  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$9,494	\$9,494	\$9,272	(\$222)
<b>Expenditures:</b>				
Current:				
Support Services:				
Pupils:				
Purchased Services	5,652	5,652	5,563	89
Administration:				
Salaries and Wages	38	38	38	0
Fringe Benefits	5	5	5	0
Total Administration	43	43	43	0
Operation and Maintenance of Plant:				
Purchased Services	1,854	1,854	1,854	0
Capital Outlay	1,854	1,854	1,854	0
Total Operation of Non-Instructional Services	3,708	3,708	3,708	0
Total Support Services	9,403	9,403	9,314	89
Operation of Non-Instructional Services:				
Community Services:				
Materials and Supplies	135	135	135	0
Total Expenditures	9,538	9,538	9,449	89
Excess of Revenues Under Expenditures	(44)	(44)	(177)	(133)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	8,000	8,000
Advances Out	0	0	(8,000)	(8,000)
Transfers Out	(222)	(222)	0	222
Total Other Financing Sources (Uses)	(222)	(222)	0	222
Net Change in Fund Balance	(266)	(266)	(177)	89
Fund Balance at Beginning of Year	266	266	266	0
Fund Balance at End of Year (Deficit)	\$0	\$0	\$89	\$89

**Greenville 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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	<u>\$0</u>	<u>\$23,899</u>	<u>\$23,899</u>	<u>\$0</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Special:				
Purchased Services	0	5	5	0
Instructional Staff:				
Purchased Services	<u>0</u>	<u>23,894</u>	<u>23,894</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>23,899</u>	<u>23,899</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title IIA Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$258,144	\$257,995	\$154,080	(\$103,915)
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
<b>Regular:</b>				
Salaries and Wages	41,125	41,125	35,232	5,893
Fringe Benefits	11,355	11,352	10,287	1,065
Total Regular	52,480	52,477	45,519	6,958
<b>Special:</b>				
Salaries and Wages	113,867	113,867	76,824	37,043
Fringe Benefits	31,305	31,305	24,934	6,371
Total Special	145,172	145,172	101,758	43,414
Total Instruction	197,652	197,649	147,277	50,372
<b>Support Services:</b>				
<b>Instructional Staff:</b>				
Salaries and Wages	5,500	5,500	0	5,500
Fringe Benefits	880	880	0	880
Purchased Services	36,395	37,786	28,092	9,694
Materials and Supplies	12,915	20,582	20,546	36
Total Instructional Staff	55,690	64,748	48,638	16,110
<b>Administration:</b>				
Salaries and Wages	12,046	12,046	1,147	10,899
Fringe Benefits	1,896	1,897	179	1,718
Materials and Supplies	150	150	0	150
Total Administration	14,092	14,093	1,326	12,767
Total Support Services	69,782	78,841	49,964	28,877
<b>Operation of Non-Instructional Services:</b>				
<b>Community Services:</b>				
Salaries and Wages	3,000	3,000	1,433	1,567
Fringe Benefits	480	457	198	259
Purchased Services	2,489	2,489	0	2,489
Materials and Supplies	1,500	1,366	1,366	0
Total Operation of Non-Instructional Services	7,469	7,312	2,997	4,315
Total Expenditures	274,903	283,802	200,238	83,564
Excess of Revenues Under Expenditures	(16,759)	(25,807)	(46,158)	(20,351)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	118,914	118,914
Advances Out	0	0	(134,899)	(134,899)
Total Other Financing Sources (Uses)	0	0	(15,985)	(15,985)
Net Change in Fund Balance	(16,759)	(25,807)	(62,143)	(36,336)
Fund Balance at Beginning of Year	136,658	136,658	136,658	0
Prior Year Encumbrances Appropriated	9,051	9,051	9,051	0
Fund Balance at End of Year	\$128,950	\$119,902	\$83,566	(\$36,336)



**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Miscellaneous Federal Grants Fund*  
*For the Fiscal Year Ended June 30, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$54,695	\$54,660	\$53,712	(\$948)
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular:				
Salaries and Wages	116,810	122,810	119,090	3,720
Fringe Benefits	30,754	33,527	32,515	1,012
Purchased Services	3,604	3,634	788	2,846
Materials and Supplies	2,250	2,752	2,476	276
Total Regular	153,418	162,723	154,869	7,854
Special:				
Purchased Services	0	499	499	0
Total Instruction	153,418	163,222	155,368	7,854
Support Services:				
Pupils:				
Salaries and Wages	200	200	0	200
Fringe Benefits	58	58	0	58
Total Pupils	258	258	0	258
Instructional Staff:				
Salaries and Wages	700	674	0	674
Fringe Benefits	112	112	0	112
Purchased Services	3,638	5,438	2,370	3,068
Total Instructional Staff	4,450	6,224	2,370	3,854
Administration:				
Salaries and Wages	23	23	23	0
Fringe Benefits	3	3	3	0
Total Administration	26	26	26	0
Total Support Services	4,734	6,508	2,396	4,112
Operation of Non-Instructional Services:				
Purchased Services	167	167	0	167
Total Expenditures	158,319	169,897	157,764	12,133
Excess of Revenues Under Expenditures	(103,624)	(115,237)	(104,052)	11,185
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	5,523	5,523
Advances Out	0	0	(4,014)	(4,014)
Transfers In	90,000	105,000	100,000	(5,000)
Total Other Financing Sources (Uses)	90,000	105,000	101,509	(3,491)
Net Change in Fund Balance	(13,624)	(10,237)	(2,543)	7,694
Fund Balance at Beginning of Year	15,889	15,889	15,889	0
Prior Year Encumbrances Appropriated	1,840	1,840	1,840	0
Fund Balance at End of Year	\$4,105	\$7,492	\$15,186	\$7,694

**Greenville City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Building Fund**  
*For the Fiscal Year Ended June 30, 2009*

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction:				
Regular:				
Capital Outlay	52,210	12,347	12,347	0
Support Services:				
Instructional Staff:				
Capital Outlay	376	0	0	0
Administration:				
Capital Outlay	49,723	0	0	0
Fiscal:				
Capital Outlay	987	0	0	0
Pupil Transportation:				
Capital Outlay	141,902	141,902	141,902	0
Central:				
Capital Outlay	7,195	72,805	72,805	0
Total Support Services	<u>200,183</u>	<u>214,707</u>	<u>214,707</u>	<u>0</u>
Capital Outlay:				
Facilities Acquisition and Construction Services:				
Capital Outlay	1,202,649	940,778	940,778	0
Total Expenditures	<u>1,455,042</u>	<u>1,167,832</u>	<u>1,167,832</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(1,455,042)</u>	<u>(1,167,832)</u>	<u>(1,167,832)</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	8,383	8,383	0
Transfers Out	0	(1,167,864)	(1,167,864)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,159,481)</u>	<u>(1,159,481)</u>	<u>0</u>
Net Change in Fund Balance	(1,455,042)	(2,327,313)	(2,327,313)	0
Fund Balance at Beginning of Year	2,066,069	2,066,069	2,066,069	0
Prior Year Encumbrances Appropriated	261,244	261,244	261,244	0
Fund Balance at End of Year	<u>\$872,271</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*STATISTICAL TABLES*

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This part of Greenville City School District’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the School District’s overall financial health.

<u>CONTENTS</u>	<u>PAGES</u>
Financial Trends	106-113
These schedules contain trend information to help the reader understand how the School District’s financial performance and well-being have changed over time.	
Revenue Capacity	114-121
These schedules contain information to help the reader assess the School District’s most significant local revenue source, the property tax.	
Debt Capacity	122-126
These schedules present information to help the reader assess the affordability of the School District’s current levels of outstanding debt and the School District’s ability to issue additional debt in the future.	
Demographic and Economic Information	127-128
These schedules offer demographic and economic indicators to help the reader understand the environment within which the School District’s financial activities take place.	
Operating Information	129-142
These schedules contain service and infrastructure data to help the reader understand how the information in the School District’s financial report relates to the services the School District provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year. The School District implemented GAAP and GASB Statement No. 34 in fiscal year 2001. Prior to fiscal year 2001, the School District reported on the cash basis of accounting.

**Greenville City School District**

*Net Assets by Component*

*Governmental Activities*

*Last Nine Fiscal Years*

*(accrual basis of accounting)*

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	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Invested in Capital Assets, Net of Related Debt	\$6,641,286	\$7,474,457	\$7,667,514	\$7,709,338	\$8,599,528
Restricted	4,102,363	5,021,966	6,525,082	6,483,619	5,695,064
Unrestricted	<u>4,989,335</u>	<u>5,369,277</u>	<u>3,664,600</u>	<u>2,867,307</u>	<u>3,231,995</u>
Total Net Assets	<u>\$15,732,984</u>	<u>\$17,865,700</u>	<u>\$17,857,196</u>	<u>\$17,060,264</u>	<u>\$17,526,587</u>

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$8,307,500	\$8,171,218	\$8,516,634	\$9,022,960
5,511,620	2,639,435	2,858,406	2,963,353
<u>3,370,910</u>	<u>6,494,390</u>	<u>6,317,289</u>	<u>4,430,796</u>
<u>\$17,190,030</u>	<u>\$17,305,043</u>	<u>\$17,692,329</u>	<u>\$16,417,109</u>

**Greenville City School District**

*Changes in Net Assets*

*Governmental Activities*

*Last Nine Fiscal Years*

*(accrual basis of accounting)*

	2001	2002	2003	2004	2005
<b>Program Revenues:</b>					
Charges for Services:					
Regular	\$435,304	\$550,399	\$174,684	\$742,490	\$800,389
Special	83,524	63	576,147	1,922	0
Vocational	161,617	110,254	91,793	91,084	34,997
Support Services:					
Pupils	0	0	2,045	0	0
Instructional Staff	0	400	0	92,471	0
Administration	127,232	109,413	9,148	0	0
Operation and Maintenance of Plant	19,028	21,368	17,212	21,504	0
Operation of Non-Instructional Services	418,190	425,340	611,244	429,571	430,169
Extracurricular Activities	285,972	287,653	292,224	268,212	285,776
Operating Grants, Interest and Contributions	3,417,850	2,776,761	2,361,934	3,425,265	3,546,933
Capital Grants and Contributions	115,863	124,569	288,447	70,286	49,048
Total Program Revenues	<u>5,064,580</u>	<u>4,406,220</u>	<u>4,424,878</u>	<u>5,142,805</u>	<u>5,147,312</u>
<b>Expenses:</b>					
Instruction:					
Regular	10,334,316	10,603,392	11,883,738	12,645,092	12,526,807
Special	2,333,649	2,539,606	2,878,228	2,959,202	3,039,156
Vocational	1,854,759	1,956,346	2,142,017	2,205,816	1,943,560
Adult/Continuing	62,842	60,189	54,162	67,869	49,695
Student Intervention Services	0	0	0	0	0
Support Services:					
Pupils	1,136,862	1,123,336	1,311,750	1,305,710	1,314,884
Instructional Staff	1,127,606	1,014,822	1,545,155	1,843,966	1,675,355
Board of Education	31,061	43,334	88,026	117,591	2,252
Administration	2,280,774	2,491,576	2,655,241	2,493,331	2,527,629
Fiscal	573,748	565,527	618,585	649,546	640,694
Business	1,571	109	1,674	10,225	7,322
Operation and Maintenance of Plant	1,278,042	1,315,221	1,392,998	1,608,236	1,661,817
Pupil Transportation	893,372	723,613	870,835	949,851	983,334
Central	158,515	118,584	176,768	182,044	270,323
Operation of Non-Instructional Services	997,991	1,040,650	1,055,510	1,077,056	1,177,013
Extracurricular Activities	597,444	581,015	631,391	644,137	675,604
Interest and Fiscal Charges	2,559	131	0	0	0
Intergovernmental	0	0	0	0	0
Total Expenses	<u>23,665,111</u>	<u>24,177,451</u>	<u>27,306,078</u>	<u>28,759,672</u>	<u>28,495,445</u>
<b>Net (Expense) / Revenue</b>	<u>(18,600,531)</u>	<u>(19,771,231)</u>	<u>(22,881,200)</u>	<u>(23,616,867)</u>	<u>(23,348,133)</u>
<b>General Revenues:</b>					
Property Taxes Levied for:					
General Purposes	9,042,440	9,060,973	8,772,961	9,213,233	9,035,051
Capital Outlay	546,629	537,033	513,170	530,739	536,050
Income Taxes for General Purposes	1,857,245	1,656,940	1,637,104	1,671,952	1,686,873
Grants and Entitlements not Restricted to Specific Programs	8,488,222	10,106,472	11,107,642	11,000,894	11,853,214
Payment in Lieu of Taxes	247,902	121,636	233,997	197,564	220,516
Investment Earnings	644,703	320,546	220,613	111,625	257,772
Gifts and Donations	16,065	0	0	0	4,361
Miscellaneous	102,951	100,347	387,209	93,928	220,619
Total General Revenues	<u>20,946,157</u>	<u>21,903,947</u>	<u>22,872,696</u>	<u>22,819,935</u>	<u>23,814,456</u>
Prior Year Restatement	0	0	0	0	0
Change in Net Assets	<u>\$2,345,626</u>	<u>\$2,132,716</u>	<u>(\$8,504)</u>	<u>(\$796,932)</u>	<u>\$466,323</u>

2006	2007	2008	2009
\$641,716	\$585,431	\$579,799	\$485,647
0	0	0	0
35,518	34,956	42,358	45,500
0	0	0	0
0	0	0	0
98,021	91,502	73,306	76,675
34,969	26,000	24,288	27,344
427,445	455,091	430,538	431,410
256,951	237,166	230,934	282,734
3,536,865	3,390,008	3,465,458	3,292,468
207,054	107,183	130,802	183,418
<u>5,238,539</u>	<u>4,927,337</u>	<u>4,977,483</u>	<u>4,825,196</u>
12,455,158	12,866,635	12,451,147	12,621,913
3,194,259	3,305,778	3,170,462	3,233,302
2,098,293	2,189,576	2,169,910	2,146,596
50,486	51,456	67,106	60,108
0	97,863	99,369	98,918
1,381,441	1,347,593	1,309,921	1,273,343
1,871,785	1,814,840	1,837,670	1,606,158
99,409	90,319	66,676	124,349
2,539,784	2,458,586	2,077,360	2,153,032
673,503	677,236	730,840	741,851
4,274	7,470	7,849	4,376
1,766,376	1,577,589	1,608,257	1,680,686
945,453	930,001	1,128,664	1,097,119
253,485	216,861	240,962	257,895
1,128,785	1,123,205	1,043,496	1,136,032
641,052	649,852	619,360	670,381
0	0	0	0
0	0	15,563	0
<u>29,103,543</u>	<u>29,404,860</u>	<u>28,644,612</u>	<u>28,906,059</u>
<u>(23,865,004)</u>	<u>(24,477,523)</u>	<u>(23,667,129)</u>	<u>(24,080,863)</u>
9,110,575	8,704,426	8,642,312	7,936,572
500,598	489,367	479,540	421,352
1,737,837	1,879,296	1,964,530	1,783,724
11,475,430	12,111,539	12,327,239	12,261,496
208,135	201,015	120,000	184,920
370,535	473,161	424,570	122,190
18,492	31,752	0	5,198
106,845	128,103	96,224	90,191
<u>23,528,447</u>	<u>24,018,659</u>	<u>24,054,415</u>	<u>22,805,643</u>
0	573,877	0	0
<u>(\$336,557)</u>	<u>\$115,013</u>	<u>\$387,286</u>	<u>(\$1,275,220)</u>

**Greenville City School District**  
*Fund Balances - Governmental Funds*  
*Last Nine Fiscal Years*  
*(modified accrual basis of accounting)*

	2001	2002	2003	2004	2005
General Fund					
Reserved	\$1,659,518	\$1,614,856	\$1,269,195	\$1,445,247	\$1,423,975
Unreserved	4,118,136	4,298,670	2,768,292	2,143,366	1,977,498
Total General Fund	<u>5,777,654</u>	<u>5,913,526</u>	<u>4,037,487</u>	<u>3,588,613</u>	<u>3,401,473</u>
Other Governmental Funds					
Reserved	632,257	163,609	355,618	390,457	249,940
Unreserved, Reported in:					
Special Revenue Funds	1,208,438	1,403,723	1,325,213	1,330,538	1,254,580
Debt Service Fund	17,279	2,076	2,076	2,076	2,076
Capital Projects Funds	1,983,784	3,433,817	4,670,741	4,728,771	4,009,578
Total All Other Governmental Funds	<u>3,841,758</u>	<u>5,003,225</u>	<u>6,353,648</u>	<u>6,451,842</u>	<u>5,516,174</u>
Total Governmental Funds	<u>\$9,619,412</u>	<u>\$10,916,751</u>	<u>\$10,391,135</u>	<u>\$10,040,455</u>	<u>\$8,917,647</u>



2006	2007	2008	2009
\$1,653,330	\$1,570,241	\$1,492,170	\$1,153,920
1,869,467	1,231,528	1,971,132	2,414,004
<u>3,522,797</u>	<u>2,801,769</u>	<u>3,463,302</u>	<u>3,567,924</u>
502,140	318,650	386,915	637,782
1,229,721	1,395,069	1,413,945	832,553
2,076	2,076	2,076	2,076
<u>3,876,867</u>	<u>3,973,106</u>	<u>3,387,716</u>	<u>1,422,266</u>
<u>5,610,804</u>	<u>5,688,901</u>	<u>5,190,652</u>	<u>2,894,677</u>
<u>\$9,133,601</u>	<u>\$8,490,670</u>	<u>\$8,653,954</u>	<u>\$6,462,601</u>

**Greenville City School District**  
*Changes in Fund Balances - Governmental Funds*  
*Last Nine Fiscal Years*  
*(modified accrual basis of accounting)*

	2001	2002	2003	2004	2005
<b>Revenues:</b>					
Property Taxes	\$9,431,691	\$9,348,046	\$9,168,938	\$9,991,075	\$9,539,830
Income Taxes	1,865,436	1,718,081	8,516,634	1,655,317	1,685,817
Payment in Lieu of Taxes	252,533	243,272	48,518	383,043	220,516
Tuition and Fees	593,704	2,639,435	2,858,406	730,146	635,954
Extracurricular Activities	392,516	5,920,513	5,812,507	368,159	284,101
Investment Earnings	666,342	330,556	227,201	103,919	276,824
Intergovernmental	11,697,128	13,189,856	13,569,904	14,471,521	15,372,184
Charges for Services	500,827	472,508	477,675	497,906	451,382
Rent	20,278	23,768	24,789	33,422	23,921
Gifts and Donations	69,158	37,327	44,557	62,060	79,487
Miscellaneous	125,206	106,667	426,437	102,287	216,805
<b>Total Revenues</b>	<b>25,614,819</b>	<b>34,030,029</b>	<b>41,175,566</b>	<b>28,398,855</b>	<b>28,786,821</b>
<b>Expenditures:</b>					
Instruction:					
Regular	10,101,184	10,662,540	11,715,390	12,587,454	12,524,574
Special	2,275,604	2,570,598	2,890,709	2,991,799	3,098,585
Vocational	1,926,014	2,034,096	2,116,980	2,126,535	1,923,875
Adult/Continuing	60,382	57,648	52,046	66,502	47,733
Student Intervention Services	0	0	0	0	0
Support Services:					
Pupils	1,093,999	1,138,661	1,303,737	1,302,437	1,327,027
Instructional Staff	1,124,343	987,870	1,540,898	1,887,241	1,744,867
Board of Education	30,895	43,246	87,902	117,507	2,168
Administration	2,193,295	2,523,732	2,609,501	2,464,427	2,571,339
Fiscal	552,538	597,045	613,291	638,512	647,916
Business	1,571	1,299	1,458	10,009	7,106
Operation and Maintenance of Plant	1,235,711	1,304,986	1,418,793	1,582,055	1,668,946
Pupil Transportation	1,037,333	903,322	924,635	833,668	996,943
Central	153,385	115,916	173,293	183,287	274,313
Operation of Non-Instructional Services	799,880	930,968	985,897	1,000,023	1,087,385
Extracurricular Activities	588,321	580,753	619,882	632,863	685,589
Intergovernmental	0	0	0	0	0
Capital Outlay	0	701,907	285,676	325,216	1,301,288
Debt Service:					
Principal Retirement	77,904	15,000	0	0	0
Interest and Fiscal Charges	2,880	203	0	0	0
<b>Total Expenditures</b>	<b>23,255,239</b>	<b>25,169,790</b>	<b>27,340,088</b>	<b>28,749,535</b>	<b>29,909,654</b>
Excess of Revenues Over (Under) Expenditures	2,359,580	8,860,239	13,835,478	(350,680)	(1,122,833)
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Capital Assets	1,237	3,300	175	0	25
Insurance Recoveries	0	0	0	0	0
Transfers In	1,528,129	1,187,124	1,277,154	121,500	113,615
Transfers Out	(1,528,129)	(1,187,124)	(1,277,154)	(121,500)	(113,615)
<b>Total Other Financing Sources (Uses)</b>	<b>1,237</b>	<b>3,300</b>	<b>175</b>	<b>0</b>	<b>25</b>
<b>Net Change in Fund Balances</b>	<b>\$2,360,817</b>	<b>\$8,863,539</b>	<b>\$13,835,653</b>	<b>(\$350,680)</b>	<b>(\$1,122,808)</b>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	0.35%	0.06%	0.0%	0.0%	0.0%

2006	2007	2008	2009
\$9,729,992	\$9,123,197	\$9,128,505	\$8,232,928
1,742,347	1,881,325	1,952,303	1,778,504
208,135	201,015	189,095	210,067
752,387	529,376	528,449	500,442
393,967	370,411	343,805	355,296
400,178	473,161	438,472	126,608
15,052,373	15,579,403	15,917,663	15,555,796
456,556	474,793	455,941	459,027
36,091	27,146	23,200	28,128
35,037	32,152	38,424	33,834
108,367	128,336	95,487	89,420
<u>28,915,430</u>	<u>28,820,315</u>	<u>29,111,344</u>	<u>27,370,050</u>
12,086,781	12,684,616	12,195,284	12,406,876
3,198,553	3,297,393	3,161,781	3,253,258
1,993,280	2,133,605	2,092,471	2,091,356
55,179	50,124	65,774	58,776
0	97,863	99,369	98,918
1,374,195	1,346,523	1,305,368	1,290,937
1,858,621	1,833,892	1,837,980	1,586,609
99,325	90,235	66,592	124,265
2,527,137	2,473,911	2,036,596	2,103,601
666,230	672,454	746,642	735,038
4,058	7,254	7,849	4,376
1,716,548	1,532,491	1,573,597	1,658,912
895,004	847,942	1,004,038	1,190,245
279,803	217,545	235,368	319,953
1,012,313	1,040,448	914,047	917,116
611,102	614,505	643,364	659,352
0	0	15,563	0
325,006	522,445	946,377	1,211,985
0	0	0	0
0	0	0	0
<u>28,703,135</u>	<u>29,463,246</u>	<u>28,948,060</u>	<u>29,711,573</u>
<u>212,295</u>	<u>(642,931)</u>	<u>163,284</u>	<u>(2,341,523)</u>
3,659	0	0	86,850
0	0	0	63,320
130,000	130,000	136,115	1,351,826
(130,000)	(130,000)	(136,115)	(1,351,826)
<u>3,659</u>	<u>0</u>	<u>0</u>	<u>150,170</u>
<u>\$215,954</u>	<u>(\$642,931)</u>	<u>\$163,284</u>	<u>(\$2,191,353)</u>
0.0%	0.0%	0.0%	0.0%

**Greenville City School District**  
*Assessed Value and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Year	Real Property			Tangible Personal Property			
	Assessed Value			Public Utility	General Business		
	Residential/ Agricultural	Commercial/ Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2009	\$315,009,060	\$86,738,130	\$1,147,849,114	\$19,320,480	\$21,955,091	\$15,017,500	\$240,280,000
2008	293,679,460	85,426,990	1,083,161,286	15,185,800	17,256,591	29,446,214	471,139,424
2007	292,055,850	82,481,740	1,070,107,400	19,670,320	22,352,636	43,798,868	350,390,944
2006	289,896,490	80,433,420	1,058,085,457	19,660,520	22,341,500	59,129,160	315,355,520
2005	273,590,070	73,357,260	991,278,086	20,062,880	22,798,727	62,261,810	264,943,872
2004	270,738,710	73,482,970	983,490,514	21,310,390	24,216,352	62,474,710	265,849,830
2003	266,266,460	73,220,260	969,962,057	19,754,990	22,448,852	71,765,548	292,920,604
2002	249,599,300	72,369,620	919,911,200	19,540,910	22,205,580	76,487,640	305,950,560
2001	246,284,450	70,078,150	903,893,143	25,633,540	29,129,023	74,213,450	296,853,800
2000	242,713,270	67,144,250	885,307,200	26,352,750	29,946,307	85,643,080	342,572,320

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property was phased out beginning in 2006. The listing percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. The only general business tangible personal property taxed in 2009 was on telephone companies.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generate the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 and 2 1/2 percent rollback reductions and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback reduction for commercial/industrial property has been eliminated.

Source: Darke County Auditor

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Totals			
Assessed Value	Estimated Actual Value	Ratio	Weighted Average Property Tax Rate (per \$1,000 of assessed value)
\$436,085,170	\$1,410,084,205	30.93%	\$21.40
423,738,464	1,571,557,301	26.96%	22.94
438,006,778	1,442,850,980	30.36%	23.38
449,119,590	1,395,782,477	32.18%	23.70
429,272,020	1,279,020,685	33.56%	24.16
428,006,780	1,273,556,696	33.61%	24.18
431,007,258	1,285,331,513	33.53%	24.32
417,997,470	1,248,067,340	33.49%	24.57
416,209,590	1,229,875,966	33.84%	24.66
421,853,350	1,257,825,827	33.54%	24.89

**Greenville City School District**  
*Principal Property Taxpayers*  
*Real Estate Property Tax*  
*2009 and 2001*

Taxpayer	2009			2001		
	Assessed Value	Rank	Percent of Total General Business Personal Property Tax Assessed Value	Assessed Value	Rank	Percent of Total General Business Personal Property Tax Assessed Value
Greenville Technology, Inc.	\$3,953,520	1	0.98%	\$2,794,830	2	0.88%
Harvey A Tolson	3,439,300	2	0.86%	N/A	N/A	0.00%
Brethren Retirement Community	3,086,400	3	0.77%	2,889,600	1	0.92%
BASF Corporation	2,875,010	4	0.71%	2,747,650	3	0.87%
Wal-Mart Stores East LP	2,779,960	5	0.69%	2,314,680	4	0.73%
Lowe's Home Center	1,858,680	6	0.46%	N/A	N/A	0.00%
Kroger's Limited	1,445,510	7	0.36%	1,468,270	7	0.46%
Richard C Lavy	1,431,800	8	0.36%	721,610	N/A	0.23%
Framson Realty	1,409,600	9	0.35%	1,862,140	6	0.59%
Greenville Housing	1,359,090	10	0.34%	N/A	N/A	0.00%
Total	23,638,870		5.88%	14,798,780		4.68%
All Others	378,108,320		94.12%	301,563,820		95.32%
Total Real Estate Property Tax Assessed Value	<u>\$401,747,190</u>		<u>100.00%</u>	<u>\$316,362,600</u>		<u>100.00%</u>

Source: Darke County Auditor

N/A - Information not available.

Information prior to 2001 is unavailable.

**Greenville City School District**  
*Principal Property Taxpayers*  
*Public Utility Personal Property Tax*  
*2009 and 2001*

Taxpayer	2009			2001		
	Assessed Value	Rank	Percent of Public Utility Personal Property Assessed Value	Assessed Value	Rank	Percent of Public Utility Personal Property Assessed Value
Dayton Power and Light	\$11,103,220	1	57.47%	\$9,555,160	1	37.29%
Buckeye Power, Inc	6,635,310	2	34.34%	N/A	N/A	0.00%
Darke Rural Electric	831,590	3	4.31%	621,360	4	2.42%
Vectren Energy Delivery	452,110	4	2.34%	590,500	5	2.30%
Panhandle Eastern Pipe Line Company	265,190	5	1.37%	4,448,150	2	17.35%
Total	19,287,420		99.83%	15,215,170		59.36%
All Others	33,060		0.17%	10,418,370		40.64%
Total Public Utility Personal Property Tax Assessed Valuation	<u>\$19,320,480</u>		<u>100.00%</u>	<u>\$25,633,540</u>		<u>100.00%</u>

Source: Darke County Auditor

N/A - Information not available

Information prior to 2001 is unavailable.

**Greenville City School District**  
*Property Tax Rates*  
*(Per \$1,000 of Assessed Value)*  
*Last Ten Years*

	2000	2001	2002	2003
<b>Unvoted Millage</b>				
Operating	<u>\$3.70</u>	<u>\$3.70</u>	<u>\$3.70</u>	<u>\$3.70</u>
<b>Voted Millage - By Levy</b>				
1976 Current Expense - (continuing)				
Residential/Agricultural Real	8.99	8.99	8.99	9.066
Commercial/Industrial and Public Utility Real	10.56	10.72	10.76	10.81
General Business and Public Utility Personal	16.30	16.30	16.30	16.30
1977 Current Expense - (continuing)				
Residential/Agricultural Real	3.26	3.26	3.26	3.28
Commercial/Industrial and Public Utility Real	3.82	3.88	3.90	3.92
General Business and Public Utility Personal	5.90	5.90	5.90	5.90
1989 Permanent Improvement Levy - (5 year levy - renewed in 2008)				
Residential/Agricultural Real	1.09	1.09	1.09	1.04
Commercial/Industrial and Public Utility Real	1.51	1.54	1.54	1.55
General Business and Public Utility Personal	2.00	2.00	2.00	2.00
1996 Current Expense - (5 year levy - renewed in 2006)				
Residential/Agricultural Real	4.05	4.05	4.05	3.95
Commercial/Industrial and Public Utility Real	4.85	4.92	4.94	4.96
General Business and Public Utility Personal	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>
<b>Total Voted Millage By Type of Property</b>				
Residential/Agricultural Real	17.39	17.39	17.39	17.34
Commercial/Industrial and Public Utility Real	20.74	21.06	21.14	21.24
General Business and Public Utility Personal	<u>29.70</u>	<u>29.70</u>	<u>29.70</u>	<u>29.70</u>
<b>Total Millage by Type of Property</b>				
Residential/Agricultural Real	21.09	21.09	21.09	21.04
Commercial/Industrial and Public Utility Real	24.44	24.76	24.84	24.94
General Business and Public Utility Personal	<u>33.40</u>	<u>33.40</u>	<u>33.40</u>	<u>33.40</u>
<b>Overlapping Rates By Taxing District</b>				
<b>Townships</b>				
Residential/Agricultural Real	0.10-2.10	0.10-2.10	0.10-3.00	0.10-2.81
Commercial/Industrial and Public Utility Real	0.10-2.27	0.10-2.27	0.10-3.00	0.10-3.00
General Business and Public Utility Personal	0.10-3.00	0.10-3.00	0.10-3.00	0.10-3.00
<b>Corporations</b>				
Residential/Agricultural Real	0.63-5.89	0.30-5.78	0.30-6.11	0.30-5.39
Commercial/Industrial and Public Utility Real	0.80-5.89	0.30-5.78	0.30-6.11	0.30-5.39
General Business and Public Utility Personal	0.90-5.89	0.30-5.82	0.30-6.11	0.30-5.39
<b>County</b>				
Residential/Agricultural Real	5.18	5.82	5.82	6.54
Commercial/Industrial and Public Utility Real	5.52	6.16	6.16	6.74
General Business and Public Utility Personal	6.80	6.80	6.80	6.80

Source: Ohio Department of Taxation - Darke County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue for that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.



2004	2005	2006	2007	2008	2009
\$3.70	\$3.70	\$3.70	\$3.70	\$3.70	\$3.70
9.07	9.07	9.12	9.13	9.14	9.18
10.93	11.03	10.30	10.35	10.37	10.40
16.30	16.30	16.30	16.30	16.30	16.30
3.29	3.29	3.30	3.31	3.31	3.33
3.96	3.99	3.73	3.75	3.76	3.77
5.90	5.90	5.90	5.90	5.90	5.90
1.04	1.04	0.99	0.99	0.99	0.93
1.57	1.58	1.48	1.49	1.49	1.49
2.00	2.00	2.00	2.00	2.00	2.00
3.95	3.96	3.88	3.88	3.88	3.79
5.02	5.06	4.73	4.75	4.76	4.77
5.50	5.50	5.50	5.50	5.50	5.50
17.35	17.36	17.29	17.31	17.32	17.23
21.48	21.66	20.24	20.34	20.38	20.43
29.70	29.70	29.70	29.70	29.70	29.70
21.05	21.06	20.99	21.01	21.02	20.93
25.18	25.36	23.94	24.04	24.08	24.13
33.40	33.40	33.40	33.40	33.40	33.40
0.10-2.10	0.10-2.82	0.10-1.64	0.10-2.69	0.10-2.61	0.10-2.55
0.10-2.27	0.10-3.00	0.10-2.17	0.10-2.81	0.10-2.86	0.10-2.82
0.10-3.00	0.10-3.00	0.10-3.00	0.10-3.00	0.10-3.00	0.10-3.00
0.30-5.20	0.30-7.00	0.30-6.17	0.30-6.20	0.30-6.62	0.30-6.44
0.30-5.20	0.30-7.00	0.30-6.75	0.30-6.75	0.30-6.80	0.30-6.80
0.30-5.20	0.30-7.00	0.30-7.00	0.30-7.00	0.30-7.00	0.30-7.00
6.54	6.54	6.38	6.38	6.38	6.11
6.74	6.75	6.55	6.57	6.57	6.58
6.80	6.80	6.80	6.80	6.80	6.80

**Greenville City School District**  
*Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year (2)	Current Tax Levy	Delinquent Levy	Total Levy	Current Tax Collections	Percent of Current Levy Collections	Delinquent Tax Collections (3)
2008	\$9,330,860	\$586,180	\$9,917,040	\$9,287,634	99.54%	\$299,147
2007	9,526,505	461,184	9,987,689	9,587,535	100.64%	288,797
2006	9,917,290	467,837	10,385,127	9,879,977	99.62%	292,053
2005	10,288,980	397,241	10,686,221	9,749,409	94.76%	227,510
2004	10,244,470	484,789	10,729,259	10,127,654	98.86%	565,311
2003	10,483,230	731,892	11,215,122	9,650,746	92.06%	511,127
2002	10,269,650	614,698	10,884,348	9,987,166	97.25%	200,621
2001	10,265,020	358,740	10,623,760	9,740,008	94.89%	829,466
2000	10,574,470	92,123	10,666,593	10,032,650	94.88%	(4)
1999	10,039,510	82,696	10,122,206	10,129,625	100.90%	(4)

Source: Darke County Auditor

- (1) Current taxes levied and current tax collections do not include rollback and homestead amounts
- (2) The 2009 information cannot be presented because all collections have not been made by June 30, 2009.
- (3) The County does not identify delinquent tax collections by tax year.
- (4) These records were not available.

Total Tax Collections	Percent of Total Tax collections to Total Levy
\$9,586,781	96.67%
9,876,332	98.89%
10,172,030	97.95%
9,976,919	93.36%
10,692,965	99.66%
10,161,873	90.61%
10,187,787	93.60%
10,569,474	99.49%
(4)	(4)
(4)	(4)

**Greenville City School District**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
 December 31, 2008

Jurisdiction	Governmental Activities Debt	Percentage Applicable to School District (1)	Amount Applicable to School District
Direct:			
Greenville City School District	\$0	100.00%	\$0
Overlapping:			
Darke County			
Notes Payable	3,150,000	43.42	1,367,730
General Obligation Bonds	3,525,000	43.42	1,530,555
Total Overlapping	6,675,000		2,898,285
Total	\$6,675,000		\$2,898,285

Source: Darke County Auditor - Data is presented on a calendar year basis (including the School District) because that is the manner in which information is maintained by the County Auditor.

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the School District by the total assessed valuation of the subdivision. The valuations used were for the 2009 collection year.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the School District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the School District. This process recognizes that, when considering the School District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

**Greenville City School District**  
*Ratio of General Bonded Debt to Estimated  
 Actual Value and General Bonded Debt Per Capita  
 Last Ten Fiscal Years*

Year	General Obligation Bonded Debt	Estimated Actual Value (1)	Population (2)	Ratio of Debt to Estimated Actual Value	Debt Per Capita
2009	\$0	\$1,410,084,205	22,620	0.00%	\$0.00
2008	0	1,571,557,301	22,620	0.00%	0.00
2007	0	1,442,850,980	22,620	0.00%	0.00
2006	0	1,395,782,477	22,620	0.00%	0.00
2005	0	1,279,020,685	22,620	0.00%	0.00
2004	0	1,273,556,696	22,620	0.00%	0.00
2003	0	1,285,331,513	22,620	0.00%	0.00
2002	0	1,248,067,340	22,709	0.00%	0.00
2001	15,000	1,229,875,966	22,699	0.00%	0.66
2000	30,000	1,257,825,827	22,758	0.00%	1.32

Source:

(1) Darke County Auditor

(2) US Bureau of Census

**Greenville City School District**  
*Computation of Legal Debt Margin*  
*Last Ten Fiscal Years*

	2000	2001	2002	2003
Assessed Value	\$421,853,350	\$416,209,590	\$417,997,470	\$431,007,258
Less Railroad and Telephone Property Valuation	0	0	0	0
Less General Business Tangible Personal Property Valuation	0	0	0	0
<b>Total Assessed Valuation used to Calculate Legal Debt Margin (1)</b>	<b>\$421,853,350</b>	<b>\$416,209,590</b>	<b>\$417,997,470</b>	<b>\$431,007,258</b>
<b>Overall Debt Limit - 9% of Assessed Value (2)</b>	<b>\$37,966,802</b>	<b>\$37,458,863</b>	<b>\$37,619,772</b>	<b>\$38,790,653</b>
Amount of Debt Applicable to Debt Limit:				
General Obligation Bonds	30,000	15,000	0	0
Energy Conservation Bonds	60,000	0	0	0
Amount Set Aside for Repayment of General Obligation Bonded Debt	(30,000)	(15,000)	0	0
<b>Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Exemptions:				
Energy Conservation Bonds	60,000	0	0	0
<b>Amount of Debt Subject to the Limit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overall Debt Margin</b>	<b>\$37,966,802</b>	<b>\$37,458,863</b>	<b>\$37,619,772</b>	<b>\$38,790,653</b>
<b>Unvoted Debt Limit - 0.10% of Assessed Value (2)</b>	<b>\$421,853</b>	<b>\$416,210</b>	<b>\$417,997</b>	<b>\$431,007</b>
<b>Unvoted Debt Margin</b>	<b>\$421,853</b>	<b>\$416,210</b>	<b>\$417,997</b>	<b>\$431,007</b>

Source: Darke County Auditor and School District Financial Records

(1) The definition of tax valuation for the purpose of calculating the debt margin was modified by H.B. 530, effective 3/30/06, to exclude tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, or personal property owned or leased by a railroad company and used in railroad operations.

(2) Ohio Bond Law sets a limit of 9 percent for overall debt and 1/10 of 1 percent for unvoted debt.

2004	2005	2006	2007	2008	2009
\$428,006,780	\$429,272,020	\$449,119,590	\$438,006,778	\$423,738,464	\$436,085,170
0	0	(3,327,270)	(2,840,590)	(1,895,060)	(1,288,610)
0	0	(59,129,160)	(43,798,868)	(29,446,214)	(15,017,500)
<u>\$428,006,780</u>	<u>\$429,272,020</u>	<u>\$386,663,160</u>	<u>\$391,367,320</u>	<u>\$392,397,190</u>	<u>\$419,779,060</u>
<u>\$38,520,610</u>	<u>\$38,634,482</u>	<u>\$34,799,684</u>	<u>\$35,223,059</u>	<u>\$35,315,747</u>	<u>\$37,780,115</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$38,520,610</u>	<u>\$38,634,482</u>	<u>\$34,799,684</u>	<u>\$35,223,059</u>	<u>\$35,315,747</u>	<u>\$37,780,115</u>
<u>\$428,007</u>	<u>\$429,272</u>	<u>\$386,663</u>	<u>\$391,367</u>	<u>\$392,397</u>	<u>\$419,779</u>
<u>\$428,007</u>	<u>\$429,272</u>	<u>\$386,663</u>	<u>\$391,367</u>	<u>\$392,397</u>	<u>\$419,779</u>

**Greenville City School District**  
*Ratios of Outstanding Debt by Type*  
*Last Ten Fiscal Years*

Fiscal Year	General Obligation Bonds	Energy Conservation Loan	Total Outstanding Debt	Population (1)	Total Personal Income (2)	Percentage of Personal Income	Debt Per Capita
2009	\$0	\$0	\$0	22,620	\$426,405,647	0.00%	\$0.00
2008	0	0	0	22,620	439,297,004	0.00%	0.00
2007	0	0	0	22,620	428,326,883	0.00%	0.00
2006	0	0	0	22,620	421,071,369	0.00%	0.00
2005	0	0	0	22,620	407,201,637	0.00%	0.00
2004	0	0	0	22,620	397,033,001	0.00%	0.00
2003	0	0	0	22,620	395,626,492	0.00%	0.00
2002	0	0	0	22,709	394,766,562	0.00%	0.00
2001	15,000	0	15,000	22,699	405,411,742	0.00%	0.66
2000	30,000	60,000	90,000	22,758	428,770,426	0.02%	3.95

Source:

(1) US Bureau of Census

(2) State of Ohio Department of Taxation. For 2004 and 2008, actual information was not available; therefore, a computation of per capita personal income by population was used.



**Greenville City School District**  
*Demographic and Economic Statistics*  
*Last Ten Fiscal Years*

Year	(1) Darke County Population	(1) School District Population	(2) Total Personal Income	(2) Per Capita Income	(1) Median Household Income	(1) Median Age	(4) School Enrollment	(5) Darke County Unemployment Rate	(6) Total Assessed Value
2009	53,260	22,620	\$426,405,647	\$27,145	\$42,552	40	3,215	11.7%	\$436,085,170
2008	53,260	22,620	439,297,004	26,863	42,110	40	3,277	6.3%	423,738,464
2007	53,260	22,620	436,571,164	26,501	42,110	40	3,374	6.2%	438,006,778
2006	53,260	22,620	421,071,369	26,610	40,850	40	3,472	5.3%	449,119,590
2005	53,260	22,620	407,201,637	26,101	38,792	40	3,513	6.5%	429,272,020
2004	53,260	22,620	397,033,001	26,263	39,033	40	3,590	5.4%	428,006,780
2003	53,079	22,620	395,626,492	26,285	39,065	40	3,557	6.2%	431,007,258
2002	52,965	22,709	394,766,562	26,942	40,042	40	3,615	4.2%	417,997,470
2001	53,086	22,699	405,411,742	26,042	40,148	40	3,610	4.1%	416,209,590
2000	53,340	22,758	428,770,426	26,300	40,628	40	3,600	4.9%	421,853,350

Source: (1) US Bureau of Census  
(2) State of Ohio Department of Taxation. For 2004 and 2008, actual information was not available; therefore, a computation of per capita personal income by population was used.  
(3) Ohio Department of Education  
(4) School Foundation (SF3) Total Headcount (Formula ADM)  
(5) Ohio Department of Job and Family Services  
(6) Darke County Auditor

**Greenville City School District**

*Principal Employers*

2009 and 2006

Employer	2009			2006		
	Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Whirlpool Corporation - Greenville	925	1	9.79%	829	3	5.22%
Greenville Technology, Inc	722	2	7.64%	925	2	5.82%
Wayne Hospital	636	3	6.73%	591	5	3.72%
Greenville City Board of Education	601	4	6.36%	621	4	3.91%
Darke County	445	5	4.71%	369	9	2.32%
Honeywell International Inc.	405	6	4.29%	403	8	2.54%
BASB Corporation	363	7	3.84%	N/A	N/A	0.00%
Brethren Retirement Community	346	8	3.66%	408	7	2.57%
Wal-Mart Stores East LP	335	9	3.54%	576	6	3.62%
Beauty Systems Group	230	10	2.43%	308	10	1.94%
Holland Group of Tennessee	N/A	N/A	0.00%	1,152	1	7.25%
Total Employees	5,008		52.99%	6,182		38.91%
All Other Employers	4,442		47.01%	9,714		61.09%
Total Employment within the School District	9,450		100.00%	15,896		100.00%

Source: Greenville City Income Tax Department

Information prior to 2006 is unavailable

**Greenville City School District**

*Per Pupil Cost*

*Last Ten Fiscal Years*

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<u>Year</u>	<u>General Fund Expenditures (1)</u>	<u>Average Daily Student Enrollment (3)</u>	<u>Per Pupil Cost</u>
2009	\$25,326,435	3,215	\$7,878
2008	24,765,832	3,277	7,557
2007	25,685,081	3,374	7,613
2006	25,012,785	3,472	7,204
2005	25,013,987	3,513	7,120
2004	24,817,647	3,590	6,913
2003	25,097,354	3,557	7,056
2002	22,687,550	3,615	6,276
2001	21,656,673	3,610	5,999
2000 (2)	18,988,167	3,600	5,274

Source: School District Financial Records.

(1) Includes other financing uses.

(2) 2000 is presented on the cash basis.

(3) School Foundation (SF3) Total Headcount

**Greenville City School District**  
*School District Employees by Function*  
*Last Ten Fiscal Years*

Function/Program	2000	2001	2002	2003	2004	2005
<b>Regular Instruction</b>						
Elementary Classroom Teachers	92.00	94.00	94.00	96.50	94.00	87.50
Junior High Classroom Teachers	22.50	24.50	25.00	25.00	25.00	23.50
High School Classroom Teachers	40.50	41.50	45.50	47.50	45.50	45.50
<b>Special Instruction</b>						
Gifted Education Teachers	3.00	3.00	3.00	3.00	3.00	3.00
Special Needs Teachers	31.00	36.00	35.00	38.00	39.00	37.00
<b>Vocational Instruction</b>						
Adult/Continuing	1.00	1.00	1.00	1.00	1.00	1.00
<b>Support Services</b>						
Pupils and Instructional Staff	42.00	50.00	49.00	46.00	58.00	63.00
Board of Education	5.00	5.00	5.00	5.00	5.00	5.00
Administration	27.00	27.00	27.00	29.00	30.00	30.00
Fiscal	6.00	6.00	6.00	6.00	6.00	6.00
Operation and Maintenance of Plant	14.00	15.00	14.00	18.00	18.00	16.00
Central	6.00	6.00	6.00	6.00	6.00	6.00
Transportation	22.00	21.00	20.00	23.00	22.00	22.00
Operation of Non-Instructional Services	<u>28.00</u>	<u>28.00</u>	<u>35.00</u>	<u>41.00</u>	<u>33.00</u>	<u>29.00</u>
<b>Total Number of Employees</b>	<u><u>371.00</u></u>	<u><u>389.00</u></u>	<u><u>396.50</u></u>	<u><u>416.00</u></u>	<u><u>416.50</u></u>	<u><u>404.50</u></u>

**Method:** Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee.

Source: District Personnel Directory (Approximately October each fiscal year)

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
84.50	89.50	82.50	81.00
23.50	20.00	19.50	21.50
45.50	37.50	35.00	37.00
3.00	3.00	2.00	1.50
38.50	45.50	41.00	44.00
30.00	25.50	25.50	23.00
1.00	1.00	1.00	1.00
63.00	62.00	58.50	59.00
5.00	5.00	5.00	5.00
29.50	28.00	24.00	22.50
6.00	6.00	6.00	6.00
16.00	16.00	13.50	12.50
6.00	6.00	6.00	6.00
22.00	24.00	26.00	29.00
29.00	31.00	26.00	28.00
<u>402.50</u>	<u>400.00</u>	<u>371.50</u>	<u>377.00</u>

**Greenville City School District**  
*Building Statistics*  
*Last Ten Fiscal Years*

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Greenville Intermediate School</b>										
Constructed in 1950 with addition in 1953										
Total Building Square Footage	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611	38,611
Acreage	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Enrollment Grades K-5- 2007-08 3-4	341	381	331	341	333	360	360	393	457	497
Student Capacity	309	309	309	309	309	309	309	309	309	309
Regular Instructional Classrooms	24	24	24	24	24	24	24	24	24	21
Regular Instructional Teachers	20	21	20	20	21	20	21	21	21	23
Special Instructional Classrooms	1	1	1	1	1	1	1	1	1	4
Special Instructional Teachers	8	8	9	9	9	9	10	10	10	6
Extracurricular Space - Gymnasium										
Square Footage	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345
Cafeteria facilities square footage	914	914	914	914	914	914	914	914	914	914
Library/Media Center square footage	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
<b>Greenville Middle School</b>										
Constructed in 1911 with additions in 1950,1953 and two modulars in 2008										
Total Building Square Footage	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110	41,310
Acreage	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Enrollment Grades 5-6	397	413	422	419	377	349	349	334	461	456
Student Capacity	307	307	307	307	307	307	307	307	307	307
Regular and Special Instructional Classrooms	19	19	19	19	19	19	19	19	19	23
Regular Instructional Teachers	20	20	21	22	22	19	19	19	19	23
Special Instructional Teachers	5	5	6	5	6	6	5	5	5	6
Extracurricular Space - Gymnasium										
Square Footage	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376	3,376
Cafeteria facilities square footage	754	754	754	754	754	754	754	754	754	754
Library/Media Center square footage	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538
<b>Greenville Primary School, Woodland Heights Elementary School</b>										
Constructed in 1956 with addition in 1968, modulars in 2008										
Total Building Square Footage	36,145	36,145	36,145	36,145	36,145	36,145	36,145	36,145	44,065	44,065
Acreage	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	30.00	30.00
Enrollment Grades K-5; 2007-08 K-2	458	441	442	437	404	392	392	406	736	634
Student Capacity	297	297	297	297	297	297	297	297	297	297
Regular and Special Instructional Classrooms	22	22	22	22	22	22	18	18	18	28
Regular Instructional Teachers	23	23	23	24	24	22	2	2	2	2
Special Instructional Teachers	3	4	3	4	5	3	3	3	3	3
Extracurricular Space - Gymnasium										
Square Footage	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221
Cafeteria facilities square footage	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274
Library/Media Center square footage	855	855	855	855	855	855	855	855	855	855
<b>Gettysburg Elementary School (closed at the end of 2007)</b>										
Constructed in 1925 with addition in 1951										
Total Building Square Footage	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	N/A
Acreage	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	N/A
Enrollment Grades K-5	323	318	305	302	288	275	275	304	0	N/A
Student Capacity	334	334	334	334	334	334	334	334	334	N/A
Regular Instructional Classrooms	19	19	19	19	19	19	19	19	0	N/A
Regular Instructional Teachers	17	17	18	18	17	16	15	15	0	N/A
Special Instructional Classrooms	1	1	1	1	1	1	1	1	0	N/A
Special Instructional Teachers	5	6	7	6	6	4	5	5	0	N/A
Extracurricular Space - Gymnasium										
Square Footage	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	N/A
Cafeteria facilities square footage	2,278	2,278	2,278	2,278	2,278	2,278	2,278	2,278	2,278	N/A
Library/Media Center square footage	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	N/A

(continued)

**Greenville City School District**  
*Building Statistics*  
*Last Ten Fiscal Years*  
(continued)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>North Middle School (closed at the end of 2007)</b>										
Constructed in 1900 with addition in 1953										
Total Building Square Footage	27,549	27,549	27,549	27,549	27,549	27,549	27,549	27,549	27,549	N/A
Acreage	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	N/A
Enrollment Grade 6	274	245	287	261	277	205	205	264	0	N/A
Student Capacity	221	221	221	221	221	221	221	221	221	N/A
Regular and Special Instructional Classrooms	13	13	13	13	13	13	11	11	0	N/A
Regular Instructional Teachers	13	14	13	13	13	13	2	2	0	N/A
Special Instructional Teachers	3	3	3	3	3	4	4	4	0	N/A
Extracurricular Space - Gymnasium										
Square Footage	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	N/A
Cafeteria facilities square footage	1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246	N/A
Library/Media Center square footage	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	N/A
<b>Greenville Junior High School</b>										
Constructed in 1924										
Total Building Square Footage	112,495	112,495	112,495	112,495	112,495	112,495	112,495	112,495	112,495	112,495
Acreage	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Enrollment Grades 7-8	583	580	554	535	548	573	573	517	488	523
Teaching Stations	40	40	40	40	40	40	40	40	40	40
Student Capacity	868	868	868	868	868	868	868	868	868	868
Regular Instructional Classrooms	25	25	25	25	25	25	25	25	25	23
Regular Instructional Teachers	24	26	26	26	26	25	25	25	24	25
Special Instructional Teachers	5	6	7	7	7	7	9	9	9	7
Special Instructional Classrooms	2	2	2	2	2	2	2	2	2	4
Vocational Instructional Square Footage	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725
Vocational Instructional Teachers	3	3	3	3	3	3	3	3	3	3
Extracurricular Space - Gymnasium										
Square Footage	8,267	8,267	8,267	8,267	8,267	8,267	8,267	8,267	8,267	8,267
Cafeteria facilities square footage	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043
Library/Media Center square footage	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
<b>Greenville Senior High School</b>										
Constructed in 1962 with additions in 1971, 1978, and 2002										
Total Building Square Footage	159,925	159,925	170,493	170,493	170,493	170,493	170,493	170,493	170,493	170,493
Acreage	19.67	19.67	19.67	19.67	19.67	19.67	19.67	19.67	19.67	19.67
Enrollment Grades 9-12	1,144	1,167	1,136	1,110	1,069	1,083	1,083	1,156	1,135	1,105
Student Capacity	829	829	829	829	829	829	829	829	829	829
Regular Instructional Classrooms	48	48	48	48	48	48	48	48	48	45
Regular Instructional Teachers	41	42	46	48	46	46	47	47	47	46
Special Instructional Classrooms	1	1	1	1	1	1	1	1	1	4
Special Instructional Teachers	5	6	6	8	8	8	11	11	11	13
Vocational Square Footage	28,453	28,453	34,453	34,453	34,453	34,453	34,453	34,453	34,453	34,453
Vocational Instructional Teachers	30	29	29	27	29	25	25	25	25	21
Extracurricular Space - Gymnasium										
Square Footage	22,541	22,541	22,541	22,541	22,541	22,541	22,541	22,541	22,541	22,541
Cafeteria facilities square footage	6,512	6,512	6,512	6,512	6,512	6,512	6,512	6,512	6,512	6,512
Library/Media Center square footage	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691	3,691
<b>Memorial Hall Central Office</b>										
Constructed in 1910 with addition in 1953										
Total Building Square Footage	45,200	45,200	45,200	45,200	45,200	45,200	45,200	45,200	45,200	45,200
Acreage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.10
<b>Transportation Building</b>										
Purchased in 1973										
Total Building Square Footage	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Acreage	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Note: Student enrollment includes physical head counts by building, rather than total pupils residing in public school system

Source: School District Building Secretaries and Capital Asset Records

**Greenville City School District**  
*Full-Time Equivalent Teachers by Education*  
*Last Eight Fiscal Years*

Degree	2002	2003	2004	2005	2006	2007	2008	2009
Non-Degreed Vocational	4	4	4	6	6	5	6	6
Bachelor's Degree	14	11	9	5	6	5	8	10
Bachelor + 15	26	27	21	24	18	17	10	8
Bachelor + 30	67	68	71	58	61	58	50	46
Master's Degree	61	67	65	72	56	63	67	69
Master + 15	74	77	83	81	78	85	76	78
Doctorate	1	1	1	1	1	2	2	2
Total	247	255	254	247	226	235	219	219

Source: District EMIS Reports

Information prior to 2002 is unavailable



**Greenville City School District**

*Teacher to Student Ratio*

*Last Ten Fiscal Years*

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<u>Year</u>	<u>Teacher to Student Ratio (1)</u>
2009	1:14.4
2008	1:19.2
2007	1:18.4
2006	1:18.5
2005	1:17.4
2004	1:18.0
2003	1:18.0
2002	1:18.6
2001	1:19.4
2000	1:19.4

(1) Only classroom teachers are included in calculation

Source: District EMIS Reports

**Greenville City School District**  
*Property Value,  
 Financial Institution Deposits and Building Permits  
 Last Ten Years*

Year	Property Value (Real Estate Only) (1)	Financial Institution Deposits Banks	Value of Permits Issued Darke County	Value of Permits Issued Adams Township	Value of Permits Issued Greenville Township	Value of Permits Issued Greenville City	Value of Permits Issued Gettysburg Village
2009	\$401,747,190	\$666,756,000	\$3,648,790	\$321,350	\$672,420	\$2,033,990	\$27,020
2008	379,106,450	688,727,000	4,922,080	633,980	582,500	3,341,120	0
2007	374,537,590	666,277,000	7,997,586	512,490	602,810	2,919,150	8,330
2006	370,329,910	647,282,000	4,772,820	675,680	765,810	2,651,300	31,000
2005	346,947,330	644,127,000	3,332,840	559,240	684,160	1,326,010	129,870
2004	344,221,680	673,036,000	5,656,160	691,150	1,868,620	2,323,830	34,740
2003	339,486,720	649,146,000	5,106,930	594,240	843,340	3,183,540	110,380
2002	321,968,920	630,452,000	5,932,620	512,680	935,430	4,040,050	12,070
2001	316,362,600	597,616,000	6,002,130	387,890	853,000	4,120,200	119,420
2000	309,818,360	663,227,000	6,943,200	446,570	1,113,240	4,640,000	93,150

Sources: Darke County Auditor, Building Department reports and Federal Reserve Bank of Cleveland and FDIC Insurance Sources.

(1) Represents assessed value.

Value of Permits Issued Neave Township	Value of Permits Issued Wayne Lakes Village	Value of Permits Issued Richland Township	Value of Permits Issued Van Buren Township	Value of Permits Issued Washington Township	Value of Permits Issued Wayne Township
\$272,240	\$19,320	\$103,330	\$4,300	\$194,820	\$0
73,030	9,370	101,260	390	147,070	33,360
581,300	62,870	75,930	53,160	323,140	0
128,980	102,430	154,360	40,610	222,650	0
92,110	22,440	102,410	54,390	362,210	0
369,820	41,470	38,690	23,000	264,840	0
189,890	0	19,490	0	166,050	0
169,990	115,110	29,350	0	117,940	0
168,390	59,190	126,020	2,640	165,380	0
193,890	228,650	45,170	0	182,530	0

**Greenville City School District**  
*Success Indicators*  
*Last Ten Fiscal Years*

Indicator - District Testing	2000	2001	2002	2003	2004
<b>Third Grade Achievement Test</b>					
Reading	N/A	N/A	N/A	N/A	69.70%
Mathematics	N/A	N/A	N/A	N/A	N/A
<b>Fourth Grade Achievement Test</b>					
Writing	N/A	N/A	N/A	N/A	N/A
Reading	N/A	N/A	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A	N/A	N/A
<b>Fourth Grade Proficiency Test</b>					
Writing	74.00%	78.00%	80.60%	73.70%	69.30%
Reading	60.00%	56.70%	66.90%	64.80%	63.90%
Mathematics	51.00%	62.30%	55.40%	53.30%	58.50%
Citizenship	63.00%	66.50%	68.00%	56.60%	54.60%
Science	46.00%	61.50%	67.80%	63.10%	63.40%
<b>Fifth Grade Achievement Test</b>					
Reading	N/A	N/A	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A	N/A	N/A
Science	N/A	N/A	N/A	N/A	N/A
Social Studies	N/A	N/A	N/A	N/A	N/A
<b>Sixth Grade Proficiency Test</b>					
Writing	80.00%	83.50%	86.70%	78.10%	92.90%
Reading	53.00%	57.90%	59.90%	69.90%	59.60%
Mathematics	47.00%	60.40%	58.90%	52.00%	61.60%
Citizenship	71.00%	72.50%	77.40%	77.00%	69.00%
Science	53.00%	56.30%	58.00%	77.70%	71.80%
<b>Seventh Grade Achievement Test</b>					
Mathematics	N/A	N/A	N/A	N/A	N/A
Reading	N/A	N/A	N/A	N/A	N/A
Writing	N/A	N/A	N/A	N/A	N/A
<b>Eighth Grade Achievement Test</b>					
Reading	N/A	N/A	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A	N/A	N/A
Science	N/A	N/A	N/A	N/A	N/A
Social Studies	N/A	N/A	N/A	N/A	N/A
<b>Ninth Grade Proficiency Test (End of Year)</b>					
Writing	92.00%	90.80%	90.60%	83.60%	N/A
Reading	94.00%	91.20%	93.60%	87.50%	N/A
Math	80.00%	72.80%	75.50%	74.70%	N/A
Citizenship	86.00%	83.10%	86.60%	84.30%	N/A
Science	86.00%	80.80%	80.50%	77.50%	N/A
<b>Ninth Grade Proficiency Test (End of Tenth Grade)</b>					
Writing	99.00%	97.40%	94.90%	96.00%	92.30%
Reading	96.00%	97.10%	96.60%	96.00%	94.80%
Mathematics	87.00%	87.40%	85.70%	85.90%	83.40%
Citizenship	90.00%	94.00%	93.20%	89.10%	93.00%
Science	90.00%	92.50%	89.10%	88.80%	87.80%
<b>Tenth Grade Ohio Graduation Test</b>					
Writing	N/A	N/A	N/A	N/A	N/A
Reading	N/A	N/A	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A	N/A	N/A
Social Studies	N/A	N/A	N/A	N/A	N/A
Science	N/A	N/A	N/A	N/A	N/A
<b>Eleventh Grade Ohio Graduation Test</b>					
Writing	N/A	N/A	N/A	N/A	N/A
Reading	N/A	N/A	N/A	N/A	N/A
Mathematics	N/A	N/A	N/A	N/A	N/A
Social Studies	N/A	N/A	N/A	N/A	N/A
Science	N/A	N/A	N/A	N/A	N/A
<b>National Merit Recognized Scholars</b>					
	0	0	0	1	4
<b>Presidential Award for Educational Excellence</b>					
Achieved by 10% of twelfth grade students	N/A	10.00%	13.40%	13.00%	14.30%
Achieved by 15% of eighth grade students	8.90%	11.00%	11.00%	4.00%	3.50%
Achieved by 15% of sixth grade students	35.00%	28.00%	N/A	25.00%	23.00%
Achieved by 15% of fifth grade students	45.00%	25.00%	30.00%	24.00%	22.00%
<b>Diploma with Honors per State criteria</b>					
Achieved by 15% of all seniors	15.90%	13.60%	15.40%	16.90%	19.80%
<b>Award of Merit Curriculum per State criteria</b>					
Achieved by 15% of all seniors	14.10%	11.90%	21.50%	24.80%	26.40%
<b>Percent of Students Awarded Scholarships</b>					
	26.00%	25.00%	27.00%	23.00%	33.00%

Source: School District Internal Reports

N/A - Information not available



**Greenville City School District**

*Historical Data Indicators*

*Last Ten Fiscal Years*

*(cash basis of accounting)*

<b>GREENVILLE CITY SCHOOL DISTRICT</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>
Formula ADM	3,600	3,610	3,615	3,557
Valuation Per Pupil	102,122	116,851	115,140	117,501
Total Property Tax Per Pupil	1,941	1,936	1,933	1,964
Total Revenue Per Pupil	6,586	6,896	7,148	7,401
State Revenue Per Pupil	2,699	2,991	3,254	3,437
State Revenue as Percent of Total	40.98%	43.40%	45.50%	46.40%
Local Revenue Per Pupil	3,584	3,571	3,494	3,553
Local Revenue as Percent of Total	54.42%	51.80%	48.90%	48.00%
Federal Revenue Per Pupil	303	334	400	411
Federal Revenue as Percent of Total	4.60%	4.80%	5.60%	5.50%
State SF3 Funding Per Pupil	2,052	2,264	2,668	2,824
Total Expenditure Per Pupil	6,046	6,556	6,714	7,355
Instructional Expenditure Per Pupil	3,721	3,993	4,120	4,522
Pupil Support Expenditure Per Pupil	594	646	648	620
Staff Support Expenditure Per Pupil	191	241	210	333
Administrative Expenditure Per Pupil	786	867	876	987
Building Operation Expenditure Per Pupil	754	809	861	893
Current Operating Voted Millage	31.40	31.40	31.40	31.40
Effective Class 1 Millage	21.09	21.09	21.09	21.04
Effective Class 2 Millage	24.44	24.76	24.84	24.94
<b>STATEWIDE AVERAGES</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>
Formula ADM	2,958	2,955	2,950	2,970
Valuation Per Pupil	100,324	107,684	114,682	115,525
Total Property Tax Per Pupil	3,519	3,669	3,882	3,917
Total Revenue Per Pupil	7,015	7,570	7,980	8,223
State Revenue Per Pupil	3,066	3,295	3,618	3,712
State Revenue as Percent of Total	43.71%	43.52%	45.34%	45.14%
Local Revenue Per Pupil	3,544	3,803	3,880	3,965
Local Revenue as Percent of Total	50.52%	50.24%	48.63%	48.22%
Federal Revenue Per Pupil	405	472	481	546
Federal Revenue as Percent of Total	5.78%	6.23%	6.03%	6.64%
State SF3 Funding Per Pupil	2,571	2,750	3,015	3,151
Total Expenditure Per Pupil	7,055	7,573	8,064	8,418
Instructional Expenditure Per Pupil	3,942	4,216	4,470	4,702
Pupil Support Expenditure Per Pupil	775	839	908	866
Staff Support Expenditure Per Pupil	148	177	206	230
Administrative Expenditure Per Pupil	837	868	943	1,009
Building Operation Expenditure Per Pupil	1,353	1,473	1,538	1,611
Current Operating Millage	45.22	45.34	45.59	45.64
Effective Class 1 Millage	28.08	27.13	26.87	26.84
Effective Class 2 Millage	31.71	31.07	30.69	30.63

Source: Ohio Department of Education

2004	2005	2006	2007	2008	2009
3,590	3,513	3,472	3,374	3,277	3,106
119,926	121,821	123,648	129,364	129,314	136,388
1,946	1,989	2,013	2,616	2,811	3,086
7,909	8,408	8,541	8,789	9,167	8,962
3,695	4,032	4,089	4,262	4,553	4,571
46.70%	48.00%	47.90%	48.50%	49.70%	51.00%
3,677	3,794	3,909	3,925	4,003	3,787
46.50%	45.10%	45.80%	44.60%	43.70%	42.30%
537	581	543	602	611	604
6.80%	6.90%	6.40%	6.90%	6.70%	6.70%
2,908	2,937	3,035	3,092	2,994	2,994
8,016	8,236	8,357	8,717	8,754	8,939
4,968	5,038	5,068	5,401	5,353	5,426
643	662	690	725	775	742
426	441	449	456	444	414
1,009	1,045	1,093	1,083	1,011	1,077
970	1,049	1,058	1,052	1,171	1,280
31.40	31.40	31.40	31.40	31.40	31.40
21.05	21.06	20.99	21.01	20.03	20.03
25.18	25.36	23.94	24.04	22.58	22.58
2004	2005	2006	2007	2008	2009
2,984	2,973	2,968	2,929	2,925	2,739
121,782	126,332	129,726	146,341	144,032	149,730
4,041	4,154	4,413	4,662	4,727	5,217
8,559	9,079	9,470	10,296	10,565	10,706
3,835	3,935	3,963	4,412	4,601	4,861
44.81%	43.34%	41.85%	42.85%	43.60%	45.40%
4,080	4,407	4,742	5,059	5,100	4,966
47.66%	48.54%	50.07%	49.14%	48.30%	46.40%
645	737	770	825	864	879
7.53%	8.12%	8.13%	8.01%	8.20%	8.20%
3,195	3,227	3,277	3,312	3,249	3,951
8,756	9,018	9,343	9,586	9,939	10,184
4,892	5,048	5,206	5,334	5,502	5,624
905	930	954	957	978	1,015
252	272	292	290	306	330
1,043	1,067	1,088	1,181	1,220	1,260
1,664	1,702	1,802	1,824	1,933	1,955
45.72	46.16	46.76	49.53	48.25	48.25
26.51	26.59	27.19	29.68	28.88	29.07
30.27	30.50	31.08	33.46	32.51	32.62

**Greenville City School District**  
*Percentage of Students Who Receive Free and Reduced Lunches*  
*Last Eight Fiscal Years*

District Buildings (1)	2002	2003	2004	2005	2006	2007	2008	2009
East Elementary School	63.04%	63.21%	62.97%	58.38%	60.79%	54.57%	0.00%	0.00%
Gettysburg Elementary School	41.99%	43.09%	38.83%	46.19%	45.02%	53.45%	0.00%	0.00%
Greenville Intermediate School	N/A	N/A	N/A	N/A	N/A	N/A	48.32%	66.96%
Greenville Junior High School	36.49%	48.81%	40.46%	40.80%	43.90%	42.13%	43.56%	60.24%
Greenville Middle School	N/A	N/A	N/A	N/A	N/A	N/A	44.62%	66.07%
Greenville Primary School	N/A	N/A	N/A	N/A	N/A	N/A	52.67%	74.67%
Greenville Senior High School	27.03%	32.47%	45.33%	42.63%	41.22%	38.32%	42.31%	55.08%
North Middle School	41.05%	49.39%	42.62%	41.75%	31.30%	47.40%	0.00%	0.00%
South Elementary School	47.91%	52.40%	53.16%	48.03%	47.35%	51.56%	0.00%	0.00%
Woodland Heights Elementary School	28.32%	28.54%	30.23%	34.29%	32.58%	35.14%	0.00%	0.00%
District-wide	39.63%	43.64%	45.05%	44.72%	42.49%	44.89%	45.93%	70.87%

Information prior to 2002 was unavailable

Source: Food Service Director Records -  
Office of Child Nutrition Services ODE

N/A - Information not available

(1) The East Elementary, Woodland Heights and South Elementary Schools were reconfigured into different grade levels, therefore no longer functioning as comparable schools. The Gettysburg Elementary School and the North Middle School were closed in fiscal year 2008. Additionally, an on-line system for accounting free and reduced lunches was introduced mid-term in fiscal year 2009 which appears to have increased accuracy of students who were eligible and receiving free and reduced lunches.





**Mary Taylor, CPA**  
Auditor of State

**GREENVILLE CITY SCHOOL DISTRICT**

**DARKE 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 12, 2010**