

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2002**



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

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**STATE OF OHIO**



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY

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**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non Cash Receipts	Disbursements	Non Cash Disbursements
<b>U.S. DEPT OF AGRICULTURE</b>						
(Direct)						
Cash in Liew of Commodities	N/A	10.550	\$442,560		\$442,560	
Commodities	N/A	10.550		123,722		125,163
Total Cash in Liew and Commodities			442,560	123,722	442,560	125,163
(Passed through State Dept. of Ed.)						
National School Breakfast	05-PU 01	10.553	397,504		397,504	
	05-PU 02	10.553	1,544,139		1,544,139	
Total National School Breakfast			1,941,643		1,941,643	
National School Lunch	LLP1 01	10.555	174,010		174,010	
	LLP4 01	10.555	763,187		763,187	
	LLP4 02	10.555	3,671,873		3,671,873	
Total National School Lunch			4,609,070		4,609,070	
Summer Food Service Program	23-PU 01	10.559	101,827		101,827	
	23-PU 02	10.559	233,216		233,216	
	24-PU 01	10.559	23,277		23,277	
	24-PU 02	10.559	9,375		9,375	
Total Summer Food Service PGM			367,695		367,695	
Total U.S. Dept. of Agriculture			7,360,968	123,722	7,360,968	125,163
<b>U.S. DEPT OF EDUCATION</b>						
(Direct)						
Magnet School Grant		84.165			3,035	
		84.165	1,511,000		1,339,728	
		84.165	330,199		330,332	
		84.165			219,270	
Total Magnet School Grant			1,841,199		1,892,365	
(Passed Through State Dept. of Ed.)						
Adult Basic Education	AB-S1-01	84.002	(71,494)		14,186	
	Carryover	84.002			4,619	
	AB-S1-01	84.002	177,646		177,646	
	AB-S1-02	84.002	373,375		612,476	
	AB-SL-01	84.002	(4,404)			
	AB-SL-02	84.002	3,000		1,404	
	Carryover	84.002	4,404		2,951	
Total Adult Basic Education			482,527		813,282	
Title 1	C1-S1-00	84.010	93,911		93,911	
	C1-S1-01	84.010	1,368,508		1,368,508	
	C1-S1-01	84.010	(671,612)		1,867,127	
	C1-S1-02	84.010	7,805,873		6,230,268	
	C1-SD-00	84010				
	C1-SD-01	84.010	23,286		43,402	
	C1-SD-02	84.010	27,840		16,789	
	C1-SS-00	84.010	28,928		28,928	
	C1-SS-01	84.010	10,500		506	
Total Title 1			8,687,234		9,649,439	
Title I - Accountability	AK-S1-01	84.348	350,235		472,779	
	AK-S1-02	84.348	391,046		148,261	
Total Title I Accountability			741,281		621,040	

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<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. DEPT OF EDUCATION (Continued)</b>						
Special Education Cluster:						
Edu Handicapped Act 6-B	6B-SF-00	84.027	166,533		488,383	
	6B-SF-99P	84.027	1,980,046		1,589,032	
Total Edu Handicapped Act 6-B			<u>2,146,579</u>		<u>2,077,415</u>	
Special Education Pre School	PG-S1-01	84.173	6,349		24,091	
	PG-S1-02	84.173	130,247		119,016	
Total Special Education Pre School			<u>136,596</u>		<u>143,107</u>	
Total Special Education Cluster			2,283,175		2,220,522	
Vocational Education Basic Grant	20-C1-01	84.048	129,301		43,090	
		84.048			2,012	
	20-C1-02	84.048	818,770		846,000	
	20A0 01	84.048	10,413		10,413	
Total Vocational Education Basic Grant			<u>958,484</u>		<u>901,515</u>	
Emergency Immigrant Ed. Assist.	EISI-02	84.162	12,300			
Total Emergency Immigrant			<u>12,300</u>			
Drug Free Education	DR-S1-01	84.186	170,000		82,770	
	DR-S1-02	84.186	175,864		139,584	
		84.186			10,732	
(Direct)		84.186	377,400		372,277	
Total Drug Free Education			<u>723,264</u>		<u>605,363</u>	
(Passed Through State Dept. of Ed.)						
Homeless Child Subsidy	HC-S1-01	84.196	6,537		17,623	
	HC-S1-02	84.196	67,607		38,235	
Total Homeless Child Subsidy			<u>74,144</u>		<u>55,858</u>	
Even Start Family Literacy	EV-S1-01	84.213	67,200		73,033	
	EV-S3-02	84.213	141,301		150,869	
Total Even Start Family Literacy			<u>208,501</u>		<u>223,902</u>	
Partnership in Character Education	CX-X1-00	84.215	13,125		5,913	
		84.215			4,050	
Total Partner in Character Education			<u>13,125</u>		<u>9,963</u>	
Title I - Capital Expenses	CX-X1-00	84.216	155,457		168,857	
Total Capital Expenses			<u>155,457</u>		<u>168,857</u>	
Goals 2000	G2-S5-01	84.276	33,000			
	G2-S2-01	84.276	42,000		30,100	
	G2-S1-00	84.276				
		84.276			42,549	
Total Goals 2000			<u>75,000</u>		<u>72,649</u>	

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non Cash Receipts	Disbursements	Non Cash Disbursements
<b>U.S. DEPT OF EDUCATION (Continued)</b>						
Eisenhower Prof. Dev. State Grant	MS-S1-01	84.281	60,500		59,512	
	MS-S1-02	84.281	173,354		142,841	
Total Eisenhower Prof. Dev. Grant			<u>233,854</u>		<u>210,941</u>	
Innovative Educ. Prog. Strategy	C2-S1-01	84.298	41,000		44,595	
	C2-S1-02	84.298	135,379		113,069	
	C2-S1-00	84.298			22,396	
Total Innovative Ed. Prog. Strategy			<u>176,379</u>		<u>180,060</u>	
Class Size Reduction	CR-S1-01	84.340	973,029		1,165,424	
	CR-S1-02	84.340	509,696		231,075	
Total Class Size Reduction			<u>1,482,725</u>		<u>1,396,499</u>	
School Renovation		84.352A	44,040			
Total School Renovation			<u>44,040</u>			
Total U.S. Dept. of Education			<u>18,192,689</u>		<u>19,022,255</u>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
(Passed Through Miami Valley Child Development Centers)						
Head Start	05CH54444	93.600	916,322		842,096	
	05CH54444	93.600	668,449		888,201	
Total Head Start			<u>1,584,771</u>		<u>1,730,297</u>	
(Passed Through Ohio Dept. of Mental Retardation)						
Community Althernative Funding System (CAFS)		93.778	527,764		20,828	
(Passed Through Montgomery County Educatioinal Service Center)						
Community Althernative Funding System (CAFS)		93.778	653		653	
Total CAFS			<u>528,417</u>		<u>21,481</u>	
Total U.S. Dept. of Health and Human Services			<u>2,113,188</u>		<u>1,751,778</u>	
<b>NATIONAL SCIENCE FOUNDATION</b>						
(Direct)						
DPS Math and Science Reform Project	ESR9801630	47.076	404,955		357,674	
			605,045		495,331	
Total National Science Foundation			<u>1,010,000</u>		<u>853,005</u>	
Grand Totals			<u>\$28,676,845</u>	<u>\$123,722</u>	<u>\$28,988,006</u>	<u>\$125,163</u>

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

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 2002**

**NOTE A-- SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B -- NUTRITION CLUSTER**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At June 30, 2002, the District had no significant food commodities inventory.

**NOTE C -- MATCHING REQUIREMENTS**

Certain Federal programs require that the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

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

To the Board of Education:

We have audited the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Dayton City School District, Montgomery County (the District), as of and for the year ended June 30, 2002, and have issued our report thereon dated December 13, 2002, wherein we noted the District adopted Governmental Accounting Statement Number 34. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-10357-001 through 2002-10357-003 and 2002-10357-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated December 13, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2002-10357-004.

**Internal Control Over Financial Reporting  
(Continued)**

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated December 13, 2002.

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



**Jim Petro**  
Auditor of State

December 13, 2002



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130 West Second Street  
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www.auditor.state.oh.us

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

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

To the Board of Education:

**Compliance**

We have audited the compliance of the Dayton City School District, Montgomery County (the District), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2002. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings as items 2002-10357-005, 2002-10357-007, and 2002-10357-008. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the District in a separate letter dated December 13, 2002.

### **Internal Control Over Compliance**

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the District's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. A reportable condition is described in the accompanying schedule of findings as item 2002-10357-006.

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

### **Schedule of Federal Awards Expenditures**

We have audited the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the District as of and for the year ended June 30, 2002, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2002, wherein we noted the District adopted Governmental Accounting Statement Number 34. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

December 13, 2002

**DATYON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
JUNE 30, 2002**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(iii)</i>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Head Start: CFDA # 93.600; Title I: CFDA # 84.010; Nutrition Cluster: CFDA #'s 10.550, 10.553, 10.555, 10.559
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 873,395 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2002-10357-001**

**Ohio Rev. Code § 5705.39** states that no appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate. Additionally, appropriations may not exceed estimated resources.

The following fund had appropriations in excess of certified resources at June 30, 2002:

<u>Fund Type</u>	<u>Fund</u>	<u>Total Certified Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Capital Projects	SchoolNet Plus	\$825,026	\$2,390,555	(\$1,565,529)

Appropriations in excess of certified resources occurred in other funds at June 30, 2002, but were not at a significant level. Excesses were also noted at other intervals in the fiscal period.

The District should implement procedures to routinely compare appropriations and total estimated resources to reduce the potential of over spending District resources.

**FINDING NUMBER 2002-10357-002**

**Ohio Rev. Code Section 5705.412** states no school district shall adopt any appropriation measure, make any qualifying contract, or increase during any school year any wage or salary schedule unless there is attached thereto a certificate, signed by the Treasurer, Superintendent, and President of the Board of Education to certify that adequate revenues will be available to maintain all personnel and programs for the current fiscal year and for a number of days in the succeeding fiscal years equal to the number of days instruction was held or is scheduled for the current fiscal year.

The amended annual appropriation measure on June 27, 2002, contracts exceeding \$500,000, and various negotiated agreements did not have an executed certificate of adequate revenue as required.

The District should execute a certificate for all required actions taken by the Board.

**FINDING NUMBER 2002-10357-003**

**Ohio Rev. Code Section 149.351** states all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code Section 149.41. Twelve of the fourteen bid files tested had bid tabulation sheets, however the supporting documentation was not maintained.

All documentation and records should be maintained. The District should review their records retention schedule and institute procedures to comply with the above requirement.

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

**FINDING NUMBER 2002-10357-004**

Certain deficiencies were noted in the District's policies and procedures accounting for capital assets. To provide for completeness, accuracy, and consistency in accounting for capital assets, the District should amend its capital asset policy to address the following conditions:

- A threshold amount for capitalizing capital assets should be included in the District's written capital asset policy that will accurately reflect the size and scope of the organization. The District has not updated their capital asset policy to compensate for the change in the threshold dollar amount for financial statement reporting. For fiscal year 2002, the District increased their capital asset threshold to \$5,000 for financial statement reporting, but did not formally adopt this as part of its policies.
- The District's current policy did not address the capitalization of software. The District's written capital asset policy should include the District's procedures for the capitalization of software.
- The District's written capital asset policy should include specific procedures for the capitalization of building improvements, including all related costs. In addition to implementing procedures for documenting all related costs, the District's procedures should include the recording of completed building improvements as well as the documentation of construction in progress at the close of the fiscal year. All completed building improvement acquisitions should be added to the District's acquisition list for the fiscal year.
- The District did not have a designated centralized receiving area to provide that capital assets can be identified and tagged when received. As a result of the geographical spread of the District's buildings, items could be received but not recorded on the capital asset records. Use of a centralized receiving department could improve the District's ability to maintain a complete records of additions.
- The District should reevaluate the estimated life of its assets. Approximately 1.5% of the Districts assets reported on their financial statements are fully depreciated, but still in use. The depreciation of an asset is a method of allocating an asset's cost over its useful life, a periodic review of this useful life is necessary for depreciation to reflect that allocation. Any change in useful life is applied prospectively in accordance with paragraph 10 of APB Opinion No. 20, *Accounting Changes*. Many factors can affect the useful life of an asset, therefore periodic reassessment of estimated useful lives is appropriate and recommended. The District should consider an asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service and technology demands. Useful lives should be based upon the District's own experience and plans for the assets. The District's property management practices, asset usage, and other variables such as the weather should be considered when determining estimated useful lives.

Implementing these procedures will provide improved accountability of fixed assets for financial statement presentation purposes, planning for fixed asset replacements or acquisitions, and for insurance claim purposes in the case of loss.

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

**Certification of Expenditures**

<b>Finding Number</b>	2002-10357-005
<b>CFDA Title and Number</b>	Head Start: 93.600
<b>Federal Award Number / Year</b>	05CH54444
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Miami Valley Child Development Centers

**Non-Compliance Finding**

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

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

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

The District was in violation of the above provision and did not meet the requirements to the exception for 6.3% of the dollar amount of the expenditure transactions examined during the reserve for encumbrances testing and 5 of the items (20%) examined for cash disbursements.

In addition, the District did not properly certify funds for \$3,157 (9.6%) of Head Start federal program expenditures tested.

The District should implement procedures to provide for timely certification of funds prior to obligation of the District for improved control over expenditures and to stay within budgetary constraints.

This finding is also required to be reported in accordance with GAGAS.



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

**Expenditure Processing**

<b>Finding Number</b>	2002-10357-006
<b>CFDA Title and Number</b>	Head Start: 93.600
<b>Federal Award Number / Year</b>	05CH54444
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Miami Valley Child Development Centers

**Internal Control Finding**

Federal expenditures were to be processed through documented control procedures. The following items were noted during testing of Head Start expenditures:

- 3 of 60 (5%) items had final payments charged to different purchase order numbers rather than the vendors' purchase orders to which the encumbrances were originally posted. Purchase orders were designed to provide controls that money is available for expenditure and that it is being charged to the proper fund.
- 12 of 60 (20%) items had invoices that were not stamped or signed by the department indicating that it was approved to make the payment, and these items were not date stamped by Accounts Payable to document when received. This control should allow management to review the purchase and to determine that it was for a proper activity, a proper cost, and that check dates and purchase order dates comply with timing requirements.

The District should implement procedures to provide that these controls are followed in the Head Start program to improve accountability over expenditures.

**Income Verification**

<b>Finding Number</b>	2002-10357-007
<b>CFDA Title and Number</b>	Head Start: 93.600
<b>Federal Award Number / Year</b>	05CH54444
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Miami Valley Child Development Centers

**Non-Compliance Finding**

**45 CFR Sec. 1305.4** requires that family income must be verified by the Head Start program before determining that a child is eligible to participate in that program. Verification must include examination of any of the following: Individual Income Tax Form 1040, W-2 forms, pay stubs, pay envelopes, written statements from employers, or documentation showing current status as recipients of public assistance. A signed statement by an employee of the Head Start program, identifying which of these documents was examined and stating that the child is eligible to participate in the program, must be maintained to indicate that income verification has been made.

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

**Finding Number 2002-10357-007 (Continued)**

8 of the 30 (27%) children’s files tested did not have any supporting documentation as to which income verification was used to determine the child’s eligibility and 3 of the 30 (10%) files did not include an income verification sheet.

Management should implement procedures to provide that determination of a child’s eligibility for the Head Start program is properly documented and maintained to prevent improper usage of grant funds.

**Equipment Documentation**

<b>Finding Number</b>	2002-10357-008
<b>CFDA Title and Number</b>	Head Start: 93.600
<b>Federal Award Number / Year</b>	05CH54444
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Miami Valley Child Development Centers

**Non-Compliance Finding**

**45 CFR 74.34** requires that complete equipment records be maintained that include a description, serial number, tag number, acquisition date, cost and location. In addition, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records.

A required inventory count was not completed within the last two years for the Head Start Program. Gettysburg Elementary, which houses the Head Start Office and some classrooms, performed a count for the entire school, but equipment purchased for the Head Start program was not specifically identified.

Also, twelve of the fifty items shown on the Fixed Asset Listing as additions for the Head Start program, or 54.5% of the dollar amount, were not in the location specified on the equipment list. All of these items were subsequently located in other Head Start locations.

The management of the Head Start program should perform an inventory count once every two years, as required above, to document that the equipment list is accurate and to provide a means of follow up for missing items. Management should also use required “request for service” forms whenever an item is moved from one location to another so that the items location can be updated on the equipment system.

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 §.315 (b)  
JUNE 30, 2002**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-10357-001	Appropriations exceeded estimated revenue	No	Not Corrected - Repeated see Schedule of Findings 2002-10357-001
2001-10357-002	Appropriations did not agree to system	No	Not Corrected - Repeated in Letter to Management
2001-10357-003	Expenditures exceeded appropriations	No	Partially Corrected - Repeated in Letter to Management
2001-10357-004	Self Insurance did not set-aside reserves	Yes	
2001-10357-005	Treasurer did not have a valid license	Yes	
2001-10357-006	Fixed asset accounting	No	Not Corrected - Repeated see Schedule of Findings 2002-10357-005
2001-10357-007	Warehouse inventory	Yes	
2001-10357-008	Cellular Phone Controls	Yes	
2001-10357-009	Solicitation of private schools for Class Size Reduction program	Yes	



**DAYTON CITY SCHOOL DISTRICT**

**COMPREHENSIVE**

**ANNUAL FINANCIAL REPORT**

for the

**FISCAL YEAR ENDED JUNE 30, 2002**



Dayton, Ohio

**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
of the  
**DAYTON CITY SCHOOL DISTRICT**  
for the  
**FISCAL YEAR ENDED JUNE 30, 2002**

Prepared by

**TREASURER'S OFFICE**

Stanley E. Lucas  
Treasurer and Chief Financial Officer

C. Dale Miller  
Assistant Treasurer



348 W. First Street  
Dayton, Ohio 45402

DAYTON BOARD OF EDUCATION  
JUNE 30, 2002



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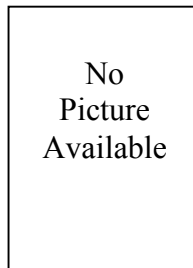
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Bascome  
McGill, Ph.D.  
*Superintendent*



Penelope R.  
Rucker  
*Treasurer*

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## **INTRODUCTORY SECTION**

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2002**

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**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
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MONTGOMERY COUNTY, OHIO  
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MONTGOMERY COUNTY, OHIO  
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**DAYTON BOARD OF  
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Ann Marie (Mario) Gallin  
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Clayton R. Luckie, II  
Tracy Rusch  
{Ex-Officio Member:



**Percy A. Mack, Ph.D.**  
Superintendent of Schools  
(937) 542-3002  
Fax: (937) 542-3188

**Stanley E. Lucas**  
Treasurer  
(937) 542-3018  
Fax: (937) 542-3179

December 13, 2002

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

Dear Board Members:

The Comprehensive Annual Financial Report of the Dayton City School District (the "District") for the fiscal year ended June 30, 2002, is hereby submitted. This report was prepared by the Treasurer's Office, and includes the Independent Accountants' Report. The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, remains with the District. To the best of our knowledge and belief, the data presented is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and results of operations of the District as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

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

--The introductory section includes the table of contents, this letter of transmittal, Board members - elected officials, the District's organizational chart, list of the Superintendent's executive cabinet, the Government Finance Officers Association (GFOA) Certificate of Achievement, ASBO Certificate of Excellence.

--The financial section includes the Independent Accountants' Report, the Management's Discussion and Analysis, the Basic Financial Statements and Notes providing an overview of the District's financial position and operating results, the Combining Statements by Fund Type, and other schedules providing detailed information relative to the Basic Financial Statements.

--The statistical section includes social and economic data, financial trends and the fiscal capacity of Dayton City School District.

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

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

City of Dayton  
Dayton Metro Library  
Montgomery County

## GENERAL INFORMATION CONCERNING THE BOARD AND THE SCHOOL DISTRICT

### The Board of Education and the Administration

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

The Superintendent of Schools (the "Superintendent"), appointed by the Board for a term not longer than five years, is the chief executive officer of the District and has the responsibility for directing and assigning teachers and other employees, assigning the pupils to the proper schools and grades, and performing such other duties as determined by the Board. The current Superintendent, Dr. Jerrie L. Bascome McGill, was appointed permanent Superintendent effective August 1, 2000. Dr. Jerrie L. Bascome McGill was the Superintendent of record for this reporting period. Dr. McGill subsequently retired from the District on July 31, 2002 and Dr. Percy Mack was appointed Superintendent.

The Treasurer is the chief financial officer of the Board and of the District and is, pursuant to statutory requirements, appointed by the Board for a four-year term (following a probationary two-year term) and reports directly to the Board. Janice M. Schultz served the District as the District's treasurer from July 1, 2000 to July 31, 2001. Subsequently, the Board contracted with Penelope R. Rucker to serve as Interim Treasurer effective August 01, 2001. The Board hired Ms. Rucker as permanent Treasurer effective October 08, 2001 and she served the District until June 30, 2002. Penelope R. Rucker was the Treasurer of record for this reporting period. Stanley E. Lucas was appointed Treasurer of the District effective July 01, 2002.

### The School District and Its Facilities

In 2001-2002, 20,144 students were enrolled compared to 20,586 students the previous year in the District's 32 elementary schools, 5 middle schools, 1 combination school enrolling grades 7 through 12, 1 alternative center and 5 high schools. The District has adopted magnet themes for most of its schools, which provide special curricula and skills programs.

## Employee Relations and Benefits

The District currently has approximately 3,800 full and part-time employees. In the fiscal year ended June 30, 2002, the District paid out from its general fund (disadvantaged pupil impact aid (DPIA) fund included) \$103,090,014 in salaries and \$28,745,032 in fringe benefits and other labor related costs such as employer retirement contributions, workers' compensation insurance coverage, unemployment compensation, life insurance, medical and dental insurance premiums.

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

The Clerical employees are represented by the Ohio Association of Public School Employees, Clerical Chapter 158. The Paraprofessional employees are represented by the Ohio Association of Public School Employees, Paraprofessional Chapter 643. The Transportation employees are represented by the Ohio Association of Public School Employees, Transportation Chapter 627. The Building Trades employees are represented by the Dayton Building and Construction Trades Council, AFL-CIO. The Custodial and Food Service employees are represented by the Dayton Public Service Union, Local #101, Ohio Council #8, AFSCME, AFL-CIO. The Security Resource Officers are represented by the Dayton Public Service Union, Local #101, Ohio Council #8, AFSCME, AFL-CIO. Reserve Teachers are represented by the Dayton Education Association. Educational Interpreters are represented by the Ohio Association of Public School Employees Chapter 766. Psychologists are represented by Psychologists Local 766B, OAPSE AFSCME AFL-CIO. Lead Child Care Teachers, Mental Health Technicians, Occupational Therapists, and Physical Therapists are represented by OAPSE Local 191.

A collective bargaining agreement with the Dayton Education Association expires June 30, 2003. Collective bargaining agreements with the other bargaining units expire December 31, 2002 or later.

The District provides life insurance and accidental death and dismemberment insurance to employees through Standard Insurance Company. The District provides health insurance coverage through United Health Care of Ohio, Inc. Employee share of the total health care premium ranges from fifteen percent to thirty percent of the monthly premium depending upon plan option and single/family contract selected. Dental insurance is provided to eligible employees through a self-insurance plan administered by Mutual Health Services or a premium based policy issued by United Dental Care or Ameritas. All District employees participate in either the State Teachers Retirement System or the School Employees Retirement System. The District's required contributions for pension obligations to these Systems on behalf of its employees amounted to \$16,048,152 for the 2002 fiscal year.

## ECONOMIC CONDITION AND OUTLOOK

### Settlement of Federal Desegregation Case

History was made on April 15, 2002 when the District, the National Association for the Advancement of Colored People, and the State of Ohio reached an agreement in the District's twenty-six year old desegregation case. The settlement, approved by U.S. District Judge Walter H. Rice includes a return to unitary status and an academic plan designed to improve



student achievement districtwide. Upon the execution of this agreement, the state paid to the District \$32.3 million, which is earmarked for academic reform and facilities. The agreement includes a commitment by the District to implement an academic reform plan over the next five years. The academic plan includes reforms focusing on four areas: literacy and mathematics, professional development for teachers and administrators, student behavior and family involvement. The agreement also stipulates that part of the settlement be applied toward the facilities master plan. The District was the last district in Ohio under a federal desegregation order that required assignment of students by race. The District has operated under the court order since the fall of 1976.

### Taxes

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

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

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

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

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

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

## School Foundation

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

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

Last fiscal year the majority of the District's intergovernmental revenue came from the State of Ohio in two forms; State Foundation, including DPIA, and State Desegregation busing costs. State Foundation monies will probably decrease due to lower public school enrollment and higher charter school enrollment.

On December 11, 2002 the Ohio Supreme Court issued its latest opinion regarding the State of Ohio's funding plan. The Supreme Court ruled once again that the State's school funding plan is unconstitutional, but ended its control without prescribing a solution or ordering state officials back to the court. The Court did direct the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient.

As of the date of these financial statements, the District is unable to determine the impact of this decision on its future State funding and on its financial operations. See Note number 16 of the Notes to the Basic Financial Statements for additional information.

## Local Economy

The historic first flight of Dayton residents Orville and Wilbur Wright, the development of the cash register into the current NCR Corporation, the invention of the electric starter and other advances in automotive design provide the historic basis for the Dayton area economy.

## Automotive Manufacturing

Dayton's long history of automotive manufacturing and its location at the intersection of interstates 70 and 75 make this region a very attractive location for the automotive industry. Delphi Automotive Systems, with 10,500 employees in the area, is now a separate company spun off from General Motors in early 1999. Delphi Automotive Systems designs and builds high-tech products in Dayton such as air bags, anti-lock disc brakes, and suspension systems. General Motors employs about 4,200 people in the Dayton area assembling sport utility vehicles and engines. DMAX, a General Motors-Isuzu joint venture has operations for a new truck diesel engine plant in Dayton. Acustar Division, one of Chrysler Corporation's original plants, manufactures automobile air conditioning units. Honda of America has two automotive assembly plants and an engine plant all less than one hour's drive from Dayton.

## **Tooling & Machining**

The Dayton region is one of North America's largest centers for tooling and machining technology. More than 800 companies employing 26,000 people provide service to a diverse client base – from automotive to aerospace, from the computer industry to the growing medical industry.

The Dayton region is home to a vital and active Tooling and Machining Association. The Dayton Tooling and Machining Association is one of the oldest of its type in the United States and works actively to improve the competitiveness of its membership.

Local Universities, colleges and trade schools work closely with the tooling and machining industry, developing world-class training programs in first-class facilities, utilizing a framework of national skill standards (NIMS). Sinclair Community College's Step II program has been widely recognized as an exceptional source for new talent in the field.

In a parallel effort, the City of Dayton is implementing a segment of the Citiplan 20/20 Vision for the City's future. The plan calls for training, technology transfer, marketing and other value-added services to be located in a campus environment along with producing tooling and machining companies in a downtown redevelopment area.

## **Aerospace Industry and Wright-Patterson Air Force Base**

A major catalyst for growth in the Dayton area has been and continues to be Wright-Patterson Air Force Base – the most important and unique U.S. Air Force Base. The largest single-site employer in Ohio with 22,000 military and civilian employees, the Base is headquarters for the Aeronautical Systems Center (ASC) – the foremost aeronautical acquisition center in the U.S. Air Force

## **Technology Transfer**

A number of organizations work to provide an environment for technology transfer, taking institutional ideas and products to the market. These include the Wright Technology Network (WTN) that facilitates technology transfer from Wright-Patterson Air Force Base to partners in the private sector. The National Center for Industrial Competitiveness (NCIC) that works to improve regional industrial competitiveness by leveraging federal and state funds to encourage long-term economic growth. The Edison Materials Technology Center (EMTEC), a consortium of business, industrial, academic, government and civic members links Ohio's top materials research institutions with the industrial sector to transfer technological advances in materials processing into commercial products and processes.

## **Information Technology**

The information technology industry has a long history in Dayton. National Cash Register, now known as NCR is a worldwide leader in computer technology and applications. In addition, Reynolds and Reynolds, Lexis-Nexis and a host of other IT companies call the Dayton region home.

## **Distribution and Warehousing**

The worldwide transportation hub for Emery Worldwide shipping 4 million pounds of cargo daily makes the Dayton airport one of the nation's busiest cargo and freight airports. Airborne Express has a major hub in Wilmington (40 miles southeast of Dayton).

There are twenty-six institutions of higher education located within a ninety-mile radius of Dayton providing not only a ready resource of highly qualified professional employees, but also educational programs and interdisciplinary research programs to support area businesses.

### **Dayton Area Economy**

The Dayton area economy had experienced a notable contraction prior to the events of September 11, 2001 which continued into 2002. Having a high concentration of automotive and automotive related manufacturing in the Dayton area means that the business cycle starts early in this area compared to the balance of the economy. Unemployment as well as underemployment remained a problem as of the date of this reporting period. As of April 2002, the Dayton-Springfield Metropolitan Statistical Area region had an unemployment rate of 5.3 compared to the state of Ohio's rate of 5.4 and the national average of 5.7.

## **MAJOR INITIATIVES**

### **Strategic Plan**

The District has adopted a Strategic Plan that guides its efforts for continuous improvement. Contained in this Strategic Plan is the official Mission Statement of the District. The Mission Statement of the District currently states that:

"The mission of the Dayton Public Schools is to guarantee a quality education for every student, every day"

### **School District Initiatives**

Early this calendar year, the District's Board and the superintendent announced four districtwide strategic initiatives to position district students and staff for greater success. The initiatives provide a clear and consistent focus on student achievement, set high expectations for students and staff, and serve as the basis for future district decision-making over the next five years. The district's four strategic initiatives are literacy and mathematics, professional development, student behavior, and accountability. The District has adopted a literacy program to improve the level of reading and writing skills. Over the next five years with this program in place, the District plans to achieve an annual increase of five percent in the number of students who read on grade level by the end of the fourth grade and by the end of the eighth grade. Training in the district's mathematics program has been implemented and will continue. With student achievement as a central focus, professional development will be provided to all District personnel. The Student Code of Conduct has been revised to insure uniform and consistent enforcement districtwide. The District has implemented alternative learning approaches that meet the needs of students with chronic behavior problems. A primary goal in the area of district accountability is to move out of academic emergency by the 2004-2005 school year. To achieve this, accountability measures will be developed to tie staff performance, in part, to student achievement.

## Comprehensive Improvement Plan

In order to measure against the strategic plan the District has adopted a Comprehensive Improvement Plan (C.I.P.). This C.I.P. helps fulfill the expectation of our community that we continue to provide objective data about student achievement to support school-community planning and decision-making. The leadership of the District is committed to the academic achievement of all students in general and to closing the achievement gap between African American and European American students in particular. To achieve these student achievement goals requires a real commitment to establish a vital curriculum and to structuring the resources of the District in ways that maximize the impact of the proposed instructional practices.

The District has been designated as a district in "Academic Emergency" according to the State of Ohio Report Card data. The District achieved only five of the twenty-seven state performance standards.

Many positive initiatives are being infused into the District's focus for improving academic achievement. A major underlying thrust for these initiatives will be the alignment of the curriculum to the State Academic Content Standards. Each content area supervisor, along with key District stakeholders, will engage in curriculum development and design to insure alignment to state and national standards. In an effort to solidify and broaden the comprehensiveness of the District's focus on improvement, the District's Deputy Superintendent spearheads a Continuous Improvement Planning Committee designed to develop and implement action plans for addressing state aligned district goals and district initiatives.

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

The C.I.P provides a format that enables the District to address significant teaching, learning, and accountability issues facing us. The heart of the plan is composed of "gain targets" that reflect what students are expected to achieve on the 27 performance indicators. Each school has developed a school development plan that outlines areas of concentrated improvement efforts. School plans must address all indicators on the state report card document.

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

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

This financial report is a contribution to the satisfaction of a goal of the Strategic Plan, which is to insure that the financial resources are aligned with the District objectives

## Information Technology Outsourcing and Systems Integration Agreement

The District is in its third year of a five-year agreement (three-year base with two one-year options to renew) with Broadwing Information Technology for information technology outsourcing and Systems integration. Broadwing was chosen as the single vendor to outsource the District's entire computing and technology operations.

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

### The Education Foundation Fund

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

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

## FINANCIAL INFORMATION

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

Annual financial reports on a budgetary (cash) basis are prepared by the Treasurer and filed with the State Department of Education as required by State statute. The Ohio Auditor of State requires that the District prepare and publish an annual financial report using generally accepted accounting principles (GAAP). This report is published to fulfill the requirements of the Ohio Auditor of State and therefore includes financial statements prepared using generally accepted accounting principles.

### Financial Management System

The Comprehensive Information Management for Schools III, known by the acronym CIMS III, includes the following applications: Financial Management System (FMS); Employee Management System (EMS); Fixed Asset Inventory System (FAS); and Human Resource Management System (HMS).

The FMS and FAS applications were implemented in July 1997 and May 1998, respectively. Due to the specific requirements of the warehouse operation, Gateway warehouse software was chosen and is interfaced with the Financial Management System.

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

### Fiscal Management

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

### Budgeting Tax Levy and Appropriations Procedures

Historically, the Ohio Revised Code contained detailed provisions regarding school district budgeting, tax levy and appropriation procedures. The procedures had involved review by Montgomery County (The "County") officials at several stages.

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

The Budget Commission reviewed the tax budget. The Code provides that "if any debt charge is omitted from the budget, the commission shall include it therein." Upon approval of the tax budget, the County Budget Commission certified to the Board its action together with the approved tax rates. Thereafter, the Board levied the approved taxes and certified them to the

proper County officials. The approved and certified tax rates are reflected in the tax bills sent to property owners during the collection year. Real property taxes are payable on a calendar basis, generally in two installments with the first usually in January and the second in July.

The District followed this procedure in fiscal year 2002 and prepared a Tax Budget, however starting with the 2003 fiscal year, this prerequisite is no longer required.

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

### Budgetary Controls

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

### Internal Controls

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

### Financial Condition

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

#### Government-wide Financial Statements

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



### Fund Financial Statements

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

### Statement of Budgetary Comparisons

These statements present comparisons of actual information to, both the original and final amended, budget legally adopted by the District. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing a Discussion and Analysis of the District. This discussion follows this letter of transmittal, providing an assessment of the District's finances for 2002 and the outlook for the future.

### Cash Management

The District operates a cash management program designed to provide safety, liquidity and yield in that order. Funds are invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) Investment Pool, United States Government bills and notes, certificates of deposit and mutual funds. The amount of investment income in fiscal year 2002 for all District funds was \$2,217,766. A more detailed description of the District's investment functions is described in Note 6 to the financial statements.

### Risk Management

The 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 2002, the District contracted with Lexington Insurance Company for general liability insurance with a \$1,000,000 single occurrence limit and a \$3,000,000 aggregate. Buildings and contents were covered under Allianz Insurance Company with a \$250,000 deductible.

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

The District's vehicles were covered under a business policy with State Automobile Insurance Companies for primary coverage. This policy carried deductibles that vary with the type of vehicle, however the physical damage to school buses were self-insured. This policy carries a \$1,000,000 limit for bodily injury and property damage. The District has excess automotive coverage with TIG Insurance Company with a \$4,000,000 limit per occurrence.

Settled claims have not exceeded this commercial coverage in any of the past seven years. There have not been any significant reductions in insurance coverage from the previous year.

The District participated in a retrospective rating plan for workers' compensation for calendar years 1992 and 1993. This plan allowed the District to pay a fraction of the premium it

would otherwise pay as an experience related risk. To achieve the reduction in premium, the District agreed to assume a portion of the risk. In prior years, the District established an internal service fund to account for and finance its uninsured risk of loss. In fiscal year 1999, the District decided to merge the internal service fund with the general fund for financial reporting purposes. The liability for this is included within the governmental activities on the Statement of Net Assets.

For calendar years 1994 through 2002 the District returned to the workers' compensation experience based rating program and is charged a rate per \$100 of salaries.

The District is self-insured for dental claims for its employees. During fiscal year 1999, an internal service fund was created for this purpose. Mutual Health Insurance Company is the third party administrator that provides claims administration and payment services for the majority of the District's employees.

## OTHER INFORMATION

### Independent Audit

The District elected to have Jim Petro, the Auditor of State, as the District's independent auditor for fiscal year 2002. The Independent Accountants' Report is included in the Financial Section of this report.

### AWARDS

#### GFOA Certificate of Achievement

The Governmental Finance Officers Association of the United States and Canada is a nonprofit association serving approximately 14,000 governmental finance professionals. For the tenth consecutive year, Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2001. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This honor is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

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

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

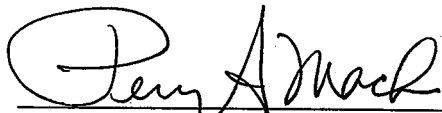
## ASBO Certificate of Excellence

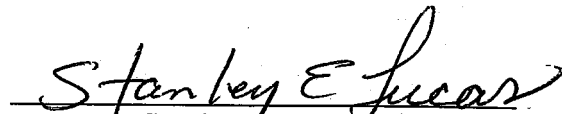
The Association of School Business Officials International, a professional organization founded in 1910, also presented the District with a Certificate of Excellence in Financial Reporting Award for the preparation and issuance of the fiscal year 2001 school system comprehensive annual financial report. This award is granted only after an intensive review of the financial report by an expert ASBO Panel of Review consisting of certified public accountants and practicing school business officials. Receiving this award is recognition that a school system has met the highest standards of excellence in school finance reporting.

A certificate of excellence is valid for one year only. We believe our current report continues to conform to the standards set by the ASBO Panel of Review, and we are submitting it to ASBO to determine its eligibility for another award.

### ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the staff of the Treasurer's Office. We want to express our appreciation to all that assisted and contributed to its preparation. A special note of appreciation is extended to Clark, Schaefer, Hackett & Co. for their consultant services. We would like to acknowledge all members of the Board who have expressed their interest and support in planning and conducting the financial operations of the District in a fiscally responsible, professional and progressive manner.

  
\_\_\_\_\_  
Percy Mack Ph.D.  
Superintendent

  
\_\_\_\_\_  
Stanley E. Lucas  
Treasurer and Chief Financial Officer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dayton City School  
District, Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2001

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.



*Timothy A. Greer*  
President

*Jeffrey L. Esser*  
Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**DAYTON CITY SCHOOL DISTRICT**

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2001

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

*Clark J. Gohholl*  
President

*David A. Ritzky*  
Interim Executive Director

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**

**BOARD MEMBERS – ELECTED OFFICIALS**  
**JUNE 30, 2002**

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<u>Name</u>	Began Service as a Board Member <u>January 1</u>	Term Expires <u>December 31</u>
Gail A. Littlejohn J.D., President	2002	2005
L. Anthony Hill, Vice President	2000	2003
Ann Marie Gallin	2000	2003
E. Doniece Gatliff	2002	2005
Yvonne V. Isaacs	2002	2005
Clayton R. Luckie II	1996	2003
Tracy L. Rusch Ph. D.	2002	2005

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**

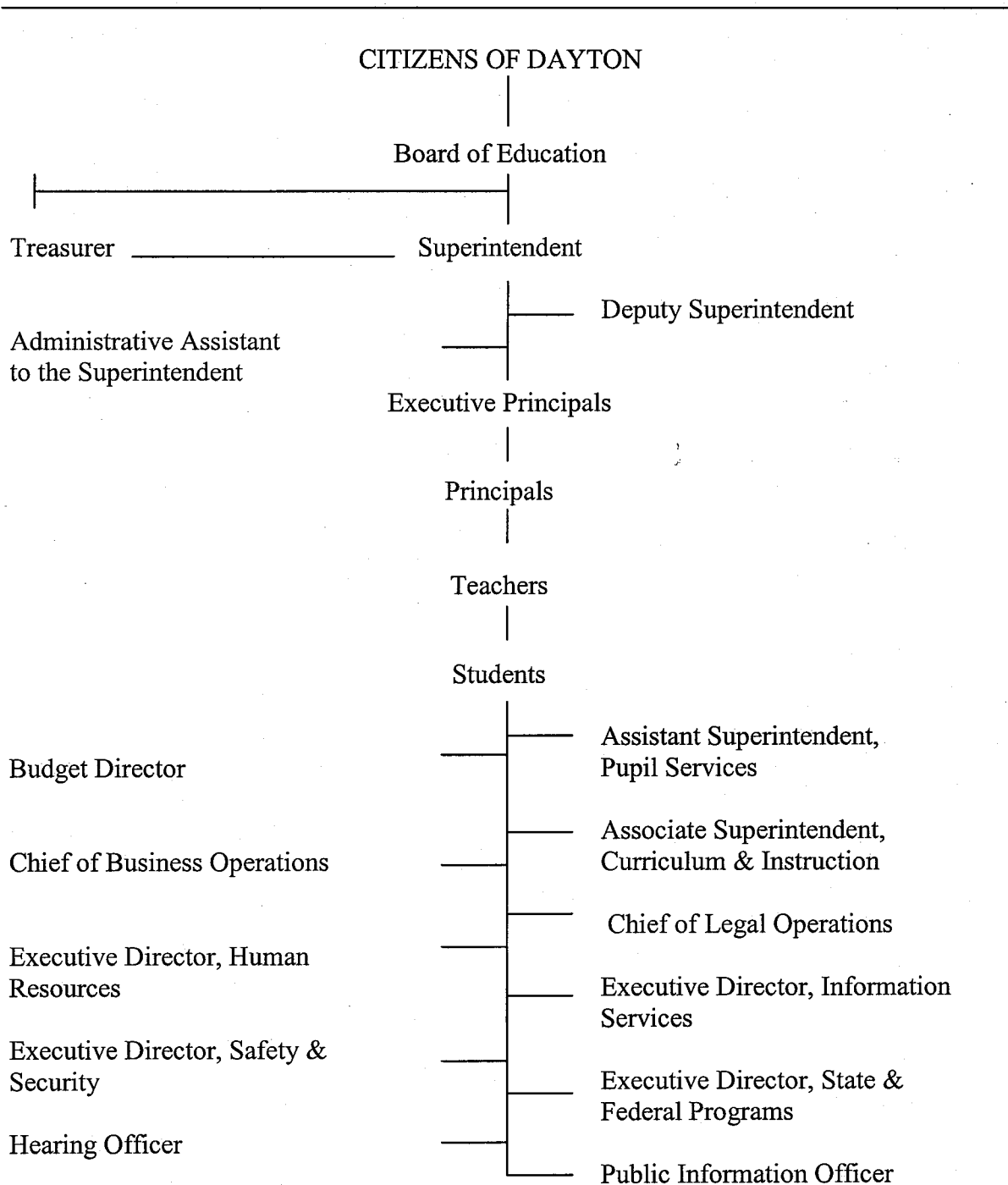
**EXECUTIVE CABINET MEMBERS**  
**June 30, 2002**

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Percy A. Mack, Ph.D.	Superintendent
Penelope R. Rucker	Treasurer
(vacant)	Deputy Superintendent
Deborah Bergeron	Executive Principal, Region 3
Rose P. Chatman	Executive Director, State & Federal Programs
Lloyd D. Martin, Ph.D.	Executive Principal, Region 1
Robyn Essman	Budget Director
E. Jean Hutson	Hearing Officer
Cheryl S. Johnson	Executive Principal, Region 4
Marlea J. Jordan Gaskins, Ed.D.	Executive Principal, Region 2
C. Benjamin Kirby	Executive Director, Safety & Security
John F. Lenehan	Chief of Legal Operations
Jill Moberley	Public Information Officer
Stacia A. Smith, Ph.D.	Associate Supt., Curriculum & Instruction
Michael A. Sullivan	Chief of Business Operations
M. Edward Sweetnich	Executive Director, Human Resources
Lori Ward	Executive Director, Information Services
Colleen S. Wells	Administrative Assistant to the Superintendent
Janice M. West	Assistant Superintendent, Pupil Services

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**

**ORGANIZATIONAL CHART**  
**June 30, 2002**





DAYTON

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PUBLIC SCHOOLS

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**FINANCIAL SECTION**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the Board of Education:

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of Dayton City School District, Montgomery County, (the District) as of and for the year ended June 30, 2002, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

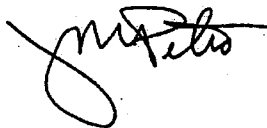
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of Dayton City School District, Montgomery County, as of June 30, 2002, and the respective changes in financial position and the cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended June 30, 2002, the District implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2002 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining fund statements and statistical tables are not a required part of the basic financial statements. We subjected the combining fund statements 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.



**JIM PETRO**  
Auditor of State

December 13, 2002

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2002  
Unaudited

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The discussion and analysis of the Dayton City School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2002. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

**Financial Highlights**

Key financial highlights for fiscal year 2002 are as follows:

*Overall:*

- Total net assets increased \$44.0 million, which represents a 84 percent increase from fiscal year 2001. Increase due primarily to the School District receiving \$32 million settlement from the State of Ohio related to a long-standing desegregation lawsuit.
- Total assets of governmental activities increased by \$41.2 million, attributed almost exclusively to the \$36.9 million increase in pooled cash and investments. Desegregation lawsuit settlement noted above is primary explanation of increase in pooled cash and investments.
- General revenues accounted for \$227.8 million or 84 percent of total revenue. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions account for \$45.0 million or 16 percent of total revenues of \$272.7 million.
- Of the School District's \$228.7 million in expenses, only \$45.0 million were offset by program specific charges for services, grants or contributions. General revenues (primarily grants and entitlements, and property taxes) were used to cover the net expense of \$183.7 million.
- The General Fund, the only major fund, had \$212.0 million in revenues and \$177.2 million in expenditures representing 79 percent and 75 percent of the total governmental funds revenues and expenditures, respectively. After the School District transferred \$25 million to capital project funds for future classroom facilities improvements, the General Fund's balance increased \$10.1 million over fiscal year 2001. While the General Fund currently maintains a healthy fund balance, it is anticipated that the large unexpected intergovernmental cash inflows the School District realized in fiscal year 2002 will not continue. This will most likely result in deficit spending in future fiscal years and the General Fund balance will decline.

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

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Dayton 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.

# DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2002  
Unaudited

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

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

### *Statement of Net Assets and the Statement of Activities*

While this document contains a 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 2002?" 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 year's revenues and expenses regardless of when cash is received or paid.

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

In the Statement of Net Assets and the Statement of Activities, the School District reports governmental activities. Governmental activities are the activities where most of the School District's programs and services are including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities. The School District does not have any business-type activities; the internal service fund type is reported within the governmental activities of the School District.

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

### *Fund Financial Statements*

The analysis of the School District's General Fund, the only major fund, begins on page 16. Fund financial reports provide detailed information about the General Fund. The School District uses many funds to account for a multitude of financial transactions. However, these funds financial statements focus on the School District's most significant funds, and therefore only the General Fund is presented separate from the other governmental funds.



**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2002  
Unaudited

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual, 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.

**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 2002 compared to 2001:

TABLE 1  
NET ASSETS (in 000's)

	<u>2002</u>	<u>2001</u>
<i>Assets</i>		
Current and Other Assets	\$ 192,523	\$ 156,996
Capital Assets	<u>19,898</u>	<u>14,225</u>
Total Assets	<u>212,421</u>	<u>171,221</u>
<i>Liabilities</i>		
Long-Term Liabilities	9,425	11,640
Other Liabilities	<u>106,637</u>	<u>107,264</u>
Total Liabilities	<u>116,062</u>	<u>118,904</u>
<i>Net Assets</i>		
Invested in Capital Assets, Net of Debt	18,343	11,490
Restricted	46,277	25,064
Unrestricted	<u>31,739</u>	<u>15,763</u>
Total Net Assets	\$ <u>96,359</u>	\$ <u>52,317</u>

The amount by which the School District's assets exceeded its liabilities is called net assets. As of June 30, 2002, the School District's net assets were \$96.4 million. Of that amount, approximately \$18.3 million was invested in capital assets, net of debt related to those assets. Another \$46.3 million was subject to external restrictions upon its use. The remaining \$31.8 million was unrestricted and available for future use as directed by the Board of Education and the School District's Administration.

Table 2 shows the changes in net assets for fiscal year 2002. Since this is the first year the School District has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to fiscal

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2002  
Unaudited

year 2001 are not available. In future years, when prior-year information is available, a comparative analysis of district-wide data will be presented.

TABLE 2  
CHANGE IN NET ASSETS (in 000's)

	2002
<b>Revenues</b>	
Program Revenues:	
Charges for Services	\$ 5,358
Operating Grants and Contributions	36,466
Capital Grants and Contributions	3,127
General Revenues:	
Property Taxes	79,139
Grants and Entitlements	144,182
Other	<u>4,447</u>
Total Revenues	<u>272,719</u>
<b>Program Expenses</b>	
Instruction	103,238
Support Services:	
Pupils and Instructional Staff	22,534
Board of Education, Administration, Fiscal and Business	20,560
Plant Operation and Maintenance	20,656
Pupil Transportation	14,701
Central	11,867
Operation of Non-Instructional Services	13,625
Extracurricular Activities	1,621
Intergovernmental	19,319
Unallocated Depreciation	410
Interest and Fiscal Charges	<u>146</u>
Total Expenses	<u>228,677</u>
 Increase in Net Assets	 \$ <u>44,042</u>

**Governmental Activities**

The unique nature of property taxes in Ohio creates the need to routinely seek voter approval for operating funds. The overall revenue generated by a voted levy does not increase solely as a result of inflation. Property taxes made up 29 percent of revenues for governmental activities for the Dayton City School District for fiscal year 2002. The last operating levy approved by voters in the School District occurred in 1994. The School District is extremely dependent upon intergovernmental revenues provided by the State of Ohio and the federal government; approximately 67 percent of the School District's total revenue was received from intergovernmental sources during fiscal year 2002.

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2002  
Unaudited

Despite not having sought new operating funds through a property tax levy in the past ten years, the School District has been able to regain stable financial footing after struggling through financial difficulties in the late 1990's. Through careful management of expenses, a series of large one-time cash receipts and increased funding provided by the State of Ohio through the Parity Aid program, the School District has maintained financial stability.

Instruction comprises 45 percent of the School District's expenses for fiscal year 2002. Support services expenses make up 40 percent of the expenses.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted state entitlements. Comparisons to 2001 have not been made because they are not available.

Table 3  
Total and Cost of Program Services  
Governmental Activities  
For Fiscal Year 2002 (000's)

	Total Cost of Service	Net Cost of Service
Instruction	\$ 103,238	\$ 90,572
Support Services:		
Pupils and Instructional Staff	22,534	12,471
Board of Education, Administration, Fiscal and Business	20,560	17,401
Plant Operation and Maintenance	20,656	18,291
Pupil Transportation	14,701	14,189
Central	11,867	10,578
Operation of Non-Instructional Services	13,625	(393)
Extracurricular Activities	1,621	742
Intergovernmental	19,319	19,319
Unallocated Depreciation	410	410
Interest and Fiscal Charges	146	146
 Total Expenses	 \$ <u>228,677</u>	 \$ <u>183,726</u>

Instructional expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil.

Pupils and instructional staff include the activities involved with assisting the staff with the contents and process of teaching to pupils.

Board of education, administration, fiscal and business includes expenses associated with administrative and financial supervision of the District.

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio

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Plant operation and maintenance activities involve keeping the school grounds, buildings, and equipment in an effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by state law.

Central includes expenses related to planning, research, development and evaluation of support services, as well as the reporting of this information internally and to the public.

Operation of non-instructional services includes the preparation, delivery and servicing of lunches, snacks and other incidental meals to students and school staff in connection with school activities, as well as services provided to the community at-large.

Extracurricular activities includes expenses related to student activities provided by the School District which are designed to provide opportunities for pupils to participate in school events, public events, or a combination of these for the purposes of motivation, enjoyment and skill improvement.

Intergovernmental expenses related to the providing state funding to community schools in the area. This funding is included in the School District's state foundation payments.

Unallocated depreciation represents current period depreciation charges associated with capital assets that are utilized by several different functions, typically school buildings throughout the District.

Interest and fiscal charges involves the transaction associated with the payment of interest and other related charges to debt of the School District.

### **The School District's Funds**

Information about the School District's General Fund, the only major fund, starts on page 16. This fund is accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$267.8 million and expenditures of \$236.7 million. The net change in fund balance was most significant in the General Fund, an increase of \$10.1 million. Unreserved fund balance went from \$12.3 million in 2001 to \$28.5 million. As previously discussed, certain one-time revenues have allowed the School District to overcome the financial difficulties experienced in the late 1990's to a current level of financial stability.

### **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 2002, the School District amended its general fund budget numerous times, none significant. As the School District received the unexpected cash receipts from the State of Ohio, it was necessary to adjust estimated resources and appropriations. Other revenue and expenditure line items were also reviewed.

**DAYTON CITY SCHOOL DISTRICT**  
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Unaudited

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For the General Fund, budget basis revenue was \$214.8 million as compared to the original budget estimates of \$176.8 million. This difference included intergovernmental revenues initially budgeted at \$86.5 million with budget basis revenues coming in at \$128.0 million. This significant difference is explained by the School District receiving \$32.3 million one-time payment to settle a long-standing desegregation suit, difficulty in projecting what increases will result from the State of Ohio increasing the per pupil funding amounts early in the year, and miscellaneous grants received during the course of the year, but information regarding these funding sources was not available when the original budget was prepared.

Total actual expenditures on the budget basis (cash outlays plus encumbrances) were \$160.8 million, \$54.0 million below revenues, as well as \$8.6 million and \$5.4 million below original and final budget estimates, respectively.

### Capital Assets

At the end of fiscal year 2002, the School District had \$48.8 million invested in land, buildings, furniture and equipment, and vehicles in governmental activities.

Table 4 shows fiscal year 2002 balances compared to 2001:

Table 4  
Capital Assets at June 30 (in millions)

	<u>2002</u>	<u>2001</u>
Land and Improvements	3.3	3.3
Building and Improvements	28.2	23.3
Equipment	7.2	7.1
Vehicles	10.1	8.5
Less: Accumulated Depreciation	<u>(28.9)</u>	<u>(27.9)</u>
Totals	<u>19.9</u>	<u>14.3</u>

Overall capital assets increased approximately \$5.6 million from fiscal year 2001. Increases in capital assets (primarily building improvements, vehicles and equipment) were offset by depreciation expense for the year.

For fiscal year 2000 and forward, Ohio law requires school districts to set aside three percent of certain revenues for capital improvements and an additional three percent for textbooks and instructional supplies. For fiscal year 2002, this amounts to \$2.7 million for each set aside requirement. In addition, the School District carried forward \$1.4 million and \$1.9 million in textbooks and capital improvements set aside requirement for which there were no qualifying disbursements in the previous year. When fiscal year 2002 qualifying disbursements for the capital improvements and textbooks were netted against the cumulative set aside amounts for the year, \$1.3 million for textbooks remained and therefore appears as a reservation of fund balance for 2002.

**DAYTON CITY SCHOOL DISTRICT**  
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For the Fiscal Year Ended June 30, 2002  
Unaudited

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Capital asset acquisitions during fiscal year 2002 consisted primarily of building improvements (new roofing and heating systems, classroom renovations and wiring) costing \$4.8 million, as well as 20 new school buses with a total purchase cost of \$1.1 million. Other acquisitions included maintenance vehicles, data processing equipment and miscellaneous equipment.

The State of Ohio has determined that most of our school buildings are in need of remodeling or replacement based on the age and condition of the structures. A statewide revitalization program, which operates under the direction of the Ohio Schools Facilities Commission (established through Senate Bill 272) uses resources from state bond funds and the tobacco settlement funds to match local dollars so that eligible districts can remodel or rebuild their capital assets. On April 18, 2002 the members of the District's Board unanimously approved the plan to renovate or replace thirty-four school buildings, moving the District closer to a vision of providing students with a quality education in up-to-date facilities.

Since the fall of 2000, district personnel and community members have worked with a team of architects to evaluate the physical facilities to prepare for the creation of a Facilities Master Plan. The Ohio School Facilities Commission has provided guidance in the development of a Master Plan. Also, the School District asked staff, parents, and members of the community to provide feedback so that safe, secure, student-centered learning environments will be provided to the students. Upon the plan's approval at the state level, the District became eligible to receive matching funds through the Ohio School Facilities Commission to complete the project at a cost to the School District of thirty-nine cents on the dollar.

On November 5, 2002 the voters passed an 8.97 mill levy to provide funds for the local thirty-one percent match of the cost of this project, locally funded building initiatives, and for maintenance and upkeep of the new facilities. The State share for this project will amount to approximately 358 million dollars and the local share amounts to approximately 190 million dollars. A number of additional building features above and beyond the state building standards were supported by the voters. Therefore an additional 80 million local dollars will be spent to provide fixed-seat auditoriums, performance spaces, athletic facilities, additional space for special needs students, and spaces for community activities. The District plans to issue Notes in Anticipation of the Issuance of Bonds in the amount of \$93.5 million dollars in December 2002 to partially pay for the local share of the State Accelerated Urban School Building Program. It is anticipated that Bonds in Anticipation of Tax Receipts will be issued in April 2003. However the exact amount of the bonds and the timing and number of the bond issues has not been determined at this time. Because of the magnitude of this project and that it will take ten to twelve years to complete, the Master Plan will evolve over time. Therefore the full financial impact of the remodeling or replacement of our school buildings can not be determined at this time.

#### **Debt Administration**

At June 30, 2002, the School District only had capital leases of \$1.6 million in outstanding debt, of which \$787,236 is due within one year. These leases consisting of equipment and vehicles have been capitalized as capital assets within the governmental activities. Principal payments for fiscal year 2002 totaled \$2.8 million. At June 30, 2002, the School District's overall legal debt margin was \$172.9 million and the unvoted debt margin was \$1.9 million.

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2002  
Unaudited

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**For the Future**

There are no immediate plans to ask the voters for an operating levy. There was outstanding support from the local citizens and business community for the bond and maintenance levy. While long-range financial projections indicate a need for an operating levy, there is a realization that an additional tax levy would place a financial strain on our local citizenry given the current economic conditions and income levels of the local community. Therefore, the School District will try to maintain financial stability through operating efficiencies as long as possible.

As a result of the Ohio Supreme Court's decision regarding the State's funding plan for schools to be unconstitutional, the State has increased funding through their Parity Aid Program. The School District received 1.96 million dollars in FY02 as a result of the new Parity Aid Program, and is projecting to receive 4.12 million in FY03. Under the current plan the Parity Aid will approximately double each year until fully funded in FY06. The Ohio Supreme Court on December 11, 2002 again affirmed that the Ohio school funding program is unconstitutional. Since changes in the funding program may result from the most recent Court decision, the full financial impact of the Parity Aid Program cannot be determined at this time.

The ever-increasing enrollment in community schools has proven challenging for the School District. From the meager \$298,935 cost in FY1999, the obligation grew to 65 times that in FY2002, reaching over \$19 million, with an estimated growth in FY2003 to over \$26 million. The loss of these dollars coupled with the mandate to provide transportation at the School District's expense has had a tremendous impact on the financial picture. The School District's responsibility is to make the necessary adjustments to work within the confines of the projected financial picture. The ability to react to the community school impact is hindered by the lack of solid enrollment data until after the new school year has begun which is several months away for next year. To react strongly, as in closing facilities during the school year, would negatively impact the educational process further exacerbating academic achievement. It is hoped the new academic programs in mathematics and literacy, better enforcement of student behavior including alternative learning choices and new and remodeled buildings, that the District will attract more students. With the return to neighborhood schools and the new school buildings, there is also an expectation that neighborhoods will recover and more people will choose to live in the School District. No doubt these changes will take time to be effective, therefore the short-term prospects for additional enrollment remains remote. Until then, the School District will continue to make spending reductions to offset the increases in the community school obligation.

**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 the Treasurer's Office at Dayton City School District, 348 West First Street, Dayton, Ohio 45402 or call (937) 542-3018.

DAYTON



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**PUBLIC SCHOOLS**



**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO**

**STATEMENT OF NET ASSETS  
JUNE 30, 2002**

	Governmental Activities
<b>Assets:</b>	
Equity in pooled cash and cash equivalents	\$ 83,571,746
<b>Receivables:</b>	
Property and other taxes	92,284,919
Accounts	216,290
Intergovernmental	8,898,038
Accrued Interest	202,958
Inventory of supplies and materials	324,645
Inventory held for resale	1,251,743
Prepaid items	838,520
Cash and cash equivalents with fiscal agents	603,737
<b>Restricted Assets:</b>	
Equity in pooled cash and cash equivalents	4,330,598
Depreciable capital assets, net	16,576,939
Non-depreciable capital assets	3,321,165
 Total Assets	 212,421,298
 <b>Liabilities:</b>	
Accounts payable	3,139,628
Accrued wages and benefits payable	6,299,109
Intergovernmental payable	5,125,592
Claims Payable	525,785
Deferred revenue	90,746,583
Vacation leave payable	799,967
<b>Long Term Liabilities:</b>	
Due within one year	1,415,579
Due in more than one year	8,009,383
 Total Liabilities	 116,061,626
 <b>Net Assets:</b>	
Invested in capital assets, net of related debt	18,342,669
<b>Restricted for:</b>	
Special revenue	14,902,510
Capital projects	27,044,513
Other purpose	4,330,598
Unrestricted	31,739,382
 Total Net Assets	 96,359,672

See accompanying notes to the basic financial statements.

DAYTON

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PUBLIC SCHOOLS

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2002

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for services & sales	Operating grants and contributions	Capital grants and contributions	Total Governmental Activities
<b>Governmental Activities:</b>					
<b>Instruction:</b>					
Regular	60,157,384	433,247	716,737	-	(59,007,400)
Special	33,505,341	157,643	9,787,340	-	(23,560,358)
Vocational	6,501,058	-	721,908	-	(5,779,150)
Adult/Continuing	1,009,972	134,582	556,509	-	(318,881)
Other	2,064,597	158,332	-	-	(1,906,265)
<b>Support Services:</b>					
Pupils	10,079,837	-	5,142,925	-	(4,936,912)
Instructional staff	12,453,911	-	4,920,182	-	(7,533,729)
Board of education	312,390	-	-	-	(312,390)
Administration	14,702,327	-	3,123,736	-	(11,578,591)
Fiscal	2,951,955	-	34,444	-	(2,917,511)
Business	2,593,544	-	-	-	(2,593,544)
Operation and maintenance of plant	20,655,626	265,736	-	2,098,614	(18,291,276)
Pupil transportation	14,701,497	233,747	15,968	262,225	(14,189,557)
Central	11,867,414	-	522,916	766,340	(10,578,158)
Operation of non-instructional services	13,624,779	3,094,822	10,923,198	-	393,241
Extracurricular activities	1,621,199	879,625	-	-	(741,574)
Intergovernmental	19,318,687	-	-	-	(19,318,687)
Interest and fiscal charges	145,568	-	-	-	(145,568)
Unallocated depreciation *	409,628	-	-	-	(409,628)
<b>Total Governmental Activities</b>	<b>228,676,714</b>	<b>5,357,734</b>	<b>36,465,863</b>	<b>3,127,179</b>	<b>(183,725,938)</b>

General Revenues:

Property taxes levied for general purposes	79,139,322
Grants and entitlements not restricted to specific programs	144,182,250
Investment earnings	2,217,766
Miscellaneous	<u>2,229,456</u>

Total General Revenues 227,768,794

Changes in net assets 44,042,856

Net assets at beginning of year (see note 3) 52,316,816

Net assets at end of year 96,359,672

\* - This amount excludes the depreciation that is included in the direct expense of the various functions.

See accompanying notes to the basic financial statements.

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2002**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 41,096,892	\$ 41,064,224	\$ 82,161,116
Cash and Cash Equivalents:			
With Fiscal Agent	-	603,737	603,737
Receivables:			
Taxes - Current	78,550,303	-	78,550,303
Taxes - Delinquent	13,734,616	-	13,734,616
Accounts	78,325	137,965	216,290
Intergovernmental	35,103	8,862,935	8,898,038
Interfund	-	3,000,000	3,000,000
Accrued Interest	181,262	21,696	202,958
Due from Other Funds	899,716	106,297	1,006,013
Prepaid Items	836,232	2,288	838,520
Inventory of Supplies and Materials	193,007	-	193,007
Inventory Held for Resale	-	131,638	131,638
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	4,330,598	-	4,330,598
<b>Total Assets</b>	<b>\$ 139,936,054</b>	<b>\$ 53,930,780</b>	<b>\$ 193,866,834</b>
<b>Liabilities and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 1,712,864	\$ 1,372,538	\$ 3,085,402
Accrued Wages and Benefits	5,148,366	1,150,743	6,299,109
Intergovernmental Payable	2,301,990	410,342	2,712,332
Interfund Payable	3,000,000	-	3,000,000
Due to Other Funds	93,995	912,018	1,006,013
Deferred Revenue	90,720,946	8,193,213	98,914,159
Compensated Absences Payable	499,271	129,072	628,343
<b>Total Liabilities</b>	<b>103,477,432</b>	<b>12,167,926</b>	<b>115,645,358</b>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Encumbrances	1,844,498	3,912,598	5,757,096
Supplies Inventory	193,007	131,638	324,645
Property Taxes	1,563,973	-	1,563,973
Long Term Receivable	-	3,000,000	3,000,000
Budget Stabilization	3,025,300	-	3,025,300
Textbook and Instructional Material	1,305,298	-	1,305,298
<b>Unreserved, Undesignated:</b>			
General Fund	28,526,546	-	28,526,546
Special Revenue Funds	-	9,460,905	9,460,905
Capital Projects Funds	-	25,257,713	25,257,713
<b>Total Fund Balances</b>	<b>36,458,622</b>	<b>41,762,854</b>	<b>78,221,476</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 139,936,054</b>	<b>\$ 53,930,780</b>	<b>\$ 193,866,834</b>

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2002

Total Governmental Fund Balances:		\$ 78,221,476
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.		19,824,670
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		8,167,576
Internal service funds are used by management to charge the costs of operating the central warehouse and providing dental insurance to the individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		2,497,724
Long-term liabilities which are not due and payable in the current period and therefore are not reported in the funds.		
Intergovernmental payable	(2,413,260)	
Compensated absences	(8,041,151)	
Claims payable	(341,928)	
Capital leases payable	<u>(1,555,435)</u>	
Total		<u>(12,351,774)</u>
Net Assets of Governmental Activities		<u>\$ 96,359,672</u>

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 79,139,322	\$ -	\$ 79,139,322
Intergovernmental	128,011,500	50,874,628	178,886,128
Interest	2,173,458	44,308	2,217,766
Tuition and Fees	691,382	-	691,382
Rentals	265,736	-	265,736
Charges for Services	391,390	3,129,601	3,520,991
Gifts and Donations	-	6,184	6,184
Extracurricular Activities	-	879,625	879,625
Miscellaneous	1,345,562	877,710	2,223,272
<b>Total Revenues</b>	<b>212,018,350</b>	<b>55,812,056</b>	<b>267,830,406</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Instruction:</b>			
Regular	49,332,763	10,750,465	60,083,228
Special	22,983,693	10,322,295	33,305,988
Vocational	5,791,552	748,218	6,539,770
Adult/Continuing	320,224	687,078	1,007,302
Other Instruction	2,064,597	-	2,064,597
<b>Support Services:</b>			
Pupils	6,862,092	3,453,567	10,315,659
Instructional Staff	6,919,183	5,500,989	12,420,172
Board of Education	312,464	-	312,464
Administration	11,444,019	3,718,653	15,162,672
Fiscal	3,028,961	130,947	3,159,908
Business	1,833,822	36,505	1,870,327
Plant Operation and Maintenance	20,345,315	2,014,671	22,359,986
Pupil Transportation	14,338,770	19,822	14,358,592
Central	9,114,653	3,911,383	13,026,036
Non-Instructional Services	17,420	13,597,320	13,614,740
Extracurricular Activities	848,880	761,117	1,609,997
Capital Outlay	1,590,926	1,665,167	3,256,093
Intergovernmental	19,318,687	-	19,318,687
<b>Debt Service:</b>			
Principal Retirement	633,161	2,142,323	2,775,484
Interest and Fiscal Charges	53,221	92,347	145,568
<b>Total Expenditures</b>	<b>177,154,403</b>	<b>59,552,867</b>	<b>236,707,270</b>
<b>Excess of Revenues Over(Under) Expenditures</b>	<b>34,863,947</b>	<b>(3,740,811)</b>	<b>31,123,136</b>
<b>Other Financing Sources (Uses):</b>			
Inception of Capital Lease	1,329,978	265,724	1,595,702
Proceeds from Sale of Fixed Assets	15,503	-	15,503
Transfers-In	416,368	25,772,983	26,189,351
Transfers-Out	(26,483,874)	(416,368)	(26,900,242)
<b>Total Other Financing Sources (Uses)</b>	<b>(24,722,025)</b>	<b>25,622,339</b>	<b>900,314</b>
<b>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses</b>	<b>10,141,922</b>	<b>21,881,528</b>	<b>32,023,450</b>
<b>Fund Balance at Beginning of Year - Restated</b>	<b>26,316,700</b>	<b>19,881,326</b>	<b>46,198,026</b>
<b>Fund Balance at End of Year</b>	<b>\$ 36,458,622</b>	<b>\$ 41,762,854</b>	<b>\$ 78,221,476</b>

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

Net Change in Fund Balances - Total Governmental Funds		32,023,450
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		
Fixed asset additions	6,880,388	
Current year depreciation	<u>(1,243,142)</u>	
Total		5,637,246
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of fixed assets.		
Proceeds from sale of capital assets	(15,503)	
Loss on disposal of capital assets	<u>(21,715)</u>	
Total		(37,218)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		4,889,164
Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability		
		(1,595,702)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
		2,775,484
Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payable which represents contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Intergovernmental payable	103,514	
Compensated absences payable	67,236	
Claims payable	<u>191,856</u>	
Total		362,606
Internal service funds are used by management to charge the costs of operating the central warehouse and providing dental insurance to the individual funds are not reported in the district-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.		
		<u>(12,174)</u>
Change in Net Assets of Governmental Activities		<u><u>44,042,856</u></u>

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND - BUDGET (NON-GAAP) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Revenues:</b>				
Taxes	\$ 87,116,142	\$ 81,700,000	\$ 81,996,991	\$ 296,991
Intergovernmental	86,497,058	127,903,507	128,023,790	120,283
Interest	1,325,108	1,959,442	1,961,284	1,842
Tuition and Fees	449,824	665,157	665,783	626
Charges for Services	264,436	391,023	391,390	367
Rentals	179,540	265,486	265,736	250
Miscellaneous	984,034	1,515,094	1,516,519	1,425
<b>Total Revenues</b>	<b>176,816,142</b>	<b>214,399,709</b>	<b>214,821,493</b>	<b>421,784</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	56,385,836	52,800,546	49,760,384	3,040,162
Special	22,685,092	22,693,818	22,696,431	(2,613)
Vocational	6,164,059	5,983,807	5,874,063	109,744
Adult/Continuing	359,177	339,865	339,718	147
Other Instruction	1,389,293	1,492,365	2,234,675	(742,310)
<b>Support Services:</b>				
Pupils	7,735,000	7,135,981	7,053,067	82,914
Instructional Staff	7,736,432	7,322,630	7,141,043	181,587
Board of Education	321,572	340,210	276,432	63,778
Administration	12,300,299	11,747,902	11,639,825	108,077
Fiscal	2,847,814	3,121,806	3,059,948	61,858
Business	2,836,532	2,762,994	2,629,239	133,755
Operation and Maintenance of Plant	23,104,054	22,300,774	21,730,391	570,383
Pupil Transportation	15,493,707	15,093,796	14,935,395	158,401
Central	8,045,445	9,138,103	8,915,738	222,365
Non-Instructional Services	18,414	17,520	17,520	-
Extracurricular Activities	886,748	839,276	838,289	987
Capital Outlay	1,091,783	3,080,531	1,682,603	1,397,928
<b>Total Expenditures</b>	<b>169,401,257</b>	<b>166,211,924</b>	<b>160,824,761</b>	<b>5,387,163</b>
<b>Excess of Revenues Over(Under) Expenditures</b>	<b>7,414,885</b>	<b>48,187,785</b>	<b>53,996,732</b>	<b>5,808,947</b>
<b>Other Financing Sources (Uses):</b>				
Refund of Prior Year Expenditures	-	14	14	-
Proceeds from Sale of Fixed Assets	-	15,488	15,503	15
Refund of Prior Year Receipts	(428,400)	(136,607)	(136,607)	-
Pass Through Payments	(17,639,989)	(19,288,931)	(19,318,687)	(29,756)
Advances-In	-	168,813	168,972	159
Advances-Out	-	(1,027,960)	(1,027,960)	-
Operating Transfers-In	-	415,977	416,368	391
Operating Transfers-Out	-	(25,804,232)	(25,803,483)	749
<b>Total Other Financing Sources (Uses)</b>	<b>(18,068,389)</b>	<b>(45,657,438)</b>	<b>(45,685,880)</b>	<b>(28,442)</b>
<b>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses</b>	<b>(10,653,504)</b>	<b>2,530,347</b>	<b>8,310,852</b>	<b>5,780,505</b>
<b>Fund Balance at Beginning of Year</b>	<b>28,597,704</b>	<b>28,597,704</b>	<b>28,597,704</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>4,927,244</b>	<b>4,927,244</b>	<b>4,927,244</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 22,871,444</b>	<b>\$ 36,055,295</b>	<b>\$ 41,835,800</b>	<b>\$ 5,780,505</b>

See accompanying notes to the basic financial statements



**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
STATEMENT OF FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
JUNE 30, 2002**

	<u>Governmental Activities</u>	
	<u>Internal Service Funds</u>	
<u>Assets:</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 1,410,630	
Inventory Held for Resale	1,251,743	
Total Current Assets	<u>2,662,373</u>	
Capital Assets, Net	<u>73,434</u>	
Total Assets	<u>2,735,807</u>	
<u>Liabilities:</u>		
Accounts Payable	54,226	
Claims Payable	183,857	
Total Current Liabilities	<u>238,083</u>	
Total Liabilities	<u>238,083</u>	
<u>Net Assets:</u>		
Invested in Capital Assets	73,434	
Unrestricted	<u>2,424,290</u>	
Total Net Assets	<u>\$ 2,497,724</u>	

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Governmental Activities
	Internal Service Funds
Operating Revenues:	
Charges for Services	1,185,441
Materials and Supplies	851,619
Total Operating Revenue	2,037,060
Operating Expenses:	
Salaries and Wages	477,958
Fringe Benefits	161,424
Purchased Services	105,611
Claims	1,135,649
Cost of Sales	869,558
Depreciation	9,925
Total Operating Expenses	2,760,125
Loss Before Transfer-In	(723,065)
Operating Transfer-In	710,891
Change in Net Assets	(12,174)
Net Assets - Beginning of Year	2,509,898
Net Assets - End of Year	\$ 2,497,724

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Governmental Activities
	Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents	
Cash Flows from Operating Activities:	
Cash Received from Quasi-External Transactions with other fund: \$	2,038,053
Cash Payments to Suppliers for Goods and Services	(1,040,107)
Cash Payments to Employees for Services	(477,958)
Cash Payments for Employee Benefits	(161,424)
Cash Payments for Claims	(1,111,733)
Net Cash Provided by (Used in) Operating Activities	(753,169)
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-In	710,891
Net Increase in Cash and Cash Equivalents	(42,278)
Cash and Cash Equivalents Beginning of Year	1,452,908
Cash and Cash Equivalents End of Year	\$ 1,410,630
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:	
Operating Income (Loss)	\$ (723,065)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used In) Operating Activities:	
Depreciation	9,925
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	993
Decrease in Inventory Held for Resale	23,721
Decrease in Accounts Payable	(88,659)
Increase in Claims Payable	23,916
Net Cash Provided by (Used in) Operating Activities	\$ (753,169)

See accompanying notes to the basic financial statements

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
STATEMENT OF NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2002

	<u>Agency Funds</u>
Assets:	
Equity in Pooled Cash	<u>6,312,915</u>
Total Assets	<u><u>6,312,915</u></u>
Liabilities:	
Accounts Payable	339,900
Due to Students	106,873
Undistributed Monies	<u>5,866,142</u>
Total Liabilities	<u><u>6,312,915</u></u>

See accompanying notes to the basic financial statements

## DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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

Dayton City School District (the "School District") is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution of the State of Ohio. The School District operates under a locally elected seven-member Board form of government and provides educational services as mandated by State and/or federal agencies.

The School District is the 6th largest in the State of Ohio (among 612 school districts) in terms of enrollment. It is staffed by 1,369 non-certificated employees and 1,792 certificated full-time personnel who provide services to 20,144 students and other community members.

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

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

The following activities are included within the reporting entity:

**Parochial Schools** Within the School District boundaries are sixteen parochial schools, which are operated as private schools. Current State legislation provides funding to these parochial schools. These monies are received and disbursed on behalf of the parochial schools by the Treasurer of the School District, as directed by the parochial schools. The activity of these State monies is reflected in a special revenue fund for financial reporting purposes.

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

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

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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

***A. Basis Of Presentation***

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

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds was eliminated to avoid "doubling up" revenues and expenses.

The statement of net assets presents the financial condition of the governmental activities of the School District at year-end. The government-wide 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 therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues 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.

**Fund Financial Statements**

During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

***B. Fund Accounting***

The School District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain School District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the School District are grouped into the categories governmental, proprietary, and fiduciary.

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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

Governmental Funds

Governmental funds focus 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 General Fund is the School District's only major governmental fund:

General Fund

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

The other governmental funds of the School District account for grants and other resources, debt service, and capital projects of the School District whose uses are restricted to a particular purpose.

Proprietary Fund

The proprietary fund focuses on the determination of the changes in net assets, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service; the School District has no enterprise funds.

Internal Service Funds

Internal service funds account for the financing of services provided by one department or agency to other department or agencies of the School District on a cost reimbursement basis. The School District has two internal service funds; one accounts for the operations of the central warehouse and distribution facility and the other accounts for the self-insurance program which provides dental benefits to employees.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the School District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School District's own programs. The School District has no funds which are classified as trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

***C. Measurement Focus***

Government-Wide Financial Statements

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

# DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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

### Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Fiduciary funds are reported using the economic resources measurement focus.

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

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

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 the amount of the transaction can be determined, and "available" means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days of fiscal year end.

Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.



# DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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

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

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, 2002, but which were levied to finance fiscal year 2003 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.

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

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

### ***E. Budget Data***

All funds, other than agency funds and the Educational Foundation special revenue fund, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount 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 Board has established the legal level of control at the object level within the individual funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue, are identified by the School District. 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 final amended certificate issued during fiscal year 2002.

The appropriation resolution is subject to amendment by the Board throughout the school year with the restriction that appropriations may not exceed estimated resources. 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 years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Board during the year.

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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

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

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

During fiscal year 2002, investments were limited to various government securities, certificates of deposit, mutual funds and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on June 30, 2002.

The Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2002 amounted to \$2,173,458, which includes \$1,028,220 assigned from other School District funds. The non-major funds also earned interest in the amount of \$44,308.

For purposes of the statement of cash flows and for presentation on the financial statement, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the School District are considered to be cash equivalents.

***G. Inventory***

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

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

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond June 30, 2002, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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

***I. Restricted Assets***

Restricted assets in the general fund represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts required by statute to be set-aside by the School District for the purchase of textbooks and instructional materials and the creation of a reserve for budget stabilization. See Note 18 for additional information regarding set-sides.

***J. Estimates***

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

***K. Fixed Assets and Depreciation***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported within the governmental activities on the government-wide statement of net assets but are not reported in the fund statements. Internal service fund's capital assets reported in the fund statements are combined with the governmental activities on the government-wide statement of net assets.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements throughout the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of five thousand dollars. The School District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also not capitalized.

All reported capital assets except for 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	50 years
Buildings and Improvements	50 years
Furniture and Equipment	3 – 10 years
Vehicles	10 years

***L. Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures or 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 and uses in governmental funds. Repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them are not presented on the financial statement.

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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

***M. 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 which states that the School District will estimate its liability based on sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as specified by the retirement system as well as other employees who are expected to become eligible in the future to receive such payments. 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 sick leave for all employees after fifteen years of current service with the School District.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported

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

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

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Long-term leases are recognized as a liability on the governmental fund financial statements when due.

***O. Net Assets***

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

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

**DAYTON CITY SCHOOL DISTRICT**  
Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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

***P. Fund Balance Reserves***

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

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for budget stabilization and textbook and instructional material represents monies required to be set aside by State statute to protect against cyclical changes in revenues and expenditures and to provide necessary textbooks and instructional materials, respectively.

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES/RESTATEMENT OF FUND BALANCE**

***A. Changes in Accounting Principles***

For fiscal year 2002, the School District has implemented GASB Statement No. 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments” and GASB Statement No. 38, “Certain Financial Statement Note Disclosures.”

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

The government-wide financial statements combine the governmental activities into one column. The beginning net asset amount for governmental programs reflect the change in fund balance for governmental funds at June 30, 2001, caused by the conversion to the new reporting model.

***B. Restatement of Fund Balances/Retained Earnings***

During fiscal year 2002 the School District adopted a \$5,000 capitalization threshold for capital assets. This new policy required the general capital assets, as well as the proprietary capital assets to be restated as of June 30, 2001. In addition, the food service and uniform school supplies enterprise funds, as well as the special school expendable trust fund, were reclassified to a nonmajor for GASB 34. These restatements had the following effect on fund balance of major and nonmajor funds of the School District as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

**DAYTON CITY SCHOOL DISTRICT**  
 Montgomery County, Ohio  
 Notes to the Basic Financial Statements  
 For the Fiscal Year Ended June 30, 2002

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES/RESTATEMENT OF FUND BALANCE**  
 (Continued)

	<u>General</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balance June 30, 2001	\$ 26,316,700	\$ 18,711,738	\$ 45,028,438
Reclassification of funds	-	1,169,588	1,169,588
Adjusted fund balance June 30, 2001	\$ 26,316,700	\$ 19,881,326	46,198,026
GASB 34 Adjustments:			
Allocation of internal service funds			2,509,898
Capital assets, net			14,224,642
Long-term liabilities			(2,516,774)
Long-term compensated absences			(8,108,387)
Claims payable			(533,784)
Capital leases payable			(2,735,217)
Long-term (deferred) assets			3,278,412
Governmental Activities Net Assets June 30, 2001			\$ 52,316,816

The food service and uniform school supplies enterprise funds were reclassified to special revenue funds which are considered to be nonmajor for GASB 34. These restatements had the following effect on the retained earnings of the School District's enterprise fund type as it was previously reported.

	<u>Enterprise</u>
Retained Earnings June 30, 2001	\$ 1,933,693
Capital assets	(1,139,575)
Compensated absences	100,003
Intergovernmental payable	190,341
Fund reclassification	(1,084,462)
Restated Retained Earnings June 30, 2001	-

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

***A. Accountability***

The following funds have fund equity deficits as of June 30, 2002:

	<u>Deficit Fund Equity</u>
Special Revenue:	
Adult Basic Education	\$ 6,293
Vocational Education	\$ 80,540
Headstart	\$ 172,701
EHA Preschool Grants	\$ 4,314
Miscellaneous Federal Grants	\$ 268,254
Internal Service:	
Self-Insurance	\$ 108,054

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE (Continued)**

The deficits in the special revenue funds resulted from adjustments for accrued liabilities. Management expects the deficits in these funds to be correct in early fiscal year 2003. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur. The deficit in the internal service fund is due to revenues not covering operating costs. The School District will examine the need to increase its charges for services to the other funds or the general fund will provide operation transfers to eliminate the deficits.

***B. Legal Compliance***

During the fiscal year ended June 30, 2002, the School District was not in compliance with following state statutes; Ohio Rev. Code § 5705.39 by having appropriations exceeding estimated resources, Ohio Rev Code § 5705.41 by having expenditures plus encumbrances exceeding appropriations, Ohio Rev Code § 5705.41(D) by not proper certifying funds were available for expenditures, Ohio Rev Code § 5705.412 by not issuing all required certifications on expenditures/contracts which exceed current fiscal year, Ohio Rev Code § 5705.38 and § 5705.40 by not amending appropriations as required and not updating appropriations in financial records, and Ohio Revised Code § 149.351 by not maintain bidding documents as required.

Also, the School District did not verify the income of all participants or properly account equipment purchased through a federal program as required.

**NOTE 5 - 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 - 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 basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the fund liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

Net Change in Fund Balance	
General Fund	
GAAP Basis	\$ 10,141,922
Revenue Accruals	1,473,179
Expenditure Accruals	431,710
Transfers	680,391
Advances	(858,988)
Encumbrances	<u>(3,557,362)</u>
Budget Basis	<u>\$ 8,310,852</u>

# DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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## **NOTE 6 - DEPOSITS AND INVESTMENTS**

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

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the School District Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Inactive deposits are public deposits that the Board of Education has identified as not required for use within the current 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 accounts including passbook accounts.

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

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

1. United States Treasury Notes, Bills, Bonds or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, debt interest rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.



**DAYTON CITY SCHOOL DISTRICT**  
 Montgomery County, Ohio  
 Notes to the Basic Financial Statements  
 For the Fiscal Year Ended June 30, 2002

**NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)**

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

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

**Deposits:** At year-end, the carrying amount of the School District's deposits was \$31,231,489 and the bank balance was \$34,357,379. \$345,446 of the bank balance was covered by federal depository insurance, surety bonds covered \$2,000,000, specific pledge collateral covered \$7,300,000, and \$24,711,933 remaining was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the School District to a successful claim by the Federal Deposit Insurance Corporation.

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

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying/ Fair Value</u>
U.S. Government Securities	\$ 24,191,527	\$ -	\$ 24,191,527
Repurchase Agreement	<u>-</u>	<u>7,423,109</u>	7,423,109
Star Ohio			31,369,134
Mutual Funds – KeyTrust			<u>603,737</u>
<b>Total</b>	<u>\$ 24,191,527</u>	<u>\$ 7,423,109</u>	<u>\$ 63,587,507</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9 entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents and investments on the basic financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

**DAYTON CITY SCHOOL DISTRICT**  
 Montgomery County, Ohio  
 Notes to the Basic Financial Statements  
 For the Fiscal Year Ended June 30, 2002

**NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)**

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$ 94,818,996	\$ -
Investments:		
U.S. Government Securities	(24,191,527)	24,191,527
Repurchase Agreement	(7,423,109)	7,423,109
Mutual Funds - KeyTrust	(603,737)	603,737
STAR Ohio	(31,369,134)	31,369,134
GASB Statement 3	\$ 31,231,489	\$ 63,587,507

**NOTE 7 - PROPERTY TAXES**

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

Property taxes include amounts levied against all real, public utility and tangible personal property located in the School District. Property tax revenue received during calendar 2002 for real and public utility property taxes represents collections of calendar 2001 taxes. Property tax payments received during calendar 2002 for tangible personal property (other than public utility property) is for calendar 2002 taxes.

2002 real property taxes are levied after April 1, 2002, on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at thirty-five percent of appraised market value.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. 2002 public utility property taxes became a lien December 31, 2001, are levied after April 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after April 1, 2002, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are twenty-five percent of true value.

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20. The assessed values upon which fiscal year 2002 taxes were collected are:

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

**NOTE 7 - PROPERTY TAXES (Continued)**

	<u>2002 First Half Collections</u>		<u>2001 Second Half Collections</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Agricultural/Residential and Other Real Estate	\$1,441,598,740	74.55%	\$1,424,191,260	73.51%
Public Utility	102,552,730	5.30%	138,296,070	7.14%
Tangible Personal Property	<u>389,681,365</u>	<u>20.15%</u>	<u>374,858,377</u>	<u>19.35%</u>
Total Assessed Value	<u>\$1,933,832,835</u>	<u>100.00%</u>	<u>\$1,937,345,707</u>	<u>100.00%</u>
Tax rate per \$1,000 of assessed valuation	\$62.65		\$62.65	

The School District receives property taxes from Montgomery County. The County Auditor periodically advances to the School District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 2002, are available to finance fiscal year 2002 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, tangible personal property, and public utility taxes which became measurable as of June 30, 2002. Although total property tax collections for the next fiscal year are measurable, only the amount available as an advance at June 30 is intended to finance current fiscal year operations. For the governmental fund financial statements, the receivable is therefore offset by a credit to deferred revenue for that portion not intended to finance current year operations. The amount available as an advance was recognized as revenue.

The amount available as an advance at June 30, 2002, was \$1,563,973 in the general fund.

**NOTE 8 - RECEIVABLES**

Receivables at June 30, 2002, consisted of current and delinquent property taxes, accounts (rent and student fees), intergovernmental grants and interfund transactions. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs, and the current fiscal year guarantee of federal funds. A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<u>Governmental Activities:</u>	
General Fund	\$ 35,103
Title VI-B Grant	220,008
Title I Grant	3,369,186
Drug Free Schools Grant	2,342,473
Title VI-R Classroom Size Reduction Grant	1,798,619
Miscellaneous Federal Grants	434,754
Food Service Reimbursements	207,845
Other Non-major Funds	490,050
Total Intergovernmental Receivables	<u>\$ 8,898,038</u>

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

**NOTE 9 - FIXED ASSETS**

	Balance 6/30/01- Restated	Additions	Deductions	Balance 6/30/02
<b><u>Capital Assets, not being depreciated</u></b>				
Land	\$ 3,321,165	-	-	3,321,165
<b><u>Capital Assets, being depreciated</u></b>				
Buildings and Improvements	23,358,351	4,815,145	-	28,173,496
Furniture and Equipment	7,130,081	399,683	(267,469)	7,262,295
Vehicles	8,408,508	1,665,560	-	10,074,068
	<u>38,896,940</u>	<u>6,880,388</u>	<u>(267,469)</u>	<u>45,509,859</u>
<b><u>Less: Accumulated Depreciation</u></b>				
Buildings and Improvements	(17,400,865)	(449,866)	-	(17,850,731)
Furniture and Equipment	(4,643,927)	(399,591)	230,251	(4,813,267)
Vehicles	(5,865,312)	(403,610)	-	(6,268,922)
	<u>(27,910,104)</u>	<u>(1,253,067) *</u>	<u>230,251</u>	<u>(28,932,920)</u>
Governmental Activities Capital Assets, Net	<u>\$ 14,308,001</u>	<u>5,627,321</u>	<u>(37,218)</u>	<u>19,898,104</u>

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

Instruction:	
Regular	\$ 90,144
Special	16,433
Vocational	6,065
Support Services:	
Pupil	18,951
Instructional Staff	106,018
Administration	63,051
Business	30,223
Operation and Maintenance of Plant	77,518
Pupil Transportation	371,150
Central	25,740
Operation of Non-Instructional Services	33,766
Extracurricular Activities	4,380
	<u>843,439</u>
Unallocated Depreciation	409,628
Total Depreciation Expense	<u>\$ 1,253,067</u>

## DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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### **NOTE 9 - FIXED ASSETS (Continued)**

Unallocated depreciation is depreciation of the individual school buildings throughout the District which essentially serve all functions/programs, and therefore is not included as a direct expense of any function or program but disclosed as a separate expense.

### **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 2002, the School District contracted with Lexington Insurance Company for general liability insurance with a \$1,000,000 single occurrence limit and a \$3,000,000 aggregate. Buildings and contents are covered under Allianz Insurance Company with a \$250,000 deductible.

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

The School District's vehicles are covered under a business policy with State Auto Insurance Companies for primary coverage. This policy carries a \$1,000,000 limit for bodily injury and property damage and a \$500,000 limit for uninsured motorist. Deductibles vary according to vehicle type. The School District has excess auto coverage with TIG Insurance Company with a \$4,000,000 limit for bodily injury and property damage.

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

#### ***B. Workers' Compensation***

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

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

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the School District. The claims liability reported at June 30, 2002, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation.

The following schedule shows claim activity for fiscal years 2001 and 2002:

<u>Year</u>	<u>Beginning Balance</u>	<u>Claims</u>	<u>Payments</u>	<u>Ending Balance</u>
2001	\$725,640	\$0	\$191,856	\$533,784
2002	\$533,784	\$0	\$191,856	\$341,928

During fiscal year 2002, the State paid \$191,856 in claims on behalf of the School District. The amount of unpaid claims still owed to the state at June 30, 2002, is presented on the Statement of Net Assets as claims payable.

For calendar years 1995, through 2002, the School District went back to the workers' compensation experience based rating program and is charged a rate per \$100 of salaries.

The School District is self-insured for dental benefits. This plan provides dental plans with a \$25 deductible per each person. A third party administrator, Mutual Health Services reviews the majority of claims, which are then paid by the School District. The School District purchases stop-loss coverage of \$5,000 per employee. The School District pays the employees benefits self insurance internal service fund \$18.06 per month for single employees and \$45.15 per employee per month for family plans which represents a portion of the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

The liability for unpaid claims of \$183,857 reported in the fund at June 30, 2002, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims, including incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

The fund's claim liability amount in fiscal years 2001 and 2002 were:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2001	\$157,837	\$1,196,850	\$1,194,746	\$159,941
2002	\$159,941	\$1,135,649	\$1,111,733	\$183,857

# DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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## **NOTE 11 - DEFINED BENEFIT PENSION PLANS**

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

The School District contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple-employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 3309 of the Ohio Revised Code. The School Employees Retirement System issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. The report may be obtained by writing to SERS, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

Plan members are required to contribute 9 percent of their annual covered salary and the School District is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS' Retirement Board. The School District's contributions for pension obligations to SERS for the fiscal years ended June 30, 2002, 2001, and 2000 were \$4,894,440, \$5,938,344, and \$1,824,788, respectively; 46.38 percent has been contributed for fiscal year 2002 and 100 percent for the fiscal years 2001 and 2000. \$2,624,443 represents the unpaid contribution for fiscal year 2002 and is recorded as a liability within the respective funds and the Statement of Net Assets.

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

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

For the fiscal year ended June 30, 2002, plan members were required to contribute 9.3 percent of their annual covered salaries. The School was required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The School's required contributions to STRS for the fiscal years ended June 30, 2002, 2001 and 2000 were \$10,310,582, \$12,324,120 and \$5,268,904; 82.18 percent has been contributed for fiscal year 2002 and 100 percent for the fiscal years 2001 and 2000. \$1,837,520 representing the unpaid contribution for fiscal year 2002 is recorded as a liability within the respective funds.

## **NOTE 12 - POSTEMPLOYMENT BENEFITS**

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

## DAYTON CITY SCHOOL DISTRICT

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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### **NOTE 12 – POSTEMPLOYMENT BENEFITS (Continued)**

By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll.

The Retirement Board allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For fiscal year ended June 30, 2002, the Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.256 billion on June 30, 2001. For the School District, this amount equaled \$3,314,116 during the 2002 fiscal year.

For the year ended June 30, 2001, net health care costs paid by STRS Ohio were \$300,772,000. There were 102,132 eligible benefit recipients.

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

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2002, the allocation rate is 8.54 percent. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2002, the minimum pay has been established at \$12,400. For the School, the amount to fund health care benefits, including the surcharge, was \$3,177,550 for fiscal year 2002.

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150 percent of annual health care expenses. Expenses for health care at June 30, 2001, were \$161,439,934 and the target level was \$242.2 million. At June 30, 2001, the Retirement System's net assets available for payment of health care benefits of \$315.7 million. The number of benefit recipients currently receiving health care benefits is approximately 50,000.

### **NOTE 13 - EMPLOYEE BENEFITS**

#### ***A. Compensated Absences***

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



**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

**NOTE 13 - EMPLOYEE BENEFITS (Continued)**

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

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

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

***B. Health Care Benefits***

The District provides life insurance and accidental death and dismemberment insurance to employees through Unum Life Insurance Company. The District provides health insurance coverage through United Health Care of Ohio, Inc. Employee share of the total premium ranges between fifteen percent to thirty percent of the monthly premium depending upon plan option and single/family contract selected. The premium varies with each employee depending on the terms of the union contract. Dental insurance is provided to aid eligible employees through a self-insurance plan administered by Mutual Health Services, the third party administrators, or a premium based policy issued by United Dental Care or Ameritas.

**NOTE 14 - LONG-TERM OBLIGATIONS**

The changes in the School District's long-term obligations during fiscal year 2002 were as follows:

	Amount Outstanding June 30, 2001	Additions	Deductions	Amount Outstanding June 30, 2002	Amounts Due in One Year
Capital Leases	2,735,217	1,595,702	2,775,484	1,555,435	787,236
Compensated Absences	7,618,346	655,283	404,102	7,869,527	628,343
Total Governmental Activities	10,353,563	2,250,985	3,179,586	9,424,962	1,415,579

**DAYTON CITY SCHOOL DISTRICT**  
 Montgomery County, Ohio  
 Notes to the Basic Financial Statements  
 For the Fiscal Year Ended June 30, 2002

**NOTE 14 - LONG-TERM OBLIGATIONS (Continued)**

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

The School District's overall legal debt margin was \$174,044,955 with an unvoted debt margin of \$1,933,833 at June 30, 2002.

**NOTE 15 - INTERFUND ACTIVITY**

As of June 30, 2002, principal components of interfund balances and transactions were as follows:

<u>Payable to Fund</u>	<u>From Fund</u>	<u>Amount</u>
Education Foundation	General Fund	3,000,000
	Total Interfund Payable/Receivable	\$3,000,000

This payable represents funds loaned to the general fund from the Education Foundation back when the District was encountering financial difficulty for cash flow purposes. It is the stated intent of the Board of Education to repay the funds to the Foundation, however, no time-table was every established for the repayment and therefore, it is anticipated that these funds will not be paid during fiscal year 2003.

<u>Fund Due To</u>	<u>Fund Due From</u>	<u>Amount</u>
General Fund:	Adult Basic Education Grant	\$ 65,000
	Vocational Education Grant	150,000
	Headstart Grant	256,000
	Miscellaneous Federal Grants	280,457
	Other Non-Major Funds	148,259
Non-Major Funds:	General Fund	93,995
	Other Non-Major Funds	12,302
	Total Amount Due To/From	\$1,006,013

Majority of due to represents cash advances to grant funds for cash flow purposes by the general fund. The due to recorded in the public school support non-major fund from the general fund represents a cash receipt which was unintentionally posted to the general fund but should have been, and subsequent to year-end was, posted to the public school support fund. The remainder of the due to and due from other funds represent corrections in accounting entries applicable to fiscal year 2002 but not posted until after year end or for reimbursement for expenditures of one fund spent on behalf of another fund.

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

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**NOTE 15 - INTERFUND ACTIVITY (Continued)**

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund:	Classroom Facilities Fund	\$ 25,000,000
	District Managed Activities Fund	352,000
	DPIA Fund	413,299
	Internal Service Funds	710,891
	Other Non-Major Funds	7,684
Non-Major Funds:		
	General Fund	<u>416,368</u>
	Total Transfers Out/In	<u>\$ 26,900,242</u>

The \$25 million transfer to the classroom facilities fund was necessary due to restrictions in the desegregation settlement that certain monies must be used for improvements to the School District's capital facilities. The remainder of the transfers represent permanent transfers to fund different programs and operations with general fund unrestricted revenues as allowed by statute.

**NOTE 16 - STATE SCHOOL FUNDING DECISION**

On December 11, 2002, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision reaffirmed earlier decisions that Ohio's current school-funding plan is unconstitutional.

The Supreme Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient...". The School District is currently unable to determine what effect, if any, this decision will have on its future State funding and its financial operations.

**NOTE 17 - CAPITAL LEASES - LESSEE DISCLOSURE**

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

Capital assets acquired by lease have been capitalized in the statement of net assets for governmental activities in the amount of \$4,065,195, which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was split between long-term liabilities due within a year and long-term liabilities due within more than one year on the statement of net assets for governmental activities. Principal payments in fiscal year 2002 totaled \$2,775,484.

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio

Notes to the Basic Financial Statements

For the Fiscal Year Ended June 30, 2002

**NOTE 17 - CAPITAL LEASES - LESSEE DISCLOSURE**

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of June 30, 2002.

Fiscal Year Ending June 30,	
2003	\$882,247
2004	460,107
2005	397,094
2006	23,261
2007	18,789
Total	1,781,498
Less: Amount Representing Interest	(226,063)
Present Value of Net Minimum Lease Payments	\$1,555,435

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

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

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

	<u>Textbooks</u>	<u>Capital Spending</u>	<u>Budget Stabilization</u>
Set-aside Reserve Balance as of June 30, 2001	\$1,348,033	\$1,893,401	\$3,025,300
Current Year Set-aside Requirement	2,689,613	2,689,613	0
Qualifying Disbursements	(2,732,348)	(7,075,965)	0
Set-aside Balances Carried Forward to Future Fiscal Years	\$1,305,298	\$(2,492,951)	\$3,025,300
Set-aside Reserve Balances as of June 30, 2002	\$1,305,298	\$ -	\$3,025,300

The total reserve balance at the end of the fiscal year was \$4,330,598.

**DAYTON CITY SCHOOL DISTRICT**

Montgomery County, Ohio  
Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2002

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**NOTE 18 - SET-ASIDE CALCULATIONS AND FUND RESERVES (Continued)**

Effective April 10, 2001, Am. Sub. Senate Bill 345 amended ORC Section 5705.29 effectively eliminating the requirement for the School District to establish and maintain a budget stabilization reserve. The portion of monies which had previously accumulated in the budget stabilization reserve that were not related to workers' compensation rebates received by the School District, are now available for ordinary operating costs incurred by the District and therefore are reported as unreserved and undesignated fund balance in the General Fund. Current State statute requires school district to continue reporting funds received that were related to workers' compensation rebates in the budget stabilization reserve. Restrictions exist as to the manner in which these funds may be spent. As the School District's budget stabilization account is comprised entirely of workers' compensation rebate funds, the entire \$3,025,300 is maintained on the governmental funds' balance sheet as a reservation of fund balance and restricted "equity in pooled cash and cash equivalents" in the General Fund.

**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, 2002.

**B. Litigation**

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

**NOTE 20 - SUBSEQUENT EVENT**

On November 5, 2002 voters in the Dayton City School District community approved an 8.97 mill bond levy, anticipated to raise \$245 million to provide the local share of a \$600 million school facilities construction project. The School District is responsible for thirty-one percent of the cost of the project with the State of Ohio contributing the remaining sixty-one percent of the project cost, or \$358 million. The project will include the construction of 34 new school buildings and the renovation of certain current school buildings. Construction will be implemented in four segments, with the first phase tentatively being completed in 2005.

Of the 8.97 mills approved by the voters, one mill is specifically earmarked for maintenance and upkeep of the new buildings.

On December 11, 2002 the School District issued School Facility Construction and Improvement Bond Anticipation Notes dated December 23, 2002 and maturing July 10, 2003 in the amount of \$93.5 million. These notes are being sold at a price of 100.451 and bear an annual interest rate of 2.00 percent. The School District will receive, after expenses are deducted, \$93.45 million. The School District will incur approximately \$1 million in interest expense at maturity. It is anticipated that Bonds in Anticipation of tax receipts will be issued in April 2003 to repay these notes.

DAYTON

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PUBLIC SCHOOLS

**Combining Statements and  
Individual Fund Schedules**

## Combining Statements – Nonmajor Governmental Funds

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### NONMAJOR SPECIAL REVENUE FUNDS

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

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#### Other Grant Rotary

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

#### Public School Support

To account for specific local revenue sources (other than taxes) generated by individual school buildings (i.e. sale of pictures, profits from vending machines, etc.). Expenditures include field trips, materials, equipment and other items to supplement co-curricular and extra-curricular programs.

#### Other Grants

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

#### Computer Networks

A fund used to account for the proceeds of state revenue provided for the operation of the School District's computer network and operations.

#### Education Foundation

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

#### School Improvement Model

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

#### District Managed Student Activities

To account for local funds generated to assist student activities, which are managed by District personnel. This fund would usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities.

#### Auxiliary Services

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

#### Consumer Education Projects

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

#### Teacher Development

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



## Combining Statements – Nonmajor Governmental Funds

(Continued)

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### NONMAJOR SPECIAL REVENUE FUNDS (Continued)

#### Early Childhood Development

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

#### Management Information Systems

To account for state funds that are provided to assist the District in implementing a staff, student and financial information system as mandated by the Omnibus Education Reform Act of 1989.

#### Public School Preschool

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

#### Disadvantaged Pupil Impact Aid

To account for revenues received for disadvantaged pupil impact aid.

#### Data Communications

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

#### SchoolNet Professional Development

To account for state funds provided for technology professional development within the District.

#### Textbooks/Instructional Material Subsidy

To account for state funds provided for the purchase of textbooks and instructional materials.

#### Summer Intervention

A fund used to account for summer intervention services satisfying criteria defined in division (E) of section 3313.608 of the Ohio Revised Code.

#### Ohio Reads Grant

To account for state funds provided for developing and instituting programs to increase student reading comprehension skills.

#### Alternative Schools

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

#### Extended Learning Opportunities

To account for monies received for extended learning opportunity programs for reading for kindergarten through third grade students and for teachers to expand their knowledge of effective reading intervention strategies.

#### Miscellaneous State Grants

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

#### Adult Basic Education

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

#### National Defense Education Act

To account for monies received under a federal grant to assist schools in the enhancement of math and science programs.

## Combining Statements – Nonmajor Governmental Funds

(Continued)

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### NONMAJOR SPECIAL REVENUE FUNDS (Continued)

#### Title VI-B

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

#### Vocational Education

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

#### Headstart

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

#### Title I

To account for monies received under a federal grant to assist schools in meeting the special needs of educationally deprived children.

#### Title VI

To consolidate various programs into a single authorization of grants to states for the same purposes set forth in the provisions of law as specified in the authorization section, to be used in accordance with the educational needs and priorities of the state and local agencies.

#### Emergency Immigrant Education

To account for monies received under a federal program for instructional programs of children of migratory agricultural workers; efforts to help youngsters who are deficient in oral English language facility and related language art skills; efforts to build foundation for expanded opportunities for useful adult employment.

#### Drug Free Schools Program

To account for monies received under a federal program to support the implementation of programs for drug abuse education and prevention.

#### EHA Preschool Grants for the Handicapped

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

#### E-Rate Grant

To account for federal grant funds which are paid directly to the telecommunications provider of the district.

#### Continuous Improvement Grant

To account for competitive grants that used to support a broad range of education improvement goals through an established network of schools that have developed a systematic improvement plan.

#### Title VI-R Classroom Size Reduction

A fund used to account for monies to hire additional classroom teachers in grades one through three, so that the number of students per teachers will be reduced.

## Combining Statements – Nonmajor Governmental Funds

(Continued)

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### NONMAJOR SPECIAL REVENUE FUNDS (Continued)

#### Miscellaneous Federal Grants

To account for monies received under federal grants which are not classified elsewhere.

#### Special Trust

To account for monies assets held by the School District, which were donated by individuals, private organizations, other governments and/or other funds, to be used for School District related activities.

#### Food Service

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

#### Uniformed School Supplies

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

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### NONMAJOR CAPITAL PROJECTS FUNDS

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

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#### Replacement

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

#### Classroom Facilities

A fund used to account for monies received and expended in connection with contracts entered into by the School District and the Ohio Department of Education for the building and equipping of classroom facilities.

#### SchoolNet

A fund used to account for monies used to obtain computers and related educational technology equipment and/or the necessary infrastructure for educational technology.

#### Interactive Video Distance Learning

To account for monies received through a State grant to provide schools with the necessary equipment to facilitate video and teleconferencing capabilities to allow remote learning opportunities.

#### School Building Assistance Limited

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

DAYTON

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PUBLIC SCHOOLS

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2002**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ 13,812,872	\$ 27,251,352	\$ 41,064,224
Cash and Cash Equivalents with Fiscal Agent	603,737	-	603,737
<u>Receivables:</u>			
Accounts	137,965	-	137,965
Accrued Interest	8,637	13,059	21,696
Intergovernmental	8,862,935	-	8,862,935
Interfund	3,000,000	-	3,000,000
Due from other Funds	106,297	-	106,297
Prepays	2,288	-	2,288
Inventory held for Resale	131,638	-	131,638
<b>Total Assets</b>	<b>\$ 26,666,369</b>	<b>\$ 27,264,411</b>	<b>\$ 53,930,780</b>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 1,347,000	\$ 25,538	\$ 1,372,538
Accrued Wages and Benefits	1,150,743	-	1,150,743
Compensated Absences Payable	129,072	-	129,072
Intergovernmental Payable	410,342	-	410,342
Due to Other Funds	912,018	-	912,018
Deferred Revenue	8,193,213	-	8,193,213
<b>Total Liabilities</b>	<b>12,142,388</b>	<b>25,538</b>	<b>12,167,926</b>
<u>Fund Equity:</u>			
Reserved for Encumbrances	1,931,438	1,981,160	3,912,598
Reserved for Supplies Inventory	131,638	-	131,638
Reserved for Long-term Receivable	3,000,000	-	3,000,000
Unreserved	9,460,905	25,257,713	34,718,618
<b>Total Fund Equity</b>	<b>14,523,981</b>	<b>27,238,873</b>	<b>41,762,854</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 26,666,369</b>	<b>\$ 27,264,411</b>	<b>\$ 53,930,780</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2002

	Other Grant Rotary	Public School Support	Other Grant	Computer Networks
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 97,266	\$ 626,250	\$ 196,117	\$ 72,000
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	118,588	-
Accrued Interest	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Due from other Funds	-	-	91,877	-
Inventory held for Resale	-	-	-	-
Prepays	-	-	-	-
Prepays	-	-	-	-
Interfund Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 97,266</b>	<b>\$ 626,250</b>	<b>\$ 406,582</b>	<b>\$ 72,000</b>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 2,473	\$ 25,967	\$ 110,514	\$ -
Accrued Wages and Benefits	-	-	31,239	-
Compensated Absences Payable	-	-	-	-
Intergovernmental Payable	-	-	9,086	-
Interfund Payable	-	-	-	-
Due to Other Funds	-	1,575	31,999	-
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>2,473</b>	<b>27,542</b>	<b>182,838</b>	<b>-</b>
<b>Fund Equity:</b>				
Reserved for Encumbrances	-	60,448	-	-
Reserved for Supplies Inventory	-	-	-	-
Reserved for Long-term Receivable	-	-	-	-
Unreserved	94,793	538,260	223,744	72,000
<b>Total Fund Equity</b>	<b>94,793</b>	<b>598,708</b>	<b>223,744</b>	<b>72,000</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 97,266</b>	<b>\$ 626,250</b>	<b>\$ 406,582</b>	<b>\$ 72,000</b>

Education Foundation	School Improvement Model	District Managed Student Activities	Auxiliary Services	Consumer Education Projects	Career Development
\$ -	\$ 1,233	\$ 777,606	\$ 690,738	\$ -	\$ 9,827
603,737	-	-	-	-	-
-	-	-	-	-	-
-	-	18,217	-	-	-
-	-	-	2,816	-	-
-	-	-	-	-	-
-	-	-	-	-	7,684
-	-	-	-	-	-
-	-	1,887	-	-	-
-	-	-	-	-	-
3,000,000	-	-	-	-	-
<u>\$ 3,603,737</u>	<u>\$ 1,233</u>	<u>\$ 797,710</u>	<u>\$ 693,554</u>	<u>\$ -</u>	<u>\$ 17,511</u>
\$ -	\$ 555	\$ 51,918	\$ 248,590	\$ -	\$ -
-	-	1,746	64,165	-	247
-	-	-	2,661	-	-
-	-	293	14,208	-	-
-	-	-	-	-	-
-	-	-	-	-	6,531
-	-	-	-	-	7,684
-	555	53,957	329,624	-	14,462
-	268	104,941	122,753	-	2,947
-	-	-	-	-	-
3,000,000	-	-	-	-	-
603,737	410	638,812	241,177	-	102
<u>3,603,737</u>	<u>678</u>	<u>743,753</u>	<u>363,930</u>	<u>-</u>	<u>3,049</u>
<u>\$ 3,603,737</u>	<u>\$ 1,233</u>	<u>\$ 797,710</u>	<u>\$ 693,554</u>	<u>\$ -</u>	<u>\$ 17,511</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2002**  
(Continued)

	Teacher Development	Early Childhood Development	Management Information Systems	Public School Preschool
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,011	\$ -	\$ 70,376	\$ 74,405
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
<u>Receivables:</u>				
Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Due from other Funds	-	-	-	-
Inventory held for Resale	-	-	-	-
Prepays	-	-	-	-
Prepays	-	-	-	-
Interfund Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,011</b>	<b>\$ -</b>	<b>\$ 70,376</b>	<b>\$ 74,405</b>
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 686	\$ -	\$ -	\$ 225
Accrued Wages and Benefits	-	-	1,638	-
Compensated Absences Payable	-	-	713	-
Intergovernmental Payable	-	-	1,078	2,012
Interfund Payable	-	-	-	-
Due to Other Funds	-	-	-	36,700
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>686</b>	<b>-</b>	<b>3,429</b>	<b>38,937</b>
<u>Fund Equity:</u>				
Reserved for Encumbrances	150	-	405	1,253
Reserved for Supplies Inventory	-	-	-	-
Reserved for Long-term Receivable	-	-	-	-
Unreserved	1,175	-	66,542	34,215
<b>Total Fund Equity</b>	<b>1,325</b>	<b>-</b>	<b>66,947</b>	<b>35,468</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,011</b>	<b>\$ -</b>	<b>\$ 70,376</b>	<b>\$ 74,405</b>



Disadvantaged Pupil Impact Aid	Data Communications	SchoolNet Professional Development	Textbooks/ Instructional Material Subsidy	Summer Intervention	Ohio Reads
\$ 4,566,225	\$ 368,211	\$ 8,428	\$ 59,837	\$ -	\$ 106,471
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	614
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,566,225</u>	<u>\$ 368,211</u>	<u>\$ 8,428</u>	<u>\$ 59,837</u>	<u>\$ -</u>	<u>\$ 107,085</u>
\$ 18,061	\$ 7,376	\$ -	\$ -	\$ -	\$ 33,687
376,974	-	681	-	-	-
23,549	-	-	-	-	-
194,175	-	286	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>612,759</u>	<u>7,376</u>	<u>967</u>	<u>-</u>	<u>-</u>	<u>33,687</u>
-	5,062	2,860	-	-	55,649
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,953,466</u>	<u>355,773</u>	<u>4,601</u>	<u>59,837</u>	<u>-</u>	<u>17,749</u>
<u>3,953,466</u>	<u>360,835</u>	<u>7,461</u>	<u>59,837</u>	<u>-</u>	<u>73,398</u>
<u>\$ 4,566,225</u>	<u>\$ 368,211</u>	<u>\$ 8,428</u>	<u>\$ 59,837</u>	<u>\$ -</u>	<u>\$ 107,085</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2002**  
(Continued)

	Alternative Schools	Extended Learning Opportunities	Miscellaneous State Grants	Adult Basic Education
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 91,924	\$ -	\$ 153,411	\$ 98,354
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	147	-
Accrued Interest	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Intergovernmental Receivable	-	-	70,200	92,293
Due from other Funds	-	-	-	-
Inventory held for Resale	-	-	-	-
Prepays	-	-	-	-
Prepays	-	-	-	-
Interfund Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 91,924</b>	<b>\$ -</b>	<b>\$ 223,758</b>	<b>\$ 190,647</b>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 45,828	\$ -	\$ 47,394	\$ 22,238
Accrued Wages and Benefits	968	-	1,000	10,391
Compensated Absences Payable	339	-	482	443
Intergovernmental Payable	542	-	880	6,451
Interfund Payable	-	-	-	-
Due to Other Funds	115	-	1,452	65,124
Deferred Revenue	-	-	70,200	92,293
<b>Total Liabilities</b>	<b>47,792</b>	<b>-</b>	<b>121,408</b>	<b>196,940</b>
<b>Fund Equity:</b>				
Reserved for Encumbrances	36,758	-	46,668	8,809
Reserved for Supplies Inventory	-	-	-	-
Reserved for Long-term Receivable	-	-	-	-
Unreserved	7,374	-	55,682	(15,102)
<b>Total Fund Equity</b>	<b>44,132</b>	<b>-</b>	<b>102,350</b>	<b>(6,293)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 91,924</b>	<b>\$ -</b>	<b>\$ 223,758</b>	<b>\$ 190,647</b>

National Defense Education Act	Title VI-B	Vocational Education	Headstart	Title I	Title VI
\$ 58,366	\$ 419,009	\$ 126,363	\$ 69,919	\$ 2,039,158	\$ 36,941
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
109,977	220,008	-	94,753	3,369,186	100,673
-	-	-	-	-	-
-	-	-	-	401	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 168,343</u>	<u>\$ 639,017</u>	<u>\$ 126,363</u>	<u>\$ 164,672</u>	<u>\$ 5,408,745</u>	<u>\$ 137,614</u>
\$ 1,799	\$ 33,538	\$ 38,818	\$ 12,342	\$ 179,508	\$ -
-	34,067	7,459	26,504	370,353	4,638
-	1,603	1,128	3,470	53,620	2,271
-	12,095	4,393	10,420	85,332	1,958
-	-	-	-	-	-
-	33,529	150,000	258,842	2,790	-
109,977	-	-	-	3,369,186	100,673
<u>111,776</u>	<u>114,832</u>	<u>201,798</u>	<u>311,578</u>	<u>4,060,789</u>	<u>109,540</u>
31,152	38,532	5,105	25,795	274,472	16,344
-	-	-	-	-	-
-	-	-	-	-	-
25,415	485,653	(80,540)	(172,701)	1,073,484	11,730
<u>56,567</u>	<u>524,185</u>	<u>(75,435)</u>	<u>(146,906)</u>	<u>1,347,956</u>	<u>28,074</u>
<u>\$ 168,343</u>	<u>\$ 639,017</u>	<u>\$ 126,363</u>	<u>\$ 164,672</u>	<u>\$ 5,408,745</u>	<u>\$ 137,614</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2002  
 (Continued)

	Emergency Immigrant Education	Drug Free School Grant	EHA Preschool Grants for the Handicapped	E-Rate Grant
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 12,300	\$ 113,928	\$ 12,817	\$ 175,774
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
<b>Receivables:</b>				
Taxes	-	-	-	-
Accounts	-	154	-	245
Accrued Interest	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Intergovernmental Receivable	-	2,342,473	14,470	-
Due from other Funds	-	-	-	-
Inventory held for Resale	-	-	-	-
Prepays	-	-	-	-
Prepays	-	-	-	-
Interfund Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 12,300</b>	<b>\$ 2,456,555</b>	<b>\$ 27,287</b>	<b>\$ 176,019</b>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ -	\$ 141,302	\$ 5,649	\$ 58,632
Accrued Wages and Benefits	-	2,242	-	2,400
Compensated Absences Payable	-	3,756	-	720
Intergovernmental Payable	-	1,466	-	1,344
Interfund Payable	-	-	-	-
Due to Other Funds	-	40,000	2,511	-
Deferred Revenue	-	2,176,473	14,470	-
<b>Total Liabilities</b>	<b>-</b>	<b>2,365,239</b>	<b>22,630</b>	<b>63,096</b>
<b>Fund Equity:</b>				
Reserved for Encumbrances	-	60,798	8,971	2,332
Reserved for Supplies Inventory	-	-	-	-
Reserved for Long-term Receivable	-	-	-	-
Unreserved	12,300	30,518	(4,314)	110,591
<b>Total Fund Equity</b>	<b>12,300</b>	<b>91,316</b>	<b>4,657</b>	<b>112,923</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 12,300</b>	<b>\$ 2,456,555</b>	<b>\$ 27,287</b>	<b>\$ 176,019</b>

Continuous Improvement	Title VI-R Classroom Size Reduction	Miscellaneous Federal Grants	Special Trust	Food Service	Uniformed School Supplies	Total
\$ 55,854	\$ 709,598	\$ 409,133	\$ 69,313	\$ 1,399,780	\$ 33,929	\$ 13,812,872
-	-	-	-	-	-	603,737
-	-	-	-	-	-	-
-	-	-	-	-	-	137,965
-	-	-	-	5,821	-	8,637
-	-	-	-	-	-	-
-	1,798,619	434,754	-	207,845	-	8,862,935
-	343	-	-	14,077	-	106,297
-	-	-	-	131,638	-	131,638
-	-	-	-	-	-	2,288
-	-	-	-	-	-	-
-	-	-	-	-	-	3,000,000
<u>\$ 55,854</u>	<u>\$ 2,508,560</u>	<u>\$ 843,887</u>	<u>\$ 69,313</u>	<u>\$ 1,759,161</u>	<u>\$ 33,929</u>	<u>\$ 26,666,369</u>
\$ 499	\$ 9,739	\$ 47,014	\$ -	\$ 200,699	\$ 1,949	\$ 1,347,000
-	124,511	27,755	-	61,765	-	1,150,743
-	265	8,620	-	25,432	-	129,072
-	19,909	10,398	-	34,016	-	410,342
-	-	-	-	-	-	-
-	-	280,800	-	-	50	912,018
-	1,798,619	428,001	-	25,637	-	8,193,213
<u>499</u>	<u>1,953,043</u>	<u>802,588</u>	<u>-</u>	<u>347,549</u>	<u>1,999</u>	<u>12,142,388</u>
3,207	18,549	309,553	765	677,392	9,500	1,931,438
-	-	-	-	131,638	-	131,638
-	-	-	-	-	-	3,000,000
<u>52,148</u>	<u>536,968</u>	<u>(268,254)</u>	<u>68,548</u>	<u>602,582</u>	<u>22,430</u>	<u>9,460,905</u>
<u>55,355</u>	<u>555,517</u>	<u>41,299</u>	<u>69,313</u>	<u>1,411,612</u>	<u>31,930</u>	<u>14,523,981</u>
<u>\$ 55,854</u>	<u>\$ 2,508,560</u>	<u>\$ 843,887</u>	<u>\$ 69,313</u>	<u>\$ 1,759,161</u>	<u>\$ 33,929</u>	<u>\$ 26,666,369</u>

**DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2002**

	Replacement	Classroom Facilities	SchoolNet	Interactive Video Distance Learning	School Building Assistance Limited	Total Nonmajor Capital Projects Funds
<b>Assets:</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 194,360	\$ 25,000,000	\$ 700,338	\$ 51,000	\$ 1,305,654	\$ 27,251,352
Accrued Interest Receivable	-	-	-	-	13,059	13,059
<b>Total Assets</b>	<b>\$ 194,360</b>	<b>\$ 25,000,000</b>	<b>\$ 700,338</b>	<b>\$ 51,000</b>	<b>\$ 1,318,713</b>	<b>\$ 27,264,411</b>
<b>Liabilities and Fund Equity:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ -	\$ 1,000	\$ -	\$ -	\$ 24,538	\$ 25,538
<b>Total Liabilities</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>24,538</b>	<b>25,538</b>
<b>Fund Equity:</b>						
<b>Fund Balances:</b>						
Reserved for Encumbrances	1,798	1,920,695	-	-	58,667	1,981,160
Unreserved	192,562	23,078,305	700,338	51,000	1,235,508	25,257,713
<b>Total Fund Equity</b>	<b>194,360</b>	<b>24,999,000</b>	<b>700,338</b>	<b>51,000</b>	<b>1,294,175</b>	<b>27,238,873</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 194,360</b>	<b>\$ 25,000,000</b>	<b>\$ 700,338</b>	<b>\$ 51,000</b>	<b>\$ 1,318,713</b>	<b>\$ 27,264,411</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>			
Intergovernmental	\$ 48,009,674	\$ 2,864,954	\$ 50,874,628
Interest	(29,986)	74,294	44,308
Charges for Services	3,129,601	-	3,129,601
Gifts and Donations	6,184	-	6,184
Extracurricular Activities	879,625	-	879,625
Miscellaneous	877,710	-	877,710
<b>Total Revenues</b>	<b>52,872,808</b>	<b>2,939,248</b>	<b>55,812,056</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Instruction:</b>			
Regular	10,750,465	-	10,750,465
Special	10,322,295	-	10,322,295
Vocational	748,218	-	748,218
Adult/Continuing	687,078	-	687,078
<b>Support Services:</b>			
Pupils	3,453,567	-	3,453,567
Instructional Staff	5,500,989	-	5,500,989
Administration	3,718,653	-	3,718,653
Fiscal	130,947	-	130,947
Business	36,505	-	36,505
Plant Operation and Maintenance	1,433,401	581,270	2,014,671
Pupil Transportation	19,822	-	19,822
Central	3,174,311	737,072	3,911,383
Non-Instructional Services	13,597,320	-	13,597,320
Extracurricular Activities	761,117	-	761,117
Capital Outlay	128,742	1,536,425	1,665,167
<b>Debt Service:</b>			
Principal Retirement	583,137	1,559,186	2,142,323
Interest and Fiscal Charges	41,100	51,247	92,347
<b>Total Expenditures</b>	<b>55,087,667</b>	<b>4,465,200</b>	<b>59,552,867</b>
Excess of Revenues Over(Under) Expenditures	(2,214,859)	(1,525,952)	(3,740,811)
<b>Other Financing Sources:</b>			
Inception of Capital Lease	265,724	-	265,724
Transfers-In	772,983	25,000,000	25,772,983
Transfers-Out	(416,368)	-	(416,368)
<b>Total Other Financing Sources (Uses)</b>	<b>622,339</b>	<b>25,000,000</b>	<b>25,622,339</b>
Excess of Revenues and Other Financing Sources Over(Under) Expenditures	(1,592,520)	23,474,048	21,881,528
Fund Balance at Beginning of Year - Restated	16,116,501	3,764,825	19,881,326
<b>Fund Balance at End of Year</b>	<b>\$ 14,523,981</b>	<b>\$ 27,238,873</b>	<b>\$ 41,762,854</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

	Other Grant Rotary	Public School Support	Other Grant	Computer Networks
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 72,000
Interest	-	-	-	-
Charges for Services	-	3,855	-	-
Gifts and Donations	-	6,184	-	-
Extracurricular Activities	30,303	374,024	-	-
Miscellaneous	-	1,727	698,532	-
<b>Total Revenues</b>	<b>30,303</b>	<b>385,790</b>	<b>698,532</b>	<b>72,000</b>
Expenditures:				
Current:				
Instruction:				
Regular	58,682	405,985	20,938	-
Special	-	-	752	-
Vocational	-	-	229	-
Adult/Continuing	-	-	-	-
Support Services:				
Pupils	-	3,827	520,613	-
Instructional Staff	-	-	93,527	-
Administration	-	-	22,587	-
Fiscal	-	-	-	-
Business	-	-	-	-
Plant Operation and Maintenance	-	1,076	-	-
Pupil Transportation	-	-	-	-
Central	-	2,179	-	-
Non-Instructional Services	-	-	-	-
Extracurricular Activities	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>58,682</b>	<b>413,067</b>	<b>658,646</b>	<b>-</b>
Excess of Revenues Over(Under) Expenditures	(28,379)	(27,277)	39,886	72,000
Other Financing Sources:				
Inception of Capital Lease	-	-	-	-
Transfers-In	-	-	-	-
Transfers-Out	-	(2,000)	(28)	-
Excess of Revenues and Other Financing Sources Over(Under) Expenditures	(28,379)	(29,277)	39,858	72,000
Fund Balance at Beginning of Year - Restated	123,172	627,985	183,886	-
<b>Fund Balance at End of Year</b>	<b>\$ 94,793</b>	<b>\$ 598,708</b>	<b>\$ 223,744</b>	<b>\$ 72,000</b>



Education Foundation	School Improvement Model	District Managed Student Activities	Auxiliary Services	Consumer Education Projects	Career Development
\$ -	\$ -	\$ -	\$ 2,186,242	\$ 2,400	\$ 55,354
(86,391)	-	-	31,042	-	-
-	-	-	-	-	-
-	-	475,298	-	-	-
165,000	-	-	5,078	-	-
<u>78,609</u>	<u>-</u>	<u>475,298</u>	<u>2,222,362</u>	<u>2,400</u>	<u>55,354</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	45,031
-	25,478	-	-	-	-
125,008	-	-	-	-	808
-	-	-	-	-	-
-	-	36,791	-	-	-
-	-	-	-	-	-
6,000	-	-	2,196,804	-	-
-	-	745,346	-	-	-
-	-	-	-	-	-
173,066	-	-	-	-	-
17,921	-	-	-	-	-
<u>321,995</u>	<u>25,478</u>	<u>782,137</u>	<u>2,196,804</u>	<u>-</u>	<u>45,839</u>
(243,386)	(25,478)	(306,839)	25,558	2,400	9,515
-	-	100,306	-	-	-
-	-	352,000	-	-	7,684
-	-	-	(1,018)	-	-
(243,386)	(25,478)	145,467	24,540	2,400	17,199
<u>3,847,123</u>	<u>26,156</u>	<u>598,286</u>	<u>339,390</u>	<u>(2,400)</u>	<u>(14,150)</u>
<u>\$ 3,603,737</u>	<u>\$ 678</u>	<u>\$ 743,753</u>	<u>\$ 363,930</u>	<u>\$ -</u>	<u>\$ 3,049</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Teacher Development	Early Childhood Development	Management Information Systems	Public School Preschool
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 74,989	\$ 295,152
Interest	-	-	-	-
Charges for Services	-	-	-	-
Gifts and Donations	-	-	-	-
Extracurricular Activities	-	-	-	-
Miscellaneous	-	-	-	5,383
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>74,989</b>	<b>300,535</b>
Expenditures:				
Current:				
Instruction:				
Regular	-	595	-	92,755
Special	-	-	-	-
Vocational	-	-	-	-
Adult/Continuing	-	-	-	-
Support Services:				
Pupils	-	-	-	44,884
Instructional Staff	18,192	-	-	109,756
Administration	13,250	-	-	-
Fiscal	-	-	-	34,814
Business	-	-	-	-
Plant Operation and Maintenance	-	-	-	-
Pupil Transportation	-	-	-	16,147
Central	-	-	69,621	-
Non-Instructional Services	-	-	-	-
Extracurricular Activities	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>31,442</b>	<b>595</b>	<b>69,621</b>	<b>298,356</b>
Excess of Revenues Over(Under) Expenditures	(31,442)	(595)	5,368	2,179
Other Financing Sources:				
Inception of Capital Lease	-	-	-	-
Operating Transfers-In	-	-	-	-
Operating Transfers-Out	-	(10)	-	(1)
Excess of Revenues and Other Financing Sources Over(Under) Expenditures	(31,442)	(605)	5,368	2,178
Fund Balance at Beginning of Year - Restated	32,767	605	61,579	33,290
Fund Balance at End of Year	<u>\$ 1,325</u>	<u>\$ -</u>	<u>\$ 66,947</u>	<u>\$ 35,468</u>

Disadvantaged Pupil Impact Aid	Data Communications	SchoolNet Professional Development	Textbooks/ Instructional Material Subsidy	Summer Intervention	Ohio Reads
\$ 15,897,999	\$ 204,600	\$ 15,692	\$ -	\$ -	\$ 316,995
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,897,999</u>	<u>204,600</u>	<u>15,692</u>	<u>-</u>	<u>-</u>	<u>316,995</u>
9,392,629	-	-	-	-	200,251
1,865,719	-	-	-	-	-
57,886	-	-	-	-	-
-	-	-	-	-	-
5,137	-	-	-	-	25,884
312,635	-	17,391	-	-	41,892
249,194	-	-	-	-	-
-	-	-	-	-	-
36,505	-	-	-	-	-
1,210,161	-	-	-	-	-
-	-	-	-	-	3,675
2,839,316	257,209	-	-	-	2,160
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,769	-	-	-	-	-
1,104	-	-	-	-	-
<u>15,973,055</u>	<u>257,209</u>	<u>17,391</u>	<u>-</u>	<u>-</u>	<u>273,862</u>
(75,056)	(52,609)	(1,699)	-	-	43,133
40,378	-	-	-	-	-
413,299	-	-	-	-	-
-	-	-	-	(413,299)	(12)
378,621	(52,609)	(1,699)	-	(413,299)	43,121
<u>3,574,845</u>	<u>413,444</u>	<u>9,160</u>	<u>59,837</u>	<u>413,299</u>	<u>30,277</u>
<u>\$ 3,953,466</u>	<u>\$ 360,835</u>	<u>\$ 7,461</u>	<u>\$ 59,837</u>	<u>\$ -</u>	<u>\$ 73,398</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Alternative Schools	Extended Learning Opportunities	Miscellaneous State Grants	Adult Basic Education
Revenues:				
Intergovernmental	\$ 393,673	\$ -	\$ 221,880	\$ 747,777
Interest	-	-	-	-
Charges for Services	-	-	-	-
Gifts and Donations	-	-	-	-
Extracurricular Activities	-	-	-	-
Miscellaneous	-	-	-	1,734
Total Revenues	<u>393,673</u>	<u>-</u>	<u>221,880</u>	<u>749,511</u>
Expenditures:				
Current:				
Instruction:				
Regular	-	-	39,353	-
Special	-	-	-	-
Vocational	-	-	-	-
Adult/Continuing	-	-	(1,122)	633,473
Support Services:				
Pupils	360,035	195,719	107,318	1,534
Instructional Staff	-	346,548	65,687	201,945
Administration	33,119	-	66,429	-
Fiscal	-	-	1,122	-
Business	-	-	-	-
Plant Operation and Maintenance	-	-	-	-
Pupil Transportation	-	-	-	-
Central	-	-	-	-
Non-Instructional Services	4,348	-	-	-
Extracurricular Activities	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>397,502</u>	<u>542,267</u>	<u>278,787</u>	<u>836,952</u>
Excess of Revenues Over(Under) Expenditures	(3,829)	(542,267)	(56,907)	(87,441)
Other Financing Sources:				
Inception of Capital Lease	-	-	-	-
Operating Transfers-In	-	-	-	-
Operating Transfers-Out	-	-	-	-
Excess of Revenues and Other Financing Sources Over(Under) Expenditures	(3,829)	(542,267)	(56,907)	(87,441)
Fund Balance at Beginning of Year - Restated	<u>47,961</u>	<u>542,267</u>	<u>159,257</u>	<u>81,148</u>
Fund Balance at End of Year	<u>\$ 44,132</u>	<u>\$ -</u>	<u>\$ 102,350</u>	<u>\$ (6,293)</u>

National Defense Education Act	Title VI-B	Vocational Education	Headstart	Title I	Title VI
\$ 233,854	\$ 2,366,587	\$ 958,484	\$ 1,605,297	\$ 9,147,026	\$ 176,379
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
233,854	2,366,587	958,484	1,605,297	9,147,026	176,379
-	-	-	-	7,687	-
-	307,096	-	1,613,047	5,170,964	-
-	-	690,103	-	-	-
-	-	-	-	54,727	-
(5,749)	8,037	143,740	-	814,240	-
212,146	1,449,277	(556)	25,998	2,103,583	-
-	236,083	-	1,114	1,726,887	161,231
-	59,229	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	42,376	-	(17,060)	-
1,331	116,582	-	-	690,219	13,212
-	-	15,771	-	-	-
-	-	-	-	128,742	-
-	-	-	-	16,928	-
-	-	-	-	132	-
207,728	2,176,304	891,434	1,640,159	10,697,049	174,443
26,126	190,283	67,050	(34,862)	(1,550,023)	1,936
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
26,126	190,283	67,050	(34,862)	(1,550,023)	1,936
30,441	333,902	(142,485)	(112,044)	2,897,979	26,138
\$ 56,567	\$ 524,185	\$ (75,435)	\$ (146,906)	\$ 1,347,956	\$ 28,074

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Emergency Immigrant Education	Drug Free School Grant	EHA Preschool Grants for the Handicapped	E-Rate Grant
Revenues:				
Intergovernmental	\$ 12,300	\$ 889,264	\$ 122,854	\$ 171,327
Interest	-	-	-	-
Charges for Services	-	-	-	-
Gifts and Donations	-	-	-	-
Extracurricular Activities	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>12,300</b>	<b>889,264</b>	<b>122,854</b>	<b>171,327</b>
Expenditures:				
Current:				
Instruction:				
Regular	-	-	-	-
Special	-	-	-	-
Vocational	-	-	-	-
Adult/Continuing	-	-	-	-
Support Services:				
Pupils	-	653,934	-	-
Instructional Staff	-	2,844	153,561	-
Administration	-	49,813	-	-
Fiscal	-	-	4,788	-
Business	-	-	-	-
Plant Operation and Maintenance	-	-	-	-
Pupil Transportation	-	-	-	-
Central	-	-	-	(82,733)
Non-Instructional Services	-	2,653	-	-
Extracurricular Activities	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	-	-	-	390,374
Interest and Fiscal Charges	-	-	-	21,943
<b>Total Expenditures</b>	<b>-</b>	<b>709,244</b>	<b>158,349</b>	<b>329,584</b>
Excess of Revenues Over(Under) Expenditures	12,300	180,020	(35,495)	(158,257)
Other Financing Sources:				
Inception of Capital Lease	-	-	-	125,040
Operating Transfers-In	-	-	-	-
Operating Transfers-Out	-	-	-	-
Excess of Revenues and Other Financing Sources Over(Under) Expenditures	12,300	180,020	(35,495)	(33,217)
Fund Balance at Beginning of Year - Restated	-	(88,704)	40,152	146,140
<b>Fund Balance at End of Year</b>	<b>\$ 12,300</b>	<b>\$ 91,316</b>	<b>\$ 4,657</b>	<b>\$ 112,923</b>

Continuous Improvement	Title VI-R Classroom Size Reduction	Miscellaneous Federal Grants	Special Trust	Food Service	Uniformed School Supplies	Total
\$ 33,000	\$ 1,482,725	\$ 2,336,643	\$ -	\$ 7,989,181	\$ -	\$ 48,009,674
-	-	-	-	25,363	-	(29,986)
-	-	-	-	3,094,822	30,924	3,129,601
-	-	-	-	-	-	6,184
-	-	-	-	-	-	879,625
-	-	-	256	-	-	877,710
<u>33,000</u>	<u>1,482,725</u>	<u>2,336,643</u>	<u>256</u>	<u>11,109,366</u>	<u>30,924</u>	<u>52,872,808</u>
24,769	-	477,155	-	-	29,666	10,750,465
-	1,303,969	60,748	-	-	-	10,322,295
-	-	-	-	-	-	748,218
-	-	-	-	-	-	687,078
-	-	529,383	-	-	-	3,453,567
-	10,627	294,389	16,069	-	-	5,500,989
-	39,384	993,746	-	-	-	3,718,653
-	-	30,994	-	-	-	130,947
-	-	-	-	-	-	36,505
-	-	-	-	185,373	-	1,433,401
-	-	-	-	-	-	19,822
-	-	61,243	-	-	-	3,174,311
-	-	-	-	10,566,171	-	13,597,320
-	-	-	-	-	-	761,117
-	-	-	-	-	-	128,742
-	-	-	-	-	-	583,137
-	-	-	-	-	-	41,100
<u>24,769</u>	<u>1,353,980</u>	<u>2,447,658</u>	<u>16,069</u>	<u>10,751,544</u>	<u>29,666</u>	<u>55,087,667</u>
8,231	128,745	(111,015)	(15,813)	357,822	1,258	(2,214,859)
-	-	-	-	-	-	265,724
-	-	-	-	-	-	772,983
-	-	-	-	-	-	(416,368)
8,231	128,745	(111,015)	(15,813)	357,822	1,258	(1,592,520)
47,124	426,772	152,314	85,126	1,053,790	30,672	16,116,501
<u>\$ 55,355</u>	<u>\$ 555,517</u>	<u>\$ 41,299</u>	<u>\$ 69,313</u>	<u>\$ 1,411,612</u>	<u>\$ 31,930</u>	<u>\$ 14,523,981</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Replacement	Classroom Facilities	SchoolNet	Interactive Video Distance Learning	School Building Assistance Limited	Total Nonmajor Capital Projects Funds
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ 715,340	\$ 51,000	\$ 2,098,614	\$ 2,864,954
Interest	8,555	-	-	-	65,739	74,294
<b>Total Revenues</b>	<b>8,555</b>	<b>-</b>	<b>715,340</b>	<b>51,000</b>	<b>2,164,353</b>	<b>2,939,248</b>
<b>Expenditures:</b>						
Current:						
Support Services:						
Plant Operation and Maintenance	16,243	-	-	-	565,027	581,270
Central	-	-	737,072	-	-	737,072
Capital Outlay	800	1,000	-	-	1,534,625	1,536,425
Debt Service:						
Principal Retirement	-	-	1,559,186	-	-	1,559,186
Interest and Fiscal Charges	-	-	51,247	-	-	51,247
<b>Total Expenditures</b>	<b>17,043</b>	<b>1,000</b>	<b>2,347,505</b>	<b>-</b>	<b>2,099,652</b>	<b>4,465,200</b>
Excess of Revenues Over(Under) Expenditures	(8,488)	(1,000)	(1,632,165)	51,000	64,701	(1,525,952)
Other Financing Sources (Uses):						
Transfers-In	-	25,000,000	-	-	-	25,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>25,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000,000</b>
Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	(8,488)	24,999,000	(1,632,165)	51,000	64,701	23,474,048
Fund Balance at Beginning of Year	202,848	-	2,332,503	-	1,229,474	3,764,825
<b>Fund Balance at End of Year</b>	<b>\$ 194,360</b>	<b>\$ 24,999,000</b>	<b>\$ 700,338</b>	<b>\$ 51,000</b>	<b>\$ 1,294,175</b>	<b>\$ 27,238,873</b>



## Combining Statements – Internal Service Funds

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### INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of services provided by one department to other department of the District on a cost-reimbursement basis.

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#### Warehouse

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

#### Self-Insurance

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

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF FUND NET ASSETS  
ALL INTERNAL SERVICE FUNDS  
JUNE 30, 2002

	<u>Warehouse</u>	<u>Self-Insurance</u>	<u>Total</u>
<u>Assets:</u>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,334,827	\$ 75,803	\$ 1,410,630
Inventory Held for Resale	1,251,743	-	1,251,743
Total Current Assets	<u>2,586,570</u>	<u>75,803</u>	<u>2,662,373</u>
Fixed Assets	257,721	-	257,721
Less: Depreciation	(184,287)	-	(184,287)
Total Assets	<u>2,660,004</u>	<u>75,803</u>	<u>2,735,807</u>
<u>Liabilities:</u>			
Liabilities:			
Current Liabilities:			
Accounts Payable	54,226	-	54,226
Claims Payable	-	183,857	183,857
Total Current Liabilities	<u>54,226</u>	<u>183,857</u>	<u>238,083</u>
Total Liabilities	<u>54,226</u>	<u>183,857</u>	<u>238,083</u>
<u>Net Assets</u>			
Invested in Capital Assets	73,434	-	73,434
Unrestricted	2,532,344	(108,054)	2,424,290
Total Net Assets	<u>\$ 2,605,778</u>	<u>\$ (108,054)</u>	<u>\$ 2,497,724</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET ASSETS  
ALL INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	<u>Warehouse</u>	<u>Self-Insurance</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ -	\$ 1,185,441	\$ 1,185,441
Materials and Supplies	851,619	-	851,619
<b>Total Operating Revenues</b>	<u>851,619</u>	<u>1,185,441</u>	<u>2,037,060</u>
Operating Expenses:			
Salaries and Wages	477,958	-	477,958
Fringe Benefits	161,424	-	161,424
Purchased Services	31,602	74,009	105,611
Claims	-	1,135,649	1,135,649
Cost of Sales	869,558	-	869,558
Depreciation	9,925	-	9,925
<b>Total Operating Expenses</b>	<u>1,550,467</u>	<u>1,209,658</u>	<u>2,760,125</u>
Loss before Transfers-In	(698,848)	(24,217)	(723,065)
Transfers-In	680,391	30,500	710,891
<b>Change in Net Assets</b>	<u>(18,457)</u>	<u>6,283</u>	<u>(12,174)</u>
Net Assets - Beginning of Year	<u>2,624,235</u>	<u>(114,337)</u>	<u>2,509,898</u>
<b>Net Assets - End of Year</b>	<u><u>2,605,778</u></u>	<u><u>(108,054)</u></u>	<u><u>2,497,724</u></u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

	<u>Warehouse</u>	<u>Self-Insurance</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Quasi-External Transactions with other Funds	\$ 851,619	\$ 1,186,434	\$ 2,038,053
Cash Payments to Suppliers for Goods and Services	(966,098)	(74,009)	(1,040,107)
Cash Payments to Employees for Services	(477,958)	-	(477,958)
Cash Payments for Employee Benefits	(161,424)	-	(161,424)
Cash Payments for Claims	-	(1,111,733)	(1,111,733)
Net Cash Provided Used in Operating Activities	<u>(753,861)</u>	<u>692</u>	<u>(753,169)</u>
Cash Flows from Noncapital Financing Activities:			
Operating Transfers-In	<u>680,391</u>	<u>30,500</u>	<u>710,891</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(73,470)	31,192	(42,278)
Cash and Cash Equivalents Beginning of Year	<u>1,408,297</u>	<u>44,611</u>	<u>1,452,908</u>
Cash and Cash Equivalents End of Year	<u>\$ 1,334,827</u>	<u>\$ 75,803</u>	<u>\$ 1,410,630</u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities:			
Operating Loss	\$ (698,848)	\$ (24,217)	\$ (723,065)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities:			
Depreciation	9,925	-	9,925
Changes in Assets and Liabilities			
Decrease in Accounts Receivable	-	993	993
Decrease in Inventory Held for Resale	23,721	-	23,721
Decrease in Accounts Payable	(88,659)	-	(88,659)
Increase in Claims Payable	-	23,916	23,916
Net Cash Used in Operating Activities	<u>\$ (753,861)</u>	<u>\$ 692</u>	<u>\$ (753,169)</u>

## Combining Statements – Fiduciary Funds

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### AGENCY FUNDS

Agency funds are used to account for assets held by the School District as an agent for individuals, private organizations, other governmental units and/or other funds.

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### District Agency

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

### Student Managed Activities

To account for the resources that belongs to the various student groups in the District. The funds account for sales and other revenue generating activities by student activity programs, which have students, involved in the management of the program.

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Balance July 1, 2001	Additions	Deletions	Ending Balance June 30, 2002
<u>District Agency:</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,951,003	\$ 4,196,918	\$ 952,431	\$ 6,195,490
<b>Total Assets</b>	<b>\$ 2,951,003</b>	<b>\$ 4,196,918</b>	<b>\$ 952,431</b>	<b>\$ 6,195,490</b>
Liabilities:				
Accounts Payable	\$ 181	\$ 329,348	\$ 181	\$ 329,348
Undistributed Assets	2,950,822	4,196,918	1,281,598	5,866,142
<b>Total Liabilities</b>	<b>\$ 2,951,003</b>	<b>\$ 4,526,266</b>	<b>\$ 1,281,779</b>	<b>\$ 6,195,490</b>
<u>Student Managed Activities</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 153,921	\$ 116,374	\$ 152,870	\$ 117,425
<b>Total Assets</b>	<b>\$ 153,921</b>	<b>\$ 116,374</b>	<b>\$ 152,870</b>	<b>\$ 117,425</b>
Liabilities:				
Accounts Payable	\$ 20,434	\$ 10,552	\$ 20,434	\$ 10,552
Due to Students	133,487	116,374	142,988	106,873
<b>Total Liabilities</b>	<b>\$ 153,921</b>	<b>\$ 126,926</b>	<b>\$ 163,422</b>	<b>\$ 117,425</b>
<u>Total All Agency Funds</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,104,924	\$ 4,313,292	\$ 1,105,301	\$ 6,312,915
<b>Total Assets</b>	<b>\$ 3,104,924</b>	<b>\$ 4,313,292</b>	<b>\$ 1,105,301</b>	<b>\$ 6,312,915</b>
Liabilities:				
Accounts Payable	\$ 20,615	\$ 339,900	\$ 20,615	\$ 339,900
Due to Students	133,487	116,374	142,988	106,873
Undistributed Assets	2,950,822	4,196,918	1,281,598	5,866,142
<b>Total Liabilities</b>	<b>\$ 3,104,924</b>	<b>\$ 4,653,192</b>	<b>\$ 1,445,201</b>	<b>\$ 6,312,915</b>

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

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<u>Revenues:</u>				
Taxes	\$ 87,116,142	\$ 81,700,000	\$ 81,996,991	\$ 296,991
Intergovernmental	86,497,058	127,903,507	128,023,790	120,283
Interest	1,325,108	1,959,442	1,961,284	1,842
Rental	449,824	665,157	665,783	626
Charges for Services	264,436	391,023	391,390	367
Tuition and Fees	179,540	265,486	265,736	250
Miscellaneous	984,034	1,515,094	1,516,519	1,425
<b>Total Revenues</b>	<u>176,816,142</u>	<u>214,399,709</u>	<u>214,821,493</u>	<u>421,784</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	40,427,904	39,306,307	37,015,064	2,291,243
Fringe Benefits	11,959,140	10,198,470	10,014,132	184,338
Purchased Services	253,404	239,338	160,449	78,889
Materials and Supplies	3,515,816	2,776,087	2,319,835	456,252
Capital Outlay - New	153,234	196,600	186,727	9,873
Capital Outlay - Replacement	9,526	14,962	13,433	1,529
Other	66,812	68,782	50,744	18,038
<b>Total Regular Instruction</b>	<u>56,385,836</u>	<u>52,800,546</u>	<u>49,760,384</u>	<u>3,040,162</u>
Special Instruction:				
Salaries and Wages	13,996,988	13,608,667	13,608,667	-
Fringe Benefits	4,623,987	3,951,102	3,951,102	-
Purchased Services	4,052,526	5,124,138	5,128,533	(4,395)
Materials and Supplies	9,257	7,703	6,411	1,292
Capital Outlay - New	2,334	2,208	1,718	490
<b>Total Special Instruction</b>	<u>22,685,092</u>	<u>22,693,818</u>	<u>22,696,431</u>	<u>(2,613)</u>
Vocational Instruction:				
Salaries and Wages	4,526,990	4,401,397	4,401,397	-
Fringe Benefits	1,369,711	1,170,390	1,170,390	-
Purchased Services	62,295	57,990	41,114	16,876
Materials and Supplies	133,824	135,124	63,802	71,322
Capital Outlay - New	63,758	195,095	173,549	21,546
Capital Outlay - Replacement	5,884	21,791	21,791	-
Other	1,597	2,020	2,020	-
<b>Total Vocational Instruction</b>	<u>6,164,059</u>	<u>5,983,807</u>	<u>5,874,063</u>	<u>109,744</u>
Adult/Continuing Instruction:				
Salaries and Wages	280,026	272,257	272,257	-
Fringe Benefits	78,806	67,338	67,338	-
Purchased Services	207	226	123	103
Materials and Supplies	138	44	-	44
<b>Total Adult/Continuing Instruction</b>	<u>359,177</u>	<u>339,865</u>	<u>339,718</u>	<u>147</u>

(Continued)



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Other Instruction:</b>				
Purchased Services	1,389,293	1,492,365	2,234,675	(742,310)
<b>Total Instruction</b>	<u>86,983,457</u>	<u>83,310,401</u>	<u>80,905,271</u>	<u>2,405,130</u>
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	4,945,845	4,808,632	4,808,632	-
Fringe Benefits	1,571,267	1,342,615	1,342,615	-
Purchased Services	1,092,028	840,188	775,076	65,112
Materials and Supplies	72,248	67,774	60,516	7,258
Capital Outlay - New	25,188	47,824	41,740	6,084
Capital Outlay - Replacement	15,600	19,054	14,614	4,440
Other	12,824	9,894	9,874	20
<b>Total Pupils</b>	<u>7,735,000</u>	<u>7,135,981</u>	<u>7,053,067</u>	<u>82,914</u>
<b>Instructional Staff:</b>				
Salaries and Wages	4,938,968	4,801,945	4,801,945	-
Fringe Benefits	1,928,823	1,648,140	1,648,140	-
Purchased Services	381,126	354,127	263,902	90,225
Materials and Supplies	411,963	377,092	305,840	71,252
Capital Outlay - New	68,429	133,598	114,319	19,279
Capital Outlay - Replacement	311	595	248	347
Other	6,812	7,133	6,649	484
<b>Total Instructional Staff</b>	<u>7,736,432</u>	<u>7,322,630</u>	<u>7,141,043</u>	<u>181,587</u>
<b>Board of Education:</b>				
Salaries and Wages	91,526	88,987	88,987	-
Fringe Benefits	19,910	17,013	17,013	-
Purchased Services	115,031	121,274	113,181	8,093
Materials and Supplies	17,882	15,368	9,621	5,747
Capital Outlay - New	-	-	-	-
Capital Outlay - Replacement	-	-	-	-
Other	77,223	97,568	47,630	49,938
<b>Total Board of Education</b>	<u>321,572</u>	<u>340,210</u>	<u>276,432</u>	<u>63,778</u>
<b>Administration:</b>				
Salaries and Wages	8,412,987	8,179,584	8,179,584	-
Fringe Benefits	2,680,950	2,290,817	2,290,817	-
Purchased Services	1,018,094	1,046,412	971,713	74,699
Materials and Supplies	69,861	66,199	45,048	21,151
Capital Outlay - New	12,773	36,121	25,509	10,612
Capital Outlay - Replacement	311	245	245	-
Other	105,323	128,524	126,909	1,615
<b>Total Administration</b>	<u>12,300,299</u>	<u>11,747,902</u>	<u>11,639,825</u>	<u>108,077</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Fiscal:</b>				
Salaries and Wages	921,607	896,039	896,039	-
Fringe Benefits	306,100	261,556	261,556	-
Purchased Services	227,521	214,331	158,517	55,814
Materials and Supplies	55,088	60,050	42,205	17,845
Capital Outlay - New	591	1,236	446	790
Capital Outlay - Replacement	989	3,663	3,420	243
Other	1,335,918	1,684,931	1,697,765	(12,834)
<b>Total Fiscal</b>	<b>2,847,814</b>	<b>3,121,806</b>	<b>3,059,948</b>	<b>61,858</b>
<b>Business:</b>				
Salaries and Wages	1,095,183	1,064,799	1,064,799	-
Fringe Benefits	399,643	341,487	341,487	-
Purchased Services	1,142,305	1,196,970	1,136,550	60,420
Materials and Supplies	52,753	44,380	37,292	7,088
Capital Outlay - New	115,294	84,682	41,008	43,674
Capital Outlay - Replacement	29,720	29,004	6,442	22,562
Other	1,634	1,672	1,661	11
<b>Total Business</b>	<b>2,836,532</b>	<b>2,762,994</b>	<b>2,629,239</b>	<b>133,755</b>
<b>Operation and Maintenance of Plant:</b>				
Salaries and Wages	8,684,327	8,443,396	8,443,396	-
Fringe Benefits	3,167,056	2,706,184	2,706,184	-
Purchased Services	8,071,413	8,012,124	7,760,855	251,269
Materials and Supplies	1,473,564	1,347,633	1,319,147	28,486
Capital Outlay - New	921,003	792,886	462,639	330,247
Capital Outlay - Replacement	7,406	14,957	14,957	-
Other	779,285	983,594	1,023,213	(39,619)
<b>Total Operation and Maintenance of Plant</b>	<b>23,104,054</b>	<b>22,300,774</b>	<b>21,730,391</b>	<b>570,383</b>
<b>Pupil Transportation:</b>				
Salaries and Wages	8,155,349	7,929,094	7,929,094	-
Fringe Benefits	3,027,158	2,586,644	2,586,644	-
Purchased Services	1,840,128	1,899,996	1,855,899	44,097
Materials and Supplies	2,025,061	1,971,920	1,863,383	108,537
Capital Outlay - New	71,929	138,270	134,147	4,123
Capital Outlay - Replacement	367,754	562,978	562,978	-
Other	6,328	4,894	3,250	1,644
<b>Total Pupil Transportation</b>	<b>15,493,707</b>	<b>15,093,796</b>	<b>14,935,395</b>	<b>158,401</b>
<b>Central:</b>				
Salaries and Wages	1,423,217	1,383,732	1,383,732	-
Fringe Benefits	451,767	385,847	385,847	-
Purchased Services	5,476,295	5,654,001	5,458,528	195,473
Materials and Supplies	211,845	221,606	206,318	15,288
Capital Outlay - New	376,960	1,152,755	1,142,952	9,803
Capital Outlay - Replacement	88,487	327,694	327,592	102
Other	16,874	12,468	10,769	1,699
<b>Total Central</b>	<b>8,045,445</b>	<b>9,138,103</b>	<b>8,915,738</b>	<b>222,365</b>
<b>Total Support Services</b>	<b>80,420,855</b>	<b>78,964,196</b>	<b>77,381,078</b>	<b>1,583,118</b>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Non-Instructional Services:</b>				
Salaries and Wages	15,156	14,736	14,736	-
Fringe Benefits	3,258	2,784	2,784	-
<b>Total Non-Instructional Services</b>	<u>18,414</u>	<u>17,520</u>	<u>17,520</u>	<u>-</u>
<b>Extracurricular Activities:</b>				
Salaries and Wages	685,480	666,463	666,463	-
Fringe Benefits	198,806	169,876	169,876	-
Purchased Services	823	900	-	900
Materials and Supplies	225	260	260	-
Other	1,414	1,777	1,690	87
<b>Total Extracurricular Activities</b>	<u>886,748</u>	<u>839,276</u>	<u>838,289</u>	<u>987</u>
<b>Capital Outlay:</b>				
Salaries and Wages	85,732	83,354	83,354	-
Fringe Benefits	27,983	23,911	23,911	-
Purchased Services	25,450	-	-	-
Capital Outlay - New	952,618	2,973,266	1,575,338	1,397,928
<b>Total Capital Outlay</b>	<u>1,091,783</u>	<u>3,080,531</u>	<u>1,682,603</u>	<u>1,397,928</u>
<b>Total Expenditures</b>	<u>169,401,257</u>	<u>166,211,924</u>	<u>160,824,761</u>	<u>5,387,163</u>
<b>Excess of Revenues Over Expenditures</b>	<u>7,414,885</u>	<u>48,187,785</u>	<u>53,996,732</u>	<u>5,808,947</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Fixed Assets	-	15,488	15,503	15
Refund of Prior Year Expenditures	-	14	14	-
Refund of Prior Year Receipts	(428,400)	(136,607)	(136,607)	-
Pass Through Payments	(17,639,989)	(19,288,931)	(19,318,687)	(29,756)
Advance In	-	168,813	168,972	159
Advance Out	-	(1,027,960)	(1,027,960)	-
Operating Transfers In	-	415,977	416,368	391
Operating Transfers Out	-	(25,804,232)	(25,803,483)	749
<b>Total Other Financing Sources (Uses)</b>	<u>(18,068,389)</u>	<u>(45,657,438)</u>	<u>(45,685,880)</u>	<u>(28,442)</u>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u>(10,653,504)</u>	<u>2,530,347</u>	<u>8,310,852</u>	<u>5,780,505</u>
<b>Fund Balance, Beginning of Year</b>	<u>28,597,704</u>	<u>28,597,704</u>	<u>28,597,704</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>4,927,244</u>	<u>4,927,244</u>	<u>4,927,244</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 22,871,444</u>	<u>\$ 36,055,295</u>	<u>\$ 41,835,800</u>	<u>\$ 5,780,505</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**OTHER GRANT ROTARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Extracurricular Activities	\$ 677,221	\$ 31,000	\$ 30,303	\$ (697)
Total Revenues	<u>677,221</u>	<u>31,000</u>	<u>30,303</u>	<u>(697)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	5,045	5,045	-	5,045
Fringe Benefits	800	800	-	800
Purchased Services	56,288	56,288	43,830	12,458
Materials and Supplies	95,276	95,276	11,111	84,165
Capital Outlay - New	1,784	1,784	4,404	(2,620)
Capital Outlay - Replacement	31	31	-	31
Other	34	34	-	34
Total Expenditures	<u>159,258</u>	<u>159,258</u>	<u>59,345</u>	<u>99,913</u>
Excess of Revenues Over (Under) Expenditures	517,963	(128,258)	(29,042)	99,216
<b>Other Financing Uses:</b>				
Operating Transfers Out	(81)	(81)	-	81
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	517,882	(128,339)	(29,042)	99,297
Fund Balance, Beginning of Year	119,920	119,920	119,920	-
Prior Year Encumbrances Appropriated	4,594	4,594	4,594	-
Fund Balance, End of Year	<u>\$ 642,396</u>	<u>\$ (3,825)</u>	<u>\$ 95,472</u>	<u>\$ 99,297</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**PUBLIC SCHOOL SUPPORT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,739	\$ 3,803	\$ 3,855	\$ 52
Extracurricular Activities	459,794	368,961	374,024	5,063
Gifts and Donations	7,602	6,100	6,184	84
Miscellaneous	8,146	6,536	6,626	90
<b>Total Revenues</b>	<b>480,281</b>	<b>385,400</b>	<b>390,689</b>	<b>5,289</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
<b>Regular Instruction:</b>				
Salaries and Wages	486	2,349	1,521	828
Fringe Benefits	138	200	87	113
Purchased Services	134,701	112,187	79,337	32,850
Materials and Supplies	846,091	715,201	306,317	408,884
Capital Outlay - New	71,390	61,246	48,940	12,306
Capital Outlay - Replacement	3	83	-	83
Other	48,204	73,864	65,294	8,570
<b>Total Instruction</b>	<b>1,101,013</b>	<b>965,130</b>	<b>501,496</b>	<b>463,634</b>
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	413	2,000	191	1,809
Fringe Benefits	278	335	129	206
Purchased Services	11,983	11,778	2,208	9,570
Materials and Supplies	42,437	39,600	318	39,282
Capital Outlay - New	962	1,098	1,098	-
Capital Outlay - Replacement	212	6,371	5,807	564
<b>Total Pupils</b>	<b>56,285</b>	<b>61,182</b>	<b>9,751</b>	<b>51,431</b>
<b>Instructional Staff:</b>				
Materials and Supplies	2,850	2,575	-	2,575
Other	1,010	838	-	838
<b>Total Instructional Staff</b>	<b>3,860</b>	<b>3,413</b>	<b>-</b>	<b>3,413</b>
<b>Plant Operation and Maintenance:</b>				
Purchased Services	4,107	4,037	4,036	1
<b>Central:</b>				
Purchased Services	963	947	473	474
Materials and Supplies	1,976	1,713	1,706	7
<b>Total Central</b>	<b>2,939</b>	<b>2,660</b>	<b>2,179</b>	<b>481</b>
<b>Total Support Services</b>	<b>67,191</b>	<b>71,292</b>	<b>15,966</b>	<b>55,326</b>
<b>Total Expenditures</b>	<b>1,168,204</b>	<b>1,036,422</b>	<b>517,462</b>	<b>518,960</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(687,923)</b>	<b>(651,022)</b>	<b>(126,773)</b>	<b>524,249</b>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
PUBLIC SCHOOL SUPPORT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Other Financing Sources (Uses):</u>				
Advance Out	(4,170)	(2,078)	(2,000)	78
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 (692,093)	 (653,100)	 (128,773)	 524,327
Fund Balance, Beginning of Year	565,187	565,187	565,187	-
Prior Year Encumbrances Appropriated	103,420	103,420	103,420	-
Fund Balance, End of Year	<u>\$ (23,486)</u>	<u>\$ 15,507</u>	<u>\$ 539,834</u>	<u>\$ 524,327</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
OTHER LOCAL GRANTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Miscellaneous	\$ 200,000	\$ 670,865	\$ 669,670	\$ (1,195)
<b>Total Revenues</b>	<b>200,000</b>	<b>670,865</b>	<b>669,670</b>	<b>(1,195)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
<b>Regular Instruction:</b>				
Salaries and Wages	167	840	-	840
Fringe Benefits	2,545	3,679	2,585	1,094
Purchased Services	3,633	10,200	10,200	-
Materials and Supplies	3,557	10,240	9,195	1,045
Capital Outlay - New	1,421	1,712	512	1,200
Other	646	639	639	-
<b>Total Regular Instruction</b>	<b>11,969</b>	<b>27,310</b>	<b>23,131</b>	<b>4,179</b>
<b>Special Instruction:</b>				
Other	348	1,000	752	248
<b>Vocational Instruction:</b>				
Purchased Services	297	1,000	229	771
Materials and Supplies	1,109	4,000	-	4,000
<b>Total Vocational Instruction</b>	<b>1,406</b>	<b>5,000</b>	<b>229</b>	<b>4,771</b>
<b>Total Instruction</b>	<b>13,723</b>	<b>33,310</b>	<b>24,112</b>	<b>9,198</b>
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	20,776	104,484	103,681	803
Fringe Benefits	18,749	27,101	28,350	(1,249)
Purchased Services	87,993	281,951	245,896	36,055
Materials and Supplies	8,636	29,460	7,224	22,236
Capital Outlay - Replacement	-	5,000	4,961	39
Other	2,182	3,521	3,020	501
<b>Total Pupils</b>	<b>138,336</b>	<b>451,517</b>	<b>393,132</b>	<b>58,385</b>
<b>Instructional Staff:</b>				
Salaries and Wages	20,984	105,531	13,123	92,408
Fringe Benefits	13,879	20,062	2,455	17,607
Purchased Services	13,480	45,339	25,915	19,424
Materials and Supplies	9,113	32,583	19,108	13,475
Capital Outlay - New	292	550	399	151
Other	1,833	5,143	4,964	179
<b>Total Instructional Staff</b>	<b>59,581</b>	<b>209,208</b>	<b>65,964</b>	<b>143,244</b>
<b>Administration:</b>				
Salaries and Wages	1,326	6,671	16,905	(10,234)
Fringe Benefits	1,003	1,450	3,284	(1,834)
Materials and Supplies	54	194	-	194
<b>Total Administration</b>	<b>2,383</b>	<b>8,315</b>	<b>20,189</b>	<b>(11,874)</b>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
OTHER LOCAL GRANTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal				
Other	3,765	10,830	-	10,830
Total Support Services	204,065	679,870	479,285	200,585
Extracurricular Activities:				
Sports Oriented Activities:				
Materials and Supplies	109	178	-	178
Total Expenditures	217,897	713,358	503,397	209,961
Excess of Revenues Over (Under) Expenditures	(17,897)	(42,493)	166,273	208,766
<u>Other Financing Uses:</u>				
Refund of Prior Year Receipts	-	(69,922)	(69,913)	9
Advance In	-	68,135	68,014	(121)
Advance Out	-	(43,014)	(43,014)	-
Operating Transfers Out	-	(28)	(28)	-
Total Other Financing Sources (Uses)	-	(44,829)	(44,941)	(112)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(17,897)	(87,322)	121,332	208,654
Fund Balance, Beginning of Year	14,792	14,792	14,792	-
Prior Year Encumbrances Appropriated	4,240	4,240	4,240	-
Fund Balance, End of Year	\$ 1,135	\$ (68,290)	\$ 140,364	\$ 208,654



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**OECN NETWORK CONNECTIVITY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ -	\$ 72,000	\$ 72,000	\$ -
Total Revenues	-	72,000	72,000	-
<u>Expenditures:</u>				
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	72,000	72,000	-
Fund Balance, Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ -	\$ 72,000	\$ 72,000	\$ -

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**SCHOOL IMPROVEMENT MODEL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Current:				
Support Services:				
Instructional Staff:				
Salaries and Wages	10,024	4,112	4,044	68
Fringe Benefits	1,874	786	754	32
Purchased Services	6,929	4,781	4,692	89
Materials and Supplies	6,984	11,557	11,336	221
Capital Outlay - New	1,920	-	-	-
Other	-	3,500	3,500	-
Total Expenditures	<u>27,731</u>	<u>24,736</u>	<u>24,326</u>	<u>410</u>
Excess of Revenues Over (Under) Expenditures	(27,731)	(24,736)	(24,326)	410
<u>Other Financing Uses:</u>				
Refund of Prior Year Receipts	-	(2,995)	(2,995)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(27,731)	(27,731)	(27,321)	410
Fund Balance, Beginning of Year	25,156	25,156	25,156	-
Prior Year Encumbrances Appropriated	<u>2,575</u>	<u>2,575</u>	<u>2,575</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410</u>	<u>\$ 410</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
DISTRICT MANAGED STUDENT ACTIVITIES FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Extracurricular Activities	\$ 553,946	\$ 454,068	\$ 451,200	\$ (2,868)
Total Revenues	<u>553,946</u>	<u>454,068</u>	<u>451,200</u>	<u>(2,868)</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Operation and Maintenance of Plant:				
Salaries and Wages	14,685	28,001	28,001	-
Fringe Benefits	<u>5,239</u>	<u>8,691</u>	<u>8,691</u>	<u>-</u>
Total Support Services	<u>19,924</u>	<u>36,692</u>	<u>36,692</u>	<u>-</u>
Extracurricular Activities:				
Salaries and Wages	44,728	69,931	70,031	(100)
Fringe Benefits	14,930	19,646	21,094	(1,448)
Purchased Services	422,624	425,776	316,720	109,056
Materials and Supplies	669,678	407,857	293,069	114,788
Capital Outlay - New	21,897	19,954	5,499	14,455
Capital Outlay - Replacement	6,541	21,991	424	21,567
Other	<u>246,016</u>	<u>326,394</u>	<u>73,999</u>	<u>252,395</u>
Total Extracurricular Activities	<u>1,426,414</u>	<u>1,291,549</u>	<u>780,836</u>	<u>510,713</u>
Total Expenditures	<u>1,446,338</u>	<u>1,328,241</u>	<u>817,528</u>	<u>510,713</u>
Excess of Revenues Under Expenditures	(892,392)	(874,173)	(366,328)	507,845
<b>Other Financing Uses:</b>				
Operating Transfers In	-	349,132	352,000	2,868
Operating Transfers Out	<u>(15,353)</u>	<u>(15,353)</u>	<u>-</u>	<u>15,353</u>
Total Other Financing Sources (Uses)	<u>(15,353)</u>	<u>333,779</u>	<u>352,000</u>	<u>18,221</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(907,745)	(540,394)	(14,328)	526,066
Fund Balance, Beginning of Year	483,331	483,331	483,331	-
Prior Year Encumbrances Appropriated	<u>151,745</u>	<u>151,745</u>	<u>151,745</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (272,669)</u>	<u>\$ 94,682</u>	<u>\$ 620,748</u>	<u>\$ 526,066</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**AUXILIARY SERVICES FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 2,097,960	\$ 2,183,651	\$ 2,186,242	\$ 2,591
Interest	25,219	26,249	26,292	43
Miscellaneous	6,821	7,100	7,109	9
<b>Total Revenues</b>	<b>2,130,000</b>	<b>2,217,000</b>	<b>2,219,643</b>	<b>2,643</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Operation of Non-Instructional Services:</b>				
<b>Community Services:</b>				
Salaries and Wages	898,382	1,010,928	933,800	77,128
Fringe Benefits	351,208	310,083	285,695	24,388
Purchased Services	142,063	147,461	140,130	7,331
Materials and Supplies	1,286,838	1,189,778	1,028,430	161,348
Capital Outlay - New	264,591	319,555	284,265	35,290
Other	-	-	-	-
<b>Total Expenditures</b>	<b>2,943,082</b>	<b>2,977,805</b>	<b>2,672,320</b>	<b>305,485</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(813,082)</b>	<b>(760,805)</b>	<b>(452,677)</b>	<b>308,128</b>
<b>Other Financing Uses:</b>				
Refund of Prior Year Receipt	-	(46,576)	(46,576)	-
Operating Transfers Out	-	(1,018)	(1,018)	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>(47,594)</b>	<b>(47,594)</b>	<b>-</b>
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	<b>(813,082)</b>	<b>(808,399)</b>	<b>(500,271)</b>	<b>308,128</b>
Fund Balance, Beginning of Year	42,883	42,883	42,883	-
Prior Year Encumbrances Appropriated	776,337	776,337	776,337	-
<b>Fund Balance, End of Year</b>	<b>\$ 6,138</b>	<b>\$ 10,821</b>	<b>\$ 318,949</b>	<b>\$ 308,128</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
CONSUMER EDUCATION PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ 12,000	\$ 2,400	\$ 2,400	\$ -
Total Revenues	<u>12,000</u>	<u>2,400</u>	<u>2,400</u>	<u>-</u>
<u>Expenditures:</u>				
Current:				
Support Services:				
Pupils:				
Purchased Services	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Under Expenditures	2,400	2,400	2,400	-
Fund Balance, Beginning of Year	(2,400)	(2,400)	(2,400)	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**CAREER DEVELOPMENT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ 51,226	\$ 55,697	\$ 55,354	\$ (343)
Total Revenues	51,226	55,697	55,354	(343)
<u>Expenditures:</u>				
Current:				
Support Services:				
Pupils:				
Salaries and Wages	10,605	8,630	8,630	-
Fringe Benefits	3,997	2,011	2,214	(203)
Purchased Services	8,000	8,279	8,279	-
Materials and Supplies	12,185	28,855	28,855	-
Total Pupils	34,787	47,775	47,978	(203)
Administration:				
Salaries and Wages	4,395	3,577	3,239	338
Fringe Benefits	716	360	348	12
Total Administration	5,111	3,937	3,587	350
Total Expenditures	39,898	51,712	51,565	147
Excess of Revenues Under Expenditures	11,328	3,985	3,789	(196)
<u>Other Financing Sources:</u>				
Advance In	-	6,572	6,531	(41)
Operating Transfers In	-	7,731	7,684	(47)
Total Other Financing Sources	-	14,303	14,215	(88)
Excess of Revenues and Other Financing Sources Under Expenditures	11,328	18,288	18,004	(284)
Fund Balance, Beginning of Year	(11,124)	(11,124)	(11,124)	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ 204	\$ 7,164	\$ 6,880	\$ (284)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**TEACHER DEVELOPMENT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ 130,000	\$ -	\$ -	\$ -
Total Revenues	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures:</u>				
Current:				
Support Services:				
Instructional Staff:				
Salaries and Wages	342	60	60	-
Fringe Benefits	87	10	10	-
Purchased Services	-	-	-	-
Materials and Supplies	38,738	19,087	18,971	116
Capital Outlay - New	-	-	-	-
Other	-	-	-	-
Total Instructional Staff	<u>39,167</u>	<u>19,157</u>	<u>19,041</u>	<u>116</u>
Administration:				
Salaries and Wages	64,077	11,250	11,250	-
Fringe Benefits	17,978	2,062	2,062	-
Total Administration	<u>82,055</u>	<u>13,312</u>	<u>13,312</u>	<u>-</u>
Total Support Services	<u>121,222</u>	<u>32,469</u>	<u>32,353</u>	<u>116</u>
Non-Instructional Services:				
Purchased Services	41,039	997	(62)	1,059
Total Expenditures	<u>162,261</u>	<u>33,466</u>	<u>32,291</u>	<u>1,175</u>
Excess of Revenues Over (Under) Expenditures	(32,261)	(33,466)	(32,291)	1,175
Fund Balance, Beginning of Year	32,631	32,631	32,631	-
Prior Year Encumbrances Appropriated	835	835	835	-
Fund Balance, End of Year	<u>\$ 1,205</u>	<u>\$ -</u>	<u>\$ 1,175</u>	<u>\$ 1,175</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**EARLY CHILDHOOD DEVELOPMENT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular Instruction:				
Fringe Benefits	486	477	595	(118)
Total Expenditures	486	477	595	(118)
Excess of Revenues Over (Under) Expenditures	(486)	(477)	(595)	(118)
<u>Other Financing Uses:</u>				
Transfer Out	-	(10)	(10)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(486)	(487)	(605)	(118)
Fund Balance, Beginning of Year	605	605	605	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ 119	\$ 118	\$ -	\$ (118)



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**MANAGEMENT INFORMATION SYSTEMS FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ 60,000	\$ 75,000	\$ 74,989	\$ (11)
Total Revenues	<u>60,000</u>	<u>75,000</u>	<u>74,989</u>	<u>(11)</u>
<u>Expenditures:</u>				
Current:				
Support Services:				
Central:				
Salaries and Wages	41,000	101,625	52,082	49,543
Fringe Benefits	20,598	29,411	16,737	12,674
Purchased Services	36,758	3,017	1,199	1,818
Materials and Supplies	2,419	4,378	140	4,238
Capital Outlay - New	915	915	-	915
Other	1,250	-	-	-
Total Expenditures	<u>102,940</u>	<u>139,346</u>	<u>70,158</u>	<u>69,188</u>
Excess of Revenues Over (Under) Expenditures	(42,940)	(64,346)	4,831	69,177
Fund Balance, Beginning of Year	64,792	64,792	64,792	-
Prior Year Encumbrances Appropriated	347	347	347	-
Fund Balance, End of Year	<u>\$ 22,199</u>	<u>\$ 793</u>	<u>\$ 69,970</u>	<u>\$ 69,177</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**PUBLIC SCHOOL PRESCHOOL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 570,000	\$ 259,761	\$ 295,152	\$ 35,391
Miscellaneous	-	5,239	5,383	144
<b>Total Revenues</b>	<b>570,000</b>	<b>265,000</b>	<b>300,535</b>	<b>35,535</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
<b>Regular Instruction:</b>				
Salaries and Wages	108,758	63,489	61,114	2,375
Fringe Benefits	54,686	31,918	30,464	1,454
Materials and Supplies	29,324	5,540	5,540	-
<b>Total Instruction</b>	<b>192,768</b>	<b>100,947</b>	<b>97,118</b>	<b>3,829</b>
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	44,429	25,936	31,296	(5,360)
Fringe Benefits	19,564	11,419	8,816	2,603
Purchased Services	6,081	1,557	716	841
Materials and Supplies	49,569	11,573	6,168	5,405
Capital Outlay - New	1,240	-	-	-
<b>Total Pupils</b>	<b>120,883</b>	<b>50,485</b>	<b>46,996</b>	<b>3,489</b>
<b>Instructional Staff:</b>				
Salaries and Wages	133,805	78,111	82,062	(3,951)
Fringe Benefits	48,548	28,336	29,061	(725)
<b>Total Instructional Staff</b>	<b>182,353</b>	<b>106,447</b>	<b>111,123</b>	<b>(4,676)</b>
<b>Fiscal:</b>				
Salaries and Wages	33,008	19,269	23,294	(4,025)
Fringe Benefits	18,374	10,724	11,501	(777)
<b>Total Fiscal</b>	<b>51,382</b>	<b>29,993</b>	<b>34,795</b>	<b>(4,802)</b>
<b>Pupil Transportation:</b>				
Purchased Services	61,876	16,147	16,147	-
<b>Total Support Services</b>	<b>416,494</b>	<b>203,072</b>	<b>209,061</b>	<b>(5,989)</b>
<b>Total Expenditures</b>	<b>609,262</b>	<b>304,019</b>	<b>306,179</b>	<b>(2,160)</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(39,262)</b>	<b>(39,019)</b>	<b>(5,644)</b>	<b>33,375</b>
<b>Other Financing Sources (Uses):</b>				
Advance In	-	-	36,000	36,000
Operating Transfers Out	-	(1)	-	1
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1)</b>	<b>36,000</b>	<b>36,001</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>(39,262)</b>	<b>(39,020)</b>	<b>30,356</b>	<b>69,376</b>
<b>Fund Balance, Beginning of Year</b>	<b>36,502</b>	<b>36,502</b>	<b>36,502</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>6,071</b>	<b>6,071</b>	<b>6,071</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,311</b>	<b>\$ 3,553</b>	<b>\$ 72,929</b>	<b>\$ 69,376</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
DISADVANTAGED PUPIL IMPACT AID FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 16,250,000	\$ 15,907,893	\$ 15,897,999	\$ (9,894)
Total Revenues	<u>16,250,000</u>	<u>15,907,893</u>	<u>15,897,999</u>	<u>(9,894)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	7,665,430	7,417,268	7,377,271	39,997
Fringe Benefits	2,231,239	1,978,843	2,032,050	(53,207)
Materials and Supplies	8,893	8,827	8,827	-
Total Regular Instruction	<u>9,905,562</u>	<u>9,404,938</u>	<u>9,418,148</u>	<u>(13,210)</u>
Special Instruction:				
Salaries and Wages	936,206	901,012	901,012	-
Fringe Benefits	288,205	254,678	240,916	13,762
Purchased Services	57,263	254,134	254,134	-
Materials and Supplies	368,923	296,975	296,956	19
Capital Outlay - New	426,368	277,976	277,976	-
Total Special Instruction	<u>2,076,965</u>	<u>1,984,775</u>	<u>1,970,994</u>	<u>13,781</u>
Vocational Instruction:				
Salaries and Wages	45,809	44,087	44,067	20
Fringe Benefits	17,486	15,452	15,452	-
Total Vocational Instruction	<u>63,295</u>	<u>59,539</u>	<u>59,519</u>	<u>20</u>
Total Instruction	<u>12,045,822</u>	<u>11,449,252</u>	<u>11,448,661</u>	<u>591</u>
Support Services:				
Pupils:				
Salaries and Wages	7,303	7,028	7,028	-
Fringe Benefits	570	504	504	-
Total Pupils	<u>7,873</u>	<u>7,532</u>	<u>7,532</u>	<u>-</u>
Instructional Staff:				
Salaries and Wages	237,388	228,464	228,464	-
Fringe Benefits	99,053	87,530	87,530	-
Purchased Services	284	1,500	1,500	-
Total Instructional Staff	<u>336,725</u>	<u>317,494</u>	<u>317,494</u>	<u>-</u>
Administration:				
Salaries and Wages	198,525	191,062	191,062	-
Fringe Benefits	57,026	50,392	50,392	-
Purchased Services	65	342	342	-
Materials and Supplies	441	229	229	-
Total Administration	<u>256,057</u>	<u>242,025</u>	<u>242,025</u>	<u>-</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
DISADVANTAGED PUPIL IMPACT AID FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Operation and Maintenance of Plant:				
Salaries and Wages	709,621	682,945	682,945	-
Fringe Benefits	226,487	200,140	200,140	-
Purchased Services	155,558	461,307	415,286	46,021
Materials and Supplies	5,847	11,214	4,459	6,755
Capital Outlay - Replacement	6,336	1,182	1,182	-
Other	11,658	4,271	4,271	-
Total Operation and Maintenance of Plant	<u>1,115,507</u>	<u>1,361,059</u>	<u>1,308,283</u>	<u>52,776</u>
Central:				
Purchased Services	538,374	2,839,299	2,839,299	-
Total Support Services	<u>2,254,536</u>	<u>4,767,409</u>	<u>4,714,633</u>	<u>52,776</u>
Total Expenditures	<u>14,300,358</u>	<u>16,216,661</u>	<u>16,163,294</u>	<u>53,367</u>
Excess of Revenues Over Expenditures	<u>1,949,642</u>	<u>(308,768)</u>	<u>(265,295)</u>	<u>43,473</u>
<u>Other Financing Sources (Uses):</u>				
Refund of Prior Year Receipts	(96,600)	-	-	0
Transfers In	-	413,556	413,299	(257)
Total Other Financing Sources (Uses)	<u>(96,600)</u>	<u>413,556</u>	<u>413,299</u>	<u>(257)</u>
Excess of Revenues Over Expenditures and Other Financing Uses	1,853,042	104,788	148,004	43,216
Fund Balance, Beginning of Year	4,200,492	4,200,492	4,200,492	-
Prior Year Encumbrances Appropriated	<u>230,778</u>	<u>230,778</u>	<u>230,778</u>	-
Fund Balance, End of Year	<u>\$ 6,284,312</u>	<u>\$ 4,536,058</u>	<u>\$ 4,579,274</u>	<u>\$ 43,216</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
DATA COMMUNICATIONS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ -	\$ 205,000	\$ 204,600	\$ (400)
Total Revenues	-	205,000	204,600	(400)
<u>Expenditures:</u>				
Current:				
Support Services:				
Central:				
Purchased Services	374,992	579,651	301,225	278,426
Capital Outlay - New	77,405	77,405	-	77,405
Total Expenditures	452,397	657,056	301,225	355,831
Excess of Revenues Over (Under) Expenditures	(452,397)	(452,056)	(96,625)	355,431
Fund Balance, Beginning of Year	420,280	420,280	420,280	-
Prior Year Encumbrances Appropriated	32,118	32,118	32,118	-
Fund Balance, End of Year	\$ 1	\$ 342	\$ 355,773	\$ 355,431

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
SCHOOLNET PROFESSIONAL DEVELOPMENT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ -	\$ 12,000	\$ 15,692	\$ 3,692
Total Revenues	-	12,000	15,692	3,692
<u>Expenditures:</u>				
Current:				
Support Services:				
Central				
Salaries and Wages	7,314	7,862	7,568	294
Fringe Benefits	1,048	2,319	1,392	927
Purchased Services	797	10,120	10,324	(204)
Total Expenditures	9,159	20,301	19,284	1,017
Excess of Revenues Over (Under) Expenditures	(9,159)	(8,301)	(3,592)	4,709
Fund Balance, Beginning of Year	9,160	9,160	9,160	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ 1	\$ 859	\$ 5,568	\$ 4,709

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
TEXTBOOKS/INSTRUCTIONAL MATERIALS SUBSIDY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular Instruction:				
Materials and Supplies	59,837	59,837	-	59,837
Total Expenditures	59,837	59,837	-	59,837
Excess of Revenues Under Expenditures	(59,837)	(59,837)	-	59,837
Fund Balance, Beginning of Year	59,837	59,837	59,837	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 59,837	\$ 59,837

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**SUMMER INTERVENTION FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
<u>Other Financing Uses:</u>				
Operating Transfers Out	(413,299)	(413,299)	(413,299)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(413,299)	(413,299)	(413,299)	-
Fund Balance, Beginning of Year	413,299	413,299	413,299	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
OHIO READS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 204,409	\$ 317,000	\$ 316,995	\$ (5)
Total Revenues	<u>204,409</u>	<u>317,000</u>	<u>316,995</u>	<u>(5)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	25,101	20,988	18,105	2,883
Fringe Benefits	3,782	3,967	3,298	669
Purchased Services	15,376	46,203	46,203	-
Materials and Supplies	139,964	154,199	153,875	324
Other	1,362	6,200	6,140	60
Total Regular Instruction	<u>185,585</u>	<u>231,557</u>	<u>227,621</u>	<u>3,936</u>
Total Instruction	<u>185,585</u>	<u>231,557</u>	<u>227,621</u>	<u>3,936</u>
Support Services:				
Pupils:				
Purchased Services	8,649	25,989	22,165	3,824
Materials and Supplies	3,177	3,500	3,500	-
Total Pupils	<u>11,826</u>	<u>29,489</u>	<u>25,665</u>	<u>3,824</u>
Instructional Staff:				
Salaries and Wages	13,096	10,950	8,588	2,362
Fringe Benefits	2,359	2,474	1,557	917
Purchased Services	11,969	35,062	31,500	3,562
Materials and Supplies	9,821	4,372	4,372	-
Capital Outlay - New	856	-	-	-
Other	4,205	4,459	4,459	-
Total Instructional Staff	<u>42,306</u>	<u>57,317</u>	<u>50,476</u>	<u>6,841</u>
Pupil Transportation				
Purchased Service	2,067	6,210	3,675	2,535
Central				
Other	659	3,000	3,000	-
Total Support Services	<u>56,858</u>	<u>96,016</u>	<u>82,816</u>	<u>13,200</u>
Total Expenditures	<u>242,443</u>	<u>327,573</u>	<u>310,437</u>	<u>17,136</u>
Excess of Revenues Over (Under) Expenditures	(38,034)	(10,573)	6,558	17,131
<b>Other Financing Uses:</b>				
Refund of Prior Year Receipt	-	(27,445)	(27,445)	-
Operating Transfers Out	-	(12)	(12)	-
Total Other Financing Uses	<u>-</u>	<u>(27,457)</u>	<u>(27,457)</u>	<u>-</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**OHIO READS FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Excess of Revenues Under Expenditures and Other Financing Uses	(38,034)	(38,030)	(20,899)	17,131
Fund Balance, Beginning of Year	28,655	28,655	28,655	-
Prior Year Encumbrances Appropriated	9,379	9,379	9,379	-
Fund Balance, End of Year	\$ -	\$ 4	\$ 17,135	\$ 17,131

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**ALTERNATIVE SCHOOLS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 363,673	\$ 393,700	\$ 393,673	\$ (27)
Total Revenues	<u>363,673</u>	<u>393,700</u>	<u>393,673</u>	<u>(27)</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Pupils:				
Purchased Services	<u>277,562</u>	<u>425,338</u>	<u>417,784</u>	<u>7,554</u>
Administration:				
Salaries and Wages	73,342	26,542	26,481	61
Fringe Benefits	29,062	5,745	5,530	215
Purchased Services	1,664	3,202	1,088	2,114
Materials and Supplies	<u>13,256</u>	<u>1,500</u>	<u>1,493</u>	<u>7</u>
Total Administration	<u>117,324</u>	<u>36,989</u>	<u>34,592</u>	<u>2,397</u>
Total Support Services	<u>394,886</u>	<u>462,327</u>	<u>452,376</u>	<u>9,951</u>
Non-Instructional Services:				
Materials and Supplies	<u>41,286</u>	<u>3,656</u>	<u>4,233</u>	<u>(577)</u>
Total Expenditures	<u>436,172</u>	<u>465,983</u>	<u>456,609</u>	<u>9,374</u>
Excess of Revenues Over (Under) Expenditures	(72,499)	(72,283)	(62,936)	9,347
Fund Balance, Beginning of Year	49,922	49,922	49,922	-
Prior Year Encumbrances Appropriated	<u>22,353</u>	<u>22,353</u>	<u>22,353</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (224)</u>	<u>\$ (8)</u>	<u>\$ 9,339</u>	<u>\$ 9,347</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**EXTENDED LEARNING OPPORTUNITIES FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>Expenditures:</b>				
Current:				
Support Services:				
Pupils:				
Purchased Services	360,241	195,719	195,719	-
Instructional Staff:				
Salaries and Wages	50,000	36,725	36,725	-
Fringe Benefits	9,303	6,627	6,627	-
Purchased Services	9,748	11,596	11,596	-
Materials and Supplies	118,391	124,985	124,985	-
Capital Outlay - New	47,776	214,834	214,834	-
Other	5,000	297	297	-
Total Instructional Staff	240,218	395,064	395,064	-
Total Expenditures	600,459	590,783	590,783	-
Excess of Revenues Over Expenditures	(600,459)	(590,783)	(590,783)	-
<b>Other Financing Uses:</b>				
Refund of Prior Year Receipts	-	(9,676)	(9,676)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(600,459)	(600,459)	(600,459)	-
Fund Balance, Beginning of Year	353,076	353,076	353,076	-
Prior Year Encumbrances Appropriated	247,383	247,383	247,383	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**MISCELLANEOUS STATE GRANTS FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 500,000	\$ 259,000	\$ 252,030	\$ (6,970)
Total Revenues	<u>500,000</u>	<u>259,000</u>	<u>252,030</u>	<u>(6,970)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	4,921	2,337	1,054	1,283
Fringe Benefits	15,835	5,515	5,231	284
Purchased Services	5,774	6,519	4,546	1,973
Materials and Supplies	119,602	88,715	36,498	52,217
Capital Outlay - New	5,164	5,700	5,679	21
Other	447	3,870	2,209	1,661
Total Regular Instruction	<u>151,743</u>	<u>112,656</u>	<u>55,217</u>	<u>57,439</u>
Total Instruction	<u>151,743</u>	<u>112,656</u>	<u>55,217</u>	<u>57,439</u>
Support Services:				
Pupils:				
Fringe Benefits	-	-	1,382	(1,382)
Purchased Services	234,388	163,237	163,237	-
Materials and Supplies	48,041	24,107	23,868	239
Capital Outlay - New	6,496	1,155	1,155	-
Other	800	913	913	-
Total Pupils	<u>289,725</u>	<u>189,412</u>	<u>190,555</u>	<u>(1,143)</u>
Instructional Staff:				
Salaries and Wages	80,726	38,338	36,297	2,041
Fringe Benefits	20,452	7,123	6,734	389
Purchased Services	9,670	10,918	10,774	144
Materials and Supplies	32,619	24,195	24,193	2
Capital Outlay - New	379	418	418	-
Total Instructional Staff	<u>143,846</u>	<u>80,992</u>	<u>78,416</u>	<u>2,576</u>
Administration:				
Salaries and Wages	60,931	28,937	27,974	963
Fringe Benefits	17,127	5,965	5,420	545
Purchased Services	24,496	25,919	25,370	549
Materials and Supplies	1,344	700	700	-
Capital Outlay - New	17,304	8,654	9,069	(415)
Total Administration	<u>121,202</u>	<u>70,175</u>	<u>68,533</u>	<u>1,642</u>
Fiscal:				
Other	297	2,574	1,122	1,452
Total Support Services	<u>555,070</u>	<u>343,153</u>	<u>338,626</u>	<u>4,527</u>
Total Expenditures	<u>706,813</u>	<u>455,809</u>	<u>393,843</u>	<u>61,966</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
MISCELLANEOUS STATE GRANTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Excess of Revenues Over Expenditures	(206,813)	(196,809)	(141,813)	54,996
<u>Other Financing Uses:</u>				
Refund of Prior Year Receipts	-	(7,033)	(7,033)	-
Excess of Revenues Over Expenditures and Other Financing Uses	(206,813)	(203,842)	(148,846)	54,996
Fund Balance, Beginning of Year	89,415	89,415	89,415	-
Prior Year Encumbrances Appropriated	118,781	118,781	118,781	-
Fund Balance, End of Year	<u>\$ 1,383</u>	<u>\$ 4,354</u>	<u>\$ 59,350</u>	<u>\$ 54,996</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
ADULT BASIC EDUCATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance
	Original	Final		with Final Budget
<u>Revenues:</u>				
Intergovernmental	\$ 730,000	\$ 812,791	\$ 747,777	\$ (65,014)
Miscellaneous	3,918	1,734	1,734	-
<b>Total Revenues</b>	<b>733,918</b>	<b>814,525</b>	<b>749,511</b>	<b>(65,014)</b>
<u>Expenditures:</u>				
Current:				
Instruction:				
Adult/Continuing Instruction:				
Salaries and Wages	371,764	354,847	354,321	526
Fringe Benefits	143,140	104,240	102,180	2,060
Purchased Services	16,850	74,605	73,397	1,208
Materials and Supplies	42,773	92,458	85,130	7,328
Capital Outlay - New	13,884	34,178	29,531	4,647
<b>Total Instruction</b>	<b>588,411</b>	<b>660,328</b>	<b>644,559</b>	<b>15,769</b>
Support Services:				
Pupils:				
Purchased Services	72	491	250	241
Materials and Supplies	472	1,298	1,284	14
<b>Total Pupils</b>	<b>544</b>	<b>1,789</b>	<b>1,534</b>	<b>255</b>
Instructional Staff:				
Salaries and Wages	180,181	171,982	132,926	39,056
Fringe Benefits	50,040	36,441	29,459	6,982
Purchased Services	17,450	38,637	39,929	(1,292)
Materials and Supplies	2,730	7,515	7,295	220
Other	582	3,727	2,840	887
<b>Total Instructional Staff</b>	<b>250,983</b>	<b>258,302</b>	<b>212,449</b>	<b>45,853</b>
Pupil Transportation:				
Purchased Services	4,629	4,034	4,034	-
<b>Total Support Services</b>	<b>256,156</b>	<b>264,125</b>	<b>218,017</b>	<b>46,108</b>
<b>Total Expenditures</b>	<b>844,567</b>	<b>924,453</b>	<b>862,576</b>	<b>61,877</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(110,649)</b>	<b>(109,928)</b>	<b>(113,065)</b>	<b>(3,137)</b>
<u>Other Financing Sources:</u>				
Advance In	-	-	65,000	65,000
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	<b>(110,649)</b>	<b>(109,928)</b>	<b>(48,065)</b>	<b>61,863</b>
Fund Balance, Beginning of Year	86,429	86,429	86,429	-
Prior Year Encumbrances Appropriated	28,941	28,941	28,941	-
<b>Fund Balance, End of Year</b>	<b>\$ 4,721</b>	<b>\$ 5,442</b>	<b>\$ 67,305</b>	<b>\$ 61,863</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**NATIONAL DEFENSE EDUCATION ACT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 244,514	\$ 234,000	\$ 233,854	\$ (146)
Total Revenues	<u>244,514</u>	<u>234,000</u>	<u>233,854</u>	<u>(146)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	1,831	1,777	1,777	-
Fringe Benefits	355	310	310	-
Total Pupils	<u>2,186</u>	<u>2,087</u>	<u>2,087</u>	<u>-</u>
<b>Instructional Staff:</b>				
Salaries and Wages	184,395	121,608	120,440	1,168
Fringe Benefits	54,624	34,074	35,286	(1,212)
Purchased Services	12,378	30,819	31,051	(232)
Materials and Supplies	15,896	27,865	38,340	(10,475)
Capital Outlay - New	-	2,700	2,047	653
Other	10,732	10,586	10,586	-
Total Instructional Staff	<u>278,025</u>	<u>227,652</u>	<u>237,750</u>	<u>(10,098)</u>
Total Support Services	<u>280,211</u>	<u>229,739</u>	<u>239,837</u>	<u>(10,098)</u>
<b>Non-Instructional Services:</b>				
Purchased Services	240	706	-	706
Materials and Supplies	2,197	8,393	2,178	6,215
Total Non-Instructional Services	<u>2,437</u>	<u>9,099</u>	<u>2,178</u>	<u>6,921</u>
Total Expenditures	<u>282,648</u>	<u>238,838</u>	<u>242,015</u>	<u>(3,177)</u>
Excess of Revenues Under Expenditures	(38,134)	(4,838)	(8,161)	(3,323)
<b>Other Financing Sources (Uses):</b>				
Refund of Prior Year Receipts	-	(5,769)	(5,769)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(38,134)	(10,607)	(13,930)	(3,323)
Fund Balance, Beginning of Year	39,263	39,263	39,263	-
Prior Year Encumbrances Appropriated	83	83	83	-
Fund Balance, End of Year	<u>\$ 1,212</u>	<u>\$ 28,739</u>	<u>\$ 25,416</u>	<u>\$ (3,323)</u>



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**TITLE VI-B FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 2,200,054	\$ 2,146,580	\$ 2,146,579	\$ (1)
Total Revenues	<u>2,200,054</u>	<u>2,146,580</u>	<u>2,146,579</u>	<u>(1)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Special Instruction:				
Salaries and Wages	3,024	3,000	882	2,118
Fringe Benefits	587	524	17,342	(16,818)
Purchased Services	137,908	216,518	201,518	15,000
Materials and Supplies	78,367	118,438	115,672	2,766
Capital Outlay - New	10,600	22,737	16,948	5,789
Total Instruction	<u>230,486</u>	<u>361,217</u>	<u>352,362</u>	<u>8,855</u>
Support Services:				
Pupils:				
Salaries and Wages	7,626	7,565	1,565	6,000
Fringe Benefits	1,602	1,430	296	1,134
Purchased Services	4,926	8,500	3,904	4,596
Other	2,219	2,272	2,272	-
Total Pupils	<u>16,373</u>	<u>19,767</u>	<u>8,037</u>	<u>11,730</u>
Instructional Staff:				
Salaries and Wages	1,239,139	1,009,231	909,141	100,090
Fringe Benefits	539,719	481,874	387,919	93,955
Purchased Services	61,436	106,000	106,000	-
Capital Outlay - New	9,219	45,567	45,567	-
Total Instructional Staff	<u>1,849,513</u>	<u>1,642,672</u>	<u>1,448,627</u>	<u>194,045</u>
Administration:				
Salaries and Wages	163,190	161,886	128,512	33,374
Fringe Benefits	50,207	44,826	39,189	5,637
Purchased Services	18,971	31,375	30,726	649
Materials and Supplies	17,293	27,302	27,218	84
Capital Outlay - New	2,261	10,246	10,246	-
Total Administration	<u>251,922</u>	<u>275,635</u>	<u>235,891</u>	<u>39,744</u>
Fiscal:				
Other	63,000	64,519	25,700	38,819
Total Support Services	<u>2,180,808</u>	<u>2,002,593</u>	<u>1,718,255</u>	<u>284,338</u>
Non-Instructional Services:				
Salaries and Wages	121,833	120,860	88,435	32,425
Fringe Benefits	28,124	25,110	21,039	4,071
Materials and Supplies	9,954	7,952	7,875	77
Total Non-Instructional Services	<u>159,911</u>	<u>153,922</u>	<u>117,349</u>	<u>36,573</u>
Total Expenditures	<u>2,571,205</u>	<u>2,517,732</u>	<u>2,187,966</u>	<u>329,766</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
 TITLE VI-B FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
 (Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Excess of Revenues Under Expenditures	(371,151)	(371,152)	(41,387)	329,765
Fund Balance, Beginning of Year	360,669	360,669	360,669	-
Prior Year Encumbrances Appropriated	27,660	27,660	27,660	-
Fund Balance, End of Year	<u>\$ 17,178</u>	<u>\$ 17,177</u>	<u>\$ 346,942</u>	<u>\$ 329,765</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**VOCATIONAL EDUCATION FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 962,567	\$ 1,109,000	\$ 958,484	\$ (150,516)
<b>Total Revenues</b>	<b>962,567</b>	<b>1,109,000</b>	<b>958,484</b>	<b>(150,516)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
<b>Vocational Instruction:</b>				
Salaries and Wages	241,639	231,708	221,194	10,514
Fringe Benefits	91,883	74,916	73,543	1,373
Purchased Services	85,316	75,429	77,196	(1,767)
Materials and Supplies	66,100	188,851	192,393	(3,542)
Capital Outlay - New	77,945	137,593	133,778	3,815
<b>Total Instruction</b>	<b>562,883</b>	<b>708,497</b>	<b>698,104</b>	<b>10,393</b>
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	97,588	92,285	91,498	787
Fringe Benefits	16,150	13,029	12,857	172
Purchased Services	32,650	29,044	27,856	1,188
Materials and Supplies	5,526	12,229	11,688	541
Other	39	-	-	-
<b>Total Pupils</b>	<b>151,953</b>	<b>146,587</b>	<b>143,899</b>	<b>2,688</b>
<b>Administration:</b>				
Salaries and Wages	96,461	91,219	43,090	48,129
<b>Central:</b>				
Purchased Services	60,970	56,621	55,438	1,183
<b>Total Central</b>	<b>60,970</b>	<b>56,621</b>	<b>55,438</b>	<b>1,183</b>
<b>Total Support Services</b>	<b>309,384</b>	<b>294,427</b>	<b>242,427</b>	<b>52,000</b>
<b>Extracurricular Activities:</b>				
Salaries and Wages	13,249	12,529	12,529	-
Fringe Benefits	2,924	2,359	2,323	36
Purchased Services	990	919	919	-
<b>Total Extracurricular Activities</b>	<b>17,163</b>	<b>15,807</b>	<b>15,771</b>	<b>36</b>
<b>Total Expenditures</b>	<b>889,430</b>	<b>1,018,731</b>	<b>956,302</b>	<b>62,429</b>
<b>Excess of Revenues Under Expenditures</b>	<b>73,137</b>	<b>90,269</b>	<b>2,182</b>	<b>(88,087)</b>
<b>Other Financing Sources:</b>				
Advance In	-	-	150,000	150,000

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
VOCATIONAL EDUCATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Excess of Revenues Under Expenditures and Other Financing Uses	73,137	90,269	152,182	61,913
Fund Balance, Beginning of Year	(72,451)	(72,451)	(72,451)	-
Prior Year Encumbrances Appropriated	2,710	2,710	2,710	-
Fund Balance, End of Year	<u>\$ 3,396</u>	<u>\$ 20,528</u>	<u>\$ 82,441</u>	<u>\$ 61,913</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
HEADSTART FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ 1,300,000	\$ 1,584,774	\$ 1,584,770	\$ (4)
Total Revenues	<u>1,300,000</u>	<u>1,584,774</u>	<u>1,584,770</u>	<u>(4)</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Special Instruction:				
Salaries and Wages	673,003	673,003	1,004,503	(331,500)
Fringe Benefits	275,065	275,065	332,374	(57,309)
Purchased Services	73,846	43,822	171,163	(127,341)
Materials and Supplies	78,738	76,004	76,373	(369)
Capital Outlay - New	25,227	25,227	43,081	(17,854)
Capital Outlay - Replacement	1,500	1,500	-	1,500
Other	11,803	11,803	16,423	(4,620)
Total Instruction	<u>1,139,182</u>	<u>1,106,424</u>	<u>1,643,917</u>	<u>(537,493)</u>
Support Services:				
Instructional Staff:				
Purchased Services	11,280	41,304	28,382	12,922
Administration:				
Materials and Supplies	4,766	7,500	2,800	4,700
Total Support Services	<u>16,046</u>	<u>48,804</u>	<u>31,182</u>	<u>17,622</u>
Total Expenditures	<u>1,155,228</u>	<u>1,155,228</u>	<u>1,675,099</u>	<u>(519,871)</u>
Excess of Revenues Under Expenditures	144,772	429,546	(90,329)	(519,875)
<u>Other Financing Uses:</u>				
Advance In	-	381,001	381,000	(1)
Advance Out	-	-	(125,000)	(125,000)
Total Other Financing Uses	<u>-</u>	<u>381,001</u>	<u>256,000</u>	<u>(125,001)</u>
Excess of Revenues Under Expenditures and Other Financing Uses	144,772	810,547	165,671	(644,876)
Fund Balance, Beginning of Year	(169,338)	(169,338)	(169,338)	-
Prior Year Encumbrances Appropriated	35,449	35,449	35,449	-
Fund Balance, End of Year	<u>\$ 10,883</u>	<u>\$ 676,658</u>	<u>\$ 31,782</u>	<u>\$ (644,876)</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
TITLE I SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 11,578,829	\$ 9,871,800	\$ 9,866,617	\$ (5,183)
Total Revenues	<u>11,578,829</u>	<u>9,871,800</u>	<u>9,866,617</u>	<u>(5,183)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Special Instruction:				
Salaries and Wages	3,042,063	1,723,997	3,179,092	(1,455,095)
Fringe Benefits	1,359,546	1,378,790	1,095,294	283,496
Purchased Services	650,823	782,607	231,305	551,302
Materials and Supplies	2,176,934	2,283,609	971,485	1,312,124
Capital Outlay - New	413,964	539,792	205,085	334,707
Other	-	-	8,202	(8,202)
Total Special Instruction	<u>7,643,330</u>	<u>6,708,795</u>	<u>5,690,463</u>	<u>1,018,332</u>
Adult/Continuing Instruction:				
Salaries and Wages	32,938	46,343	45,170	1,173
Fringe Benefits	10,574	10,427	10,325	102
Total Adult/Continuing Instruction	<u>43,512</u>	<u>56,770</u>	<u>55,495</u>	<u>1,275</u>
Total Instruction	<u>7,686,842</u>	<u>6,765,565</u>	<u>5,745,958</u>	<u>1,019,607</u>
Support Services:				
Pupils:				
Salaries and Wages	762,383	1,072,657	621,797	450,860
Fringe Benefits	313,860	309,501	172,849	136,652
Purchased Services	4,016	3,880	3,880	-
Total Pupils	<u>1,080,259</u>	<u>1,386,038</u>	<u>798,526</u>	<u>587,512</u>
Instructional Staff:				
Salaries and Wages	1,438,120	2,023,404	1,546,341	477,063
Fringe Benefits	595,561	587,290	523,988	63,302
Purchased Services	23,365	21,414	20,354	1,060
Materials and Supplies	833	691	711	(20)
Capital Outlay - New	4,583	3,980	3,980	-
Total Instructional Staff	<u>2,062,462</u>	<u>2,636,779</u>	<u>2,095,374</u>	<u>541,405</u>
Administration:				
Salaries and Wages	1,005,218	1,414,320	916,006	498,314
Fringe Benefits	465,638	459,171	242,250	216,921
Purchased Services	664,043	572,844	374,902	197,942
Materials and Supplies	502,848	396,925	302,488	94,437
Total Administration	<u>2,637,747</u>	<u>2,843,260</u>	<u>1,835,646</u>	<u>1,007,614</u>
Total Support Services	<u>5,780,468</u>	<u>6,866,077</u>	<u>4,729,546</u>	<u>2,136,531</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**TITLE I SPECIAL REVENUE FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2001**  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Non-Instructional Services:				
Community Services:				
Purchased Services	879,183	840,685	774,108	66,577
Materials and Supplies	3,578	2,968	506	2,462
Total Non-Instructional Services	<u>882,761</u>	<u>843,653</u>	<u>774,614</u>	<u>69,039</u>
Capital Outlay				
Capital Outlay - New	255,830	130,605	128,742	1,863
Total Expenditures	<u>14,605,901</u>	<u>14,605,900</u>	<u>11,378,860</u>	<u>3,227,040</u>
Excess of Revenues Under Expenditures	(3,027,072)	(4,734,100)	(1,512,243)	3,221,857
<u>Other Financing Uses:</u>				
Refund of Prior Year Receipts	-	-	(1,441)	(1,441)
Excess of Revenues Under Expenditures and Other Financing Uses	(3,027,072)	(4,734,100)	(1,513,684)	3,220,416
Fund Balance, Beginning of Year	2,110,467	2,110,467	2,110,467	-
Prior Year Encumbrances Appropriated	988,393	988,393	988,393	-
Fund Balance, End of Year	<u>\$ 71,788</u>	<u>\$ (1,635,240)</u>	<u>\$ 1,585,176</u>	<u>\$ 3,220,416</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**TITLE VI FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 204,754	\$ 196,900	\$ 176,379	\$ (20,521)
Total Revenues	<u>204,754</u>	<u>196,900</u>	<u>176,379</u>	<u>(20,521)</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Administration:				
Salaries and Wages	141,086	141,086	120,514	20,572
Fringe Benefits	53,434	53,434	37,820	15,614
Materials and Supplies	868	1,528	764	764
Total Support Services	<u>195,388</u>	<u>196,048</u>	<u>159,098</u>	<u>36,950</u>
Non-Instructional Services:				
Purchased Services	2,065	2,065	365	1,700
Materials and Supplies	39,363	38,703	29,054	9,649
Capital Outlay - New	9,560	9,560	6,618	2,942
Total Non-Instructional Services	<u>50,988</u>	<u>50,328</u>	<u>36,037</u>	<u>14,291</u>
Total Expenditures	<u>246,376</u>	<u>246,376</u>	<u>195,135</u>	<u>51,241</u>
Excess of Revenues Under Expenditures	(41,622)	(49,476)	(18,756)	30,720
<b>Other Financing Sources (Uses):</b>				
Refund of Prior Year Receipts	-	-	(3,394)	(3,394)
Excess of Revenues Under Expenditures and Other Financing Uses	(41,622)	(49,476)	(22,150)	27,326
Fund Balance, Beginning of Year	30,249	30,249	30,249	-
Prior Year Encumbrances Appropriated	12,498	12,498	12,498	-
Fund Balance, End of Year	<u>\$ 1,125</u>	<u>\$ (6,729)</u>	<u>\$ 20,597</u>	<u>\$ 27,326</u>



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**EMERGENCY IMMIGRANT EDUCATION ASSISTANCE FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ -	\$ 12,300	\$ 12,300	\$ -
Total Revenues	-	12,300	12,300	-
<u>Expenditures:</u>				
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	12,300	12,300	-
Fund Balance, Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ -	\$ 12,300	\$ 12,300	\$ -

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
DRUG FREE SCHOOL GRANT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 226,656	\$ 702,000	\$ 723,264	\$ 21,264
<b>Total Revenues</b>	<u>226,656</u>	<u>702,000</u>	<u>723,264</u>	<u>21,264</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Support Services:</b>				
<b>Pupils:</b>				
Salaries and Wages	69,377	-	33,672	(33,672)
Fringe Benefits	21,563	-	13,183	(13,183)
Purchased Services	67,026	55,049	700,505	(645,456)
Materials and Supplies	9,729	-	7,355	(7,355)
Capital Outlay - New	-	-	8,419	(8,419)
<b>Total Pupils</b>	<u>167,695</u>	<u>55,049</u>	<u>763,134</u>	<u>(708,085)</u>
<b>Administration:</b>				
Salaries and Wages	9,596	70,433	35,807	34,626
Fringe Benefits	5,430	17,832	11,389	6,443
<b>Total Administration</b>	<u>15,026</u>	<u>88,265</u>	<u>47,196</u>	<u>41,069</u>
<b>Pupil Transportation:</b>				
Salaries and Wages	1,060	9,600	-	9,600
Fringe Benefits	1,033	10,194	-	10,194
Purchased Services	135	9,600	-	9,600
Materials and Supplies	1,485	4,481	-	4,481
<b>Total Pupil Transportation</b>	<u>3,713</u>	<u>33,875</u>	<u>-</u>	<u>33,875</u>
<b>Total Support Services</b>	<u>186,434</u>	<u>177,189</u>	<u>810,330</u>	<u>(633,141)</u>
<b>Non-Instructional Services:</b>				
Purchased Services	36	2,548	1,100	1,448
Materials and Supplies	471	7,204	1,553	5,651
<b>Total Non-Instructional Services</b>	<u>507</u>	<u>9,752</u>	<u>2,653</u>	<u>7,099</u>
<b>Total Expenditures</b>	<u>186,941</u>	<u>186,941</u>	<u>812,983</u>	<u>(626,042)</u>
<b>Excess of Revenues Under Expenditures</b>	<u>39,715</u>	<u>515,059</u>	<u>(89,719)</u>	<u>(604,778)</u>
<b>Other Financing Sources (Uses):</b>				
Refund of Prior Year Receipts	-	-	(264)	(264)
Advance In	-	-	40,000	40,000
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>39,736</u>	<u>39,736</u>
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	<u>39,715</u>	<u>515,059</u>	<u>(49,983)</u>	<u>(565,042)</u>
<b>Fund Balance, Beginning of Year</b>	<u>(84,966)</u>	<u>(84,966)</u>	<u>(84,966)</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>46,776</u>	<u>46,776</u>	<u>46,776</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,525</u>	<u>\$ 476,869</u>	<u>\$ (88,173)</u>	<u>\$ (565,042)</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
EHA PRESCHOOL GRANTS FOR THE HANDICAPPED FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 137,386	\$ 137,000	\$ 136,596	\$ (404)
Total Revenues	<u>137,386</u>	<u>137,000</u>	<u>136,596</u>	<u>(404)</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Instructional Staff:				
Salaries and Wages	103,776	103,776	104,901	(1,125)
Fringe Benefits	51,145	51,145	35,712	15,433
Purchased Services	1,628	1,628	-	1,628
Materials and Supplies	3,861	3,861	21,033	(17,172)
Capital Outlay - New	-	-	1,472	(1,472)
Total Instructional Staff	<u>160,410</u>	<u>160,410</u>	<u>163,118</u>	<u>(2,708)</u>
Fiscal:				
Other	<u>1,801</u>	<u>1,801</u>	<u>2,277</u>	<u>(476)</u>
Total Support Services	<u>162,211</u>	<u>162,211</u>	<u>165,395</u>	<u>(3,184)</u>
Total Expenditures	<u>162,211</u>	<u>162,211</u>	<u>165,395</u>	<u>(3,184)</u>
Excess of Revenues Over (Under) Expenditures	(24,825)	(25,211)	(28,799)	(3,588)
Fund Balance, Beginning of Year	24,806	24,806	24,806	-
Prior Year Encumbrances Appropriated	<u>2,190</u>	<u>2,190</u>	<u>2,190</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,171</u>	<u>\$ 1,785</u>	<u>\$ (1,803)</u>	<u>\$ (3,588)</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**E-RATE GRANT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Total Revenues	\$ -	\$ 171,000	\$ 171,082	\$ 82
<u>Expenditures:</u>				
Current:				
Support Services:				
Central:				
Salaries and Wages	24,585	24,585	62,308	(37,723)
Fringe Benefits	10,622	10,622	15,738	(5,116)
Purchased Services	55,013	55,013	68,262	(13,249)
Materials and Supplies	5,525	5,525	4,255	1,270
Capital Outlay - New	-	-	1,523	(1,523)
Other	-	-	225	(225)
Total Expenditures	<u>95,745</u>	<u>95,745</u>	<u>152,311</u>	<u>(56,566)</u>
Excess of Revenues Over (Under) Expenditures	(95,745)	75,255	18,771	(56,484)
Fund Balance, Beginning of Year	72,447	72,447	72,447	-
Prior Year Encumbrances Appropriated	<u>23,592</u>	<u>23,592</u>	<u>23,592</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 294</u>	<u>\$ 171,294</u>	<u>\$ 114,810</u>	<u>\$ (56,484)</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
CONTINUOUS IMPROVEMENT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	\$ -	\$ 33,000	\$ 33,000	\$ -
Total Revenues	-	33,000	33,000	-
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	12,000	12,000	2,640	9,360
Fringe Benefits	2,267	2,267	487	1,780
Purchased Services	19,733	19,733	11,727	8,006
Materials and Supplies	13,908	13,908	14,046	(138)
Other	3,000	3,000	2,952	48
Total Expenditures	50,908	50,908	31,852	19,056
Excess of Revenues Over (Under) Expenditures	(50,908)	(17,908)	1,148	19,056
Fund Balance, Beginning of Year	36,165	36,165	36,165	
Prior Year Encumbrances Appropriated	14,835	14,835	14,835	-
Fund Balance, End of Year	\$ 92	\$ 33,092	\$ 52,148	\$ 19,056

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
TITLE VI-R CLASSROOM SIZE REDUCTION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,820,343	\$ 1,483,000	\$ 1,482,725	\$ (275)
Total Revenues	<u>1,820,343</u>	<u>1,483,000</u>	<u>1,482,725</u>	<u>(275)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Special Instruction:				
Salaries and Wages	1,557,585	1,552,342	807,770	744,572
Fringe Benefits	378,452	376,009	237,728	138,281
Purchased Services	124,771	119,357	68,101	51,256
Materials and Supplies	24,887	39,344	57,572	(18,228)
Capital Outlay - New	4,238	6,894	6,893	1
Total Instruction	<u>2,089,933</u>	<u>2,093,946</u>	<u>1,178,064</u>	<u>915,882</u>
Support Services:				
Instructional Staff:				
Materials and Supplies	126,134	111,677	10,655	101,022
Capital Outlay - New	6,147	3,106	-	3,106
Total Instructional Staff	<u>132,281</u>	<u>114,783</u>	<u>10,655</u>	<u>104,128</u>
Administration:				
Salaries and Wages	15,916	21,162	27,028	(5,866)
Fringe Benefits	4,080	6,523	8,703	(2,180)
Purchased Services	6,316	11,730	7,091	4,639
Capital Outlay - New	615	1,000	-	1,000
Total Administration	<u>26,927</u>	<u>40,415</u>	<u>42,822</u>	<u>(2,407)</u>
Total Support Services	<u>159,208</u>	<u>155,198</u>	<u>53,477</u>	<u>101,721</u>
Total Expenditures	<u>2,249,141</u>	<u>2,249,144</u>	<u>1,231,541</u>	<u>1,017,603</u>
Excess of Revenues Over Expenditures	(428,798)	(766,144)	251,184	1,017,328
Fund Balance, Beginning of Year	427,091	427,091	427,091	
Fund Balance, Beginning of Year	<u>1,951</u>	<u>1,951</u>	<u>1,951</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 244</u>	<u>\$ (337,102)</u>	<u>\$ 680,226</u>	<u>\$ 1,017,328</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
MISCELLANEOUS FEDERAL GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 879,500	\$ 2,986,003	\$ 2,957,358	\$ (28,645)
Total Revenues	<u>879,500</u>	<u>2,986,003</u>	<u>2,957,358</u>	<u>(28,645)</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular Instruction:				
Salaries and Wages	14,143	-	113,047	(113,047)
Purchased Services	48,244	55,318	55,318	-
Materials and Supplies	143,828	85,230	264,395	(179,165)
Capital Outlay - New	170,800	275,853	333,376	(57,523)
Other	<u>9,708</u>	<u>-</u>	<u>9,937</u>	<u>(9,937)</u>
Total Regular Instruction	<u>386,723</u>	<u>416,401</u>	<u>776,073</u>	<u>(359,672)</u>
Special Instruction:				
Salaries and Wages	14,652	83,844	120,036	(36,192)
Fringe Benefits	3,325	9,554	12,152	(2,598)
Purchased Services	3,289	3,087	3,087	-
Materials and Supplies	4,447	5,135	5,135	-
Capital Outlay - New	<u>2,047</u>	<u>2,047</u>	<u>2,047</u>	<u>-</u>
Total Special Instruction	<u>27,760</u>	<u>103,667</u>	<u>142,457</u>	<u>(38,790)</u>
Total Instruction	<u>414,483</u>	<u>520,068</u>	<u>918,530</u>	<u>(398,462)</u>
Support Services:				
Pupils:				
Salaries and Wages	137	1,120	1,120	-
Fringe Benefits	68	195	195	-
Purchased Services	58,596	-	524,573	(524,573)
Materials and Supplies	51,838	-	70,775	(70,775)
Capital Outlay - New	106,308	-	140,544	(140,544)
Other	<u>16,833</u>	<u>-</u>	<u>100,654</u>	<u>(100,654)</u>
Total Pupils	<u>233,780</u>	<u>1,315</u>	<u>837,861</u>	<u>(836,546)</u>
Instructional Staff:				
Salaries and Wages	28,468	-	186,427	(186,427)
Fringe Benefits	15,368	-	33,761	(33,761)
Purchased Services	18,068	-	44,746	(44,746)
Materials and Supplies	22,108	-	50,599	(50,599)
Capital Outlay - New	35,624	-	75,086	(75,086)
Other	<u>1,631</u>	<u>-</u>	<u>12,510</u>	<u>(12,510)</u>
Total Instructional Staff	<u>121,267</u>	<u>-</u>	<u>403,129</u>	<u>(403,129)</u>
Administration:				
Salaries and Wages	59,934	-	406,355	(406,355)
Fringe Benefits	44,145	45,056	101,687	(56,631)
Purchased Services	128,560	199,181	362,552	(163,371)
Materials and Supplies	39,684	171,541	163,096	8,445
Capital Outlay - New	<u>3,281</u>	<u>40,160</u>	<u>40,160</u>	<u>-</u>
Total Administration	<u>275,604</u>	<u>455,938</u>	<u>1,073,850</u>	<u>(617,912)</u>

(Continued)

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
MISCELLANEOUS FEDERAL GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal:				
Other	-	28,172	30,994	(2,822)
Central:				
Salaries and Wages	4,500	36,869	35,504	1,365
Fringe Benefits	4,324	12,425	13,816	(1,391)
Purchased Services	14,812	13,983	13,983	-
Total Central	23,636	63,277	63,303	(26)
Total Support Services	654,287	548,702	2,409,137	(1,860,435)
Total Expenditures	1,068,770	1,068,770	3,327,667	(2,258,897)
Excess of Revenues Under Expenditures	(189,270)	1,917,233	(370,309)	(2,287,542)
<u>Other Financing Uses:</u>				
Refund of Prior Year Receipts	-	-	(59,707)	(59,707)
Advances In	-	76,997	281,415	204,418
Advances Out	-	-	(958)	(958)
Total Other Financing Sources (Uses)	-	76,997	220,750	143,753
Excess of Revenues Under Expenditures and Other Financing Uses	(189,270)	1,994,230	(149,559)	(2,143,789)
Fund Balance, Beginning of Year	(592,379)	(592,379)	(592,379)	-
Prior Year Encumbrances Appropriated	794,506	794,506	794,506	-
Fund Balance, End of Year	\$ 12,857	\$ 2,196,357	\$ 52,568	\$ (2,143,789)



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
MISCELLANEOUS TRUST FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Revenues:</b>				
Miscellaneous	\$ 6,314	\$ 260	\$ 256	\$ (4)
<b>Total Revenues</b>	<b>6,314</b>	<b>260</b>	<b>256</b>	<b>(4)</b>
<b>Expenditures:</b>				
Current:				
Support Services:				
Instructional Staff:				
Salaries and Wages	-	-	14,920	(14,920)
Purchased Services	14,820	14,820	-	14,820
Materials and Supplies	4,416	6,439	14	6,425
Capital Outlay - New	78	78	-	78
Other	10,835	10,835	1,700	9,135
<b>Total Instructional Staff</b>	<b>30,149</b>	<b>32,172</b>	<b>16,634</b>	<b>15,538</b>
Administration:				
Purchased Services	19,852	3,952	265	3,687
Central:				
Purchased Services	53,183	69,083	-	69,083
Materials and Supplies	38,064	36,041	-	36,041
<b>Total Central</b>	<b>91,247</b>	<b>105,124</b>	<b>-</b>	<b>105,124</b>
<b>Total Support Services</b>	<b>141,248</b>	<b>141,248</b>	<b>16,899</b>	<b>124,349</b>
<b>Total Expenditures</b>	<b>141,248</b>	<b>141,248</b>	<b>16,899</b>	<b>124,349</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(134,934)</b>	<b>(140,988)</b>	<b>(16,643)</b>	<b>124,345</b>
<b>Fund Balance, Beginning of Year</b>	<b>69,955</b>	<b>69,955</b>	<b>69,955</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>15,236</b>	<b>15,236</b>	<b>15,236</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ (49,743)</b>	<b>\$ (55,797)</b>	<b>\$ 68,548</b>	<b>\$ 124,345</b>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
FOOD SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<u>Revenues:</u>				
Intergovernmental	\$ 7,920,000	\$ 7,961,901	\$ 7,966,780	\$ 4,879
Interest	22,000	22,725	22,739	14
Charges for Services	3,058,000	3,089,119	3,091,011	1,892
Total Revenues	<u>11,000,000</u>	<u>11,073,745</u>	<u>11,080,530</u>	<u>6,785</u>
<u>Expenditures:</u>				
Current:				
Support Services:				
Operation and Maintenance of Plant:				
Purchased Services	318,909	225,933	206,390	19,543
Materials and Supplies	1,495	1,983	1,474	509
Total Support Services	<u>320,404</u>	<u>227,916</u>	<u>207,864</u>	<u>20,052</u>
Non-Instructional Services:				
Salaries and Wages	3,792,016	3,792,016	3,388,968	403,048
Fringe Benefits	1,175,525	1,175,525	1,241,081	(65,556)
Purchased Services	418,818	511,794	244,766	267,028
Materials and Supplies	5,963,061	5,962,573	6,457,173	(494,600)
Capital Outlay - New	74,197	74,197	1,830	72,367
Capital Outlay - Replacement	175,069	175,069	9,138	165,931
Other	40,429	40,429	12,202	28,227
Total Non-Instructional Services:	<u>11,639,115</u>	<u>11,731,603</u>	<u>11,355,158</u>	<u>376,445</u>
Total Expenditures	<u>11,959,519</u>	<u>11,959,519</u>	<u>11,563,022</u>	<u>396,497</u>
Excess of Revenues Over Expenditures	<u>(959,519)</u>	<u>(885,774)</u>	<u>(482,492)</u>	<u>403,282</u>
Fund Balance, Beginning of Year	190,439	190,439	190,439	-
Prior Year Encumbrances Appropriated	<u>812,822</u>	<u>812,822</u>	<u>812,822</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 43,742</u>	<u>\$ 117,487</u>	<u>\$ 520,769</u>	<u>\$ 403,282</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
 UNIFORM SCHOOL SUPPLIES FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<u>Revenues:</u>				
Charges for Services	\$ 21,654	\$ 21,507	\$ 21,559	\$ 52
Tuition and Fees	11,660	11,493	11,521	28
Total Revenues	<u>33,314</u>	<u>33,000</u>	<u>33,080</u>	<u>80</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular Instruction:				
Purchased Services	2,627	2,627	2,675	(48)
Materials and Supplies	60,165	60,165	32,498	27,667
Capital Outlay - New	1,988	1,988	5,741	(3,753)
Capital Outlay - Replacement	5,694	5,694	-	5,694
Other	-	-	1,679	(1,679)
Total Expenditures	<u>70,474</u>	<u>70,474</u>	<u>42,593</u>	<u>27,881</u>
Excess of Revenues Over Expenditures	<u>(37,160)</u>	<u>(37,474)</u>	<u>(9,513)</u>	<u>27,961</u>
Fund Balance, Beginning of Year	23,662	23,662	23,662	-
Prior Year Encumbrances Appropriated	<u>8,330</u>	<u>8,330</u>	<u>8,330</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (5,168)</u>	<u>\$ (5,482)</u>	<u>\$ 22,479</u>	<u>\$ 27,961</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
REPLACEMENT CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Revenues:</b>				
Interest	\$ 66,000	\$ 7,000	\$ 7,220	\$ 220
Total Revenues	<u>66,000</u>	<u>7,000</u>	<u>7,220</u>	<u>220</u>
<b>Expenditures:</b>				
Current:				
Support Services:				
Operation and Maintenance of Plant:				
Purchased Services	303,124	70,592	44,148	26,444
Materials and Supplies	<u>24,154</u>	<u>24,154</u>	<u>24,154</u>	<u>-</u>
Total Operation and Maintenance of Plant	<u>327,278</u>	<u>94,746</u>	<u>68,302</u>	<u>26,444</u>
Total Support Services	<u>327,278</u>	<u>94,746</u>	<u>68,302</u>	<u>26,444</u>
Capital Outlay:				
Purchased Services	688,041	173,957	800	173,157
Materials and Supplies	1,798	1,798	1,798	-
Capital Outlay - Replacement	<u>-</u>	<u>2,035</u>	<u>-</u>	<u>2,035</u>
Total Capital Outlay	<u>689,839</u>	<u>177,790</u>	<u>2,598</u>	<u>175,192</u>
Total Expenditures	<u>1,017,117</u>	<u>272,536</u>	<u>70,900</u>	<u>201,636</u>
Excess of Revenues Over Expenditures	<u>(951,117)</u>	<u>(265,536)</u>	<u>(63,680)</u>	<u>201,856</u>
Fund Balance, Beginning of Year	214,544	214,544	214,544	-
Prior Year Encumbrances Appropriated	<u>50,992</u>	<u>50,992</u>	<u>50,992</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (685,581)</u>	<u>\$ -</u>	<u>\$ 201,856</u>	<u>\$ 201,856</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
CLASSROOM FACILITIES CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Capital Outlay:				
Capital Outlay - New	-	25,000,000	1,921,695	23,078,305
Total Capital Outlay	-	25,000,000	1,921,695	23,078,305
Total Expenditures	-	25,000,000	1,921,695	23,078,305
Excess of Revenues Over Expenditures	-	(25,000,000)	(1,921,695)	23,078,305
<u>Other Financing Sources:</u>				
Operating Transfers In	-	25,000,000	25,000,000	-
Total Other Financing Sources (Uses)	-	25,000,000	25,000,000	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	23,078,305	23,078,305
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 23,078,305	\$ 23,078,305

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
SCHOOL NET CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<u>Revenues:</u>				
Intergovernmental	\$ 1,492,500	\$ 716,000	\$ 715,340	\$ (660)
Total Revenues	<u>1,492,500</u>	<u>716,000</u>	<u>715,340</u>	<u>(660)</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular Instruction:				
Fringe Benefits	5,945	6,235	6,235	-
Total Regular Instruction	<u>5,945</u>	<u>6,235</u>	<u>6,235</u>	<u>-</u>
Total Instruction	<u>5,945</u>	<u>6,235</u>	<u>6,235</u>	<u>-</u>
Support Services:				
Central:				
Salaries and Wages	13,179	13,179	2,804	10,375
Fringe Benefits	5,818	5,528	2,064	3,464
Purchased Services	3,398,900	3,398,900	1,678,896	1,720,004
Materials and Supplies	160,610	160,610	109,587	51,023
Capital Outlay - New	<u>1,087,632</u>	<u>1,087,632</u>	<u>577,404</u>	<u>510,228</u>
Total Central	<u>4,666,139</u>	<u>4,665,849</u>	<u>2,370,755</u>	<u>2,295,094</u>
Total Support Services	<u>4,666,139</u>	<u>4,665,849</u>	<u>2,370,755</u>	<u>2,295,094</u>
Total Expenditures	<u>4,672,084</u>	<u>4,672,084</u>	<u>2,376,990</u>	<u>2,295,094</u>
Excess of Revenues Over Expenditures	<u>(3,179,584)</u>	<u>(3,956,084)</u>	<u>(1,661,650)</u>	<u>2,294,434</u>
<u>Other Financing Uses:</u>				
Refund of Prior Year Receipts	<u>-</u>	<u>-</u>	<u>(30,128)</u>	<u>(30,128)</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(3,179,584)</u>	<u>(3,956,084)</u>	<u>(1,691,778)</u>	<u>2,264,306</u>
Fund Balance, Beginning of Year	110,586	110,586	110,586	-
Prior Year Encumbrances Appropriated	<u>2,281,530</u>	<u>2,281,530</u>	<u>2,281,530</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (787,468)</u>	<u>\$ (1,563,968)</u>	<u>\$ 700,338</u>	<u>\$ 2,264,306</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL  
VIDEO DISTANCE LEARNING FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<u>Revenues:</u>				
Intergovernmental	\$ -	\$ -	\$ 51,000	\$ 51,000
Total Revenues	-	-	51,000	51,000
<u>Expenditures:</u>				
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	51,000	51,000
Fund Balance, Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 51,000	\$ 51,000

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**SCHOOL BUILDING ASSISTANCE LIMITED FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final Revised		
<b>Revenues:</b>				
Intergovernmental	\$ 1,020,139	\$ 2,086,190	\$ 2,098,614	\$ 12,424
Interest	24,601	50,310	50,610	300
<b>Total Revenues</b>	<b>1,044,740</b>	<b>2,136,500</b>	<b>2,149,224</b>	<b>12,724</b>
<b>Expenditures:</b>				
Current:				
Support Services:				
Administration:				
Purchased Services	19,842	24,550	24,550	-
<b>Total Administration</b>	<b>19,842</b>	<b>24,550</b>	<b>24,550</b>	<b>-</b>
Operation and Maintenance of Plant:				
Purchased Services	692,310	411,364	203,426	207,938
Materials and Supplies	109,908	63,677	19,349	44,328
Capital Outlay - New	-	330,245	330,245	-
<b>Total Operation and Maintenance of Plant</b>	<b>802,218</b>	<b>805,286</b>	<b>553,020</b>	<b>252,266</b>
<b>Total Support Services</b>	<b>822,060</b>	<b>829,836</b>	<b>577,570</b>	<b>252,266</b>
Capital Outlay:				
Capital Outlay - New	-	2,558,594	1,603,511	955,083
<b>Total Capital Outlay</b>	<b>-</b>	<b>2,558,594</b>	<b>1,603,511</b>	<b>955,083</b>
<b>Total Expenditures</b>	<b>822,060</b>	<b>3,388,430</b>	<b>2,181,081</b>	<b>1,207,349</b>
<b>Excess of Revenues Over Expenditures</b>	<b>222,680</b>	<b>(1,251,930)</b>	<b>(31,857)</b>	<b>1,220,073</b>
<b>Fund Balance, Beginning of Year</b>	<b>979,051</b>	<b>979,051</b>	<b>979,051</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>272,880</b>	<b>272,880</b>	<b>272,880</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,474,611</b>	<b>\$ 1</b>	<b>\$ 1,220,074</b>	<b>\$ 1,220,073</b>



**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND EQUITY - BUDGET (NON-GAAP) AND ACTUAL  
WAREHOUSE INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final Revised</u>		
<u>Revenues:</u>				
Sales	\$ 1,049,445	\$ 852,000	\$ 851,619	\$ (381)
Total Revenues	<u>1,049,445</u>	<u>852,000</u>	<u>851,619</u>	<u>(381)</u>
<u>Expenses:</u>				
Materials and Supplies	<u>1,982,902</u>	<u>1,982,902</u>	<u>1,047,596</u>	<u>935,306</u>
Total Expenses	<u>1,982,902</u>	<u>1,982,902</u>	<u>1,047,596</u>	<u>935,306</u>
Excess of Revenues under Expenses	<u>(933,457)</u>	<u>(1,130,902)</u>	<u>(195,977)</u>	<u>934,925</u>
Fund Equity, Beginning of Year	1,123,910	1,123,910	1,123,910	-
Prior Year Encumbrances Appropriated	<u>284,387</u>	<u>284,387</u>	<u>284,387</u>	<u>-</u>
Fund Equity, End of Year	<u>\$ 474,840</u>	<u>\$ 277,395</u>	<u>\$ 1,212,320</u>	<u>\$ 934,925</u>

**DAYTON CITY SCHOOL DISTRICT**  
**MONTGOMERY COUNTY, OHIO**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND EQUITY - BUDGET (NON-GAAP) AND ACTUAL  
SELF-INSURANCE INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final Revised</u>		
<u>Revenues:</u>				
Charges for Services	\$ 1,088,960	\$ 1,216,000	\$ 1,186,434	\$ (29,566)
Total Revenues	<u>1,088,960</u>	<u>1,216,000</u>	<u>1,186,434</u>	<u>(29,566)</u>
<u>Expenses:</u>				
Purchased Services	137,161	137,161	74,009	63,152
Materials and Supplies	<u>1,334,571</u>	<u>1,334,571</u>	<u>1,111,733</u>	<u>222,838</u>
Total Expenses:	<u>1,471,732</u>	<u>1,471,732</u>	<u>1,185,742</u>	<u>285,990</u>
Excess of Revenues Over(Under) Expenses before Transfers	<u>(382,772)</u>	<u>(255,732)</u>	<u>692</u>	<u>256,424</u>
Operating Transfer In	<u>-</u>	<u>30,477</u>	<u>30,500</u>	<u>23</u>
Excess of Revenues and Transfer In Over (Under) Expenses	(382,772)	(225,255)	31,192	256,447
Fund Equity, Beginning of Year	44,154	44,154	44,154	-
Prior Year Encumbrances Appropriated	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Fund Equity, End of Year	<u>\$ (338,161)</u>	<u>\$ (180,644)</u>	<u>\$ 75,803</u>	<u>\$ 256,447</u>

**STATISTICAL SECTION**

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## STATISTICAL SECTION

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

The School District does not have, and has not had over the last ten years, any revenue bonds payable nor any general obligation bonded debt. Therefore, related statistical tables are not presented.

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Current:				
Instruction	\$ 103,000,885	\$ 106,357,786	\$ 96,134,133	\$ 114,897,399
Support Services:				
Pupils	10,315,659	11,253,152	12,758,274	13,133,013
Instructional Staff	12,420,172	13,718,922	13,354,221	15,544,619
Board of Education	312,464	263,034	279,817	197,164
Administration	15,162,672	13,930,237	13,742,589	14,432,110
Fiscal and Business	5,030,235	4,873,971	4,953,809	4,829,815
Plant Operation & Maintenance	22,359,986	25,552,232	24,525,462	29,626,634
Pupil Transportation	14,358,592	12,681,960	13,839,664	13,385,166
Central	13,026,036	8,236,150	8,660,828	10,329,737
Operation of Non-Instructional Services	13,614,740	3,505,815	2,831,692	2,715,657
Extracurricular Activities	1,609,997	1,388,728	1,765,593	2,195,122
Capital Outlay	3,256,093	383,970	2,475,010	4,441,688
Intergovernmental	19,318,687	17,132,482	13,880,417	294,696
Debt Service	2,921,052	1,648,180	1,502,358	374,171
Total	<u>\$ 236,707,270</u>	<u>\$ 220,926,619</u>	<u>\$ 210,703,867</u>	<u>\$ 226,396,991</u>

Source: School District Financial Records

- (1) The School District implemented GASB Statement No. 34 in fiscal year 2002. As comparable financial information for full accrual statements is not available, fiscal year 2002 amounts represent fund (modified accrual) information for governmental activities, including the reclassification of certain funds. Amounts for fiscal years 1993 thru 2001 includes general, special revenue, capital projects and expendable trust funds. Comparative full accrual data will be presented in future years when the information is available.

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$ 110,005,011	\$ 112,262,954	\$ 107,459,792	\$ 106,261,902	\$ 98,949,252	\$ 94,054,590
12,944,250	11,898,689	10,737,255	10,113,920	8,361,351	7,004,974
15,001,729	13,628,183	12,774,126	12,221,645	12,723,894	10,724,762
168,496	218,587	254,331	182,918	181,077	208,207
15,334,799	13,654,195	13,408,442	11,909,108	11,436,321	9,873,525
4,048,719	3,937,885	3,772,082	3,965,197	4,457,561	3,639,679
25,980,547	22,353,405	19,461,376	17,836,890	20,963,378	17,693,780
13,333,822	12,018,599	12,211,312	10,307,765	11,897,869	10,434,937
12,592,316	8,528,504	7,260,337	4,967,032	4,968,893	4,456,175
2,355,173	2,359,352	2,151,857	536,962	516,400	665,321
2,752,850	1,754,129	1,949,515	1,918,084	2,035,453	1,557,085
326,777	247,093	2,248,982	2,028,285	501,625	166,450
350,004	712,827	643,550	728,105	701,000	-
-	-	47,825	132,422	439,360	601,651
<u>\$ 215,194,493</u>	<u>\$ 203,574,402</u>	<u>\$ 194,380,782</u>	<u>\$ 183,110,235</u>	<u>\$ 178,133,434</u>	<u>\$ 161,081,136</u>

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Taxes	\$ 79,139,322	\$ 81,202,187	\$ 82,082,275	\$ 77,748,879
Intergovernmental	178,886,128	142,719,648	139,691,584	129,782,093
Interest	2,217,766	3,041,588	2,345,172	2,746,560
Tuition and Fees	691,382	671,857	901,057	1,220,650
All Other	<u>6,895,808</u>	<u>6,516,586</u>	<u>3,873,339</u>	<u>6,960,352</u>
Total	<u>\$ 267,830,406</u>	<u>\$ 234,151,866</u>	<u>\$ 228,893,427</u>	<u>\$ 218,458,534</u>

Source: School District Financial Records

- (1) The School District implemented GASB Statement No. 34 in fiscal year 2002. As comparable financial information for full accrual statements is not available, fiscal year 2002 amounts represent fund (modified accrual) information for governmental activities, including the reclassification of certain funds. Amounts for fiscal years 1993 thru 2001 includes general, special revenue, capital projects and expendable trust funds. Comparative full accrual data will be presented in future years when the information is available.



<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$ 78,610,526	\$ 76,059,444	\$ 77,153,316	\$ 76,721,314	\$ 79,467,700	\$ 72,133,134
122,126,544	112,988,520	111,664,569	103,570,229	99,201,145	97,054,426
2,644,095	3,127,366	2,506,664	2,433,441	1,399,192	803,171
723,596	1,184,579	1,278,700	1,490,179	829,461	1,560,183
<u>9,624,468</u>	<u>5,834,798</u>	<u>4,699,495</u>	<u>2,812,846</u>	<u>4,047,256</u>	<u>3,539,313</u>
<u>\$ 213,729,229</u>	<u>\$ 199,194,707</u>	<u>\$ 197,302,744</u>	<u>\$ 187,028,009</u>	<u>\$ 184,944,754</u>	<u>\$ 175,090,227</u>

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

Year (1)	Current Levy	Current Collections (2)	Percent of Current Levy Collected	Delinquent Tax Collections
2002	\$ 88,333,725	\$ 79,897,678	90.4%	\$ 6,144,153
2001	88,894,023	84,512,563	95.1%	4,910,464
2000	87,365,716	84,806,370	97.1%	4,700,336
1999	85,554,721	82,580,466	96.5%	4,357,881
1998	85,162,582	81,212,570	95.4%	4,153,109
1997	84,596,158	81,349,274	96.2%	3,974,585
1996	83,693,736	79,331,773	94.8%	3,627,790
1995	83,415,643	79,873,786	95.8%	4,023,710
1994	82,420,128	78,938,255	95.8%	4,301,537
1993	85,388,106	81,425,892	95.4%	4,819,865

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

- (1) Represents collection year. 2002 information represents tax levies and collections through November 1, 2002.
- (2) State reimbursements of rollback and homestead exemptions are included.
- (3) Penalties and interest are included since by Ohio law they become part of the tax obligation as assessment occurs.

	<u>Total Tax Collections</u>	<u>Total Collection As a Percent of Current Levy</u>	<u>Outstanding Delinquent Taxes (3)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
\$	86,041,831	97.4%	\$ 13,734,616	15.5%
	89,423,027	100.6%	15,738,509	17.7%
	89,506,706	102.5%	15,895,995	18.2%
	86,938,347	101.6%	13,569,357	15.9%
	85,365,679	100.2%	14,374,154	16.9%
	85,323,859	100.9%	13,394,470	15.8%
	82,959,563	99.1%	13,159,526	15.7%
	83,897,496	100.6%	11,962,107	14.3%
	83,239,792	101.0%	9,072,257	11.0%
	86,245,757	101.0%	13,136,279	15.4%

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

Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2002	\$ 1,441,598,740	\$ 4,065,558,400	\$ 102,552,730	\$ 263,374,057
2001	1,424,191,260	4,069,117,886	138,296,070	256,162,039
2000	1,420,851,430	4,059,575,514	151,121,950	182,078,341
1999	1,305,127,980	3,728,937,086	159,113,050	188,264,559
1998	1,303,641,910	3,724,691,171	154,123,580	181,982,432
1997	1,309,759,810	3,742,170,886	154,756,610	182,225,734
1996	1,190,836,420	3,402,389,771	155,624,240	176,845,727
1995	1,187,184,020	3,391,962,914	167,924,790	190,823,625
1994	1,197,605,590	3,421,730,257	162,401,220	184,546,841
1993	1,169,996,900	3,342,848,286	162,680,210	184,863,875

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

For fiscal years 1993 to 2000, real property assessed value was 35% of the estimated actual value, public utility assessed value was 88% of estimated actual value and personal property assessed value was 25% of the estimated actual value. For fiscal years 2001 and 2002, the actual property value were estimated by the Montgomery County Auditor's Office due to changes percentage of property subject to taxation.

Tangible Personal Property		Total		Assessed Value Ratio
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 389,681,365	\$ 1,558,725,460	\$ 1,933,832,835	\$ 5,887,657,917	32.8%
374,858,377	1,499,433,508	1,937,345,707	5,824,713,433	33.3%
342,778,104	1,371,112,416	1,914,751,484	5,612,766,271	34.1%
322,008,566	1,288,034,264	1,786,249,596	5,205,235,909	34.3%
321,943,702	1,287,774,808	1,779,709,192	5,194,448,411	34.3%
312,232,289	1,248,929,156	1,776,748,709	5,173,325,776	34.3%
306,226,535	1,224,906,140	1,652,687,195	4,804,141,638	34.4%
297,831,978	1,191,327,916	1,652,940,788	4,774,114,455	34.6%
314,007,134	1,256,028,536	1,674,013,944	4,862,305,634	34.4%
343,564,363	1,321,401,396	1,676,241,473	4,849,113,557	34.6%

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

YEAR	Dayton City School District	Montgomery County	Dayton Montgomery County Library	City of Dayton		Total City Millage
	Operating Millage	Operating Millage	Operating Millage	Operating Millage (3)	Debt Service Millage (3)	
2002	\$ 62.65	\$ 17.24	\$ 0.26	\$ 6.35	\$ 3.65	\$ 10.00
2001	62.65	17.24	0.26	6.35	3.65	10.00
2000	62.65	16.64	0.26	6.35	3.65	10.00
1999	62.65	16.64	0.26	6.35	3.65	10.00
1998	62.65	16.64	0.26	6.35	3.65	10.00
1997	62.65	16.64	0.26	6.35	3.65	10.00
1996	62.65	16.64	0.72	6.35	3.65	10.00
1995	62.65	16.64	0.72	6.35	3.65	10.00
1994	62.65	16.64	0.72	6.35	3.65	10.00
1993	62.65	16.14	-	6.35	3.65	10.00

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

- (1) Amount represents the total for City of Dayton residents.
- (2) Certain portions of the Harrison, Jefferson and Madison Townships and the Cities of Trotwood and Riverside are within the Dayton City School District and are subject to the Dayton City School District tax.
- (3) Dayton City Operating and Debt Service Millage has been redistributed based on Montgomery County Auditor and Dayton City records.
- (4) Mad River Township merged to create the City of Riverside on January 1, 1994. Taxes became collectable in 1995.
- (5) Madison Township merged to create the City of Trotwood on January 1, 1996. Taxes became collectable in 1997.

<u>Total (1)</u>	<u>Harrison Township Millage (2)</u>	<u>Jefferson Township Millage (2)</u>	<u>Madison Township Millage (2) (5)</u>	<u>Trotwood Corporation (2) (5)</u>	<u>Mad River Township Millage (2) (4)</u>	<u>Riverside Corporation (2)(4)</u>
\$ 90.15	\$ 17.53	\$ 18.59	\$ -	\$ 17.39	\$ -	\$ 6.39
90.15	16.63	18.59	-	11.64	-	6.39
89.55	16.63	18.59	-	15.14	-	6.39
89.55	16.63	18.59	-	15.14	-	6.39
89.55	16.63	18.59	-	15.14	-	6.39
89.55	13.68	18.59	-	15.14	-	6.39
90.01	13.68	18.59	-	15.14	-	6.39
90.01	13.68	18.59	15.64	-	-	6.39
90.01	13.28	18.59	19.64	-	-	6.39
88.79	13.28	18.59	19.64	-	13.53	-

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 2002

Assessed Value	<u>\$ 1,933,832,835</u>
<u>Overall Direct Debt Limitation</u>	
Bonded Debt Limit - 9% of Assessed Value (1)	174,044,955
Gross Indebtedness	<u>-</u>
Overall Debt Margin	<u>174,044,955</u>
<u>Unvoted Direct Debt Limitation</u>	
Unvoted Debt Limit - .10% of Assessed Value (1)	1,933,833
Gross indebtedness authorized by the Board	<u>-</u>
Unvoted Debt Margin	<u>1,933,833</u>

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

(1) Ohio Bond Law sets a limit of 9% for voted debt and 1/10 of 1% for unvoted debt.  
The District has no debt subject to either limitation.



DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
JUNE 30, 2002

Jurisdiction	Net Debt	Percentage Applicable to School District (1)	Amount Applicable to School District
Dayton City School District	\$ -	100.00%	\$ -
Montgomery County	42,555,000	21.02%	8,945,061
City of Dayton	54,101,466	100.00%	54,101,466
City of Riverside	2,400,000	13.45%	322,800
Miami Valley Regional Transit Authority	14,725,000	21.17%	<u>3,117,283</u>
			<u>\$ 66,486,610</u>

Source: Ohio Municipal Advisory Council

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

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

Year	City of Dayton Population (1)	ADM (2)	Unemployment Rate (3)
2002	166,179	20,144	6.0%
2001	166,179	21,078	6.0
2000	167,475	22,590	4.0
1999	172,947	24,590	6.6
1998	172,947	25,971	6.9
1997	178,540	25,830	7.6
1996	182,005	26,396	7.2
1995	182,005	26,548	8.5
1994	182,005	28,438	8.2
1993	182,005	27,020	9.5

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

Age	2000	1990	1980
Under 5	7.1%	8.5%	8.2%
5-14	14.1	13.8	14.3
15-24	18.2	16.8	20.7
25-34	14.1	18.0	16.1
35-44	14.9	13.0	8.9
45-54	12.1	8.3	9.5
55-64	7.5	8.5	10.2
65 Plus	12.0	13.1	12.1

Education Level in Years of Formal Schooling (4):

Age 25 Plus	2000	1990	1980
High School or Higher	75.1%	68.3%	58.7%
Bachelor's Degree or Higher	14.4	12.3	9.9

- Source::
- (1) U.S. Census Bureau and Miami Valley Regional Planning Commission, reported on calendar year end
  - (2) School District Records
  - (3) Ohio Bureau of Employment Services, reported on calendar year end
  - (4) U.S. Census Bureau.

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

Year	Number of Building Permits All Types (1)	Valuation of Construction (1)	Certified Bank Deposits (2)	Property Value (3)
2001	1,206	\$ 129,052,146	\$ 208,298,000	\$ 4,065,558,400
2000	1,652	124,091,672	191,473,000	4,069,117,886
1999	1,564	80,143,557	2,994,378,000	4,059,575,514
1998	1,390	101,936,784	3,264,705,000	3,728,937,086
1997	1,634	82,811,189	3,530,314,000	3,724,691,171
1996	1,512	67,723,613	3,899,145,000	3,742,170,886
1995	1,571	91,960,478	3,995,114,000	3,402,389,771
1994	1,597	90,875,248	4,034,766,000	3,391,962,914
1993	1,574	84,860,993	3,834,335,000	3,421,730,257
1992	1,281	82,475,017	4,068,798,000	3,342,848,286

- Sources:
- (1) City of Dayton Division of Business Services, Permit Section
  - (2) Federal Reserve Bank of Cleveland - Total commercial bank deposits for banks headquartered in Montgomery County. Decrease for 2000 due to bank restructuring. Deposits at end of year are no longer held in Montgomery County, but in Cyahoga County.
  - (3) Real estate property only.

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
REAL ESTATE TAX  
DECEMBER 31, 2001

Name of Taxpayer	Type of Business	Assessed Values (1)	Percent of Total Assessed Value
City of Dayton	Government	\$ 17,690,020	1.23%
National Cash Register	Computer Technology	16,290,710	1.13%
Marriot Division American	Hotels	8,120,920	0.56%
Heart Hospital of DTO	Health Care	6,881,590	0.48%
Virgina Kettering Trust	Trust	6,360,720	0.44%
Danis Realty Co., Inc.	Development	5,731,820	0.40%
Accustar Inc.	Automotive	5,027,130	0.35%
10WOP Inc.	Health Care	3,925,700	0.27%
Ducru Limited Partnership	Development	3,893,200	0.27%
Delphi Automotive Systems	Automotive	<u>3,534,460</u>	<u>0.25%</u>
Subtotal		77,456,270	5.37%
All Other Taxpayers		<u>1,364,142,470</u>	<u>94.63%</u>
Total Assessed Valuation		<u>\$1,441,598,740</u>	<u>100.00%</u>

Source: Montgomery County Auditor

(1) Assessed Values are for collection year 2002

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
TANGIBLE PERSONAL PROPERTY TAX  
DECEMBER 31, 2001

Name of Taxpayer	Type of Business	Assessed Values (1)	Percent of Total Assessed Value
Delphi Automotive Systems LLC	Automotive	\$ 50,669,970	13.00%
National Cash Register	Computer Technology	16,424,120	4.21%
General Motors Corp	Automotive	15,537,560	3.99%
Daimler Chrysler Corp.	Automotive	11,355,680	2.91%
Reynolds and Reynolds	Manufacturing	11,242,900	2.89%
Standard Register Company	Manufacturing	10,796,590	2.77%
Durco International Inc.	Manufacturing	7,748,170	1.99%
Gem City Engineering	Engineering	5,660,450	1.45%
Chemfirst Fine Chemicals	Manufacturing	4,612,906	1.18%
ICG Equipment Inc.	Manufacturing	<u>4,341,110</u>	<u>1.11%</u>
Subtotal		138,389,456	35.51%
All Other Taxpayers		<u>251,291,909</u>	<u>64.49%</u>
Total Assessed Valuation		<u>\$ 389,681,365</u>	<u>100.00%</u>

Source: Montgomery County Auditor

(1) Assessed Values are for collection year 2002

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
PUBLIC UTILITY TAX  
DECEMBER 31, 2001

Name of Taxpayer	Assessed Value (1)	Percent of Total Assessed Value
Dayton Power and Light Co.	\$ 49,422,090	48.19%
Ohio Bell Telephone Company	30,473,060	29.71%
Subtotal	79,895,150	77.91%
All Other Taxpayers	22,657,580	22.09%
Total Assessed Valuation	\$ 102,552,730	100.00%

Source: Montgomery County Auditor

(1) Assessed Values are for collection year 2002

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
COST PER STUDENT  
LAST TEN YEARS

<u>FISCAL YEAR</u>	<u>Governmental and Expendable Trust Fund Expenditures (1)</u>	<u>Average Daily Membership</u>	<u>Per Pupil Cost</u>
2002	\$ 236,707,270	20,144	\$ 11,751
2001	220,926,619	21,078	10,481
2000	210,703,867	22,590	9,327
1999	226,396,991	24,590	9,207
1998	215,194,493	25,971	8,286
1997	203,574,402	25,830	7,881
1996	194,380,782	26,396	7,364
1995	183,110,235	26,548	6,897
1994	178,113,434	28,438	6,263
1993	161,081,136	27,020	5,962

Source: School District Financial Records

DAYTON CITY SCHOOL DISTRICT  
MONTGOMERY COUNTY, OHIO  
TEACHER EDUCATION AND EXPERIENCE  
JUNE 30, 2002

<u>Degree</u>	<u>Number of Teachers</u>	<u>Percentage of Total</u>
Bachelor's Degree	558	34.4%
Bachelor's + 18 Semester Hours of Graduate Credit	225	13.9%
Master's Degree	683	42.2%
Master's Degree + 30 Semester Hours of Graduate Credit	142	8.8%
Doctorate Degree	<u>12</u>	<u>0.7%</u>
Total	<u>1,620</u>	<u>100.0%</u>

<u>Years of Experience</u>	<u>Number of Teachers</u>	<u>Percentage of Total</u>
0 - 4	245	15.1%
5 - 9	261	16.1%
10 - 14	329	20.3%
15 - 19	223	13.8%
20 - 29	455	28.1%
30 and over	<u>107</u>	<u>6.6%</u>
Total	<u>1,620</u>	<u>100.0%</u>

Source: Dayton City School District Human Resources Records





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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

**DAYTON CITY SCHOOL DISTRICT**

**MONTGOMERY COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JANUARY 9, 2003**