



**Auditor of State  
Betty Montgomery**



**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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

PROGRAM NAME	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE				
Passed through State				
Department of Education				
School Breakfast Program	10.553	043802-05-PU 02	\$ 3,512,801	\$ 3,512,801
Commodity Distribution	10.550	N/A	1,034,523	1,043,318
National School Lunch Program (NSLP)	10.555	043802- LL-P1 02	<u>11,346,384</u>	<u>11,346,384</u>
Total : U.S. Department of Agriculture - Nutrition Cluster			<u>\$ 15,893,708</u>	<u>\$ 15,902,503</u>
Child and Adult Care Food Program	10.558	043802 SFY 02	\$ 14,797	\$ 14,797
Total : U.S. DEPARTMENT OF AGRICULTURE			<u>\$ 15,908,505</u>	<u>\$ 15,917,300</u>
U.S. DEPARTMENT OF EDUCATION				
Passed through State				
Department of Education				
Adult Education : State Grant Program	84.002	043802 AB-S1-02 043802 AB-S1-01	\$ 591,338 -	\$ 591,338 24,525
Total Adult Education			<u>\$ 591,338</u>	<u>\$ 615,863</u>
Title 1 Grants to Local Educational Agencies	84.010	043802 C1-S1-00 043802 C1-S1-01 043802 C1-S1-01 C 043802 C1-SC-01 C 043802 C1-SD-01 043802 C1-SD-02 043802 C1-S1-02	\$ - 8,391,213 - 6,764 17,945 49,853 14,417,560	\$ 1,614,807 9,439,083 5,907 2,966 20,327 33,775 11,227,533
Total Title 1 Grants to Local Educational Agencies			<u>\$ 22,883,335</u>	<u>\$ 22,344,398</u>
Special Education Cluster:				
Special Education: Grants to States	84.027	043802 6B-SF-01P 043802 6B-SF-02 043802 6B-SX-00	\$ 210,549 5,621,151 -	\$ 175,766 5,506,998 18,563
Total Special Education Grants to States			<u>5,831,700</u>	<u>5,701,327</u>
Special Education: Preschool Grant	84.173	043802 PG-S1-01P 043802 PG-S1-02P	46,772 183,430	56,472 187,094
Total Special Education Preschool Grants			<u>\$ 230,202</u>	<u>\$ 243,566</u>
Total Special Education Cluster			<u>\$ 6,061,902</u>	<u>\$ 5,944,893</u>

**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)**

PROGRAM NAME	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
Vocational Education : Basic Grants to States	84.048	043802 20-C1 00	\$ -	\$ 21,198
		043802 VECPII-S1-035	344,841	704,637
		043802 VECPII-A1-035	13,447	20,570
		043802 CPIII-A02	72,938	133,283
		043802 CPIII-S02	1,714,791	1,216,670
		043802 20-A4-99	-	9,128
Total Vocational Education Basic Grants To States			2,146,017	2,105,486
Immigrant Education Grant	84.162	043802 EL-S1-01	-	35,249
		043802 EL-S1-02	178,380	40,150
Total Immigrant Education Grant			178,380	75,399
Special Education Grants for Infants and Families with Disabilities	84.181	043802 25-5-001-1DE-02	52,381	34,338
Safe and Drug-Free Schools and Communities : State Grants	84.186	043802 DR-S1-01	219,758	187,213
		043802 DR-S1-02	476,337	302,599
Total Safe and Drug-Free Schools and Communities State Grants			696,095	489,812
Education for Homeless Children and Youth	84.196	043802 HC-S1-01	11,083	21,397
		043802 HC-S1-02	153,987	119,761
Total Education for Homeless Children and Youth			165,070	141,158
Even Start : State Educational Agencies	84.213	043802 EV-S1-02	123,601	115,205
Fund for the Improvement of Education	84.215	043802 PI-SI-02	13,125	-
		043802 PL-S1-01	895	603
		043802 PL-S1-00	-	200
Total Fund for the Improvement of Education			14,020	803
Goals 2000 State and Local Education Systemic Improvement	84.276	043802 G2-S6-01	4,169	20,039
		043802 HSTW -01	31,534	6,968
		043802 G2-S1-01	68,491	97,714
		043802 G2-S5-01	39,000	6,186
		043802 GB-SP-02	252	10,411
		043802 G2-SP-01	1,082	2,000
		043802 G2-S2-00	-	34,087
		043802 G2-S2-01	-	8,577
Total Goals 2000 State and Local Education Systemic Improvement			144,528	185,982
Eisenhower Professional Development State Grant	84.281	043802 MS-S1-00	89,580	248,680
		043802 MS-S1-01	-	50,514
		043802 MS-S1-02	187,190	109,039
Total Eisenhower Professional Development State Grant			276,770	408,233
Innovative Education Program Strategies	84.298	043802 C2-S1-01	254,166	238,638
		043802 C2-S1-00	24,959	49,999
		043802 C2-S1-02	172,021	60,526
Total Innovative Education Program Strategies			451,146	349,163
Even Start : Statewide Family Literacy Program	84.314	043802 FV-S1-00	-	3,214
Technology Literacy Challenge Fund Grants	84.318	043802 TF-42-00	16,407	16,387

**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)**

PROGRAM NAME	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
Comprehensive School Reform Demonstration	84.332	043802 RF-S1-00	33,750	36,327
		043802 RF-S2-01	473,362	345,086
		043802 RF-S1-01	323,188	203,805
		043802 RF-S1-00	33,750	5,154
		043802 RF-S1-00	-	2,657
		043802 RF-S1-00	-	9,765
		043802 RF-S1-00	33,750	42,668
		043802 RF-S1-00	-	11,168
		043802 RF-S1-00	33,750	28,722
		043802 RF-S1-00	43,750	6,880
		043802 RF-S1-00	13,750	18,744
		043802 RF-S1-00	43,750	-
		043802 RF-S1-00	63,750	25,984
Total Comprehensive School Reform Demonstration			<u>1,096,550</u>	<u>736,960</u>
Reading Excellence	84.338	043802 RF-S1-00	641,676	519,986
		043802 RN-S2-00	172,158	118,051
Total Reading Excellence			<u>813,834</u>	<u>638,037</u>
Class Size Reduction	84.340	043802 CR-S1-01	2,300,741	2,413,165
		043802 CR-S1-02	1,144,237	714,198
Total Class Size Reduction			<u>3,444,978</u>	<u>3,127,363</u>
Title 1 Accountability Grants	84.348	043802 AK-S1-02	116,997	55,190
		043802 AK-S1-01	176,093	228,853
			<u>293,090</u>	<u>284,043</u>
School Renovation Grants	84.352	316400416	<u>363</u>	<u>358</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Direct From Federal Government:				
Federal Pell Grant Program	84.063	P063P985147	<u>292,874</u>	<u>292,874</u>
Safe and Healthy Schools and Communities : National Programs	84.184	S184L990054	2,090,000	2,112,821
		S184K990310	125,000	71,092
			<u>2,215,000</u>	<u>2,183,913</u>
Fund for the Improvement of Education	84.215	S215F010273	<u>41,000</u>	<u>34,949</u>
Twenty-First Century Community Learning Centers	84.287	S287A001337	501,420	493,875
		R287A990874	469,300	483,399
Total Twenty-First Century Community Learning Centers			<u>970,720</u>	<u>977,274</u>
Total Direct from the U.S. Department of Education			<u>\$3,519,594</u>	<u>\$3,489,010</u>
Total U.S. DEPARTMENT OF EDUCATION			<u>\$42,676,309</u>	<u>\$41,106,105</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Ohio Department of Education				
Refugee and Entrant Assistance: Discretionary Grants	93.576	043802 R1-S1-00	\$ -	\$ 31,153
		043802 R1-S1-02	157,770	2,018
		043802 R1-S1-01	-	141,619
Total Refugee and Entrant Discretionary Grants			<u>157,770</u>	<u>174,790</u>

**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
(Continued)**

PROGRAM NAME	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	RECEIPTS	EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through State Department of Mental Retardation				
Medical Assistance Program Medicaid Title XIX	93.778	316400416	1,908,754	1,908,754
Total U.S. DEPARTMENT OF HEALTH and HUMAN SERVICES			<u>\$ 2,066,524</u>	<u>\$ 2,083,544</u>
Direct From Federal Government				
Head Start	93.600	316400416	\$ 104,000	\$ 69,611
Total DIRECT U.S. DEPARTMENT OF HEALTH and HUMAN SERVICES			<u>-</u>	<u>60,084</u>
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 2,170,524</u>	<u>\$ 2,213,239</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Passed through Ohio Department of Education				
Learn and Serve America School and Community Based	94.004	043802 SV-S5-02 043802 SV-SP-00 043802 SV-S1-01	\$ 30,000	\$ 17,479
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>-</u>	<u>49,815</u>
			<u>50,000</u>	<u>3,744</u>
			<u>80,000</u>	<u>71,038</u>
<b>NATIONAL SCIENCE FOUNDATION</b>				
Direct From Federal Government				
Education and Human Resources	47.076	316400416	523,167	232,871
Total NATIONAL SCIENCE FOUNDATION			<u>10,000</u>	<u>9,661</u>
			<u>\$ 533,167</u>	<u>\$ 242,532</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 61,368,505</u>	<u>\$ 59,550,214</u>



**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B-FOOD DISTRIBUTION**

Non-monetary 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.

**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.

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**Auditor of State  
Betty Montgomery**

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

Board of Education  
Columbus City School District  
Franklin County  
270 East State Street  
Columbus, Ohio 43215

We have audited the basic financial statements of the Columbus City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2002, and have issued our report thereon dated January 17, 2003, wherein we noted the District implemented a new financial reporting model, as required by the provisions of *Governmental Accounting Standard Board Statement No. 34 - Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments*. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated January 17, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2002-10625-001 through 2002-10625-003.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated January 17, 2003.

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.

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**BETTY MONTGOMERY**  
Auditor of State

January 17, 2003



## Auditor of State Betty Montgomery

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

Board of Education  
Columbus City School District  
Franklin County  
270 East State Street  
Columbus, Ohio 43215

#### Compliance

We have audited the compliance of the Columbus City School District, Franklin County, Ohio (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to 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 and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to 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 an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2002-10625-006. We also noted certain instances of noncompliance that do not require inclusion in the report that we have reported to the management of the District in a separate letter dated January 17, 2003.

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### **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. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2002-10625-004 and 2002-10625-005.

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 believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to management of the District in a separate letter dated January 17, 2003.

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

We have audited the financial statements of the governmental activities, business-type activities, each 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 January 17, 2003, wherein we noted 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*. 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 receipts and 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.

Columbus City School District  
Franklin County  
Independent Accountants' Report on Compliance with Requirements  
Applicable to Each Major Federal Program, Internal  
Control Over Compliance In Accordance With OMB Circular A-133,  
and Schedule of Federal Awards Receipts and Expenditures  
Page 3

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.

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**BETTY MONTGOMERY**  
Auditor of State

January 17, 2003

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**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § SECTION 505  
JUNE 30, 2002**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	<p><b>Nutrition Cluster:</b> Commodity Distribution, CFDA #10.550 School Breakfast Program, CFDA #10.553; National School Lunch Program, CFDA #10.555</p> <p>Title I, CFDA #84.010</p> <p><b>Special Education Cluster:</b> Title VI-B, CFDA #84.027 Preschool, CFDA #84.173</p> <p>Vocational Education, CFDA #84.048</p> <p>Safe and Drug-Free Schools and Communities, CFDA #84.184</p> <p>Class Size Reduction Subsidy, CFDA #84.340</p> <p>Title XIX, Medicaid, CFDA #93.778</p>
<i>(d)(1)(viii)</i>	Dollar Threshold: Type AIB Programs	Type A: > \$1,786,506 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § SECTION 505  
JUNE 30, 2002  
(Continued)

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

<b>Finding Number</b>	<b>2002-10625-001</b>
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**Payroll Transactions – Integrity of Standing Data**

There is no electronic interface between the payroll and personnel systems and consequently most of the updates to standing data in payroll master files require manual input which is prone to error.

Payroll transactions, which constitute the largest source of the District's expenditures, are dependent on the standing data maintained in the master file to ensure payroll expenditures are posted to the proper fund.

To strengthen controls, we recommend the payroll and personnel systems should electronically interface so that manual input occurs only once. This will enhance the integrity of the payroll system and minimize the errors inherent in manual input.

<b>Finding Number</b>	<b>2002-10625-002</b>
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**Student Activities**

Cash receipts for student activities are often a source of concern for Districts. Recognizing the risk associated with these forms of collection, the Board adopted Policy #5156, Elementary, Middle and High School Activities, November 5, 1985. This policy requires all fund-raising activities conducted for a school, or through a club, class, athletic team or organization connected with the school to be approved by the building principal prior to the fund raiser commencement. All receipts and disbursements relative to the activity must be processed through the Student Activity fund of the District, and a final accounting of the fund-raisers' financial activity must be documented on the Financial Report-Student Activities Fund-Raiser Project form.

Board policies over student activities are not being followed on a consistent basis. Applications for fund raising projects were not approved by the building principal in 15 out of 53 cases tested. In addition, of 31 out of 60 fund raisers tested, no supporting documentation was maintained to support receipts or disbursements.

We recommend that the District ensure current established Board policies over student activities are being followed on a consistent basis to ensure accountability and to safeguard District assets.

**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § SECTION 505  
JUNE 30, 2002  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>Finding Number</b>	<b>2002-10625-003</b>
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**Capital Assets**

The District's procedures over capital asset tracking and disposals are not being followed on a consistent basis. There were no disposal forms completed during the fiscal year for assets sold or disposed. New equipment is not always tagged and accounted for at the time of delivery. 14 out of 20 capital asset additions tested were not tagged. In addition, 29 school buildings did not complete the fixed asset inventory log that was distributed by the Treasurer's office. Fixed asset inventory control forms are used by various departments of the District when assets are purchased; however, they are not always completed and returned to the Fixed Asset Coordinator on a timely basis to ensure an accurate master capital asset listing is being maintained.

Lack of disposal forms and improper tracking of capital assets could result in the loss, misappropriation, theft, or diversion of District assets and could result in noncompliance with requirements of federal grants without management's knowledge.

We recommend the District ensure procedures over capital asset tracking are being followed to help ensure an accurate master capital asset listing is being maintained and assets are safeguarded and valued properly.

<b>3. FINDINGS AND QUESTIONED COST FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	<b>2002-10625-004</b>
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<b>CFDA Title and Number</b>	<b>Nutrition Cluster, #10.553, #10.550, #10.555; Title 1, #84.010; Special Education Cluster, #84.027 and #84.173; Vocational Education, #84.048; Safe and Drug-Free Schools and Communities, #84.184; Class Size Reduction Subsidy, #84.340; and Title XIX Medicaid, #93.778</b>
<b>Federal Award Number / Year</b>	<b>043802-05-PU 02, 043802-LL-P1 02; 043802-C1-S1 00/01/01C;SD 01/02;S1 02 043802-6B-SF 01P/02; SX-00/PG-S1 01P/02P 043802 20-C1 00; VECPII-S1-035/A1-035; CPIII-A02/S02; 20-A4-99 S184L990054, S184K990310 043802-CR-S1 01/02 316400416</b>
<b>Federal Agency</b>	<b>U.S. Department of Agriculture; U.S. Department of Education</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Education</b>

**Payroll Transactions**

See Findings Related to the Financial Statements Required to be Reported Under GAGAS finding number 2002-10625-001. This finding is also required to be reported under OMB Circular A-133 .505 (d)(3).

**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § SECTION 505  
JUNE 30, 2002  
(Continued)**

<b>3. FINDINGS AND QUESTIONED COST FOR FEDERAL AWARDS (CONTINUED)</b>
---

<b>Finding Number</b>	<b>2002-10625-005</b>
<b>CFDA Title and Number</b>	<b>Nutrition Cluster, #10.553, #10.550, #10.555; Title 1, #84.010, Special Education Cluster #84.027 and #84.173; and Vocational Education, #84.048</b>
<b>Federal Award Number / Year</b>	<b>043802-05-PU 02, 043802-LL-P1 02; 043802-C1-S1 00/01/01C;SD 01/02;S1 02 043802-6B-SF 01P/02; SX-00/PG-S1 01P/02P 043802 20-C1 00; VECPII-S1-035/A1-035; CPIII-A02/S02; 20-A4-99</b>
<b>Federal Agency</b>	<b>U.S. Department of Agriculture; U.S. Department of Education</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Education</b>

**Capital Assets**

See Findings Related to the Financial Statements Required to be Reported under GAGAS finding number 2002-100625-003. This finding is also required to be reported under OMB Circular A 133.505 (d) (3).

<b>Finding Number</b>	<b>2002-10625-006</b>
<b>CFDA Title and Number</b>	<b>Title 1 – 84.010</b>
<b>Federal Award Number / Year</b>	<b>N/A</b>
<b>Federal Agency</b>	<b>U.S. Department of Education</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Education</b>

**Federal Award Questioned Costs - \$16,102**

**Severance Payouts**

34 CFR 299.2 (3) requires that funds received under the Elementary and Secondary Education Act (ESEA) are not to be used for general expenses required to carry out other responsibilities of State or local governments. Additionally, OMB Circular A-87 Section 11.g(3) requires that abnormal or mass severance pay will be considered on a case-by-case basis and is allowable only if approved by the cognizant federal agency.

The District charged the Title 1 program for two employees severance payouts upon retirement. These individuals did not work exclusively as Title 1 teachers during their careers. Additionally, these payouts were not specifically approved by the cognizant federal agency.

Based on the ratio of years worked in the Title 1 program versus years that the employees did not work in the program, the amount of question cost relating to payment of severance for non-Title 1 service amounted to \$16,102.

**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**STATUS OF PRIOR YEAR AUDIT FINDINGS  
JUNE 30, 2002**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected</b>	<b>Not Corrected/Explanation</b>
2001-10625-001	The District has no electronic interfacing between the payroll and personnel systems.	Not Corrected	The District is exploring the possibility of a new software package, ERP, which would be implemented for FY 2004.
2001-10625-002	The District had seven users who had system manager capabilities within USA and USPS applications.	Corrected	
2001-10625-003	Policy on student activities adopted by the Board of Education is not being followed on a consistent basis.	Not Corrected	Meetings are conducted at schools to inform advisors of the student activity policy. Adherence needs to substantially increase.
2001-10625-004	District has not implemented fixed asset policy adopted by the Board of Education	Not Corrected	Policy has been implemented. Adherence needs to substantially increase.
2001-10625-005	Same as 2001-10625-001 above	Not Corrected	Same as 2001-10625-001 above



# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2002



Columbus City School District

270 East State Street  
Columbus, Ohio 43215





**Comprehensive Annual Financial Report  
of the  
Columbus City School District**

**270 East State Street**

**Columbus, Ohio 43215**

**Fiscal Year Ended June 30, 2002**

**Prepared by  
Treasurer's Office  
Jerry K. Buccilla  
Treasurer**

Columbus City School District  
Board of Education  
Fiscal Year 2002



Stephanie Hightower  
President



Karen Schwarzwalder  
Vice President



Jeff Cabot



Betty Drummond



Andrew Ginther



Loretta Heard



William Moss



Gene T. Harris  
Superintendent



Jerry Buccilla  
Treasurer

**COLUMBUS CITY SCHOOL DISTRICT**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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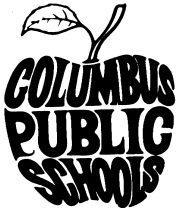
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# **INTRODUCTORY SECTION**



**Columbus Public Schools**

270 East State Street • Columbus, Ohio 43215 • Ph. (614) 365-6400 • Fax (614) 365-5628

January 17, 2003

Board of Education Members and Citizens  
Columbus City School District

Dear Board Members and Citizens:

The Comprehensive Annual Financial Report (CAFR) of the Columbus City School District (District) for the fiscal year ended June 30, 2002 is hereby submitted. This report was prepared by the Treasurer's Office, and includes the report of the independent auditor, Betty Montgomery, Auditor of State. Responsibility for both the accuracy of the data presented and the completeness and fairness of this presentation, including financial statements, supporting schedules and statistical tables, lies with the management of the District, specifically the Treasurer's Office. The management of the District represents that the accounting system and the budgetary and internal accounting controls of the District provide reasonable assurance that the District's assets are safeguarded against material loss and that financial records are reliable for preparing financial statements and maintaining accountability for assets. All disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included. We make special note that this report is the District's initial implementation of the GASB Statement 34 reporting model.

The CAFR is presented in three sections:

***The Introductory Section*** includes the table of contents, letter of transmittal, the District's organizational chart and a list of Board members and other officials.

***The Financial Section*** begins with the Report of Independent Accountants and includes Management's Discussion and Analysis (MD&A), the basic financial statements and notes that provide an overview of the District's financial position and operating results, required supplementary information, the combining statements for nonmajor funds and other schedules that provide information relative to the basic financial statements.

***The Statistical Section*** includes selected financial and demographic information, generally presented on a multi-year basis.

GAAP also require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

This report will be available on the District's website. The Internet address is <http://www.columbus.k12.oh.us>.

The District is required to undergo an annual single audit in conformity with the provisions of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The Columbus City School District does not discriminate because of race, color, national origin, religion, sex or handicap with regard to admission, access, treatment or employment. This policy is applicable in all district programs and activities.



## **Reporting Entity**

The School District has reviewed its reporting entity definition in order to insure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In evaluating how to define the School District for financial reporting purposes, management has considered all agencies, departments and organizations making up Columbus City Public School District (the primary government) and its potential component units.

## **GENERAL INFORMATION CONCERNING THE BOARD AND THE SCHOOL DISTRICT ORGANIZATION**

### **The Board and Administration**

The Board of Education of the Columbus City School District (Board) is a body both politic and corporate charged with the responsibility of managing and controlling affairs of the District and is, together with the District, governed by the general laws of the State (Ohio Revised Code). The Board is comprised of seven members who are elected for overlapping four-year terms. The Board members during the year ended June 30, 2002 were:

	<u>Date Current Term Commenced</u>	<u>Present Term Expires</u>
Stephanie Hightower, President	01/01/00	12/31/03
Karen Schwarzwaldner, Vice President	01/01/00	12/31/03
Jeff Cabot	01/01/02	12/31/03
Betty Drummond	01/01/02	12/31/05
Andrew Ginther	01/01/02	12/31/05
Loretta Heard	01/01/02	12/31/05
Bill Moss	01/01/00	12/31/03

The Superintendent of Schools (Superintendent), appointed by the Board for a maximum term of five years, is the 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. Dr. Gene Harris was appointed Superintendent on June 11, 2001, and began her term on July 18, 2001. Prior to the superintendency, Dr. Gene T. Harris was Deputy Superintendent of Business and Operations.

### **The District and Its Facilities**

This report of the District includes all funds, organizations, activities and functions of the District. The District presently does not have any component units for which the District is financially accountable or that are fiscally dependent on the District. The District covers approximately 120 square miles. According to estimates prepared by the Mid Ohio Regional Planning Commission, the city of Columbus population is 720,230.

## **The District and Its Facilities – Continued**

The School District's students are enrolled in 91 regular elementary schools (31,813 students enrolled in grades kindergarten through 5 and 1,155 students enrolled in three K through 8 schools), 25 middle schools (14,784 students enrolled in grades 6 through 8), 18 comprehensive senior high schools and 4 career centers (15,125 students enrolled in grades 9 through 12), and 6 special schools and programs (1,071 students enrolled) which provide special curricula, vocational education and skills programs, and programs for handicapped pupils, including physically handicapped and hearing impaired children.

The School District also operates several administrative facilities consisting of Northgate Center, Neil Avenue Center, Shepard Center, Food Production Center, Hudson Distribution Center, Kingswood, Smith Road, Spruce Run, 17<sup>th</sup> Avenue and three transportation depots.

In addition, the School District owns 27.5 acres of undeveloped land with an estimated value of \$100,000.

## **Employee Relations**

The District currently has approximately 8,549 full-time equivalent employees. During fiscal 2002, the District paid from its General Fund approximately \$339.1 million in salaries and wages and \$91.9 million for fringe benefits and other labor-related costs such as employer retirement contributions, workers' compensation coverage, unemployment compensation, life insurance and medical and dental insurance premiums.

Of the current full-time-equivalent employees, 5,455 are professionals serving as classroom teachers, education specialists and administrators, all of whom have at least a bachelor's degree. The 2001/2002 starting salary for a teacher with a bachelor's degree is \$33,739; the maximum teacher salary (for a teacher with a PhD degree and 27 years' experience) is \$73,365.

The District's administrators and supervisors (such as principals) are represented by the Columbus Administrators Association (CAA).

Classified supervisors and employees not eligible for membership in a bargaining unit are represented by the Columbus Schools Classified Supervisors Association (CSCSA).

The District's teachers and educational specialists are represented for collective bargaining purposes by the Columbus Education Association (CEA). The District has a three-year collective bargaining agreement with the CEA that will expire June 30, 2003.

The Columbus School Employees Association (CSEA), a division of the Ohio Association of Public School Employees (OAPSE), represents classified employees (secretarial-clerical, custodial, maintenance, transportation and food services staff) of the District for collective bargaining purposes. The current OAPSE contract expires February 28, 2004. In the judgment of the Board, labor relations with its employees are good.

## **Intergovernmental Relations**

The District maintains a good working relationship with the City of Columbus, Franklin County and other governmental agencies. City of Columbus officials and District Board members are communicating effectively to resolve tax abatement issues, use of surplus property and other public policy matters.

# ECONOMIC CONDITION AND OUTLOOK

## Local Economy

Employment in the Greater Columbus Area continues to be service oriented. Nine of the top fourteen (14) largest employers in the Columbus area are government or government-oriented (the State of Ohio, The Ohio State University, Ohio State University Medical Center, United States Postal Service, Defense Supply Center – Columbus, Defense Finance and Accounting Service – Columbus, Columbus Public Schools, City of Columbus and Franklin County). The fifty largest employers in the Greater Columbus area are shown in the Statistical Section of this report. These major employers, representing government, insurance, public utilities, manufacturing, retail, banking, research, medical and services, provide a broad and stable employment base.

A significant factor in the area's history of consistent growth is the balance between its manufacturing and other major employment sectors. The sectors and their percentage of the Columbus Metropolitan Statistical Area's employment base are as follows:

Finance, Insurance and Real Estate	8.8%
Construction	4.5%
Manufacturing	10.3%
Transportation and Other Public Utilities	4.8%
Wholesale and Retail Trade	25.6%
Services	29.8%
Government	16.2%

Source: Ohio Bureau of Employment Services, Labor Market Information Division

Although a significant amount of manufacturing takes place in the Columbus economy, manufacturing activities do not dominate the local economy. As a result of this balance, the Columbus economy is considered less vulnerable to national recessions and less susceptible to regional shifts of resources. The City's economic stability is reflected in Columbus' past and continuing population growth. Columbus continues to be the largest city in Ohio, both in area and population. The City of Columbus economy has been severely tested over the past year. Although employment continued to grow, unemployment rose to early 1997 levels. However, the City's unemployment rate is consistently below state and national levels.

Columbus has grown to an area covering 218.5 square miles through an aggressive annexation policy. Columbus has continued to experience residential and commercial major developments in the downtown and throughout the City. These developments provide indications of continued economic activity and a quality living experience. An abundance of accessible, serviced and reasonably priced land is available in all areas of Columbus and Central Ohio. Columbus area industrial parks are concentrated on controlled access roads that connect to the interstate highway system or its associated outer belt. Numerous industrial office and research parks have been established in proximity to the Columbus outer belt in recent years. Easy access to markets makes Columbus a good location for business. Four fifths of the entire population of the United States is located within a 90-minute flight from each of Columbus' four airports.

## **Financial Outlook – District**

The District's financial outlook over the next three years reveals that the fiscal year 2003 ending general fund cash balance is projected to be approximately \$51 million dollars. The District's fiscal year 2004 ending general fund cash balance is projected to be under \$1 million dollars and the 2005 ending cash balance is projected to be in the red (negative). The declining projected ending general fund cash balances is a reflection of the natural challenge of Ohio school district financing. This is due to "capped" revenue growth and natural inflationary growth on the expenditure costs. Even though the ending general fund cash balances are projected to decline over the next three fiscal years the District has been able to stretch the additional revenues realized from the passage of the 5.5 mill-operating levy in November of 1996 to over a six-year life. This was accomplished through strong fiscal management of the District's finances.

## **MAJOR INITIATIVES**

Under the leadership of Superintendent Gene T. Harris, Ph.D., the district is moving forward using the long-range District Continuous Improvement Plan (DCIP) and the Superintendent's short-term Work Plan to guide the coordinated efforts of all staff to increase student academic achievement. The Columbus Board of Education unanimously approved both documents.

The district's goals remain the same:

1. Increase student academic achievement.
2. Operate the district more efficiently and effectively.
3. Raise hope, trust and confidence in the Columbus Public Schools.

The district's short- and long-term agenda consists of sound, strategic work that is grounded in:

- ✓ Committed leadership;
- ✓ Teacher quality;
- ✓ The opportunity to learn;
- ✓ Resource allocation;
- ✓ Student motivation; and
- ✓ Parent and community support.

### **Goal 1 – Increasing Academic Achievement**

The broad focus of the district's educational program is to ensure that every student, in every classroom, in every Columbus school is not only offered a quality educational program, but also, and most importantly, that every student makes measurable progress as a result of an aligned curriculum, focused instruction, and higher expectations. Dr. Harris has fully committed her staff and resources to the short-term Work Plan goal of getting the district beyond the state's designation of "academic emergency" by summer 2003. Her specific performance objective is meeting a minimum of 8 of the 22 state standards by committing the district's leadership to develop, implement and monitor best practices and procedures that will lead to increased academic performance for all students.

The district has made measurable progress toward this goal during the 2001-02 school year. Columbus fourth- and sixth-grade students showed improvement in all five-subject areas (reading, writing, mathematics, citizenship and science) on the Ohio proficiency tests, a first ever achievement for the district. Further, improvement was shown in 21 of the 22 categories that comprise the state report card.

## ***MAJOR INITIATIVES - Continued***

The district is directing its resources to support systemic changes and targeted initiatives, all of which are designed to increase student academic achievement; to close achievement gaps between students that presently exist and can be identified by race, poverty and gender; and to build staff capacity to provide quality instruction, to set higher expectations for all students and to achieve measurable results.

Specific strategies and initiatives relating to academic achievement include the following:

### **Higher Education Partnership Program**

In June 2002, Dr. Harris and the presidents of The Ohio State University, Columbus State Community College, and Otterbein College brought into being the Higher Education Partnerships (HEP) program, which commits to a structured pre-kindergarten-through-college-graduation (or pre-k-16) continuum of educational progress for each student. In addition to establishing a single point of contact at each of the four partnering institutions for all programs, activities and collaborations, the express purpose of HEP is the focusing of resources to increase student achievement at all levels and to provide a structure for a range of staff development programs and activities for new and experienced teachers.

### **The Proficiency Institute**

An eight-week Proficiency Institute was established in January 2002 at various schools throughout the city to help high school students pass all sections of the Ohio Ninth-Grade Proficiency Test by providing targeted Saturday-morning tutoring in one or two of the test's subject areas. In 2003, the Institute will serve sixth graders preparing for the Ohio Sixth-Grade Proficiency Test, as well as high school students who still need to pass at least one section of the Ohio Ninth-Grade Proficiency Test to graduate.

### **Office of Student Assistance, Intervention and Outreach**

A new office of Student Intervention, Assessment and Outreach was established in 2002. In October 2002, a \$470,470 grant, renewable for three years, was obtained from the United States Department of Education. It will fund an initiative to keep over-age middle school students from dropping out of school. Intervention this school year will focus on academic acceleration; technology (computer training), and a career center component, which includes specific training and paying jobs. The new office will also develop a system-wide school safety framework; collaborate with city and county agencies to monitor new truancy efforts, develop a school building attendance standard, and design a system that allows school officials to accurately record student attendance throughout the day.

### **Business and Faith Communities**

During the 2001-02 school year, strategic summits were held on separate occasions with leaders from Columbus business and faith communities. The summits were designed to engage local churches and businesses in the education of Columbus Public Schools students. Calls to action were issued to business and faith leaders to provide mentoring, books, tutoring, and internship opportunities for district students, furthering learning opportunities within and outside of the classroom.

## ***MAJOR INITIATIVES - Continued***

### **Summary of Other Strategies and Initiatives That Support Increased Academic Achievement**

- ✓ Increase teacher and principal leadership capacity as guided by the Panasonic Foundation's Leadership Associates Program (LAP) Institute, including administrator academies and a teacher development program for instructional assistants.
- ✓ Implement a trainer of trainers (WALK THROUGH) program to train principals in more effective methods to monitor the quality and effectiveness of classroom instruction.
- ✓ Use writing portfolios in grades K-8.
- ✓ Develop a monitoring system to ensure that Target Teach student performance data is used to create effective interventions at the school level.
- ✓ Expand Gifted and Talented services to all elementary schools; expand the number of Gifted and Talented students identified, and offer Advanced Placement classes in all high schools with appropriate support of the students enrolled to enable them to earn dual high school/college credit.
- ✓ Use community partners, teachers and administrators to provide tutoring and mentoring.
- ✓ Provide free Summer School for every K-5 student who needs intervention in reading and math.
- ✓ Expand the school-and-family initiative, Project GRAD, building on its successes in the Linden-McKinley HS feeder pattern.

### **Goal 2 – Operate the District More Efficiently and Effectively**

All support services areas impact the district's goal of increasing academic achievement by either providing an appropriate learning environment or supporting the functioning of the learning environment. Each also directly impacts the district's goal of raising the hope, trust and confidence of the community in the Columbus Public Schools.

The district is assessing operational practices in financial and accounting management, facilities, transportation, human resources and technology to determine the appropriate restructuring needed to improve operational practices. Specific strategies and initiatives relating to efficient and effective operation of the district include the following:

#### **The Facilities Master Plan**

The renovation of Second Avenue and Woodcrest elementary schools are completed and bids have been approved to begin the new Linden Elementary School. The first two phases of the district's Facilities Master Plan were on the November 2002 ballot as Issue 3 and were approved by the voters. This \$392 million ballot issue will build, renovate or enlarge 38 schools; complete urgent repairs in 51 schools; close two schools and provide \$91 million in Locally Funded Initiatives (LFIs) not eligible for the state match of 30 percent. These LFIs will be used for increasing classroom space, acquiring property, repairing athletic fields and addressing unanticipated costs. New and renovated schools will provide:

- Classrooms wired for computers
- Modern science labs
- More classroom space for each student
- Adequate space for special education
- Tutoring space and parent resource rooms
- Flexible space for community use after school
- Modern safety and security systems
- Wheelchair accessibility
- Improved energy efficiency

## ***MAJOR INITIATIVES - Continued***

### **The Human Resources Division**

Using the results of an external audit by the Council of the Great Cities Schools, the Superintendent's staff is developing a Human Resources transformation strategy. A new Executive Director of Human Resources has been hired and planning is underway to implement the Enterprise Resource Plan. It will integrate staff and student data originating in several departments to allow for timely and accurate information gathering, analysis and reporting.

### **The Budget and Financial Management Office**

The budget planning process, timeline and operations have been restructured to allow a more timely and accurate flow of information to the Board of Education. Financial resources are being reallocated to programs and district initiatives of greatest need, as guided by the District Continuous Improvement Plan and the equity policy.

### **The MIS Department**

The district will transform the MIS organization based on the recently completed external assessment of the district's MIS capabilities. Its goals are the establishment of a technology architecture that provides greater accessibility for staff, higher classroom utilization and a more efficient MIS support infrastructure for the district.

### **The Equity and Multicultural Education Office**

To support the progress of student achievement regardless of race, socioeconomic status or gender, the district will present a comprehensive, 35 year equity plan to the Board of Education in late 2002 that includes a weighted resource allocation formula to provide differentiated resources to district schools based on student needs. A centralized resource database is currently being created to accurately capture all the resources available at the building level.

### **Summary of Other Strategies and Initiatives That Support**

Operating Efficiently and Effectively:

- ✓ Centralize purchasing to increase the efficiency of the procurement process and save money by leveraging the size of the district.
- ✓ Establish an Outreach Office to ensure that Disadvantaged Business Enterprises (DBEs) have equal opportunity to compete and participate and track and report bidding and subsequent awards electronically.
- ✓ Establish the position of Legislative Liaison to propose a Legislative Agenda and develop strategies to advocate for results consistent with the district's needs; to interact with elected and appointed public officials, as well as state and community leaders; to represent the interests of the district at the various hearings, meetings and sessions; and to regularly report trends, emerging issues, and the status of proposed bills to the Board of Education and the Superintendent.
- ✓ Explore new and expanded partnerships with the Greater Columbus business community.
- ✓ Monitor the academic progress of the Accelerating Academic Achievement (AAA) schools and replicate best practices.
- ✓ Continue to recruit staff qualified to instruct and support student achievement with special emphasis on minority hiring.
- ✓ Implement the strategy to maintain computers in district schools after the conclusion of the Dell lease agreement.
- ✓ Reduce the time students spend traveling to and from school by school bus.
- ✓ Identify and implement methods to reduce the costs of workplace accidents and injuries.

## ***MAJOR INITIATIVES – Continued***

### **Goal 3 – Raise hope, trust and confidence in the Columbus Public Schools**

To continue building community support for increased academic achievement, the district will increase hope, trust and confidence in the school system by demonstrating that it has a plan for increasing student academic achievement and that its goals are attainable with the support of all stakeholders. Further, it will increase the participation of community members who do not have children attending Columbus Public Schools but who do have the willingness, skills and desire to support the district's goals. Finally, it will significantly increase parental engagement in the work of increasing student attendance and graduation rates and all measures of academic achievement.

Specific strategies and initiatives relating to raising hope, trust, and confidence in the district include the following:

#### **Parent and Community Engagement**

In August 2002, the first ever Parent Convocation – with an attendance of 4,000 – provided a forum for sharing the vision and framework for parents, teachers and other school staff to work together to help every student achieve to his or her fullest potential. In addition, the district is actively providing support to parents in a variety of new ways, such as parent resource centers housed in schools and ongoing activities and events, starting with the first day of school, designed to get them involved in their children's formal education. Together, parents and school staff can maximize the connections and resources available in the home, in the school, and in the greater community.

#### **Summary of Other Strategies and Initiatives That Support Raising Hope, Trust and Confidence in the Columbus Public Schools**

- ✓ Conduct ongoing training/coaching for executive staff, new leadership trainees and all administrators to improve communications through the media.
- ✓ Survey principals annually with regard to PTA/PTO/other parent groups in their buildings and their support of such formal programs.
- ✓ Inform key media of district news through a variety of vehicles and meet with them to discuss what is working and what needs to be improved.
- ✓ Measurably increase the number of positive news stories about programs and initiatives.
- ✓ Improve and expand channels of internal communications, including the use of an Intranet.
- ✓ Develop and use parent surveys to determine how best to use volunteers' skills and interests and determine the community's perception of the district.
- ✓ Realign the work of specific district advisory committees to meet quarterly and provide specific feedback to the Superintendent and the Board of Education regarding programs and new policies.
- ✓ Survey employees annually with regard to the employee newsletter, *Intercom*, and internal communications efforts.
- ✓ Create a Superintendent's roundtable for internal stakeholders as a way to deliver and receive district information.
- ✓ Develop and hold a series of parent workshops designed to increase parental engagement both at school and at home.



## FINANCIAL INFORMATION

### Fiscal Management

The Board appointed Jerry K. Buccilla to the position of District Treasurer in August 1999. Mr. Buccilla served as Interim Treasurer from January 1999 to July 1999. Mr. Buccilla oversees the District budget of \$650 million dollars, along with monitoring various funds and grants, cost analysis, payroll, general accounting and cash reconciliation, audit process, and daily bank assessing. Mr. Buccilla has two assistant treasurers and supervises 69 employees in the Treasurer's Office.

### Financial Condition

This is the first year the District has prepared financial statements following GASB 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 that is similar to the basis of accounting followed by many 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.

As part of this new reporting model, management is responsible for preparing a Management Discussion and Analysis of the District. This discussion is presented in the financial section of this report and provides an assessment of the District finances for 2002.

### Budgeting, Tax Levy and Appropriations Procedures

The Ohio Revised Code contains detailed provisions regarding District budgeting, tax levy and appropriation procedures. These procedures involve review by County officials at several steps. District budgeting for a fiscal year formally begins with the preparation of a tax budget. After a public hearing, this budget is adopted by the Board prior to the fiscal year to which it pertains. Among other items, the tax budget must show the amounts required for debt service, the estimated receipts for payment from sources other than ad valorem property taxes and the net amount for which an ad valorem property tax levy must be made. The tax budget then is presented for review to the County Budget Commission, comprised of the County Auditor, County Treasurer and County Prosecuting Attorney. Upon approval of the tax budget, the County Budget Commission certifies its actions to the Board together with the approved tax rates. Thereafter, the Board levies the approved taxes and certifies them to the proper County officials. The approved and certified tax rates are reflected in the tax bills sent to property owners during the collection year. Real property taxes are payable on a calendar-year basis, generally in two installments with the first due usually in January and the second due in June.

## **Budgeting, Tax Levy and Appropriations Procedures – Continued**

At the start of each fiscal year, the Board adopts a temporary appropriation measure to begin that new fiscal year and then, within three months, a permanent appropriation measure for that fiscal year. Permanent appropriation measures may be 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.

## **Financial Reports and Examination of Accounts**

The District maintains its accounts, appropriations and other fiscal records in accordance with the procedures established and prescribed by the Auditor of State. Law charges the Auditor of State with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions. District receipts and expenditures are maintained on a cash basis, pursuant to accounting procedures prescribed by the Auditor of State which is generally applicable to all Ohio school districts. Beginning with Fiscal Year 1988, the records of these cash receipts and expenditures have been converted annually for report purposes to a basis of accounting in accordance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board.

## **Internal Control**

The Administration has established and staffed an internal audit position with responsibility for developing, monitoring and reporting on internal accounting controls and performing compliance and operational audits, specialized investigations, and post-audit reviews.

## **Pension Plans**

Present and retired employees of the District are covered under two statewide public retirement (including disability retirement) systems. The State Teachers Retirement System (STRS) is applicable to all teachers, principals, supervisors and administrators employed by the District who are required to hold a certificate issued by the State Department of Education pursuant to the Code. All other employees (with the exception of three Board members who are covered by FICA) are covered by the School Employees Retirement System (SERS). Pursuant to federal law, all District employees hired after March 31, 1986 are required to participate in the federal Medicare program which currently requires employee and employer contributions each equal to 1.45 percent of the employee's wages subject to the FICA wage limit. Both STRS and SERS were created by and operate pursuant to Ohio law. The General Assembly could determine to amend the format of either system and could revise rates or methods of contribution to be made by the District into the pension funds and revise benefits or benefit levels.

## **Cash Management**

The District pools its cash for maximum investing efficiency. Ohio law and District policy authorize the Treasurer to invest in various investments that are detailed in Note 5 of the Notes to the Basic Financial Statements. Investment earnings are credited to the General Fund, the Building Capital Projects Fund, the Permanent Fund, and the Food Service Enterprise Fund.

Any public depository at the time it receives a District deposit or investment in a certificate of deposit is required by state law to pledge to the investing authority as collateral eligible securities of aggregate market value that, when added to the portion of the deposit insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, equals or exceeds the amount of District funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. These deposits and investments are considered collateralized by securities held by the counter-party (investments), the pledging financial institution (deposits), its trust department or agent, but not in the District's name. However, state law requires that the pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

## **Risk Management:**

**Employee Health Care Benefits** The District is self-insured for the employee health care benefits for all of its employees. The District program was administered by United Health Care, which provides claims review and processing services. The health care self-insurance is accounted for in the General Fund. The District records a liability for incurred but unreported claims at year-end based upon an independent actuarial evaluation of claims payable. The District recorded claims payable in the General Fund of \$6,981,286 for these obligations. The District carries stop-loss coverage for employee health care benefits.

**Workers Compensation Retrospective Rating Program** The District participates in the Ohio Bureau of Workers' Compensation (the Bureau) Retrospective Rating Plan. Under the retrospective rating plan, the District assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in calendar year 2002 are an unlimited amount per claim and 150% of the annual premium in the aggregate. The respective liability for workers' compensation is recorded in the statement of net assets in the total amount of \$14,013,431.

**Vehicle and General Liability** The District is responsible for the first \$500,000 per claim, the next \$4,500,000 in claims is payable by The Insurance Company of the State of Pennsylvania and the remaining \$5,000,000 in claims payable is covered by Lexington Insurance Company. The renewal date is June 30, 2002. A new policy was entered into on July 1, 2002.

The District has general liability insurance in the amount of \$1,000,000 per occurrence, and \$2,000,000 aggregate. The renewal date is August 2002.

## **Property Damage**

The District is insured for property damage with a \$1,000,000 deductible. Commonwealth Insurance Company and Lexington Insurance Company co-insure the District with a \$10,000,000 aggregate policy limit. There is a \$50,000,000 excess property coverage with The Travelers Insurance Company. The deductible, if needed, will be paid from the Replacement Fund (Capital Projects). The renewal date is December 2002.

The District also carries insurance on leased modular units with Travelers Indemnity Company of Illinois in an amount equal to the agreed upon value of the leased modular units with an expiration date of June 30, 2002. This policy was renewed on July 1, 2002.

### **Builder's Risk Insurance**

The District carries builders risk insurance with RLI Insurance Company in the amount of \$2,000,000 per occurrence and \$4,000,000 aggregate coverage. This policy expires May 2003.

### **Boiler and Machinery Coverage**

The District is insured for boiler and machinery coverage with a \$30,000,000 limit with The Hartford Steam Boiler Inspection and Insurance Company.

Settled claims have not exceeded these commercial coverages in any of the past three years.

## **LITIGATION**

The District is party to various legal proceedings for damages or injunctive relief. The District's legal counsel estimates that the potential uninsured claims against the District resulting from those proceedings would not materially affect the financial statements of the District.

## **INDEPENDENT AUDIT**

The basic financial statements of the District are audited by the District's independent auditor, Betty Montgomery, Auditor of State. The report of independent auditors is included in the financial section of this report.

### **Awards:**

#### **GFOA - Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Columbus City School District for its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2001. This was the second consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Award is valid for a period of one year only. We are submitting our current Comprehensive Annual Financial Report to GFOA to determine its eligibility for another certificate as we believe our current report conforms to the Certificate of Award Achievement Program's requirements.

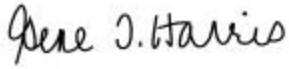
#### **ASBO - Certificate of Excellence**

The Columbus City School District received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal years ended June 30, 2001 and 2000. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. An expert ASBO Panel of Review consisting of certified public accountants and practicing school business officials grants the award only after an intensive review of financial reports. Receiving the award is recognition that a school system has met the highest standards of excellence in school financial reporting. A Certificate of Excellence is valid for a period of one year only. We are submitting our current Comprehensive Annual Financial Report to ASBO, as we believe that our current report conforms to the Certificate of Excellence Program requirements.

## ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Treasurer's Office. We want to express our appreciation to all who assisted and contributed to its preparation.

We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the District in a fiscally responsible and progressive manner.



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Gene T. Harris, Ph.D.  
Superintendent



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Jerry K. Buccilla,  
Treasurer

**COLUMBUS CITY SCHOOL DISTRICT  
APPOINTED OFFICIALS  
JUNE 30, 2002**

Gene Harris, Ph.D.

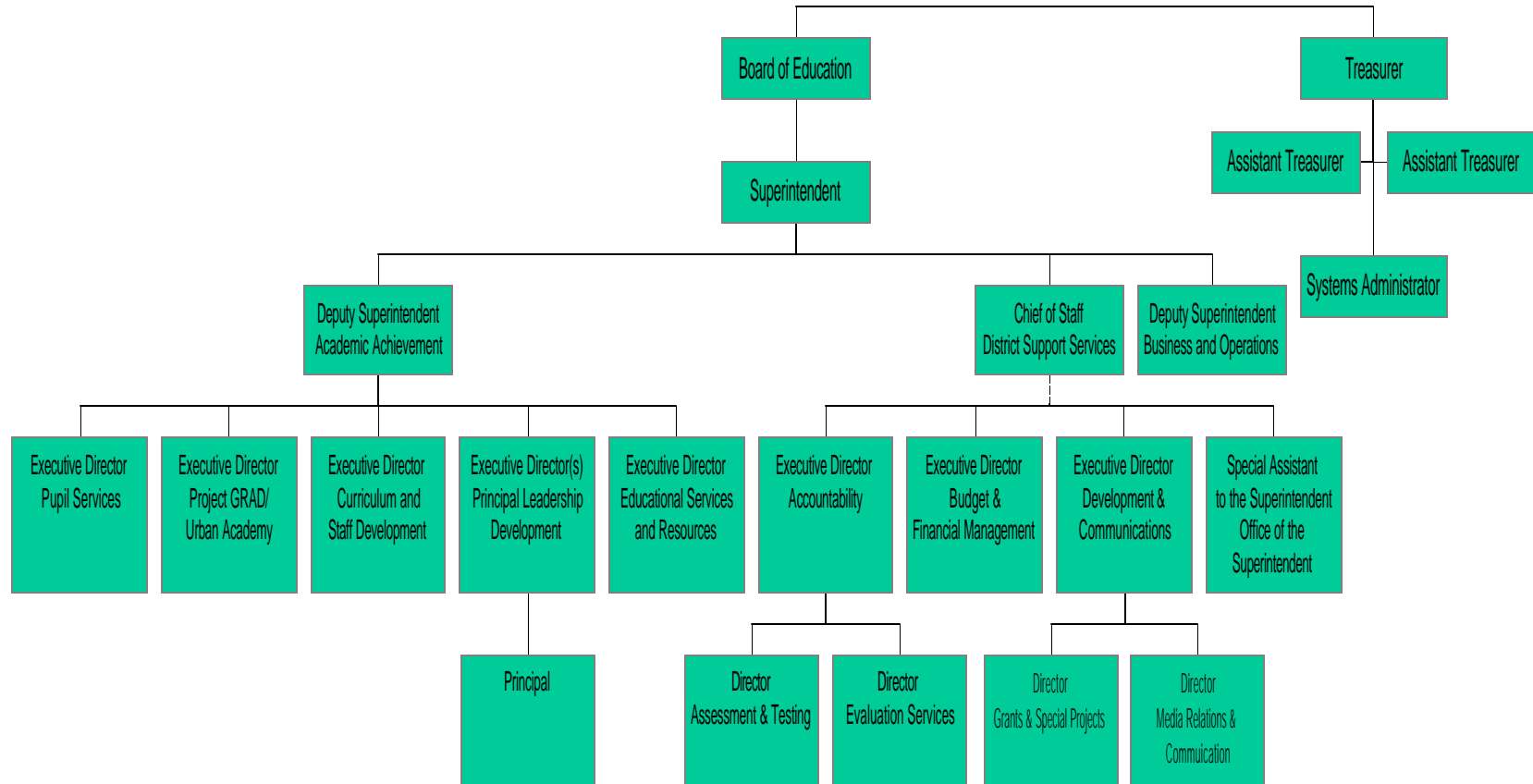
Superintendent of Schools

Jerry K. Buccilla

Treasurer

# COLUMBUS CITY SCHOOL DISTRICT

## ORGANIZATION CHART



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Columbus 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.



*William Patrick Pate*  
President

*Jeffrey L. Essler*  
Executive Director



**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**COLUMBUS 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. Goshell*  
President

*David A. Kelly*  
Interim Executive Director

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# **FINANCIAL SECTION**

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**Auditor of State  
Betty Montgomery**

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

**REPORT OF INDEPENDENT ACCOUNTANTS**

Board of Education  
Columbus City School District  
Franklin County  
270 East State Street  
Columbus, Ohio 43215

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Columbus City School District, Franklin County, Ohio (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, business-type activities, each major fund and the aggregate remaining fund information of Columbus City School District, Franklin County, Ohio as of June 30, 2002, and the respective changes in financial position and the cash flows, where applicable, thereof 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 January 17, 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 and the respective budgetary comparison for the General Fund are not a required part of the basic financial statements, but are 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 and individual nonmajor fund statements and statistical tables are not a required part of the basic financial statements. We subjected the combining and individual nonmajor 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

January 17, 2003

**Columbus City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2002*  
*Unaudited*

The discussion and analysis of Columbus City School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2002. The intent of this discussion and analysis is to look at the 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 District's financial performance.

**Financial Highlights**

Key financial highlights for 2002 are as follows:

*Overall:*

Total net assets decreased \$46.6 million, virtually all in Governmental Activities.

Total revenue was \$647.2 million in 2002.

Total program expenses were \$693.9 million in 2002.

Long term debt and other obligations decreased to \$147.2 million in 2002 from \$150.1 million in 2001.

*Governmental Activities:*

Liabilities decreased \$7.9 million from 2001, as did total assets by \$53.3 million.

Total revenue was \$618.6 million in 2002, while program expenses were \$664 million.

Program expenses were primarily composed of Instruction, where expenses were \$375.8 million in 2002.

*Business-Type Activities:*

Program revenues were \$28.5 million for Business Activities, while corresponding expenses were \$29.8 million. This is the primary reason for the decrease in net assets in the business-type activities.

**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 Columbus City School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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

**Columbus City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2002*  
*Unaudited*

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

*Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the District to provide programs and activities, the view of the 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 answers 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 District's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the District as a whole, the *financial position* of the 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 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 District is divided into two distinct kinds of activities:

Governmental Activities – Most of the District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The District's food service, adult education, latchkey, radio station, rotary services and uniform school supplies programs are reported as business activities.

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

*Fund Financial Statements*

The analysis of the District's major funds begins on page F-16. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the general fund and the debt service fund.

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



**Columbus City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2002*  
*Unaudited*

**Proprietary Funds** Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in statements for the District as a whole.

**The District as a Whole**

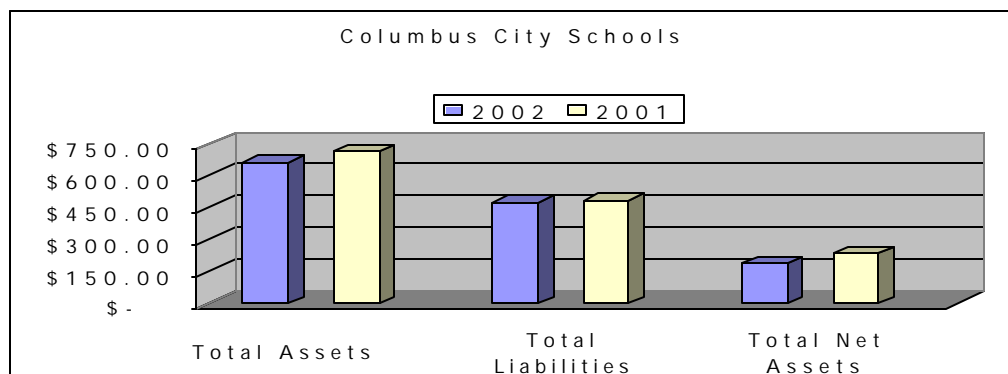
Recall that the Statement of Net Assets provides the perspective of the District as a whole. Table 1 provides a summary of the District's net assets for 2002 compared to the prior year:

Table 1  
 Net Assets  
 (In Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>
<b>Assets</b>						
Current and Other Assets	\$ 439.7	\$ 480.3	\$ 8.7	\$ 10.2	\$ 448.4	\$ 490.5
Capital Assets	<u>223.5</u>	<u>236.2</u>	<u>3.3</u>	<u>3.0</u>	226.8	239.2
<b>Total Assets</b>	<b>663.2</b>	<b>716.5</b>	<b>12.0</b>	<b>13.2</b>	<b>675.2</b>	<b>729.7</b>
<b>Liabilities</b>						
Long Term Liabilities	145.4	148.3	1.7	1.8	147.1	150.1
Other Liabilities	<u>330.3</u>	<u>335.3</u>	<u>0.7</u>	<u>0.6</u>	331.0	335.9
<b>Total Liabilities</b>	<b><u>475.7</u></b>	<b><u>483.6</u></b>	<b><u>2.4</u></b>	<b><u>2.4</u></b>	<b><u>478.1</u></b>	<b><u>486.0</u></b>
<b>Net Assets</b>						
Invested in Capital Assets						
Net of Debt	155.5	161.1	2.9	2.5	158.4	163.6
Restricted	30.5	33.9	-	-	30.5	33.9
Unrestricted (deficit)	<u>1.5</u>	<u>37.9</u>	<u>6.7</u>	<u>8.3</u>	<u>8.2</u>	<u>46.2</u>
<b>Total Net Assets</b>	<b><u>\$ 187.5</u></b>	<b><u>\$ 232.9</u></b>	<b><u>\$ 9.6</u></b>	<b><u>\$ 10.8</u></b>	<b><u>\$ 197.1</u></b>	<b><u>\$ 243.7</u></b>

Total assets decreased by \$54.5 million. The primary reason for this decrease is that Cash decreased from \$197.2 million in 2001 to \$155.8 million in 2002. The other reason is that Capital Assets, Net decreased by \$12.4 million from 2001 to 2002. Liabilities decreased by \$7.9 million. This decrease for 2002 was the result of a decrease in long-term debt of \$3 million, a decrease of deferred revenue of \$11.3 million, and an increase of other current liabilities of \$6.4. The net impact was a decrease in net assets of \$46.6 million.

Graph 1.  
 Net Assets Governmental Activities  
 (In Millions)



**Columbus City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2002*  
*Unaudited*

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 34, revenue and expense comparisons to fiscal year 2001 are not available. In future years, when prior year information is available, a comparative analysis of governmental data will be presented.

**Table 2**  
**Changes in Net Assets**  
**(Amounts Expressed in thousands)**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Revenues</b>			
<b>Program Revenues</b>			
Charges for Services and Sales	\$ 7,995	\$ 9,886	\$ 17,881
Operating Grants and Contributions	99,436	18,638	118,074
Capital Grants and Contributions	424	-	424
<b>Total Program Revenues</b>	<b>107,855</b>	<b>28,524</b>	<b>136,379</b>
<b>General Revenues</b>			
Property Taxes	296,203	-	296,203
Grants and Entitlements	203,016	-	203,016
Investments Earnings	6,630	86	6,716
Gain (Loss) on the Disposal of Fixed Assets	857	(27)	830
Miscellaneous	4,063	9	4,072
<b>Total General Revenues</b>	<b>510,769</b>	<b>68</b>	<b>510,837</b>
<b>Total Revenues</b>	<b>618,624</b>	<b>28,592</b>	<b>647,216</b>
<b>Expenses</b>			
<b>Program Expenses</b>			
<b>Instruction</b>			
Regular	256,444	-	256,444
Special	73,440	-	73,440
Vocational	25,257	-	25,257
Other	2,654	-	2,654
<b>Support Services:</b>			
Pupil	40,121	-	40,121
Instructional Staff	62,492	-	62,492
Administration	41,999	-	41,999
Business and Fiscal	25,321	-	25,321
Operation and Maintenance of Plant	60,639	-	60,639
Pupil Transportation	30,200	-	30,200
Other	27,405	-	27,405
Enterprise Operations	151	-	151
Extracurricular Activities	8,250	-	8,250
Community Services	6,697	-	6,697
Interest and Fiscal Charges	2,979	-	2,979
Food Service	-	23,164	23,164
Adult and Community Education	-	3,296	3,296
WCBE Radio	-	955	955
Latchkey	-	2,377	2,377
Uniform School Supplies	-	58	58
<b>Total Expenses</b>	<b>664,049</b>	<b>29,850</b>	<b>693,899</b>
<b>Change in Net Assets</b>	<b>\$ (45,425)</b>	<b>\$ (1,258)</b>	<b>\$ (46,683)</b>

**Columbus City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2002*  
*Unaudited*

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. Thus school districts dependent upon property taxes are hampered by a lack of revenue growth and must regularly return to voters to maintain a constant level of service. Property taxes made up 48 percent of revenues for governmental activities for Columbus City School District in fiscal year 2002.

Interest expense was attributable to the outstanding bonds and borrowing for capital projects.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for government activities, 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.

The dependence upon tax revenues and intergovernmental foundation monies for governmental activities is apparent. Over 81 percent of instruction activities are supported through taxes, intergovernmental foundation monies and other general revenues; for all governmental activities general revenue support is 83 percent as shown in Table 2. The community and the State of Ohio, as a whole, provide the vast majority of resources for Columbus City School District students.

		2002	
		<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
<b>Instruction:</b>			
Regular		\$ 256,444	\$ 250,064
Special		73,440	13,016
Vocational		25,257	24,196
Other		2,654	2,012
<b>Support Services:</b>			
Pupil		40,121	31,946
Instructional Staff		62,492	47,813
Administration		41,999	39,162
Business and Fiscal		25,321	24,109
Operation and Maintenance of Plant		60,639	59,685
Pupil Transportation		30,200	28,845
Other		27,405	25,757
Enterprise Operations		151	80
Extracurricular Activities		8,250	6,162
Community Services		6,697	367
Interest and Fiscal Charges		<u>2,979</u>	<u>2,979</u>
<b>Total Expenses</b>		<u><u>\$ 664,049</u></u>	<u><u>\$ 556,193</u></u>

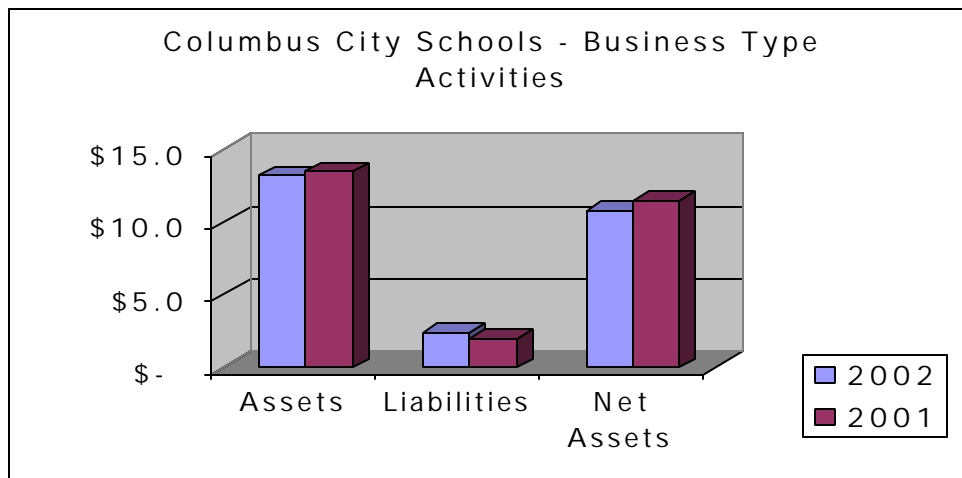
**Columbus City School District**  
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*Unaudited*

***Business-Type Activities***

Business-type activities include food service, adult education, latchkey, WCBE radio station, uniform school supply and rotary services.

Overall net assets declined \$1.2 million from 2001 to 2002. The primary reason for this decrease relates to the decline in unrestricted net assets from \$8.3 million in 2001 to \$6.7 million in 2002. Cash has declined from \$7.0 million in 2001 to slightly less than \$5.2 million for 2002. Only program revenues support business-type activities and during 2002 program expenses exceeded program revenues which resulted in the above declines.

Graph 2.  
 Net Assets Business-Type Activities  
 (In Millions)



***The District's Funds***

Information about the District's major funds starts on page F16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$614.9 million and expenditures of \$663.8 million. The net change in fund balance for the year was most significant in the General Fund, where the General Fund unreserved deficit went from \$52.8 million in 2001 to \$27.2 million for 2002.

***General Fund Budgeting Highlights***

The 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 District amended its general fund budget numerous times, none significant.

**Columbus City School District**  
*Management's Discussion and Analysis*  
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For the general fund, budget basis revenue was \$539.1 million, above original budget estimates of \$523.1 million. Of this \$16 million difference, tax revenue was \$8.2 million above original estimates, intergovernmental revenue was \$7.2 million above original estimates and various other revenue categories made up the remaining \$.6 million.

Total actual expenditures on the budget basis (cash outlays plus encumbrances) were \$590.3 million, \$51.2 million above revenues.

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of fiscal 2002 the District had \$226.81 million invested in land, land improvements, buildings and improvements, furniture and equipment, vehicles and library books and textbooks, \$223.51 million in governmental activities. Tables 4.1 and 4.2 show fiscal 2002 balances by Governmental Activity and Business-Type Activity:

Table 4.1  
 Capital Assets At June 30  
 (Net of Depreciation-In Millions)  
 Governmental Activity

	2002	2001
Land	\$ 24.98	\$ 24.98
Land Improvements	7.25	7.90
Buildings & Improvements	132.05	127.98
Furniture & Equipment	28.21	35.08
Vehicles	9.22	9.28
Library Books & Textbooks	16.52	18.93
Construction in Progress	<u>5.28</u>	<u>12.08</u>
Total	<u>\$223.51</u>	<u>\$ 236.23</u>

Table 4.2  
 Capital Assets At June 30  
 (Net of Depreciation-In Millions)  
 Business-Type Activities

	<u>2002</u>	<u>2001</u>
Land	\$ 0.15	\$ 0.15
Buildings & Improvements	0.67	0.73
Furniture & Equipment	1.89	2.04
Vehicles	0.59	0.11
Total	<u>\$ 3.30</u>	<u>\$ 3.03</u>

**Columbus City School District**  
*Management's Discussion and Analysis*  
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The decrease in capital assets for governmental activities is due to recognizing \$28.9 million in depreciation expense for 2002, offset by \$16.3 million in acquisitions. These acquisitions were distributed among building improvements and construction in progress. The District also retired \$.1 million in assets (net of depreciation). The increase in capital assets for business-type activities is due to recognizing \$.31 million in depreciation expense for 2002, offset by \$.63 million in acquisitions. These acquisitions were distributed among building improvements and construction in progress. The District also retired \$.05 million in assets (net of depreciation). The District continued its ongoing commitment to maintaining and improving its fixed assets.

For fiscal year 2000, a change in Ohio law required school districts to set aside two percent of certain revenues for capital improvements and an additional two- percent for textbooks; this amount was increased to three percent beginning in fiscal 2001. For fiscal year 2002, this amounted to \$11.18 million for each set aside. For fiscal year 2002 the District had qualifying disbursements or offsets exceeding these requirements for capital improvements and for textbooks.

**Debt**

At June 30, 2002 the District had \$57.07 million in bonds and long-term notes, \$ 9.11 million due within one year.

Table 5 summarizes bonds and notes outstanding for the past two years:

Table 5  
 Outstanding Debt At June 30  
 Governmental Activities  
 (In Millions)

	2002	2001
General Obligation Bonds	\$ 42.30	\$ 41.46
Energy Conservation Notes	5.03	7.19
Energy Conservation Bonds	9.74	10.27
Total	<u>\$ 57.07</u>	<u>\$ 58.92</u>

During fiscal year 2002, the District issued \$7.76 million in Limited Tax General Obligation Bonds to finance renovations to Linden Elementary School in the District. All General Obligation Bonds, Energy Conservation Notes and Energy Conservation Bonds outstanding are general obligations of the District for which the full faith and credit of the District is pledged for repayment. The source of repayment is derived from a current 1.07 mill bonded debt tax levy.

At June 30, 2002, the District's overall legal debt margin was \$685.66 million with an unvoted debt margin of \$8.16 million. The debt is well within permissible limits. The District maintains an A-1 bond rating from Moody's Investors Service and an A+ bond rating from Standard & Poor's Rating Services.

**Columbus City School District**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2002*  
*Unaudited*

**Capital Lease Obligations**

During fiscal year 2002, the District entered into two capital lease agreements for digital copiers for the schools. The leased copiers were for the General Fund. These lease agreements run through the fiscal year ending 2006 and are recorded as obligations under capital leases in the accompanying financial statements. The District had previous capital leases, which are being paid for out of both the General Fund (Governmental Activities) and the Food Service Fund (Business-Type Activities). The total capital lease obligations outstanding as of June 30, 2002 were \$10,416,211 in the General Fund (Governmental Activities) and \$375,829 in the Food Service Fund (Business-Type Activities). Of these balances \$8,618,968 in the Governmental Activities and \$144,930 in the Business-Type Activities were due within one year.

**Current Financial Related Activities**

Columbus City School District is strong financially at the present time. However, as the preceding information shows, the District heavily depends on its property taxpayers as well as intergovernmental foundation monies. Since the property tax revenues do not grow at the same level as inflation, the District will be faced with significant challenges over the next several years to contain costs and ultimately consider the possibility of having to go back to the voters for an additional operating tax levy.

The District cannot look to the State of Ohio for increased revenue. 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 District is currently unable to determine what effect, if any, this decision will have on its future State funding and its financial operations. This scenario requires management to plan carefully and prudently to provide the resources to meet student needs over the next several years.

Columbus City School District has committed itself to financial excellence for many years. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Award of Financial Reporting Achievement to the Columbus City School District for its Comprehensive Annual Financial Report for the Fiscal Years Ended June 30, 2001 and 2000. Columbus City School District received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal years ended June 30, 2001 and 2000.

In addition, the District's system of budgeting and internal controls has made significant improvements over the past several years. All of the District's financial abilities will be needed to meet the challenges of the future.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizen's, taxpayers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information contact Jerry Buccilla, Treasurer at Columbus City School District, 270 East State Street, Columbus, Ohio 43215. Or e-mail at [jbucill@columbus.k12.oh.us](mailto:jbucill@columbus.k12.oh.us).

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**Columbus City School District**  
**Statement of Net Assets**  
*As of June 30, 2002*

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents	\$150,594,175	\$5,157,436	\$155,751,611
Receivables			
Taxes	282,161,960	-	282,161,960
Accounts	791,076	-	791,076
Interest	697,855	11,168	709,023
Intergovernmental	4,366,060	2,318,064	6,684,124
Internal Balances	117,831	(117,831)	-
Materials and Supplies Inventory	984,341	1,312,459	2,296,800
Capital Assets, Net	223,507,648	3,305,269	226,812,917
<i>Total Assets</i>	<u>663,220,946</u>	<u>11,986,565</u>	<u>675,207,511</u>
<b>Liabilities</b>			
Accounts Payable	10,033,910	310,906	10,344,816
Accrued Wages and Benefits	49,104,601	353,044	49,457,645
Claims Payable	6,981,286	-	6,981,286
Accrued Interest Payable	562,903	-	562,903
Deferred Revenue	248,977,240	-	248,977,240
Pension Obligations	14,587,568	-	14,587,568
Long-Term Liabilities:			
Due Within One Year	21,315,660	162,686	21,478,346
Due In More Than One Year	124,147,364	1,591,294	125,738,658
<i>Total Liabilities</i>	<u>475,710,532</u>	<u>2,417,930</u>	<u>478,128,462</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	155,470,922	2,929,440	158,400,362
Restricted for:			
Debt Service	4,241,122	-	4,241,122
Capital Projects	10,108,099	-	10,108,099
Permanent Fund			
Expendable	186,792	-	186,792
Nonexpendable	673,401	-	673,401
Other Purposes	15,330,234	-	15,330,234
Unrestricted (Deficit)	1,499,844	6,639,195	8,139,039
<i>Total Net Assets</i>	<u>\$187,510,414</u>	<u>\$9,568,635</u>	<u>\$197,079,049</u>

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

**Columbus City School District**  
**Statement of Activities**  
For the Fiscal Year Ended June 30, 2002

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
Instruction:				
Regular	\$256,444,114	\$2,173,426	\$3,791,771	\$414,670
Special	73,439,876	482,317	59,942,023	-
Vocational	25,256,824	214,804	846,151	42
Other	2,653,726	17,967	623,447	-
Support Services:				
Pupil	40,121,652	295,209	7,877,808	2,884
Instructional Staff	62,492,058	435,525	14,242,940	127
Administration	41,998,634	1,283,707	1,553,262	-
Business and Fiscal	25,320,785	183,182	1,027,736	382
Operation and Maintenance of Plant	60,639,039	526,365	421,200	6,066
Pupil Transportation	30,200,073	263,577	1,091,187	-
Other	27,404,953	218,515	1,429,613	-
Enterprise Operations	150,978	60,023	10,913	-
Extracurricular Activities	8,250,527	1,828,418	259,960	-
Community Services	6,696,640	11,774	6,317,958	-
Interest and Fiscal Charges	2,978,738	-	-	-
<b>Total Governmental Activities</b>	<b>664,048,617</b>	<b>7,994,809</b>	<b>99,435,969</b>	<b>424,171</b>
<b>Business-Type Activities</b>				
Food Service	23,164,041	5,212,307	17,095,529	-
Adult and Community Education	3,295,582	2,264,556	779,143	-
WCBE Radio	954,682	-	763,639	-
Latchkey	2,377,587	2,351,209	-	-
Uniform School Supplies	57,781	57,461	80	-
<b>Total Business-Type Activities</b>	<b>29,849,673</b>	<b>9,885,533</b>	<b>18,638,391</b>	<b>-</b>
<b>Totals</b>	<b>\$693,898,290</b>	<b>\$17,880,342</b>	<b>\$118,074,360</b>	<b>\$424,171</b>

**General Revenues**

Property Taxes Levied for:  
  General Purposes  
  Debt Service  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Gain (Loss) on the Disposal of Fixed Assets  
Miscellaneous

*Total General Revenues*

Change in Net Assets

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

*Net Assets End of Year*

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

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$250,064,247)	\$0	(\$250,064,247)
(13,015,536)	-	(13,015,536)
(24,195,827)	-	(24,195,827)
(2,012,312)	-	(2,012,312)
(31,945,751)	-	(31,945,751)
(47,813,466)	-	(47,813,466)
(39,161,665)	-	(39,161,665)
(24,109,485)	-	(24,109,485)
(59,685,408)	-	(59,685,408)
(28,845,309)	-	(28,845,309)
(25,756,825)	-	(25,756,825)
(80,042)	-	(80,042)
(6,162,149)	-	(6,162,149)
(366,908)	-	(366,908)
(2,978,738)	-	(2,978,738)
(556,193,668)	-	(556,193,668)
-	(856,205)	(856,205)
-	(251,883)	(251,883)
-	(191,043)	(191,043)
-	(26,378)	(26,378)
-	(240)	(240)
-	(1,325,749)	(1,325,749)
(556,193,668)	(1,325,749)	(557,519,417)
288,256,321	-	288,256,321
7,946,442	-	7,946,442
203,015,816	-	203,015,816
6,629,998	86,157	6,716,155
856,744	(26,752)	829,992
4,062,809	8,797	4,071,606
510,768,130	68,202	510,836,332
(45,425,538)	(1,257,547)	(46,683,085)
232,935,952	10,826,182	243,762,134
<u>\$187,510,414</u>	<u>\$9,568,635</u>	<u>\$197,079,049</u>

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

# Columbus City School District

## Balance Sheet

### Governmental Funds

As of June 30, 2002

	<u>General</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 110,732,977	\$ 3,269,348	\$ 36,591,850	\$ 150,594,175
Receivables				
Taxes	274,516,077	7,645,883	-	282,161,960
Accounts	762,876	-	28,200	791,076
Interest	695,801	-	2,054	697,855
Due from Other Governments	2,580,519	-	1,785,541	4,366,060
Interfund Loans Receivable	2,330,950	-	75,000	2,405,950
Materials and Supplies Inventory	984,341	-	-	984,341
Total Assets and Other Debits	<u>\$ 392,603,541</u>	<u>\$ 10,915,231</u>	<u>\$ 38,482,645</u>	<u>\$ 442,001,417</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 6,447,249	\$ -	\$ 3,586,660	\$ 10,033,909
Accrued Wages and Benefits	46,276,917	-	2,827,684	49,104,601
Compensated Absences	1,575,954	-	115,738	1,691,692
Claims Payable	6,981,286	-	-	6,981,286
Deferred Revenues	269,391,094	7,487,613	2,528,230	279,406,937
Interfund Loans Payable	-	-	2,288,119	2,288,119
Pension Obligations	10,813,064	-	-	10,813,064
Total Liabilities	341,485,564	7,487,613	11,346,431	360,319,608
<b>Fund Balances</b>				
Reserved for Encumbrances	17,273,035	-	5,890,169	23,163,204
Reserved for Property Taxes	5,681,947	158,270	-	5,840,217
Reserved for Inventory	984,341	-	-	984,341
Reserved for Endowment	-	-	673,401	673,401
Reserved for Debt Service	-	3,269,348	-	3,269,348
Unreserved				
Undesignated - Reported In				
General Fund	27,178,654	-	-	27,178,654
Special Revenue Funds	-	-	12,231,439	12,231,439
Capital Projects Funds	-	-	8,154,413	8,154,413
Permanent Fund	-	-	186,792	186,792
Total Fund Balances	<u>51,117,977</u>	<u>3,427,618</u>	<u>27,136,214</u>	<u>81,681,809</u>
Total Liabilities and Fund Balances	<u>\$ 392,603,541</u>	<u>\$ 10,915,231</u>	<u>\$ 38,482,645</u>	<u>\$ 442,001,417</u>

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

**Columbus City School District**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Assets of Governmental Activities**  
*As of June 30, 2002*

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**Total Governmental Fund Balances** \$ 81,681,809

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. 223,507,648

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

Taxes	29,532,505
Intergovernmental	340,227
Interest	556,964

Total	30,429,696
-------	------------

Long-Term Liabilities, including bonds, notes payable, capital lease obligations, long-term portion of compensated absences and the long-term portion of pension obligations, are not due and payable in the current period and therefore are not reported in the funds.

Interest Payable	(562,903)
Compensated Absences	(62,284,078)
Pension Obligations	(3,774,504)
Workers Compensation	(14,013,431)
Capital Lease Obligations	(10,416,211)
General Obligation Bonds	(52,032,612)
Energy Conservation Notes	(5,025,000)

Total	(148,108,739)
-------	---------------

**Net Assets of Governmental Activities** \$ 187,510,414

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

**Columbus City School District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**

For the Fiscal Year Ended June 30, 2002

	<u>General</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes	\$ 286,372,154	\$ 7,891,199	\$ -	\$ 294,263,353
Tuition and Fees	4,245,888	-	2,136,614	6,382,502
Earnings on Investments	5,881,707	-	191,327	6,073,034
Intergovernmental	245,204,790	819,993	55,720,731	301,745,514
Extracurricular	872,999	-	739,308	1,612,307
Donations	11,069	-	779,145	790,214
Other	<u>2,948,107</u>	<u>-</u>	<u>1,114,702</u>	<u>4,062,809</u>
Total Revenues	545,536,714	8,711,192	60,681,827	614,929,733
<b>Expenditures</b>				
<b>Current Operating</b>				
<b>Instruction</b>				
Regular	237,824,652	-	4,632,034	242,456,686
Special	48,999,988	-	19,184,272	68,184,260
Vocational	19,379,745	-	813,477	20,193,222
Other Instruction	1,187,117	-	651,229	1,838,346
Pupil Support Services	34,441,029	-	9,687,185	44,128,214
Instructional Support Services	47,408,085	-	15,509,770	62,917,855
Administration	39,097,084	-	2,682,940	41,780,024
Business and Fiscal Services	20,728,656	93,283	1,002,749	21,824,688
<b>Operation and Maintenance of</b>				
Plant Services	55,159,927	-	543,947	55,703,874
Transportation Services-Pupils	29,092,277	-	175,867	29,268,144
Other Support Services	24,992,001	-	1,965,344	26,957,345
Enterprise Operations	-	-	90,020	90,020
Extracurricular Activities	5,396,225	-	2,662,849	8,059,074
Community Services	-	-	6,687,792	6,687,792
Capital Outlay	3,024,639	-	8,811,198	11,835,837
<b>Debt Service</b>				
Principal	9,285,020	9,620,000	-	18,905,020
Interest	<u>676,601</u>	<u>2,315,384</u>	<u>-</u>	<u>2,991,985</u>
Total Expenditures	<u>576,693,046</u>	<u>12,028,667</u>	<u>75,100,673</u>	<u>663,822,386</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,156,332)	(3,317,475)	(14,418,846)	(48,892,653)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	34	1,421,541	525,652	1,947,227
Operating Transfers Out	(1,947,193)	-	(34)	(1,947,227)
Proceeds from Sale of Bonds	-	-	7,760,000	7,760,000
Inception of Capital Lease	2,235,256	-	-	2,235,256
Proceeds from the Sale of Assets	<u>385,607</u>	<u>-</u>	<u>542,627</u>	<u>928,234</u>
Total Other Financing Sources (Uses)	<u>673,704</u>	<u>1,421,541</u>	<u>8,828,245</u>	<u>10,923,490</u>
Net Change in Fund Balances	(30,482,628)	(1,895,934)	(5,590,601)	(37,969,163)
Fund Balances at Beginning of Year - (See Note 3)	81,877,232	5,323,552	32,726,815	119,927,599
Decrease in Reserve for Inventory	<u>(276,627)</u>	<u>-</u>	<u>-</u>	<u>(276,627)</u>
Fund Balances at End of Year	<u>\$ 51,117,977</u>	<u>\$ 3,427,618</u>	<u>\$ 27,136,214</u>	<u>\$ 81,681,809</u>

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

**Columbus City School District**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
For the Fiscal Year Ended June 30, 2002

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$ (37,969,163)</b>
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		
Fixed Asset Additions	16,276,589	
Current Year Depreciation	<u>(28,925,838)</u>	
Total		(12,649,249)
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	(928,234)	
Gain on Disposal of Capital Assets	<u>856,744</u>	
Total		(71,490)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes	1,939,410	
Intergovernmental	366,721	
Interest	<u>556,964</u>	
Total		2,863,095
Proceeds from the sale of bonds in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(7,760,000)
New capital lease obligations in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		
		(2,235,256)
Repayment of bond and note principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		9,620,000
Repayment of capital leases obligations are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		9,285,020
In the statement of activities, interest is accrued on outstanding bonds and long-term notes payable, whereas in governmental funds, an interest expenditure is reported when due.		
		(13,247)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences	(3,389,440)	
Workers Compensation Claims Payable	(2,958,345)	
Pension Obligations	129,164	
Change in Inventory	<u>(276,627)</u>	
Total		<u>(6,495,248)</u>
<b>Net Change in Net Assets of Governmental Activities</b>		<b><u>\$ (45,425,538)</u></b>

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

**Columbus City School District**

**Statement of Net Assets  
Proprietary Funds  
As of June 30, 2002**

	<u>Business - Type Activities - Enterprise Funds</u>		
	<u>Food Service</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 4,622,665	\$ 534,771	\$ 5,157,436
Interest Receivable	11,168	-	11,168
Due from Other Governments	2,179,113	138,951	2,318,064
Materials and Supplies Inventory	<u>1,312,459</u>	<u>-</u>	<u>1,312,459</u>
Total Current Assets	8,125,405	673,722	8,799,127
Capital Assets, Net	<u>3,305,269</u>	<u>-</u>	<u>3,305,269</u>
Total Assets	<u>\$ 11,430,674</u>	<u>\$ 673,722</u>	<u>\$ 12,104,396</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 261,467	\$ 49,439	\$ 310,906
Accrued Wages and Benefits	320,939	32,105	353,044
Interfund Loans Payable	<u>-</u>	<u>117,831</u>	<u>117,831</u>
Total Current Liabilities	<u>582,406</u>	<u>199,375</u>	<u>781,781</u>
Compensated Absences	966,227	411,924	1,378,151
Obligations Under Capital Leases	<u>375,829</u>	<u>-</u>	<u>375,829</u>
Total Long-Term Liabilities	<u>1,342,056</u>	<u>411,924</u>	<u>1,753,980</u>
Total Liabilities	<u>\$ 1,924,462</u>	<u>\$ 611,299</u>	<u>\$ 2,535,761</u>
<b>NET ASSETS:</b>			
Invested in Capital Assets, Net of Related Debt	2,929,440	-	2,929,440
Unrestricted	<u>6,576,772</u>	<u>62,423</u>	<u>6,639,195</u>
Total Net Assets	<u>\$ 9,506,212</u>	<u>\$ 62,423</u>	<u>\$ 9,568,635</u>

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



**Columbus City School District**

**Statement of Revenues, Expenses and  
Changes in Fund Net Assets  
Proprietary Funds**

**For the Fiscal Year Ended June 30, 2002**

	<u>Business - Type Activities - Enterprise Funds</u>		
	<u>Food Service</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>
Operating Revenues			
Tuition and Fees	\$ -	\$ 4,615,765	\$ 4,615,765
Sales	5,212,307	57,461	5,269,768
Gifts and Donations	-	764,472	764,472
Miscellaneous	<u>2,017</u>	<u>6,780</u>	<u>8,797</u>
Total Operating Revenues	5,214,324	5,444,478	10,658,802
Operating Expenses			
Salaries and Wages	8,732,822	4,802,346	13,535,168
Fringe Benefits	2,403,056	1,084,400	3,487,456
Purchased Services	571,303	327,054	898,357
Materials and Supplies	10,978,865	451,213	11,430,078
Depreciation	314,394	-	314,394
Miscellaneous	<u>140,233</u>	<u>20,619</u>	<u>160,852</u>
Total Operating Expenses	<u>23,140,673</u>	<u>6,685,632</u>	<u>29,826,305</u>
Operating Income (Loss)	(17,926,349)	(1,241,154)	(19,167,503)
Nonoperating Revenues (Expenses)			
Earnings on Investments	86,157	-	86,157
Donated Commodities	1,034,523	-	1,034,523
Intergovernmental Revenues	16,061,006	778,390	16,839,396
Interest Expense	(23,368)	-	(23,368)
Loss on the Disposal of Assets	<u>(26,752)</u>	<u>-</u>	<u>(26,752)</u>
Total Nonoperating Revenues (Expenses)	<u>17,131,566</u>	<u>778,390</u>	<u>17,909,956</u>
Changes in Net Assets	(794,783)	(462,764)	(1,257,547)
Net Assets at Beginning of Year	<u>10,300,995</u>	<u>525,187</u>	<u>10,826,182</u>
Net Assets at End of Year	<u>\$ 9,506,212</u>	<u>\$ 62,423</u>	<u>\$ 9,568,635</u>

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

**Columbus City School District**

**Statement of Cash Flows  
Proprietary Funds**

**For the Fiscal Year Ended June 30, 2002**

	Business - Type Activities - Enterprise Funds		
	Food Service	Other Enterprise Funds	Totals
Cash Flows from Operating Activities:			
Cash Received from Sales	\$ 5,212,307	\$ 57,461	\$ 5,269,768
Cash Received from Tuition and Fees	-	4,645,976	4,645,976
Cash Received from Contributions	-	764,472	764,472
Cash Paid to Suppliers	(10,884,947)	(800,398)	(11,685,345)
Cash Paid for Employee Salaries, Wages, and Fringe Benefits	(11,160,521)	(5,765,999)	(16,926,520)
Other Receipts	2,017	6,780	8,797
Other Expenses	(83,922)	(18,782)	(102,704)
Net Cash Provided (Used) by Operating Activities	(16,915,066)	(1,110,490)	(18,025,556)
Cash Flows from Capital Financing Activities:			
Acquisition of Equipment	(625,006)	-	(625,006)
Proceeds from the Sale of Fixed Assets	10,000	-	10,000
Principal Payment on Capital Lease	(138,122)	-	(138,122)
Interest Payment on Capital Lease	(23,368)	-	(23,368)
Proceeds from Interfund Loans	-	117,831	117,831
Net Cash Provided (Used) by Capital Financing Activities	(776,496)	117,831	(658,665)
Cash Flows from Noncapital Financing Activities:			
Cash Received from Other Governments	15,960,513	778,390	16,738,903
Net Cash Provided by Noncapital Financing Activities	15,960,513	778,390	16,738,903
Cash Flows from Investing Activities:			
Earnings on Investments	88,991	-	88,991
Net Cash Provided by Investing Activities	88,991	-	88,991
Increase (Decrease) in Cash and Cash Equivalents	(1,642,058)	(214,269)	(1,856,327)
Cash and Cash Equivalents at Beginning of Year	6,264,723	749,040	7,013,763
Cash and Cash Equivalents at End of Year	\$ 4,622,665	\$ 534,771	\$ 5,157,436

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

**Columbus City School District**

**Statement of Cash Flows (Continued)  
Proprietary Funds**

**For the Fiscal Year Ended June 30, 2002**

	<u>Business - Type Activities - Enterprise Funds</u>		
	<u>Food Service</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities			
Operating Income (Loss)	\$ (17,926,349)	\$ (1,241,154)	\$ (19,167,503)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Depreciation	314,394	-	314,394
Commodities Expensed Related to Noncash Grant	1,034,523	-	1,034,523
Decrease in Due from Other Governments (Increase) in Materials and Supplies Inventory	-	30,211	30,211
Increase (Decrease) in Accounts Payable	(413,219)	-	(413,219)
Increase (Decrease) in Compensated Absences	100,228	(20,294)	79,934
Increase (Decrease) in Accrued Wages and Benefits	(11,166)	99,177	88,011
	<u>(13,477)</u>	<u>21,570</u>	<u>8,093</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (16,915,066)</u>	<u>\$ (1,110,490)</u>	<u>\$ (18,025,556)</u>

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

**Columbus City School District**  
**Statement of Fiduciary Net Assets**

As of June 30, 2002

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	<u>Agency</u>
<b>ASSETS</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 575,998
Total Assets	<u>\$ 575,998</u>
 <b>LIABILITIES</b>	
Accounts Payable	\$ 58,319
Due to Students	491,434
Due to Other Governments	<u>26,245</u>
Total Liabilities	<u>\$ 575,998</u>

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

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 1. DESCRIPTION OF DISTRICT AND REPORTING ENTITY

#### The District

The Columbus City School District, Franklin County, Ohio (the District) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The District is a city district as defined by Section 3311.02 of the Ohio Revised Code. The District operates under an elected Board of Education (7 members) and is responsible for the provision of public education to residents of the District. The District also provides vocational (job training) education for residents of the District.

#### Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the District, this includes general operations, food services, student guidance, extracurricular activities, educational media, care and upkeep of grounds and buildings of the District, and other appropriate areas. Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organizations' resources; the District is legally obligated or has assumed responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the levying of taxes or the issuance of debt. The District did not have any component units or other related organizations in fiscal year 2002.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Fund Accounting

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

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Fund Accounting - Continued

##### Governmental Funds

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

##### General Fund

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

##### Debt Service Fund

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

##### Proprietary Fund Type

Proprietary funds focus on the determination of changes in net assets, financial position and cash flows and are classified as either enterprise or internal service. The School District only has enterprise funds.

##### Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The School District's major enterprise fund is:

##### Food Service Fund

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

##### 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 asset 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School District's only fiduciary funds are agency funds.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### **Basis of Presentation**

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

#### **Government-wide Financial Statements**

The statement of net assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of governmental and business-type activities of the School District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities and for each segment type of the business-type activities of the School District. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program 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. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the School District.

#### **Fund Financial Statements**

During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds 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. Fiduciary funds are reported by fund type.

#### **Measurement Focus**

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

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Measurement Focus - Continued

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.

#### 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. The fund financial statements are prepared using either the modified accrual basis of accounting for governmental funds or the accrual basis of accounting for proprietary and fiduciary funds. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

#### Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Measurable" means the amount of the transaction can be determined, and available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within 90 days of year-end.

Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 6). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School District must provide local resources to be used for a specified purpose, and expenditures 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.

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



# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Basis of Accounting - Continued

##### Deferred Revenue

The District reports deferred revenue on its statement of net assets and governmental funds balance sheet. 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.

##### Expenses/Expenditures

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

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.

##### Budgetary Process

The District adopts annual appropriation budgets for all funds with the exception of Agency Funds. The specific timetable for the fiscal year follows:

Prior to January 15, the District Superintendent and Treasurer submit to the Board of Education a proposed operating budget (tax budget) for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing for all funds. A public hearing is publicized and conducted to obtain taxpayers comments.

By no later than January 20, the Board of Education adopted budget is filed with the Franklin County Budget Commission (Commission) for rate determination.

Prior to May 15, the Board of Education accepts, by formal resolution, the tax rates as determined by the Commission and receive the Commission's Certificate of Estimated Resources (Certificate) that states the projected revenue of each budgeted fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate. The revised budget then serves as a basis for the appropriation measure.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### **Budgetary Process - Continued**

On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year. The Certificate may be further amended during the year if the District Treasurer identifies projected increases or decreases in revenue. The amounts reported in the budgetary statements in the Required Supplemental Information Section reflect the amounts set forth in the final amended Certificate issued for the fiscal year. By July 1, the annual appropriation resolution (or temporary resolution) is legally enacted by the Board of Education. Appropriations by fund must be within the estimated resources as certified by the Commission. Revisions that alter appropriations for the total expenditures for each fund must be approved by the Board of Education.

Formal budgetary integration is employed as a management control device during the year for fiscal year budgeted funds. Expenditures and year-end encumbrances may not exceed appropriations at the fund total level (legal level of control). Any instances of expenditures and year-end encumbrances exceeding their legally authorized appropriations for major governmental funds are reported in the Required Supplemental Information. Appropriation amounts are as originally adopted, or as amended by the Board of Education by supplemental appropriations. There were several revisions to appropriations for budgeted funds during the fiscal year ended June 30, 2002. Unencumbered current year appropriations lapse at year-end.

#### **Encumbrances**

Encumbrance accounting is utilized by the District for all funds in the normal course of operations for purchase orders and contract related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. On the fund financial statements encumbrances outstanding at fiscal year-end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds. A reserve for encumbrances is not reported on the government-wide financial statements. Encumbrances are reported as part of expenditures/expenses on a non-GAAP budgetary basis in the Required Supplemental Information.

#### **Cash and Investments**

Cash received by the District is deposited into one of several bank accounts with individual fund balance integrity maintained. Balances of all funds are maintained in these accounts or are temporarily used to purchase certificates of deposit or investments. All investment earnings accrue to the General Fund except those specifically related to the Food Service Fund or those funds deemed appropriate according to Board of Education policy. The General Fund allocation to the Food Service Fund and those funds deemed appropriate according to Board of Education policy is made based on the proportion of the fund balance to the pooled balance. The proportional interest earned is transferred from the General Fund to these funds at year-end. Interest earned amounted to \$5,881,707, \$175,362, \$ 86,157, and \$15,965 in the General Fund, Building (Capital Projects) Fund, Food Service (Enterprise) Fund, and the Permanent Fund, respectively. The amount of interest earned by other funds and assigned to the General Fund amounted to \$1,359,685 during fiscal year 2002. The District also maintains one imprest account used solely for the payment of payroll checks.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Cash and Investments - Continued

The District records all its investments at fair value. For purposes of the statement of cash flows and for presentation on the balance sheet, investments of the cash management pool are considered to be cash equivalents. The District has invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) during fiscal year 2002. 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.

#### Inventory

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

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

#### Capital 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 in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$5,000 for equipment and vehicles. For land, land improvements, buildings, and building improvements the District maintains a capitalization threshold of \$25,000. Prior to July 1, 2000, the School District recorded all costs associated with land, land improvements, buildings, and building improvements. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise funds is also capitalized.

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

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Capital Assets and Depreciation - Continued:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land improvements	10-25 years	N/A
Building and improvements	10-40 years	10-40 years
Furniture and equipment	4-20 years	5-20 years
Vehicles	7-15 years	5-15 years
Textbooks & Library Books	5-15 years	N/A

As of June 30, 2002, the District had on going construction commitments in the amount of \$5,277,454 of which the major components included \$2,998,170 for design work and building renovations, \$1,606,876 for HVAC, plumbing and electrical work, \$358,359 for window and door replacements, and \$314,049 for various other improvements.

#### Interfund Balances

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

#### Compensated Absences

Vacation and personal leave benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the District will compensate its employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive severance benefits and those the District has identified as probable of receiving payment in the future. The District records an accrual for sick leave for all employees with ten years or more of service. The accrual amount is based upon accumulated sick leave and employee's wage rates at year-end, taking into consideration any limits specified in the District's severance policy. The entire compensated absence liability is reported on the government-wide financial statements. The amount of accumulated vacation and sick leave of employees paid from governmental funds has been recorded in the appropriate governmental fund as a current liability to the extent that the amounts are expected to be paid using expendable available financial resources. The noncurrent portion of this liability is not reported in the fund financial statements. Vacation, personal, and sick leave for employees paid from enterprise funds is recorded as an expense and liability of the fund.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### **Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally due for the payment during the current fiscal year. Bonds are recognized as a liability on the governmental fund financial statements when due.

#### **Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for acquisition, construction or improvements 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.

#### **Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the School District, these revenues are sales and fees for food service, uniform school supplies, rotary special services, adult education, WCBE radio station, and latchkey and extended daycare/preschool programs. Operating expenses are necessary costs incurred to provide the goods and/ or service that is the primary activity of the fund.

#### **Fund Balance Reserves**

Reserved fund balances indicate that portion of fund equity, which is not available for current appropriation or is legally segregated for a specific use. Fund balances are reserved for encumbrances, inventory, property tax revenue reserved for future year's appropriations, endowments, and debt service. The reserve for property tax represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for endowments signifies the legal restrictions on the use of principal donated to the District. The unreserved, undesignated portions of fund equity reflected for Governmental Funds are available for use within the specific purpose of those funds.

#### **Intergovernmental Revenues**

In Governmental Funds, entitlements and grants not based on reimbursement are recorded as accounts receivable and revenues when eligibility requirements have been satisfied and when measurable and available. Reimbursement type grants are recorded as accounts receivable and revenues when eligibility requirements have been satisfied and when the related expenditures are incurred. Grants for Proprietary Fund operations are recognized as revenue when eligibility requirements have been satisfied and when earned.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Intergovernmental Revenues - Continued

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

##### Entitlements

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

- Special Revenue Funds
  - Pupil Competency/  
Lottery Program
  - Disadvantaged Pupil  
Impact Aid

##### Non-Reimbursable Grants

###### Special Revenue Funds

- Auxiliary Services
- Venture Capital
- Consumer Education
- Urban Pilot Project
- Career Development
- Community Education
- Teacher Development
- Adult Vocational Education
- Early Childhood
- Industrial Training
- Career Enhancement
- Gifted Education
- Management Information Systems
- Public School Preschool
- Entry Year Programs
- Data Communication
- Schoolnet Professional Development
- Instructional Material Subsidy
- Special Education Transitional Funding
- Ohio Reads
- Summer Intervention

- Alternative Schools
- Voc. Education Enhancements
- National Defense Education  
Act, Title III
- Title VI-B
- Indian Education
- Title I
- Title VI
- Emergency Immigrant  
Education
- Drug Free Schools
- EHA Preschool Grants/  
Handicapped
- Adult Basic Education
- Telecommunications Act Grant
- Transition PGM – Refugee Child
- Reducing Class Size
- Goals 2000
- EC OPP ACT -1964- IIA Headstart

###### Capital Projects Funds

- School Net Equipment
- Telecommunity

- Power Up Technologies
- School Building Assistance  
Limited

###### Reimbursable Grants

- General Fund
  - Driver Education Reimbursement
  - Vocational Education Reimbursement
  - Transportation Reimbursement

- Special Revenue Funds
  - Vocational Education Program
- Proprietary Funds
  - National School Lunch Program
  - Government Donated Commodities

Grants and entitlements for governmental funds amounted to approximately 49 percent of the District's operating revenue during the 2002 fiscal year.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### **Contributions of Capital**

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

#### **Interfund Transactions**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

#### **Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Education and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during fiscal 2002.

#### **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 on the financial statements and accompanying notes. Actual results may differ from those estimates.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

### 3. CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE

**Changes in Accounting Principles** – For fiscal year 2002, the School District has implemented Governmental Accounting Standards Board (GASB) Statement No. 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments”, GASB Statement No. 37, “Basic Financial Statements for State and Local Governments: Omnibus”, GASB Statement No. 38, “Certain Financial Statement Note Disclosures”, and GASB Interpretation No. 6, “Recognition and Measurement of Certain Liabilities and Expenditures in Government Fund Financial Statements.” GASB Statement No. 34 creates new basic financial statements for reporting on the School District’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the School District’s programs between business-type and governmental activities. The beginning net assets amount for governmental activities reflects the change in fund balance for governmental funds at June 30, 2001, caused by the conversion to the accrual basis of accounting and reclassification of funds based on guidance in GASB Statement No. 34.

	General	Debt Service	Nonmajor Governmental Funds	Total Governmental Activities
Fund Balances, June 30, 2001	\$ 81,877,232	\$ 5,323,552	\$ 31,870,063	\$ 119,070,847
Reclassification of Nonexpendable Trust to Permanent Fund	-	-	856,752	856,752
Restated Fund Balances, June 30, 2001	81,877,232	5,323,552	32,726,815	119,927,599
GASB 34 Adjustments:				
Capital Assets				236,228,387
Property Tax Revenues				27,593,095
Bonds & Notes Payable				(58,917,612)
Capital Leases Payable				(17,465,975)
Compensated Absences - Long term portion				(58,894,638)
Workers Compensation - Claims Payable				(11,055,086)
Pension Obligations - Long term portion				(3,903,668)
Interest Expense - Accrued				(576,150)
Government Activities Net Assets, June 30, 2001				\$ 232,935,952



# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 4. COMPLIANCE AND ACCOUNTABILITY

The Alternative Schools Fund, the EHA Title VI-B Fund, the Power Up Technologies Fund, the School Building Assistance Limited Fund, and the WCBE Radio Station Fund had deficit fund balances of \$16,966, \$213,196, \$652,057, \$340,228, and \$168,074, respectively. The General Fund provides transfers when cash is required, not when expenditures are incurred.

### 5. POOLED CASH AND CASH EQUIVALENTS

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the District records all its investments at fair value. At June 30, 2002 the District's fair value for investments exceeded cost by \$874,034.

State statutes classify monies held by the 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 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 or deposit accounts including pass book accounts.

Protection of 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 can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 5. POOLED CASH AND CASH EQUIVALENTS - Continued

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
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 moneys available for investment at any one time; and,
8. Under limited circumstances, corporate debt interests rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the 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. During fiscal year 2002, the District's investments were limited to government securities, repurchase agreements, commercial paper, bankers' acceptances, and STAR Ohio. During the fiscal year, all investments of the District had a maturity of two years or less.

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 fiscal year end, the carrying amount of the District's deposits was \$(8,801,386) and the bank balance was \$1,822,576. \$206,007 of the bank balance was covered by federal depository insurance. The remaining balance was uninsured and uncollateralized. Although the securities serving as collateral were held by the pledging institution in the pledging institution's name and all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements would potentially subject the District to a successful claim by the FDIC.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

### 5. POOLED CASH AND CASH EQUIVALENTS - Continued

#### Investments

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

	1	2	3	Fair Value
Investments:				
U.S. Government Securities	\$ -	\$ 93,633,042	\$ -	\$ 93,633,042
<u>Repurchase Agreements</u>	-	-	7,235,555	7,235,555
<u>State Treasury Pool</u>	N/A	N/A	N/A	64,260,398
Total				
Investments	<u>\$ -</u>	<u>\$ 93,633,042</u>	<u>\$ 7,235,555</u>	<u>\$ 165,128,995</u>

The classification of equity in pooled cash and cash equivalents and investments on the basic financial statements is based on criteria set forth in GASB Statement No. 9. Cash and cash equivalents are defined to include investments included within the District's cash management pool and investments with a maturity date of three months or less.

A reconciliation between the classifications of cash and investments on the basic financial statements and the classification per GASB Statement No. 3 is as follows:

	<u>Deposits</u>	<u>Investments</u>
GASB Statement 9	\$ 156,327,609	\$ -
Investments:		
Government Securities	(93,633,042)	93,633,042
Repurchase Agreements	(7,235,555)	7,235,555
Star Ohio	(64,260,398)	64,260,398
GASB Statement 3	<u>\$ (8,801,386)</u>	<u>\$ 165,128,995</u>

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 6. PROPERTY TAXES

Property taxes are levied and assessed on a calendar year basis. Second half distributions occur in a new fiscal year. Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the District. Real property taxes are levied after April 1 on the assessed value listed as of the prior January 1, the lien date. Public utility property taxes attached as a lien on December 31 of the prior year, were levied April 1 and are collected with real property taxes. Assessed values for real property taxes are established by State law at 35% of appraised market value. All property is required to be revalued every six years. Public utility property taxes are assessed on tangible personal property at 88% of true value (with certain exceptions) and on real property at 35% of true value. Tangible personal property taxes are levied after April 1 on the value listed as of December 31 of the current year. Tangible personal property assessments are 25% of true value.

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. The District receives property taxes from Franklin County. The County Auditor periodically advances to the 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 real property, tangible personal property, and public utility taxes, which became measurable as of June 30, 2002 and delinquent taxes outstanding. Although total property tax collections for the next fiscal year are measurable, only the amount available as an advance at June 30 is intended to finance current fiscal year operations. The receivable is therefore offset by a credit to deferred revenue for that portion not intended to finance current year operations. The amount available as an advance at June 30, 2002, was \$5,681,947 in the General Fund and \$158,270 in the Debt Service Fund. The assessed values upon which the fiscal year 2002 taxes were collected are as follows:

	2001 Second- Half Collections	2002 First- Half Collections
Real Property		
Residential/Agricultural	\$ 3,060,453,920	\$ 3,164,343,130
Commercial/Industrial	3,496,296,470	3,559,994,020
Public Utilities	6,366,890	5,930,160
Tangible Personal Property Taxes		
General	1,090,814,513	1,087,959,261
Public Utilities	404,814,710	340,258,620
	\$ 8,058,746,503	\$ 8,158,485,191
Tax rate per \$1,000 of assessed valuation	\$57.57	\$57.37

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

### 7. CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2002, was as follows:

	Balance 6/30/2001	Additions	Deductions	Balance 6/30/2002
<b>Governmental Activities</b>				
Capital Assets, not being depreciated:				
Land	\$ 24,978,397	\$ -	\$ -	\$ 24,978,397
Construction in progress	<u>12,082,900</u>	<u>-</u>	<u>(6,805,446)</u>	<u>5,277,454</u>
Total Capital Assets, not being depreciated	37,061,297	-	(6,805,446)	30,255,851
Capital Assets, being depreciated:				
Land improvements	19,725,931	-	-	19,725,931
Buildings and improvements	332,304,246	13,765,793	-	346,070,039
Furniture and equipment	75,995,343	4,587,428	(208,213)	80,374,558
Vehicles	23,393,239	1,901,730	(626,818)	24,668,151
Library Books and Textbooks	37,858,759	2,827,084	(2,393,094)	38,292,749
Total Capital Assets, being depreciated	<u>489,277,518</u>	<u>23,082,035</u>	<u>(3,228,125)</u>	<u>509,131,428</u>
Less Accumulated Depreciation:				
Land improvements	11,830,129	645,608	-	12,475,737
Buildings and improvements	204,325,977	9,691,933	-	214,017,910
Furniture and equipment	40,918,941	11,451,157	(208,214)	52,161,884
Vehicles	14,106,002	1,901,599	(555,328)	15,452,273
Library Books and Textbooks	<u>18,929,380</u>	<u>5,235,541</u>	<u>(2,393,094)</u>	<u>21,771,827</u>
Total Accumulated Depreciation	<u>290,110,429</u>	<u>28,925,838</u>	<u>(3,156,636)</u>	<u>315,879,631</u>
Total Capital Assets, being depreciated, net	<u>199,167,089</u>	<u>(5,843,803)</u>	<u>(71,489)</u>	<u>193,251,797</u>
Governmental Activities Capital				
Assets, Net	\$ 236,228,386	\$ (5,843,803)	\$ (6,876,935)	\$ 223,507,648
<b>Business Type Activities</b>				
Land	\$ 151,610	\$ -	\$ -	\$ 151,610
Building and improvements	2,147,360	-	-	2,147,360
Vehicles	559,528	594,723	(181,607)	972,644
Furniture and equipment	5,975,459	30,283	(24,978)	5,980,764
Total at Historical Cost	<u>8,833,957</u>	<u>625,006</u>	<u>(206,585)</u>	<u>9,252,378</u>
Less Accumulated Depreciation:				
Building and improvements	1,412,510	65,071	-	1,477,581
Vehicles	454,137	90,326	(163,445)	381,018
Furniture and equipment	3,935,901	158,997	(6,388)	4,088,510
Total accumulated depreciation	<u>5,802,548</u>	<u>314,394</u>	<u>(169,833)</u>	<u>5,947,109</u>
Business-type activities				
Capital assets, net	<u>\$ 3,031,409</u>	<u>\$ 310,612</u>	<u>\$ (36,752)</u>	<u>\$ 3,305,269</u>

**COLUMBUS CITY SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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**7. CAPITAL ASSETS - Continued**

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

Regular Instruction	\$	20,419,346
Special Instruction		89,948
Vocational Instruction		1,020,017
Other Instruction		152,939
Pupil Support Services		1,100,088
Instructional Support Services		1,861,617
Administration		1,174,392
Operation & Maint. of Plant Serv.		1,294,445
Transportation Services - Pupils		1,656,314
Other Support Services		12,348
Enterprise Operations		60,958
Extracurricular		<u>83,426</u>
Total Depreciation Expense - 2002	\$	<u>28,925,838</u>

**8. DEFEASED DEBT**

On May 15, 1993, the District advance refunded three general obligation bonds with an aggregate outstanding balance of \$86,015,000. The refunded general obligation bonds are not reported in the accompanying financial statements. The remaining balance on the refunded general obligation bonds as of June 30, 2002 was \$54,860,000.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

### 9. LONG-TERM DEBT AND OTHER OBLIGATIONS

Long-term debt and other obligations at June 30, 2002 and the related transactions for the year then ended are summarized below:

Issue Date	Interest Rate	Maturity Date Through	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002	Amounts Due Within One Year
<u>Governmental Activities:</u>							
General Obligation Bonds							
5/15/93	3 1/2 - 8 1/4	12/01/11	\$ 41,457,612	\$ -	\$ 6,920,000	\$ 34,537,612	\$ 7,265,000
11/21/01	3 - 5 1/2	12/01/28	-	7,760,000		7,760,000	155,000
Energy Conservation Bonds							
10/1/00	5 1/4 - 6 3/4	06/01/15	10,270,000	-	535,000	9,735,000	555,000
Energy Conservation Notes							
01/01/94	4 - 5 1/2	08/01/05	6,015,000	-	990,000	5,025,000	1,130,000
12/01/91	4 - 5 1/2	12/01/01	1,175,000	-	1,175,000	-	-
Compensated Absences Payable			60,932,572	3,043,198	-	63,975,770	1,691,692
Obligations Under Capital Leases			17,465,975	2,235,256	9,285,020	10,416,211	8,618,968
Bureau of Workers Compensation Retro-active Plan Claims - Payable			11,055,086	4,819,637	1,861,292	14,013,431	1,900,000
Total Governmental Activities			<u>\$ 148,371,245</u>	<u>\$ 17,858,091</u>	<u>\$ 20,766,312</u>	<u>\$ 145,463,024</u>	<u>\$ 21,315,660</u>
<u>Business-Type Activities:</u>							
Compensated Absences Payable			\$ 1,290,140	\$ 88,011	\$ -	\$ 1,378,151	\$ 17,756
Obligations Under Capital Leases			513,951	-	138,122	375,829	144,930
Total Business-Type Activities			\$ 1,804,091	\$ 88,011	\$ 138,122	\$ 1,753,980	\$ 162,686

During fiscal year 2002, the District issued \$7.76 million in Limited Tax General Obligation Bonds to finance renovations to Linden Elementary School in the District. All General Obligation Bonds, Energy Conservation Notes and Energy Conservation Bonds outstanding are general obligations of the District for which the full faith and credit of the District is pledged for repayment. The source of repayment is derived from a current 1.07 mill bonded debt tax levy. Additions and deletions of compensated absences payable are shown net since it is impractical for the District to determine these amounts separately. Compensated absences payable will be paid from the funds from which the employees were paid. Claims payable and pension obligations payable will be paid from the General Fund. Obligations under capital leases will be paid from the General Fund. Under Ohio Revised Code debt limitations, the District has the capacity to issue \$8.16 million in additional unvoted general obligation debt and \$685.66 million in overall additional debt.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

### 9. LONG-TERM DEBT AND OTHER OBLIGATIONS - Continued

#### Future Long-term Debt

A summary of the District's future long-term debt funding requirements as of June 30, 2002 follows:

Year of Funding	Bonds		Long-Term Notes	
	Principal	Interest	Principal	Interest
2003	\$ 7,975,000	\$ 1,833,826	\$ 1,130,000	\$ 192,848
2004	8,385,000	1,423,508	1,195,000	144,288
2005	8,815,000	984,263	1,255,000	91,599
2006	3,306,496	6,703,558	1,445,000	32,151
2007	3,112,974	6,906,294	-	-
2008-2012	11,763,142	26,356,755	-	-
2013-2017	4,060,000	1,641,063	-	-
2018-2022	1,590,000	978,650	-	-
2023-2027	2,050,000	508,205	-	-
2028-2030	975,000	49,375	-	-
Totals	<u>\$ 52,032,612</u>	<u>\$ 47,385,496</u>	<u>\$ 5,025,000</u>	<u>\$ 460,886</u>

#### Capital Lease Obligations

The District entered into several agreements to lease digital copiers during fiscal year 2002. The terms of the agreements provide options to purchase the equipment. The 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 total amount of the capital lease obligation of \$2,235,256 (present value of minimum lease payments) was recorded as capital outlay expenditures and inception of capital lease in the General Fund in the fund financial statements. The Capital lease payments for all leases related to the General Fund have been classified as debt service in the General Fund in the fund financial statements. These expenditures are reflected as program/function expenditures on a budgetary basis.



# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 9. LONG-TERM DEBT AND OTHER OBLIGATIONS - Continued

#### Capital Lease Obligations (Continued)

For the leased assets related to the Governmental Funds, fixed assets acquired by lease have been capitalized in the government wide financial statements in an amount equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide financial statements. The District's future minimum lease payments under capital lease obligations for Governmental Activities as of June 30, 2002 are as follows:

<u>Fiscal Year</u>	<u>Governmental Activities Capital Leases</u>
2003	\$8,877,651
2004	1,034,270
2005	692,194
2006	<u>224,733</u>
Total minimum lease payments	\$10,828,848
Less: amount representing interest	<u>412,637</u>
Present value of minimum lease payments	<u>\$10,416,211</u>

The vehicle lease related to the Food Service Enterprise Fund has been properly capitalized in the accompanying financial statements in an amount equal to the present value of the future minimum lease payments at the time of acquisition and the lease payments are recorded as a reduction of the lease obligation and interest expense accordingly. The District's future minimum lease payments under capital lease obligations for Business Type Activities as of June 30, 2002 are as follows:

<u>Fiscal Year</u>	<u>Business Type Activities Capital Leases</u>
2003	\$161,490
2004	161,490
2005	<u>80,744</u>
Total minimum lease payments	\$403,724
Less: amount representing interest	<u>27,895</u>
Present value of minimum lease payments	<u>\$375,829</u>

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 10. DEFINED BENEFIT PENSION PLANS

#### **School Employees Retirement System**

The Columbus City School District contributes to the School Employees Retirement System of Ohio (SERS), a cost sharing multiple employer public employee retirement system administered by the School Employees Retirement Board. SERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Chapter 3309 of the Ohio Revised Code establishes benefits. SERS issues a publicly available financial report that includes financial statements and required supplementary information for SERS. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

Plan members are required to contribute 9% of their annual covered salary and the Columbus City School District is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. For fiscal year 2002, 5.46% was the portion allocated to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by SERS's Retirement Board. The District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2002, 2001, and 2000 were \$5.3 million, \$3.7 million and \$4.5 million, respectively; 49.6% has been contributed for fiscal year 2002 and 100% for the fiscal years 2001 and 2000. \$2,650,143 representing the unpaid contribution for fiscal year 2002 for pension obligations and \$4,521,981 for the health care requirement are recorded as a liability within the respective funds and the accompanying financial statements.

#### **State Teachers Retirement System**

The Columbus City School District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Chapter 3307 of the Ohio Revised Code establishes benefits. STRS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information for STRS. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

For fiscal year 2002 plan members were required to contribute 9.3% of their annual covered salary and the Columbus City School District was required to contribute 14%; 9.5% was the portion allocated to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The District's required contributions for pension obligations to STRS for the fiscal years ended June 30, 2002, 2001, and 2000 were \$29.7 million, \$27.6 million and \$16.4 million, respectively; 75.0% has been contributed for fiscal year 2002 and 100 percent for the fiscal years 2001 and 2000. \$5,031,908 representing the unpaid contribution for fiscal year 2002 for pension obligations and \$2,383,536 for the health care requirement for fiscal year 2002 are recorded as a liability within the accompanying financial statements.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 10. DEFINED BENEFIT PENSION PLANS

#### Social Security System

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System have an option to choose Social Security or the School Employees Retirement System/State Teachers Retirement System. As of June 30, 2002, one member of the Board of Education had elected Social Security. The Board's liability is 6.2% of wages paid.

### 11. POSTEMPLOYMENT BENEFITS

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2002, the STRS Board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Reserve Fund. For the District, this amount equaled \$14,048,586 for fiscal year 2002. STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2001, (the latest information available) the balance in the Fund was \$3,419 million. For the year ended June 30, 2001, net health care costs paid by STRS were \$283,137,000 and STRS had 99,011 eligible benefit recipients.

For SERS, coverage is made available to service retirees with ten or more fiscal years of qualifying service credit, and to disability and survivor benefit recipients. Members retiring on or after August 1, 1989, with less than twenty-five years of service credit must pay a portion of their premium for health care. The portion is based on years of service up to a maximum of 75 percent of the premium. After the allocation for basic benefits, the remainder of the employer's 14% contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2002, employer contributions to fund health care benefits were 8.54% of covered payroll. In addition, SERS levies a surcharge to fund health care benefits equal to 14% 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 was established at \$12,400. For the District, the amount contributed to fund health care benefits, including the surcharge, during the 2002 fiscal year equaled \$8,603,185.

The surcharge, added to the unallocated portion of the 14% 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% of the annual health care expenses. Expenses for health care for the fiscal year ended June 30, 2002 (the latest information available), were \$182,946,777 and the target level was \$274.4 million. At June 30, 2002, SERS had net assets available for payment of health care benefits of \$335.2 million. SERS has approximately 50,000 participants currently receiving health care benefits.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 12. INTERFUND RECEIVABLES/PAYABLES

Interfund balances at June 30, 2002, consist of the following individual fund receivables and payables, which are expected to be repaid during the 2002 fiscal year:

<u>Interfund Loans</u>	<u>Receivable</u>	<u>Payable</u>
General fund	\$ 2,330,950	\$ -
Special Revenue Funds		
Other Grants	-	35,951
Early Childhood Training		5,650
Adult Basic Education	75,000	-
Vocational Education	-	240,518
Title I	-	85,000
Total Special Revenue Funds	75,000	367,119
Capital Projects Funds		
Power-up Technologies	-	721,000
School Building Assistance Limited	-	1,200,000
Total Capital Projects Funds	-	1,921,000
Enterprise Fund		
WCBE Radio Station	-	117,831
Total Interfund		117,831
Receivables/Payables	\$ 2,405,950	\$ 2,405,950

### 13. 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. The District insures through commercial insurance companies for the following:

#### **Vehicle and General Liability**

The District is responsible for the first \$500,000 per claim, the next \$4,500,000 in claims is payable by The Insurance Company of the State of Pennsylvania and the remaining \$5,000,000 in claims payable is covered by Lexington Insurance Company. The renewal date is June 30, 2002. A new policy was entered into on July 1, 2002.

The District has general liability insurance in the amount of \$1,000,000 per occurrence, and \$2,000,000 aggregate. The renewal date is August 2002.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 13. RISK MANAGEMENT - Continued

#### Property Damage

The District is insured for property damage with a \$1,000,000 deductible. Commonwealth Insurance Company and Lexington Insurance Company co-insure the District with a \$10,000,000 aggregate policy limit. There is a \$50,000,000 excess property coverage with The Travelers Insurance Company. The deductible, if needed, will be paid from the Replacement Fund (Capital Projects). The renewal date is December 2002.

The District also carries insurance on leased modular units with Travelers Indemnity Company of Illinois in an amount equal to the agreed upon value of the leased modular units with an expiration date of June 30, 2002. This policy was renewed on July 1, 2002.

#### Builder's Risk Insurance

The District carries builders risk insurance with RLI Insurance Company in the amount of \$2,000,000 per occurrence and \$4,000,000 aggregate coverage. This policy expires May 2003.

#### Boiler and Machinery Coverage

The District is insured for boiler and machinery coverage with a \$30,000,000 limit with The Hartford Steam Boiler Inspection and Insurance Company.

Settled claims have not exceeded these commercial coverages in any of the past three years.

#### Employee Health Care Benefits

The District is self-insured for employee health care benefits for all of its employees. The program is administered by United Health Care, which provides claims review and processing services. The District carries stop-loss coverage for employee health care benefits. The health care self-insurance is accounted for in the general fund. The District records a liability for incurred but unreported claims at year-end based on actuarial estimates of liability. As of June 30, 2002 the estimate was \$6,981,286 and was recorded as a liability in the general fund.

#### Workers' Compensation Retrospective Rating Program

The District participates in the Ohio Bureau of Workers' Compensation (the Bureau) Retrospective Rating Plan. Under the retrospective rating plan, the District assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in calendar year 2002 are an unlimited amount per claim and 150% of the annual premium in the aggregate. Estimates of claims liabilities based on actuarial methods, for incurred claims as calculated by the Bureau for the cumulative retrospective rating period January 1, 1995, through June 30, 2002, total \$13,021,340 and are recorded in addition to an estimate for incurred but not reported (IBNR) claims totaling \$992,091, in the district-wide financial statements. The general fund pays the worker's compensation claims and then

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 13. RISK MANAGEMENT - Continued

#### Workers' Compensation Retrospective Rating Program

charges a percentage based upon historical information to each of the respective funds in the same year that the salaries are paid. As of June 30, 2002, the entire liability was only recorded in the government wide financial statements as none of the liability would be paid in the current period and there was not any specific money available and allocated for this purpose as of June 30, 2002. The liability for the Workers' Compensation Retrospective Rating Program is recorded within the long term liabilities in the Statement of Net Assets with \$1,900,000 being recorded as due within one year and the remaining liability of \$12,113,431 being due after one year.

The total claims liability of \$20,994,717 is reported as follows in the district-wide financial statements. \$6,981,286 relates to the health care liability and is reported in the liability category claims liability. \$14,013,431 relates to the Workers' Compensation Retrospective Rating Program and is reported as part of the long term liabilities. The amounts reported in the district-wide financial statements at June 30, 2002, is based on the requirements of GASB No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. Changes in claims activity for self-insured health care benefits and for the workers' compensation retrospective rating program for the past two fiscal years are as follows:

	<b>FY 2000-2001</b>	<b>FY 2001-2002</b>
Balance at beginning of year	\$ 14,584,994	\$ 14,787,281
Estimated current years claims	37,128,474	47,023,366
Paid claims - current and prior year	(36,926,187)	(40,815,930)
Balance at end of year	<u>\$ 14,787,281</u>	<u>\$ 20,994,717</u>

### 14. FOUNDATION MONIES

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.

**COLUMBUS CITY SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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**15. SET-ASIDE CALCULATIONS AND FUND RESERVES**

The 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 or construction of capital improvements. Amounts not spent by the 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 purpose in future years. In prior years the District was also required to set aside money for budget stabilization; however, this requirement has been eliminated.

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

	<u>Textbooks</u>	<u>Capital Acquisition</u>	<u>Budget Stabilization</u>
Set-aside cash balance as of June 30, 2001	\$ -	\$ -	\$ 8,922,066
Current year set-aside requirements	11,182,309	11,182,309	-
Elimination of budget reserve requirement	-	-	(8,922,066)
Qualifying disbursements	<u>(11,182,309)</u>	<u>(11,182,309)</u>	<u>-</u>
Set-aside balance at June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**16. CONTINGENT LIABILITIES**

**Grants**

The District receives significant financial assistance from numerous federal, state and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2002.

**Litigation**

There are several lawsuits pending in which the District is involved. The District's attorney estimates that the potential uninsured claims against the District resulting from those lawsuits would not materially affect the financial statements of the District.

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED

For the Fiscal Year Ended June 30, 2002

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### 17. SUBSEQUENT EVENTS

On November 4, 2002 the voters approved a \$392 million dollar bond issue for the District. This \$392 million bond issue will build, renovate or enlarge 38 schools; complete urgent repairs in 51 schools; close two schools and provide \$91 million in Locally Funded Initiatives (LFIs) not eligible for the state match of 30 percent.



**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

## Columbus City School District

### Budgetary Comparison Schedule General Fund

For the Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Taxes	\$ 271,700,867	\$ 283,613,687	\$ 279,912,483	\$ (3,701,204)
Tuition and Fees	4,343,322	4,533,756	4,474,590	(59,166)
Earnings on Investments	5,381,628	5,617,587	5,544,277	(73,310)
Intergovernmental	238,145,685	248,587,266	245,343,163	(3,244,103)
Extracurricular	847,388	884,542	872,999	(11,543)
Donations	261	10,573	11,069	496
Other	2,258,415	2,357,436	2,326,671	(30,765)
Total Revenues	<u>522,677,566</u>	<u>545,604,847</u>	<u>538,485,252</u>	<u>(7,119,595)</u>
Expenditures				
Current Operating				
Salaries and Wages	363,916,475	369,717,181	369,211,226	505,955
Fringe Benefits	92,268,223	92,288,586	91,896,160	392,426
Purchased Services	76,826,973	74,768,997	73,980,698	788,299
Supplies, Materials and Texts	32,188,708	29,448,526	28,708,677	739,849
Capital Outlay	19,122,271	17,651,865	16,917,611	734,254
Other Expenditures	4,485,386	7,453,935	7,172,602	281,333
Total Expenditures	<u>588,808,036</u>	<u>591,329,090</u>	<u>587,886,974</u>	<u>3,442,116</u>
Excess of Revenues Over (Under) Expenditures	(66,130,470)	(45,724,243)	(49,401,722)	(3,677,479)
Other Financing Sources (Uses)				
Advances In	204,109	213,058	210,278	(2,780)
Advances Out	(431,469)	(431,469)	(431,469)	-
Operating Transfers In	33	34	34	-
Operating Transfers Out	(4,324,816)	(1,962,204)	(1,947,193)	15,011
Proceeds from the Sale of Assets	181,945	189,923	385,607	195,684
Total Other Financing Sources (Uses)	<u>(4,370,198)</u>	<u>(1,990,658)</u>	<u>(1,782,743)</u>	<u>207,915</u>
Net Change in Fund Balance	(70,500,668)	(47,714,901)	(51,184,465)	(3,469,564)
Fund Balances at Beginning of Year	108,528,801	108,528,801	108,528,801	-
Prior Year Encumbrances Appropriated	26,341,504	26,341,504	26,341,504	-
Fund Balances at End of Year	<u><u>64,369,637</u></u>	<u><u>87,155,404</u></u>	<u><u>83,685,840</u></u>	<u><u>(3,469,564)</u></u>

See Notes to Required Supplementary Information

# COLUMBUS CITY SCHOOL DISTRICT

## NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended June 30, 2002

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### Note A – Reconciliation Between Budget Basis and GAAP Basis

Adjustments necessary to convert the results of operations at end of year on the budget basis to the modified accrual basis (GAAP) are as follows:

<b>Net Change in Fund Balance per the Budgetary Comparison Schedule</b>	\$ (51,184,465)
Net revenue accruals	9,286,718
Net expenditures	(11,882,429)
Advances in	(210,278)
Advances out	431,469
Encumbrances	<b>23,076,357</b>
<b>Net Change in Fund Balance per the Statement of Revenues, Expenditures, and Changes in Fund Balances</b>	<b><u>\$ (30,482,628)</u></b>

### Note B - Non-compliance with Budgetary Law

Expenditures exceeded appropriations in the amount of \$452,622 in the Food Service Fund.

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# **Combining Statements and Individual Fund Schedules**

## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds

#### Nonmajor Special Revenue Funds

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

##### Public School Support

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

##### Other Grants

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 Network Class "A" Site

A fund used to account for the operations of class "A" sites of the computer network of the Department of Education.

##### Venture Capital

A fund provided where the State Department of Education provides unrestricted grants to individual schools within the District to improve classroom practices, assessment, and professional development.

##### District Managed Activities

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

##### Auxiliary Services (NPSS)

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

##### Disadvantaged Pupils Program (DPPF)

A fund used to account for monies which are provided for the improvement of the educational and cultural status of disadvantaged pupils.

##### Consumer Education Projects

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

##### Urban Pilot Projects

A fund used to provide rehabilitation, preventive, and developmental programs in a coordinated and systematic school and community effort to test the impact of a maximal educational program for disadvantaged students.

## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds (continued)

#### Nonmajor Special Revenue Funds (continued)

##### Career Development

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

##### Community Education

A fund to provide for receipts and expenditures for developing, maximizing, coordinating, enhancing, strengthening, and further legitimizing the process of community interaction and communication with the school district.

##### Teacher Development

A fund used to account for receipts and expenditures necessary for providing assistance to local school districts for the development of in-service programs.

##### Adult Vocational Education

A fund provided to account for receipts and expenditures involved in upgrading and retraining out-of-school youths and adults for the purpose of improving their skills and knowledge in their occupations or planned occupations.

##### Early Childhood Training

A fund used to provide information, training, and support to parents of preschool and Head Start children.

##### Career Enhancement

A fund provided to account for career enhancement opportunities for District teachers through professional advancement, growth and leadership

##### Gifted Education

A fund provided to account for research and demonstration projects and other purposes as established under appropriation line item 200-521, Gifted Pupil Program.

##### Management Information Systems

A fund to account for amounts distributed to school districts to be used solely for costs associated with the Education Management Information System.

##### Public School Preschool

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

##### Entry Year Programs

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

##### Disadvantaged Pupils Impact Aid (DPIA)

A fund used to account for monies received through the state foundation for disadvantaged impact aid.

## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds (continued)

#### Nonmajor Special Revenue Funds (continued)

##### Data Communication

A fund used to account for monies appropriated for Ohio Educational Computer Network Connections.

##### Schoolnet Professional Development

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

##### Instructional Material Subsidy

A fund used to account for monies appropriated to purchase instructional materials for the classrooms.

##### Special Education Transitional Funding Plan

A fund used to account for monies received by a primary recipient, such as an educational service, and either passed through to another school district or spent by the educational service center on behalf of another school district.

##### Ohio Reads

A fund used to account for monies spent to improve reading outcomes, especially on the fourth grade reading proficiency test and for volunteer coordinators in public school buildings.

##### Summer Intervention

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

##### Vocational Education Enhancements

A fund used to account for Vocational Education Enhancements that: 1) expand the number of students enrolled in tech prep programs, 2) enable students to develop career plans, to identify initial educational and career goals, and to develop a career passport which provides a clear understanding of the student's knowledge, skills, and credentials to present to future employers, universities, and other training institutes and 3) replace or update equipment essential for the instruction of students in job skills taught as part of a vocational program or programs approved for such instruction by the State Board of Education.

##### Alternative Schools

A fund used to account for alternative educational programs for existing and new at-risk and delinquent youth. Programs shall be focused on youth in one or more of the following categories: those who have been expelled or suspended, those who have dropped out of school or who are at risk of dropping out of school, those who are habitually truant or disruptive, or those on probation or on parole from a Department of Youth Services' facility.



## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds (continued)

#### Nonmajor Special Revenue Funds (continued)

##### Miscellaneous State Grants

A fund used to account for various monies received from state agencies which are not classified elsewhere. A separate special cost center must be used for each grant.

##### Adult Basic Education

Provision of funds for planning and conducting programs for persons 16 years of age and older who are not enrolled in school and who have less than a twelfth-grade education or its equivalent; development of basic educational skills; increase of opportunities for useful employment; improvement of attitudes toward self, family and community.

##### National Defense Education Act (NDEA), Title III

Provision of funds for strengthening instructions in science mathematics, modern foreign languages, English, arts and humanities, reading, history, geography, civics, economics, and industrial arts through acquisition of laboratory and other special equipment and materials and through minor remodeling.

##### Education of the Handicapped Act (EHA), Title VI-B

Provision of grants to assist with the training of teachers, supervisors, administrators, clinicians, or other specialists providing educational services to the handicapped.

##### Vocational Education

Provision of funds to boards of education, teacher training institutions, and the state administering agency for cooperating in development of vocational education programs in the following categories: secondary, post-secondary, adult, disadvantaged and handicapped persons, exemplary programs, cooperative education, construction of area vocational schools, ancillary services, research, advisory committees, and work-study projects. Includes sex equity grants.

##### EC OPP Act Head Start

Provision of funds to political subdivisions and/or private non-profit organizations on the local level, or through a Community Action Agency, which is the endorsing agency for federal assistance to community action programs, in order to help urban and rural communities mobilize their resources in combating poverty.

##### Indian Education Grants

Provision for Federal financial assistance to school districts to develop and implement elementary and secondary school programs designed to meet the special educational needs of Indian children.

##### Transition PGM – Refugee Child

Provision for Federal financial assistance to school districts to develop and implement elementary and secondary school programs designed to meet the special educational needs of refugee children.

## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds (continued)

#### Nonmajor Special Revenue Funds (continued)

##### Education Career Incentive Act (ECIA) - Title I

A fund to provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children.

##### Education Career Incentive Act (ECIA) - Title VI

A fund 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 Assistance Grant

A fund to provide financial assistance to state educational agencies for educational services and costs for eligible immigrant children enrolled in elementary and secondary public and nonprofit private schools.

##### Drug-Free Schools Grant

A fund to provide monies to local educational agencies and consortia of these agencies to establish, operate and improve local programs of drug abuse prevention, early intervention, rehabilitation referral and education in elementary and secondary schools, and to engage in development, training, technical assistance and coordination activities.

##### Education of the Handicapped Act (EHA Preschool Grants/Handicapped)

A fund used to account for monies received from the Preschool Grant Program, Section 619 of Public Law 99-457, which addresses the improvement and expansion of services for handicapped children ages three through five years.

##### Telecommunications Act Grant (E-Rate)

A fund used to account for monies used to provide discounts on telecommunications services, Internet access, and internal connections for all eligible schools and libraries in the United States.

##### Goals 2000

A fund used to account for monies to support a broad range of education improvement goals. Competitive grants are used to establish network of schools that have developed a systematic improvement plan. Funding is targeted at school districts where student performance on the fourth and ninth grade State Proficiency test are significantly below the State average. Competitive grants are used to support partnerships between school districts and colleges of education to improve teacher education and school instruction simultaneously.

##### Reducing Class Size

A fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

##### Miscellaneous Federal Grants

A fund used to account for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. A separate special cost center must be used for each grant.

## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds (continued)

#### Nonmajor Capital Projects Funds

The nonmajor Capital Project Funds account for the receipt and disbursement of monies used for the acquisition, construction or major renovation of capital facilities (other than those financed by Proprietary and Trust Funds).

##### Permanent Improvement Fund

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

##### Building Fund

A fund provided to account for all transactions related to the acquiring, constructing, or improving of such building improvements as are authorized by Section 5705.09, Revised Code.

##### Replacement Fund

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

##### Schoolnet Equipment Fund

A fund used to account for wiring to all classrooms in the State and to provide a computer workstation and related technology for every classroom in Ohio's low-wealth school districts.

##### Telecommunity

A fund used to account for Telecommunity grants for the Ohio Department of Education.

##### Power Up Technologies

A fund used to account for advanced technology grants for the Ohio Department of Education.

##### School Building Assistance Limited

A fund used to account for capital improvement grants which are limited to the largest eight school districts in the State of Ohio.

#### Nonmajor Permanent Fund

##### Endowment

A fund used to account for money, securities, or land which have been set aside as an investment for public school purposes. The income from such a fund may be expended, but the principal must remain intact. The funds may be spent for restricted school district purposes.

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## Columbus City School District

### Combining Statements and Individual Fund Schedules - Nonmajor Funds (continued)

#### Nonmajor Enterprise Funds

To account for operations a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through the user's charges: or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

##### Adult Education

A fund provided to account for all revenues and expenses related to the provision of credit and non-credit classes to the community.

##### WCBE

A fund provided to account for funds received from donations and grants for the purpose of improving the operations and services provided by the District's FM radio station.

##### Latchkey

A fund to provide after-school care and instructional services to students whose parents are not at home when the student gets out of school.

##### Uniform School Supplies

A fund to account for the purchase and sale of school supplies as adopted by the board of education for use in the schools of the district.

##### Rotary - Special Services

A fund to account for income and expenses made in connection with goods and services provided by a school district.

#### Agency Funds

##### Franklin County Educational Council

A fund used to account for monies held in an agency capacity on behalf of the Franklin County Educational Council.

##### Student Managed Activities

A fund provided to account for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor.

**Columbus City School District**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (By Fund Type)**

As of June 30, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Non-major Governmental Funds
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 23,913,635	\$ 11,820,076	\$ 858,139	\$ 36,591,850
Receivables				
Accounts	28,200	-	-	28,200
Interest	-	-	2,054	2,054
Due from Other Governments	1,445,313	340,228	-	1,785,541
Interfund Loans Receivable	75,000	-	-	75,000
Total Assets and Other Debits	\$ 25,462,148	\$ 12,160,304	\$ 860,193	\$ 38,482,645
<b>LIABILITIES</b>				
Accounts Payable	\$ 3,570,096	\$ 16,564	\$ -	\$ 3,586,660
Accrued Wages and Benefits	2,827,684	-	-	2,827,684
Compensated Absences	115,738	-	-	115,738
Deferred Revenues	2,188,002	340,228	-	2,528,230
Interfund Loans Payable	367,119	1,921,000	-	2,288,119
Total Liabilities	9,068,639	2,277,792	-	11,346,431
<b>FUND BALANCES</b>				
Reserved for Encumbrances	4,162,070	1,728,099	-	5,890,169
Reserved for Endowment	-	-	673,401	673,401
Unreserved				
Undesignated - Reported In				
Special Revenue Funds	12,231,439	-	-	12,231,439
Capital Projects Funds	-	8,154,413	-	8,154,413
Permanent Fund	-	-	186,792	186,792
Total Fund Balances	16,393,509	9,882,512	860,193	27,136,214
Total Liabilities and Fund Balances	\$ 25,462,148	\$ 12,160,304	\$ 860,193	\$ 38,482,645

**Columbus City School District**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds (By Fund Type)**

For the Fiscal Year Ended June 30, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Non-major Governmental Funds
Revenues				
Tuition and Fees	\$ 2,136,614	\$ -	\$ -	\$ 2,136,614
Earnings on Investments	-	175,362	\$15,965	191,327
Intergovernmental	55,636,788	83,943	-	55,720,731
Extracurricular	739,308	-	-	739,308
Donations	779,145	-	-	779,145
Other	<u>1,083,317</u>	<u>31,385</u>	<u>-</u>	<u>1,114,702</u>
Total Revenues	60,375,172	290,690	15,965	60,681,827
Expenditures				
Current Operating				
Instruction				
Regular	2,305,220	2,326,814	-	4,632,034
Special	19,184,272	-	-	19,184,272
Vocational	813,477	-	-	813,477
Other Instruction	651,229	-	-	651,229
Pupil Support Services	9,608,766	77,919	500	9,687,185
Instructional Support Services	15,493,958	3,816	11,996	15,509,770
Administration	2,682,940	-	-	2,682,940
Business and Fiscal Services	992,883	9,866	-	1,002,749
Operation and Maintenance of				
Plant Services	374,969	168,950	28	543,947
Transportation Services-Pupils	175,867	-	-	175,867
Other Support Services	1,965,344	-	-	1,965,344
Enterprise Operations	90,020	-	-	90,020
Extracurricular Activities	2,662,849	-	-	2,662,849
Community Services	6,687,792	-	-	6,687,792
Capital Outlay	-	8,811,198	-	8,811,198
Debt Service				
Principal	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>63,689,586</u>	<u>11,398,563</u>	<u>12,524</u>	<u>75,100,673</u>
Excess of Revenues Over (Under) Expenditures	(3,314,414)	(11,107,873)	3,441	(14,418,846)
Other Financing Sources (Uses)				
Operating Transfers In	525,652	-	-	525,652
Operating Transfers Out	(34)	-	-	(34)
Proceeds from Sale of Bonds	-	7,760,000	-	7,760,000
Inception of Capital Lease	-	-	-	-
Proceeds from the Sale of Assets	<u>4,125</u>	<u>538,502</u>	<u>-</u>	<u>542,627</u>
Total Other Financing Sources (Uses)	<u>529,743</u>	<u>8,298,502</u>	<u>-</u>	<u>8,828,245</u>
Net Change in Fund Balances	(2,784,671)	(2,809,371)	3,441	(5,590,601)
Fund Balances at Beginning of Year	<u>19,178,180</u>	<u>12,691,883</u>	<u>856,752</u>	<u>32,726,815</u>
Fund Balances at End of Year	<u>\$ 16,393,509</u>	<u>\$ 9,882,512</u>	<u>\$ 860,193</u>	<u>\$ 27,136,214</u>

**Columbus City School District**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds**

As of June 30, 2002

	<u>Public School Support</u>	<u>Other Grants</u>	<u>Computer Network Class A Site</u>	<u>Venture Capital</u>	<u>District Managed Activities</u>	<u>Auxiliary Services</u>
<b>ASSETS</b>						
Equity in Pooled Cash and Cash Equivalents	1,749,355	665,380	177,436	124,681	1,760,628	\$ 3,089,854
Accounts Receivable	-	28,200	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-
Total Assets	<u>\$ 1,749,355</u>	<u>\$ 693,580</u>	<u>\$ 177,436</u>	<u>\$ 124,681</u>	<u>\$ 1,760,628</u>	<u>\$ 3,089,854</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Accounts Payable	\$ 182,502	\$ 21,746	\$ 16,616	\$ 14,971	\$ 167,110	\$ 455,500
Accrued Wages and Benefits	-	4,946	-	-	-	230,671
Compensated Absences	-	4,985	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Interfund Loans Payable	-	35,951	-	-	-	-
Total Liabilities	182,502	67,628	16,616	14,971	167,110	686,171
Fund Balances						
Reserved for Encumbrances	202,928	26,492	4,433	23,313	283,397	397,120
Unreserved, undesignated	<u>1,363,925</u>	<u>599,460</u>	<u>156,387</u>	<u>86,397</u>	<u>1,310,121</u>	<u>2,006,563</u>
Total Fund Balances	<u>1,566,853</u>	<u>625,952</u>	<u>160,820</u>	<u>109,710</u>	<u>1,593,518</u>	<u>2,403,683</u>
Total Liabilities and Fund Balances	<u>\$ 1,749,355</u>	<u>\$ 693,580</u>	<u>\$ 177,436</u>	<u>\$ 124,681</u>	<u>\$ 1,760,628</u>	<u>\$ 3,089,854</u>



<u>DPPF</u>	<u>Consumer Education Projects</u>	<u>Urban Pilot Projects</u>	<u>Career Development</u>	<u>Community Education</u>	<u>Teacher Development</u>	<u>Adult Vocational Education</u>	<u>Early Childhood Training</u>
\$ 6,568	\$ -	\$ 18,642	\$ 35,710	\$ 119	\$ 23,677	\$ 1,076	\$ 20,280
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 6,568</u>	<u>\$ -</u>	<u>\$ 18,642</u>	<u>\$ 35,710</u>	<u>\$ 119</u>	<u>\$ 23,677</u>	<u>\$ 1,076</u>	<u>\$ 20,280</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,233	\$ 704	\$ -
-	-	-	12,264	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,650
-	-	-	12,264	-	5,233	704	5,650
-	-	-	359	-	4,531	222	-
<u>6,568</u>	<u>-</u>	<u>18,642</u>	<u>23,087</u>	<u>119</u>	<u>13,913</u>	<u>150</u>	<u>14,630</u>
<u>6,568</u>	<u>-</u>	<u>18,642</u>	<u>23,446</u>	<u>119</u>	<u>18,444</u>	<u>372</u>	<u>14,630</u>
<u>\$ 6,568</u>	<u>\$ -</u>	<u>\$ 18,642</u>	<u>\$ 35,710</u>	<u>\$ 119</u>	<u>\$ 23,677</u>	<u>\$ 1,076</u>	<u>\$ 20,280</u>

**Columbus City School District**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)**

As of June 30, 2002

	<u>Career Enhancement</u>	<u>Gifted Education Fund</u>	<u>Management Information Systems</u>	<u>Public School Preschool</u>	<u>Entry Year Programs</u>
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 100,607	\$ 70,450	\$ 417,516	\$ 162,399	\$ 6,881
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	3,310	-
Interfund Loans Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 100,607</u>	<u>\$ 70,450</u>	<u>\$ 417,516</u>	<u>\$ 165,709</u>	<u>\$ 6,881</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts Payable	\$ -	\$ 1,500	\$ 20,794	\$ 881	\$ -
Accrued Wages and Benefits	-	-	-	46,442	-
Compensated Absences	-	-	-	-	-
Deferred Revenues	-	-	-	-	-
Interfund Loans Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	1,500	20,794	47,323	-
Fund Balances					
Reserved for Encumbrances	-	12,483	3,082	11,253	-
Unreserved, undesignated	<u>100,607</u>	<u>56,467</u>	<u>393,640</u>	<u>107,133</u>	<u>6,881</u>
Total Fund Balances	<u>100,607</u>	<u>68,950</u>	<u>396,722</u>	<u>118,386</u>	<u>6,881</u>
Total Liabilities and Fund Balances	<u>\$ 100,607</u>	<u>\$ 70,450</u>	<u>\$ 417,516</u>	<u>\$ 165,709</u>	<u>\$ 6,881</u>

<u>DPIA</u>	<u>Data Communication</u>	<u>Schoolnet Professional Development</u>	<u>Special Instructional Material Subsidiary</u>	<u>Education Transitional Funding Plan</u>	<u>Ohio Reads</u>	<u>Summer Intervention</u>	<u>Vocational Educational Enhancements</u>
\$ 36,997	\$ 2,198,351	\$ 115,578	\$ 207,569	\$ -	\$ 641,762	52,058	\$ 5,284
-	-	-	-	-	-	-	-
-	-	-	-	-	-	809,698	-
-	-	-	-	-	-	-	-
<u>\$ 36,997</u>	<u>\$ 2,198,351</u>	<u>\$ 115,578</u>	<u>\$ 207,569</u>	<u>\$ -</u>	<u>\$ 641,762</u>	<u>\$ 861,756</u>	<u>\$ 5,284</u>
\$ 1,122	\$ 95,573	\$ 16,500	\$ -	\$ -	\$ 288,803	\$ 141	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,122	95,573	16,500	-	-	288,803	141	-
2,810	1,019,094	-	129,609	-	88,661	-	-
<u>33,065</u>	<u>1,083,684</u>	<u>99,078</u>	<u>77,960</u>	<u>-</u>	<u>264,298</u>	<u>861,615</u>	<u>5,284</u>
<u>35,875</u>	<u>2,102,778</u>	<u>99,078</u>	<u>207,569</u>	<u>-</u>	<u>352,959</u>	<u>861,615</u>	<u>5,284</u>
<u>\$ 36,997</u>	<u>\$ 2,198,351</u>	<u>\$ 115,578</u>	<u>\$ 207,569</u>	<u>\$ -</u>	<u>\$ 641,762</u>	<u>\$ 861,756</u>	<u>\$ 5,284</u>

## Columbus City School District

### Combining Balance Sheet Nonmajor Special Revenue Funds (Continued)

As of June 30, 2002

	<u>Alternative Schools</u>	<u>Misc. State Grants</u>	<u>Adult Basic Education</u>	<u>NDEA Title III</u>	<u>EHA Title VI-B</u>	<u>Vocational Education</u>
<b>ASSETS</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 90,631	\$ 748,239	\$ 16,656	\$ 109,327	50,523	\$ 799,783
Accounts Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	144,000	-
Interfund Loans Receivable	-	-	<u>75,000</u>	-	-	-
Total Assets	<u>\$ 90,631</u>	<u>\$ 748,239</u>	<u>\$ 91,656</u>	<u>\$ 109,327</u>	<u>\$ 194,523</u>	<u>\$ 799,783</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Accounts Payable	\$ 70,000	\$ 187,900	\$ 1,728	\$ 11,539	\$ 26,165	\$ 200,097
Accrued Wages and Benefits	37,597	52,752	2,169	-	381,536	65,897
Compensated Absences	-	-	5,911	-	18	-
Deferred Revenues	-	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-	<u>240,518</u>
Total Liabilities	107,597	240,652	9,808	11,539	407,719	506,512
Fund Balances						
Reserved for Encumbrances	20,631	76,637	5,475	15,911	5,476	551,022
Unreserved, undesignated	<u>(37,597)</u>	<u>430,950</u>	<u>76,373</u>	<u>81,877</u>	<u>(218,672)</u>	<u>(257,751)</u>
Total Fund Balances	<u>(16,966)</u>	<u>507,587</u>	<u>81,848</u>	<u>97,788</u>	<u>(213,196)</u>	<u>293,271</u>
Total Liabilities and Fund Balances	<u>\$ 90,631</u>	<u>\$ 748,239</u>	<u>\$ 91,656</u>	<u>\$ 109,327</u>	<u>\$ 194,523</u>	<u>\$ 799,783</u>

<u>EC OPP Act Head Start</u>	<u>Indian Education</u>	<u>Transition PGM- Refugee Child</u>	<u>ECIA Title I</u>	<u>ECIA Title VI</u>	<u>Emergency Immigrant Education</u>	<u>Drug-Free Schools</u>
\$ 34,389	\$ 3,634	\$ 175,664	\$ 4,854,678	\$ 326,910	\$ 138,231	\$ 256,471
-	-	-	-	-	-	-
-	-	-	171,929	-	-	-
-	-	-	-	-	-	-
<u>\$ 34,389</u>	<u>\$ 3,634</u>	<u>\$ 175,664</u>	<u>\$ 5,026,607</u>	<u>\$ 326,910</u>	<u>\$ 138,231</u>	<u>\$ 256,471</u>
\$ -	\$ -	\$ 29,267	\$ 525,213	\$ 16,570	\$ 799	\$ 33,804
11,137	-	-	1,620,481	-	-	11,886
-	-	-	104,824	-	-	-
-	3,634	146,397	-	-	137,432	210,781
-	-	-	85,000	-	-	-
11,137	3,634	175,664	2,335,518	16,570	138,231	256,471
-	-	12,967	481,970	29,305	3,438	63,826
<u>23,252</u>	<u>-</u>	<u>(12,967)</u>	<u>2,209,119</u>	<u>281,035</u>	<u>(3,438)</u>	<u>(63,826)</u>
<u>23,252</u>	<u>-</u>	<u>-</u>	<u>2,691,089</u>	<u>310,340</u>	<u>-</u>	<u>-</u>
<u>\$ 34,389</u>	<u>\$ 3,634</u>	<u>\$ 175,664</u>	<u>\$ 5,026,607</u>	<u>\$ 326,910</u>	<u>\$ 138,231</u>	<u>\$ 256,471</u>

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**Columbus City School District**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)**

As of June 30, 2002

	<u>EHA Preschool Grants/ Handicapped</u>	<u>Telecommu- nications Act Grant (E-Rate)</u>	<u>Goals 2000</u>	<u>Reducing Class Size</u>	<u>Miscel- laneous Federal Grants</u>	<u>Totals</u>
<b>ASSETS</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 4,364	\$ 1,918,227	\$ 135,494	\$ 468,929	\$ 2,092,627	\$ 23,913,635
Accounts Receivable	-	-	-	-	-	28,200
Due from Other Governments	50,876	-	-	-	265,500	1,445,313
Interfund Loans Receivable	-	-	-	-	-	75,000
Total Assets	<u>\$ 55,240</u>	<u>\$ 1,918,227</u>	<u>\$ 135,494</u>	<u>\$ 468,929</u>	<u>\$ 2,358,127</u>	<u>\$ 25,462,148</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Accounts Payable	\$ -	\$ 271,497	\$ 8,674	\$ -	\$ 897,147	\$ 3,570,096
Accrued Wages and Benefits	33,034	-	-	177,950	138,922	2,827,684
Compensated Absences	-	-	-	-	-	115,738
Deferred Revenues	7,206	-	126,820	290,979	1,264,753	2,188,002
Interfund Loans Payable	-	-	-	-	-	367,119
Total Liabilities	40,240	271,497	135,494	468,929	2,300,822	9,068,639
Fund Balances						
Reserved for Encumbrances	-	307,087	3,065	-	375,473	4,162,070
Unreserved, undesignated	<u>15,000</u>	<u>1,339,643</u>	<u>(3,065)</u>	<u>-</u>	<u>(318,168)</u>	<u>12,231,439</u>
Total Fund Balances	<u>15,000</u>	<u>1,646,730</u>	<u>-</u>	<u>-</u>	<u>57,305</u>	<u>16,393,509</u>
Total Liabilities and Fund Balances	<u>\$ 55,240</u>	<u>\$ 1,918,227</u>	<u>\$ 135,494</u>	<u>\$ 468,929</u>	<u>\$ 2,358,127</u>	<u>\$ 25,462,148</u>

## Columbus City School District

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2002

	Public School Support	Other Grants	Computer Network Class A Site	Venture Capital	District Managed Activities	Auxiliary Services
Tuition and Fees	\$ 1,041,924	\$ -	\$ -	\$ -	1,017,077	\$ -
Intergovernmental	-	57,582	78,408	75,000	-	5,827,560
Extracurricular	-	-	-	-	739,308	-
Donations	200,968	326,227	-	-	251,950	-
Other	521,763	435,712	-	-	122,395	-
<b>Total Revenues</b>	<b>1,764,655</b>	<b>819,521</b>	<b>78,408</b>	<b>75,000</b>	<b>2,130,730</b>	<b>5,827,560</b>
Current Operating Expenditures						
Regular Instruction	422	67,911	-	23,359	-	-
Special Instruction	-	21,363	-	-	-	-
Vocational Instruction	-	-	-	-	-	-
Other Instruction	-	-	-	-	-	-
<b>Total Instruction</b>	<b>422</b>	<b>89,274</b>	<b>-</b>	<b>23,359</b>	<b>-</b>	<b>-</b>
Pupil Support Services	9,548	322,460	-	13,709	792	-
Instructional Support Services	418	81,304	-	96,195	-	-
Administration	1,530,559	113,331	-	1,746	-	100,819
Business and Fiscal Services	1	7,676	-	1,125	-	-
Operation and Maintenance of Plant Services	-	28,515	-	-	-	-
Transportation Services-Pupils	-	48,940	-	-	-	-
Other Support Services	-	-	156,254	-	-	-
Enterprise Operations	2,262	-	-	-	85,501	-
Extracurricular Activities	131,864	1,390	-	-	2,529,595	-
Community Services	19,163	1,000	-	-	-	6,210,041
<b>Total Expenditures</b>	<b>1,694,237</b>	<b>693,890</b>	<b>156,254</b>	<b>136,134</b>	<b>2,615,888</b>	<b>6,310,860</b>
Excess of Revenues Over (Under) Expenditures	70,418	125,631	(77,846)	(61,134)	(485,158)	(483,300)
Other Financing Sources (Uses)						
Proceeds from the Sale of Assets	-	-	-	-	4,125	-
Operating Transfers In	-	-	-	-	496,795	-
Operating Transfers Out	-	(34)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(34)</b>	<b>-</b>	<b>-</b>	<b>500,920</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	70,418	125,597	(77,846)	(61,134)	15,762	(483,300)
Fund Balances at Beginning of Year	1,496,435	500,355	238,666	170,844	1,577,756	2,886,983
Fund Balances at End of Year	<u>\$ 1,566,853</u>	<u>\$ 625,952</u>	<u>\$ 160,820</u>	<u>\$ 109,710</u>	<u>\$ 1,593,518</u>	<u>\$ 2,403,683</u>



DPPF	Consumer Education Projects	Urban Pilot Projects	Career Development	Community Education	Teacher Development	Adult Vocational Education	Early Childhood Training
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,400	-	156,243	-	-	20,000	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,400	-	156,243	-	-	20,000	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,663	-	-	93,226	-	-	-	-
-	4,620	-	34,365	-	132,843	19,628	-
-	-	-	14,357	-	-	-	-
-	188	-	-	-	3,056	-	2,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3,557	-	-
25,663	4,808	-	141,948	-	139,456	19,628	2,000
(25,663)	(2,408)	-	14,295	-	(139,456)	372	(2,000)
-	-	-	-	-	-	-	-
-	-	-	18,857	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	18,857	-	-	-	-
(25,663)	(2,408)	-	33,152	-	(139,456)	372	(2,000)
32,231	2,408	18,642	(9,706)	119	157,900	-	16,630
\$ 6,568	\$ -	\$ 18,642	\$ 23,446	\$ 119	\$ 18,444	\$ 372	\$ 14,630

## Columbus City School District

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds (Continued)

For the Fiscal Year Ended June 30, 2002

	Career Enhancement	Gifted Education Fund	Management Information Systems	Public School Preschool	Entry Year Programs
Tuition and Fees	\$ -	\$ -	\$ -	\$ 77,613	\$ -
Intergovernmental	-	188,604	241,764	559,025	-
Extracurricular	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	-	188,604	241,764	636,638	-
Current Operating Expenditures					
Regular Instruction	-	-	-	293,527	-
Special Instruction	-	-	-	-	-
Vocational Instruction	-	-	-	-	-
Other Instruction	-	-	-	-	-
Total Instruction	-	-	-	293,527	-
Pupil Support Services	-	119,654	-	157,902	-
Instructional Support Services	375	-	-	102,735	-
Administration	-	-	-	-	-
Business and Fiscal Services	-	-	-	12,521	-
Operation and Maintenance of Plant Services	-	-	-	-	-
Transportation Services-Pupils	-	-	-	3,888	-
Other Support Services	-	-	174,890	-	-
Enterprise Operations	-	-	-	-	-
Extracurricular Activities	-	-	-	-	-
Community Services	-	-	-	-	-
Total Expenditures	375	119,654	174,890	570,573	-
Excess of Revenues Over (Under) Expenditures	(375)	68,950	66,874	66,065	-
Other Financing Sources (Uses)					
Proceeds from the Sale of Assets	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(375)	68,950	66,874	66,065	-
Fund Balances at Beginning of Year	100,982		329,848	52,321	6,881
Fund Balances at End of Year	<u>\$ 100,607</u>	<u>\$ 68,950</u>	<u>\$ 396,722</u>	<u>\$ 118,386</u>	<u>\$ 6,881</u>

<u>DPIA</u>	<u>Data Communication</u>	<u>Schoolnet Professional Development</u>	<u>Special Instructional Material Subsidy</u>	<u>Education Transitional Funding Plan</u>	<u>Ohio Reads</u>	<u>Summer Intervention</u>	<u>Vocational Educational Enhancements</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	630,100	15,692	-	-	987,100	809,698	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	630,100	15,692	-	-	987,100	809,698	-
658,486	-	-	-	-	212,019	-	-
-	-	-	-	-	-	663,595	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
658,486	-	-	-	-	212,019	663,595	-
32,234	-	-	-	651,265	817,023	692	-
-	-	63,744	-	-	-	-	13,639
-	-	-	-	-	10,000	-	-
-	-	275	-	-	750	10,170	-
-	-	-	-	-	-	-	-
-	-	-	-	-	81,324	-	-
-	255,172	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
690,720	255,172	64,019	-	651,265	1,121,116	674,457	13,639
(690,720)	374,928	(48,327)	-	(651,265)	(134,016)	135,241	(13,639)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(690,720)	374,928	(48,327)	-	(651,265)	(134,016)	135,241	(13,639)
726,595	1,727,850	147,405	207,569	651,265	486,975	726,374	18,923
\$ 35,875	\$ 2,102,778	\$ 99,078	\$ 207,569	\$ -	\$ 352,959	\$ 861,615	\$ 5,284

## Columbus City School District

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds (Continued)

For the Fiscal Year Ended June 30, 2002

	Alternative Schools	Misc. State Grants	Adult Basic Education	NDEA Title III	EHA Title VI-B	Vocational Education
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	788,397	629,724	928,172	276,770	5,765,151	2,359,595
Extracurricular	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Other	-	-	-	-	150	-
<b>Total Revenues</b>	<b>788,397</b>	<b>629,724</b>	<b>928,172</b>	<b>276,770</b>	<b>5,765,301</b>	<b>2,359,595</b>
Current Operating Expenditures						
Regular Instruction	-	218,325	-	-	-	-
Special Instruction	-	7,211	-	-	316,007	-
Vocational Instruction	-	-	-	-	-	813,477
Other Instruction	-	-	567,619	-	-	83,491
<b>Total Instruction</b>	<b>-</b>	<b>225,536</b>	<b>567,619</b>	<b>-</b>	<b>316,007</b>	<b>896,968</b>
Pupil Support Services	796,139	1,469,664	28,923	-	70,426	732,518
Instructional Support Services	-	596,813	214,025	377,555	5,167,367	300,905
Administration	-	-	56,332	-	125,254	72,251
Business and Fiscal Services	9,224	34,192	27,845	6,718	65,769	30,634
Operation and Maintenance of Plant Services	-	-	-	-	-	-
Transportation Services-Pupils	-	6,476	-	-	-	21,700
Other Support Services	-	7,500	-	-	-	11,348
Enterprise Operations	-	-	-	-	-	-
Extracurricular Activities	-	-	-	-	-	-
Community Services	-	-	-	19,362	-	-
<b>Total Expenditures</b>	<b>805,363</b>	<b>2,340,181</b>	<b>894,744</b>	<b>403,635</b>	<b>5,744,823</b>	<b>2,066,324</b>
Excess of Revenues Over (Under) Expenditures	(16,966)	(1,710,457)	33,428	(126,865)	20,478	293,271
Other Financing Sources (Uses)						
Proceeds from the Sale of Assets	-	-	-	-	-	-
Operating Transfers In	-	10,000	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,966)	(1,700,457)	33,428	(126,865)	20,478	293,271
Fund Balances at Beginning of Year	-	2,208,044	48,420	224,653	(233,674)	-
Fund Balances at End of Year	<u>\$ (16,966)</u>	<u>\$ 507,587</u>	<u>\$ 81,848</u>	<u>\$ 97,788</u>	<u>\$ (213,196)</u>	<u>\$ 293,271</u>

EC OPP Act Head Start	Indian Education	Transition PGM- Refugee Child	ECIA Title I	ECIA Title VI	Emergency Immigrant Education	Drug-Free Schools
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104,000	-	204,033	24,114,181	451,146	76,197	509,464
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,766	636	-	-
104,000	-	204,033	24,115,947	451,782	76,197	509,464
-	-	-	-	-	-	-
62,099	-	129,337	14,900,124	-	9,947	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62,099	-	129,337	14,900,124	-	9,947	-
-	-	12,859	347,114	-	63,992	332,686
18,649	-	57,893	6,463,858	109,304	2,258	160,017
-	-	-	602,253	-	-	-
-	-	3,944	588,026	6,940	-	8,606
-	-	-	254,074	-	-	-
-	-	-	8,906	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	374,413	52,101	-	8,155
80,748	-	204,033	23,538,768	168,345	76,197	509,464
23,252	-	-	577,179	283,437	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,252	-	-	577,179	283,437	-	-
-	-	-	2,113,910	26,903	-	-
<u>\$ 23,252</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,691,089</u>	<u>\$ 310,340</u>	<u>\$ -</u>	<u>\$ -</u>

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**Columbus City School District**

**Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Nonmajor Special Revenue Funds (Continued)**

For the Fiscal Year Ended June 30, 2002

	EHA Preschool Grants/ Handicapped	Telecommu- nications Act Grant (E-Rate)	Goals 2000	Reducing Class Size	Miscel- laneous Federal Grants	Totals
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,136,614
Intergovernmental	227,100	459,146	160,570	3,153,999	5,779,967	55,636,788
Extracurricular	-	-	-	-	-	739,308
Donations	-	-	-	-	-	779,145
Other	-	-	-	-	895	1,083,317
<b>Total Revenues</b>	<b>227,100</b>	<b>459,146</b>	<b>160,570</b>	<b>3,153,999</b>	<b>5,780,862</b>	<b>60,375,172</b>
Current Operating Expenditures						
Regular Instruction	-	-	97,319	666,385	67,467	2,305,220
Special Instruction	42,568	-	-	2,000,226	1,031,795	19,184,272
Vocational Instruction	-	-	-	-	-	813,477
Other Instruction	-	-	-	-	119	651,229
<b>Total Instruction</b>	<b>42,568</b>	<b>-</b>	<b>97,319</b>	<b>2,666,611</b>	<b>1,099,381</b>	<b>22,954,198</b>
Pupil Support Services	63,626	-	13,481	-	3,433,170	9,608,766
Instructional Support Services	94,888	-	48,737	418,960	912,863	15,493,958
Administration	-	-	-	-	56,038	2,682,940
Business and Fiscal Services	6,502	-	1,033	47,813	117,875	992,883
Operation and Maintenance of Plant Services	-	-	-	-	92,380	374,969
Transportation Services-Pupils	-	-	-	-	4,633	175,867
Other Support Services	-	1,355,220	-	-	4,960	1,965,344
Enterprise Operations	-	-	-	-	2,257	90,020
Extracurricular Activities	-	-	-	-	-	2,662,849
Community Services	-	-	-	-	-	6,687,792
<b>Total Expenditures</b>	<b>207,584</b>	<b>1,355,220</b>	<b>160,570</b>	<b>3,133,384</b>	<b>5,723,557</b>	<b>63,689,586</b>
Excess of Revenues Over (Under) Expenditures	19,516	(896,074)	-	20,615	57,305	(3,314,414)
Other Financing Sources (Uses)						
Proceeds from the Sale of Assets	-	-	-	-	-	4,125
Operating Transfers In	-	-	-	-	-	525,652
Operating Transfers Out	-	-	-	-	-	(34)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>529,743</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	19,516	(896,074)	-	20,615	57,305	(2,784,671)
Fund Balances at Beginning of Year	(4,516)	2,542,804	-	(20,615)	-	19,178,180
Fund Balances at End of Year	\$ 15,000	\$ 1,646,730	\$ -	\$ -	\$ 57,305	\$ 16,393,509

# Columbus City School District

## Combining Balance Sheet Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2002

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	<b>Permanent Improvement</b>	<b>Building</b>	<b>Replacement</b>
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,722,936	\$ 7,331,902	\$ 1,836,523
Due from Other Governments	-	-	-
Total Assets	<u>\$ 1,722,936</u>	<u>\$ 7,331,902</u>	<u>\$ 1,836,523</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts Payable	\$ 6,333	\$ 10,231	\$ -
Deferred Revenue	-	-	-
Interfund Loans Payable	-	-	-
Total Liabilities	6,333	10,231	-
Fund Balances			
Reserved for Encumbrances	316,841	961,818	15,246
Unreserved - Undesignated	<u>1,399,762</u>	<u>6,359,853</u>	<u>1,821,277</u>
Total Fund Balances	<u>1,716,603</u>	<u>7,321,671</u>	<u>1,836,523</u>
Total Liabilities and Fund Balances	<u>\$ 1,722,936</u>	<u>\$ 7,331,902</u>	<u>\$ 1,836,523</u>



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<u>Schoolnet Equipment</u>	<u>Telecommunity</u>	<u>Power Up Technologies</u>	<u>School Building Assistance Limited</u>	<u>Total</u>
\$ -	\$ -	\$ 68,943	\$ 859,772	\$ 11,820,076
-	-	-	340,228	340,228
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,943</u>	<u>\$ 1,200,000</u>	<u>\$ 12,160,304</u>
\$ -	\$ -	\$ -	\$ -	\$ 16,564
-	-	-	340,228	340,228
-	-	721,000	1,200,000	1,921,000
-	-	721,000	1,540,228	2,277,792
-	-	-	434,194	1,728,099
-	-	(652,057)	(774,422)	8,154,413
-	-	(652,057)	(340,228)	9,882,512
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,943</u>	<u>\$ 1,200,000</u>	<u>\$ 12,160,304</u>

## Columbus City School District

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2002

	<u>Permanent Improvement</u>	<u>Building</u>	<u>Replacement</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Earnings on Investments	-	175,362	-
Other	<u>31,385</u>	<u>-</u>	<u>-</u>
 Total Revenues	 31,385	 175,362	 -
<b>Expenditures</b>			
Regular Instruction	-	-	-
Pupil Support Services	-	-	-
Instructional Support Services	-	-	-
Business and Fiscal Services	-	9,866	-
Operation & Maintenance of Plant Services	-	-	168,950
Capital Outlay	<u>1,266,746</u>	<u>3,603,131</u>	<u>-</u>
 Total Expenditures	 <u>1,266,746</u>	 <u>3,612,997</u>	 <u>168,950</u>
 Excess of Revenues Over (Under) Expenditures	 (1,235,361)	 (3,437,635)	 (168,950)
<b>Other Financing Sources</b>			
Proceeds from Sale of Bonds	-	7,760,000	-
Proceeds from Sale of Assets	<u>-</u>	<u>-</u>	<u>538,502</u>
 Total Other Financing Sources	 <u>-</u>	 <u>7,760,000</u>	 <u>538,502</u>
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures	 (1,235,361)	 4,322,365	 369,552
 Fund Balances at Beginning of Year	 <u>2,951,964</u>	 <u>2,999,306</u>	 <u>1,466,971</u>
 Fund Balances at End of Year	 <u>\$ 1,716,603</u>	 <u>\$ 7,321,671</u>	 <u>\$ 1,836,523</u>

<u>Schoolnet Equipment</u>	<u>Telecommunity</u>	<u>Power Up Technologies</u>	<u>School Building Assistance Limited</u>	<u>Total</u>
\$ 15,000	\$ -	\$ 68,943	\$ -	\$ 83,943
-	-	-	-	175,362
-	-	-	-	31,385
15,000	-	68,943	-	290,690
2,326,814	-	-	-	2,326,814
77,919	-	-	-	77,919
-	3,816	-	-	3,816
-	-	-	-	9,866
-	-	-	-	168,950
10,800	-	-	3,930,521	8,811,198
<u>2,415,533</u>	<u>3,816</u>	<u>-</u>	<u>3,930,521</u>	<u>11,398,563</u>
(2,400,533)	(3,816)	68,943	(3,930,521)	(11,107,873)
-	-	-	-	7,760,000
-	-	-	-	538,502
-	-	-	-	8,298,502
(2,400,533)	(3,816)	68,943	(3,930,521)	(2,809,371)
<u>2,400,533</u>	<u>3,816</u>	<u>(721,000)</u>	<u>3,590,293</u>	<u>12,691,883</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (652,057)</u>	<u>\$ (340,228)</u>	<u>\$ 9,882,512</u>

# Columbus City School District

## Balance Sheet Nonmajor Permanent Fund

For the Fiscal Year Ended June 30, 2002

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### ASSETS

Equity in Pooled Cash and Cash Equivalents	\$ 858,139
Accrued Interest Receivable	<u>2,054</u>
Total Assets	<u>\$ 860,193</u>

### FUND BALANCE

Reserved for Endowment	673,401
Undesignated - Reported in Permanent Fund	<u>186,792</u>
Total Fund Balance	<u>\$ 860,193</u>

# Columbus City School District

## Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Permanent Fund

For the Fiscal Year Ended June 30, 2002

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Revenues	
Earnings on Investments	\$ 15,965
Total Revenues	15,965
Expenditures	
Pupil Support Services	500
Instructional Support Services	11,996
Operation & Maintenance of Plant Services	<u>28</u>
Total Expenditures	<u>12,524</u>
Excess of Revenues Over (Under) Expenditures	3,441
Fund Balance at Beginning of Year	<u>856,752</u>
Fund Balance at End of Year	<u>\$ 860,193</u>

**Columbus City School District**

**Combining Statement of Net Assets  
Nonmajor Enterprise Funds**

**As of June 30, 2002**

	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 286,618	\$ -	\$ 157,205
Due from Other Governments	<u>138,951</u>	<u>-</u>	<u>-</u>
Total Current Assets	425,569	-	157,205
Total Assets	<u>\$ 425,569</u>	<u>\$ -</u>	<u>\$ 157,205</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 33,527	\$ 452	\$ 10,145
Accrued Wages and Benefits	14,765	-	17,340
Interfund Loans Payable	<u>-</u>	<u>117,831</u>	<u>-</u>
Total Current Liabilities	<u>48,292</u>	<u>118,283</u>	<u>27,485</u>
Compensated Absences	<u>340,636</u>	<u>49,791</u>	<u>21,497</u>
Total Long-Term Liabilities	<u>340,636</u>	<u>49,791</u>	<u>21,497</u>
Total Liabilities	<u>\$ 388,928</u>	<u>\$ 168,074</u>	<u>\$ 48,982</u>
<b>NET ASSETS:</b>			
Unrestricted	<u>36,641</u>	<u>(168,074)</u>	<u>108,223</u>
Total Net Assets	<u>\$ 36,641</u>	<u>\$ (168,074)</u>	<u>\$ 108,223</u>

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ 89,508	\$ 1,440	\$ 534,771
<u>-</u>	<u>-</u>	<u>138,951</u>
89,508	1,440	673,722
<u>\$ 89,508</u>	<u>\$ 1,440</u>	<u>\$ 673,722</u>
\$ 5,315	\$ -	\$ 49,439
-	-	32,105
<u>-</u>	<u>-</u>	<u>117,831</u>
<u>5,315</u>	<u>-</u>	<u>199,375</u>
<u>-</u>	<u>-</u>	<u>411,924</u>
<u>-</u>	<u>-</u>	<u>411,924</u>
<u>\$ 5,315</u>	<u>\$ -</u>	<u>\$ 611,299</u>
<u>84,193</u>	<u>1,440</u>	<u>62,423</u>
<u>\$ 84,193</u>	<u>\$ 1,440</u>	<u>\$ 62,423</u>

**Columbus City School District**

**Combining Statement of Revenues, Expenses and  
Changes in Net Assets  
Nonmajor Enterprise Funds  
For the Fiscal Year Ended June 30, 2002**

	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
Operating Revenues			
Tuition and Fees	\$ 2,264,556	\$ -	\$ 2,351,209
Sales	-	-	-
Gifts and Donations	753	763,639	-
Miscellaneous	-	6,761	-
Total Operating Revenues	<u>2,265,309</u>	<u>770,400</u>	<u>2,351,209</u>
Operating Expenses			
Salaries and Wages	2,526,076	545,744	1,730,526
Fringe Benefits	498,956	137,402	448,042
Purchased Services	99,149	212,446	15,459
Materials and Supplies	164,063	46,322	183,560
Miscellaneous	7,338	12,768	-
Total Operating Expenses	<u>3,295,582</u>	<u>954,682</u>	<u>2,377,587</u>
Operating Income (Loss)	(1,030,273)	(184,282)	(26,378)
Nonoperating Revenues			
Intergovernmental Revenues	<u>778,390</u>	-	-
Total Nonoperating Revenues	<u>778,390</u>	-	-
Changes in Net Assets	(251,883)	(184,282)	(26,378)
Net Assets at Beginning of Year	<u>288,524</u>	<u>16,208</u>	<u>134,601</u>
Net Assets at End of Year	<u>\$ 36,641</u>	<u>\$ (168,074)</u>	<u>\$ 108,223</u>



<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ -	\$ -	\$ 4,615,765
57,461	-	57,461
80	-	764,472
19	-	6,780
<hr/>	<hr/>	<hr/>
57,560	-	5,444,478
-	-	4,802,346
-	-	1,084,400
-	-	327,054
57,268	-	451,213
513	-	20,619
<hr/>	<hr/>	<hr/>
57,781	-	6,685,632
(221)	-	(1,241,154)
<hr/>	<hr/>	<hr/>
-	-	778,390
<hr/>	<hr/>	<hr/>
-	-	778,390
(221)	-	(462,764)
<hr/>	<hr/>	<hr/>
84,414	1,440	\$ 525,187
<hr/>	<hr/>	<hr/>
\$ 84,193	\$ 1,440	\$ 62,423
<hr/>	<hr/>	<hr/>

**Columbus City School District**

**Combining Statement of Cash Flows  
Nonmajor Enterprise Funds**

For the Fiscal Year Ended June 30, 2002

	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
Operating Activities:			
Cash Received from Sales	\$ -	\$ -	\$ -
Cash Received from Tuition and Fees	2,294,767	-	2,351,209
Cash Received from Contributions	753	763,639	-
Cash Paid to Suppliers	(263,351)	(272,022)	(210,245)
Cash Paid for Employee Salaries, Wages, and Fringe Benefits	(2,902,124)	(675,400)	(2,188,475)
Other Receipts	-	6,761	-
Other Expenses	(5,505)	(12,768)	-
	<u>(875,460)</u>	<u>(189,790)</u>	<u>(47,511)</u>
Net Cash Provided by (Used for) Operating Activities			
Capital Financing Activities:			
Proceeds from Interfund Loans	-	117,831	-
	-	117,831	-
Net Cash Provided by (Used for) Capital Financing Activities			
Noncapital Financing Activities:			
Cash Received from Other Governments	778,390	-	-
	778,390	-	-
Net Cash Provided by Noncapital Financing Activities			
Increase (Decrease) in Cash and Cash Equivalents	(97,070)	(71,959)	(47,511)
Cash and Cash Equivalents at Beginning of Year	<u>383,688</u>	<u>71,959</u>	<u>204,716</u>
Cash and Cash Equivalents at End of Year	<u>\$ 286,618</u>	<u>\$ -</u>	<u>\$ 157,205</u>

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

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ 57,461	\$ -	\$ 57,461
-	-	4,645,976
80	-	764,472
(54,780)	-	(800,398)
-	-	(5,765,999)
19	-	6,780
(509)	-	(18,782)
2,271	-	(1,110,490)
-	-	117,831
-	-	117,831
-	-	778,390
-	-	778,390
2,271	-	(214,269)
<u>87,237</u>	<u>1,440</u>	<u>749,040</u>
<u>\$ 89,508</u>	<u>\$ 1,440</u>	<u>\$ 534,771</u>

**Columbus City School District**

**Combining Statement of Cash Flows  
Nonmajor Enterprise Funds (Continued)**

For the Fiscal Year Ended June 30, 2002

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	<u>Adult Education</u>	<u>WCBE</u>	<u>Latchkey</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities			
Operating Income (Loss)	\$ (1,030,273)	\$ (184,282)	\$ (26,378)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Decrease in Due from Other Governments	30,211	-	-
Increase (Decrease) in Accounts Payable	1,694	(13,254)	(11,226)
Increase (Decrease) in Compensated Absences	109,087	7,746	(17,656)
Increase (Decrease) in Accrued Wages and Benefits	<u>13,821</u>	<u>-</u>	<u>7,749</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (875,460)</u>	<u>\$ (189,790)</u>	<u>\$ (47,511)</u>

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

---

<u>Uniform School Supplies</u>	<u>Rotary Special Services</u>	<u>Totals</u>
\$ (221)	\$ -	\$ (1,241,154)
-	-	30,211
2,492	-	(20,294)
-	-	99,177
<u>-</u>	<u>-</u>	<u>21,570</u>
<u>\$ 2,271</u>	<u>\$ -</u>	<u>\$ (1,110,490)</u>

## Columbus City School District

### Combining Statement of Changes in Assets and Liabilities Agency Funds

For the Fiscal Year Ended June 30, 2002

	<u>Balance 07/01/01</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 06/30/02</u>
<b>FRANKLIN CO. EDUCATIONAL COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 26,245	\$ -	\$ -	\$ 26,245
Total Assets	<u>\$ 26,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,245</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 26,245	\$ -	\$ -	\$ 26,245
Total Liabilities	<u>\$ 26,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,245</u>
<b>STUDENT MANAGED ACTIVITIES</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 561,601	\$ 618,147	\$ 629,995	\$ 549,753
Total Assets	<u>\$ 561,601</u>	<u>\$ 618,147</u>	<u>\$ 629,995</u>	<u>\$ 549,753</u>
<b>Liabilities</b>				
Accounts Payable	\$ 90,666	\$ 58,319	\$ 90,666	\$ 58,319
Due to Students	470,935	559,828	539,329	491,434
Total Liabilities	<u>\$ 561,601</u>	<u>\$ 618,147</u>	<u>\$ 629,995</u>	<u>\$ 549,753</u>
<b>TOTAL-ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 587,846	\$ 618,147	\$ 629,995	\$ 575,998
Total Assets	<u>\$ 587,846</u>	<u>\$ 618,147</u>	<u>\$ 629,995</u>	<u>\$ 575,998</u>
<b>Liabilities</b>				
Accounts Payable	\$ 90,666	\$ 58,319	\$ 90,666	\$ 58,319
Due to Students	470,935	559,828	539,329	491,434
Due to Other Governments	26,245	-	-	26,245
Total Liabilities	<u>\$ 587,846</u>	<u>\$ 618,147</u>	<u>\$ 629,995</u>	<u>\$ 575,998</u>

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

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) General Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Taxes	\$ 271,700,867	\$ 283,613,687	\$ 279,912,483	\$ (3,701,204)
Tuition and Fees	4,343,322	4,533,756	4,474,590	(59,166)
Earnings on Investments	5,381,628	5,617,587	5,544,277	(73,310)
Intergovernmental	238,145,685	248,587,266	245,343,163	(3,244,103)
Extracurricular	847,388	884,542	872,999	(11,543)
Donations	281	10,573	11,069	496
Other	2,258,415	2,357,436	2,326,671	(30,765)
<b>Total Revenues</b>	<b>522,677,566</b>	<b>545,604,847</b>	<b>538,485,252</b>	<b>(7,119,595)</b>
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	363,916,475	369,717,181	369,211,226	505,955
Fringe Benefits	92,268,223	92,288,586	91,896,160	392,426
Purchased Services	76,826,973	74,768,997	73,980,698	788,299
Supplies, Materials and Texts	32,188,708	29,448,526	28,708,677	739,849
Capital Outlay	19,122,271	17,651,865	16,917,611	734,254
Other Expenditures	4,485,386	7,453,935	7,172,602	281,333
<b>Total Expenditures</b>	<b>588,808,036</b>	<b>591,329,090</b>	<b>587,886,974</b>	<b>3,442,116</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(66,130,470)</b>	<b>(45,724,243)</b>	<b>(49,401,722)</b>	<b>(3,677,479)</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	204,109	213,058	210,278	(2,780)
Advances Out	(431,469)	(431,469)	(431,469)	-
Operating Transfers In	33	34	34	-
Operating Transfers Out	(4,324,816)	(1,962,204)	(1,947,193)	15,011
Proceeds from the Sale of Assets	181,945	189,923	385,607	195,684
<b>Total Other Financing Sources (Uses)</b>	<b>(4,370,199)</b>	<b>(1,990,658)</b>	<b>(1,782,743)</b>	<b>207,915</b>
<b>Net Change in Fund Balance</b>	<b>(70,500,668)</b>	<b>(47,714,901)</b>	<b>(51,184,465)</b>	<b>(3,469,564)</b>
<b>Fund Balances at Beginning of Year</b>	<b>108,528,801</b>	<b>108,528,801</b>	<b>108,528,801</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>26,341,504</b>	<b>26,341,504</b>	<b>26,341,504</b>	<b>-</b>
<b>Fund Balances at End of Year</b>	<b>64,369,637</b>	<b>87,155,404</b>	<b>83,685,840</b>	<b>(3,469,564)</b>



## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Public School Support Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Tuition and Fees	\$ 1,094,126	\$ 1,094,126	\$ 1,041,924	\$ (52,202)
Donations	211,037	211,037	200,968	(10,069)
Other	<u>547,904</u>	<u>547,904</u>	<u>521,763</u>	<u>(26,141)</u>
Total Revenues	1,853,067	1,853,067	1,764,655	(88,412)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	-	10,900	5,700	5,200
Fringe Benefits	-	-	872	(872)
Purchased Services	-	418	418	-
Supplies, Materials and Texts	-	3,227	1,272	1,955
Capital Outlay	7,611	116,814	103,864	12,950
Other Expenditures	<u>2,703,009</u>	<u>2,863,207</u>	<u>1,908,202</u>	<u>955,005</u>
Total Expenditures	<u>2,710,620</u>	<u>2,994,566</u>	<u>2,020,328</u>	<u>974,238</u>
Excess of Revenues Over (Under) Expenditures	(857,553)	(1,141,499)	(255,673)	885,826
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	54,500	54,500	51,900	(2,600)
Operating Transfers Out	<u>(20,000)</u>	<u>(55,019)</u>	<u>(51,900)</u>	<u>3,119</u>
Total Other Financing Sources (Uses)	<u>34,500</u>	<u>(519)</u>	<u>-</u>	<u>519</u>
Net Change in Fund Balance	(823,053)	(1,142,018)	(255,673)	886,345
Fund Balances at Beginning of Year	1,301,759	1,301,759	1,301,759	-
Prior Year Encumbrances Appropriated	<u>330,620</u>	<u>330,620</u>	<u>330,620</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 809,326</u>	<u>\$ 490,361</u>	<u>\$ 1,376,706</u>	<u>\$ 886,345</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Other Grants Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ 58,510	\$ 58,510	\$ 57,582	\$ (928)
Donations	302,829	302,829	298,027	(4,802)
Other	<u>442,733</u>	<u>442,733</u>	<u>435,712</u>	<u>(7,021)</u>
Total Revenues	804,072	804,072	791,321	(12,751)
Expenditures				
Current Operating				
Salaries and Wages	201,000	186,640	149,415	37,225
Fringe Benefits	52,000	42,707	34,189	8,518
Purchased Services	759,418	909,162	727,832	181,330
Supplies, Materials and Texts	417,018	234,124	187,429	46,695
Capital Outlay	92,555	92,091	73,724	18,367
Other Expenditures	<u>7,000</u>	<u>40,797</u>	<u>32,660</u>	<u>8,137</u>
Total Expenditures	<u>1,528,991</u>	<u>1,505,521</u>	<u>1,205,249</u>	<u>300,272</u>
Excess of Revenues Over (Under) Expenditures	(724,919)	(701,449)	(413,928)	287,521
Other Financing Sources (Uses)				
Advances In	36,530	36,530	35,951	(579)
Operating Transfers Out	<u>(20,000)</u>	<u>(42)</u>	<u>(34)</u>	<u>8</u>
Total Other Financing Sources (Uses)	<u>16,530</u>	<u>36,488</u>	<u>35,917</u>	<u>(571)</u>
Net Change in Fund Balance	(708,389)	(664,961)	(378,011)	286,950
Fund Balances at Beginning of Year	447,496	447,496	447,496	-
Prior Year Encumbrances Appropriated	<u>548,991</u>	<u>548,991</u>	<u>548,991</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 288,098</u>	<u>\$ 331,526</u>	<u>\$ 618,476</u>	<u>\$ 286,950</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Computer Network Class "A" Site Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 1	\$ 78,408	\$ 78,407
Total Revenues	-	1	78,408	78,407
Expenditures				
Current Operating				
Purchased Services	192,570	208,188	171,267	36,921
Supplies, Materials and Texts	20,000	-	-	-
Capital Outlay	20,175	67,745	26,687	41,058
Total Expenditures	232,745	275,933	197,954	77,979
Net Change in Fund Balance	(232,745)	(275,932)	(119,546)	156,386
Fund Balances at Beginning of Year	203,188	203,188	203,188	-
Prior Year Encumbrances Appropriated	72,745	72,745	72,745	-
Fund Balances at End of Year	\$ 43,188	\$ 1	\$ 156,387	\$ 156,386

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) School Improvement Models Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 266,763	\$ 266,763	\$ 75,000	\$ (191,763)
Total Revenues	266,763	266,763	75,000	(191,763)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	46,000	48,765	14,403	34,362
Fringe Benefits	10,000	13,242	3,123	10,119
Purchased Services	231,093	81,127	64,976	16,151
Supplies, Materials and Texts	63,385	93,098	68,897	24,201
Capital Outlay	40,000	15,612	14,284	1,328
Other Expenditures	5,000	2,135	2,135	-
Total Expenditures	<u>395,478</u>	<u>253,979</u>	<u>167,818</u>	<u>86,161</u>
Net Change in Fund Balance	(128,715)	12,784	(92,818)	(105,602)
Fund Balances at Beginning of Year	158,737	158,737	158,737	-
Prior Year Encumbrances Appropriated	<u>20,478</u>	<u>20,478</u>	<u>20,478</u>	-
Fund Balances at End of Year	<u>\$ 50,500</u>	<u>\$ 191,999</u>	<u>\$ 86,397</u>	<u>\$ (105,602)</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) District Managed Activities Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Tuition and Fees	\$ 803,925	\$ 1,007,800	\$ 1,017,077	\$ 9,277
Extracurricular	607,009	760,947	767,951	7,004
Donations	199,148	249,652	251,950	2,298
Other	96,744	121,279	122,395	1,116
<b>Total Revenues</b>	<b>1,706,826</b>	<b>2,139,678</b>	<b>2,159,373</b>	<b>19,695</b>
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	41,322	69,149	50,940	18,209
Fringe Benefits	8,715	14,585	10,744	3,841
Supplies, Materials and Texts	70,659	118,242	87,105	31,137
Capital Outlay	110,836	185,474	136,633	48,841
Other Expenditures	2,235,239	3,740,475	2,755,494	984,981
<b>Total Expenditures</b>	<b>2,466,771</b>	<b>4,127,925</b>	<b>3,040,916</b>	<b>1,087,009</b>
<b>Excess of Revenues Over (Under)</b>				
Expenditures	(759,945)	(1,988,247)	(881,543)	1,106,704
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	853,005	1,069,327	1,079,170	9,843
Operating Transfers Out	(472,419)	(790,551)	(582,375)	208,176
Proceeds from the Sale of Assets	3,261	4,087	4,125	38
<b>Total Other Financing Sources (Uses)</b>	<b>383,847</b>	<b>282,863</b>	<b>500,920</b>	<b>218,057</b>
<b>Net Change in Fund Balance</b>	<b>(376,098)</b>	<b>(1,705,384)</b>	<b>(380,623)</b>	<b>1,324,761</b>
Fund Balances at Beginning of Year	1,263,255	1,263,255	1,263,255	-
Prior Year Encumbrances Appropriated	439,190	439,190	439,190	-
<b>Fund Balances at End of Year</b>	<b>\$ 1,326,347</b>	<b>\$ (2,939)</b>	<b>\$ 1,321,822</b>	<b>\$ 1,324,761</b>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Auxiliary Services Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 4,500,000	\$ 5,145,000	\$ 5,827,560	\$ 682,560
Total Revenues	4,500,000	5,145,000	5,827,560	682,560
Expenditures				
Current Operating				
Salaries and Wages	750,000	2,758,149	2,283,712	474,437
Fringe Benefits	391,000	636,134	526,711	109,423
Purchased Services	1,786,423	819,539	678,568	140,971
Supplies, Materials and Texts	4,092,946	2,324,085	1,924,313	399,772
Capital Outlay	768,027	1,087,436	900,383	187,053
Other Expenditures	259,000	1,209,479	1,001,433	208,046
Total Expenditures	8,047,396	8,834,822	7,315,120	1,519,702
Net Change in Fund Balance	(3,547,396)	(3,689,822)	(1,487,560)	2,202,262
Fund Balances at Beginning of Year	2,077,828	2,077,828	2,077,828	-
Prior Year Encumbrances Appropriated	1,647,396	1,647,396	1,647,396	-
Fund Balances at End of Year	\$ 177,828	\$ 35,402	\$ 2,237,664	\$ 2,202,262

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) DPPF Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current Operating				
Salaries and Wages	-	25,663	25,663	-
Total Expenditures	-	25,663	25,663	-
Net Change in Fund Balance	-	(25,663)	(25,663)	-
Fund Balances at Beginning of Year	32,231	32,231	32,231	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 32,231	\$ 6,568	\$ 6,568	\$ -

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Consumer Education Projects Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 12,000	\$ 20,000	\$ 2,400	\$ (17,600)
Total Revenues	12,000	20,000	2,400	(17,600)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	-	4,000	4,000	-
Fringe Benefits	-	620	620	-
Purchased Services	23,537	3,537	3,537	-
Supplies, Materials and Texts	3,555	3,555	3,555	-
Other Expenditures	-	188	188	-
Total Expenditures	<u>27,092</u>	<u>11,900</u>	<u>11,900</u>	<u>-</u>
Net Change in Fund Balance	(15,092)	8,100	(9,500)	(17,600)
Fund Balances at Beginning of Year	2,408	2,408	2,408	-
Prior Year Encumbrances Appropriated	<u>7,092</u>	<u>7,092</u>	<u>7,092</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (5,592)</u>	<u>\$ 17,600</u>	<u>\$ -</u>	<u>\$ (17,600)</u>



## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Urban Pilot Projects Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 5,000	\$ -	\$ (5,000)
Total Revenues	-	5,000	-	(5,000)
Expenditures				
Current Operating				
Purchased Services	20,000	-	-	-
Total Expenditures	20,000	-	-	-
Net Change in Fund Balance	(20,000)	5,000	-	(5,000)
Fund Balances at Beginning of Year	18,642	18,642	18,642	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	<u>\$ (1,358)</u>	<u>\$ 23,642</u>	<u>\$ 18,642</u>	<u>\$ (5,000)</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Career Development Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ 178,461	\$ 156,243	\$ (22,218)
Total Revenues	-	178,461	156,243	(22,218)
Expenditures				
Current Operating				
Salaries and Wages	-	122,490	95,756	26,734
Fringe Benefits	-	32,405	24,046	8,359
Purchased Services	182	1,886	1,628	258
Supplies, Materials and Texts	<u>186,919</u>	<u>30,421</u>	<u>30,421</u>	<u>-</u>
Total Expenditures	<u>187,101</u>	<u>187,202</u>	<u>151,851</u>	<u>35,351</u>
Excess of Revenues Over (Under) Expenditures	(187,101)	(8,741)	4,392	13,133
Other Financing Sources (Uses)				
Operating Transfers In	<u>-</u>	<u>21,539</u>	<u>18,857</u>	<u>(2,682)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>21,539</u>	<u>18,857</u>	<u>(2,682)</u>
Net Change in Fund Balance	(187,101)	12,798	23,249	10,451
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	<u>12,102</u>	<u>12,102</u>	<u>12,102</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (174,999)</u>	<u>\$ 24,900</u>	<u>\$ 35,351</u>	<u>\$ 10,451</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Community Education Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balances at Beginning of Year	119	119	119	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 119	\$ 119	\$ 119	\$ -

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Teacher Development Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 354,515	\$ 354,515	\$ -	\$ (354,515)
Total Revenues	354,515	354,515	-	(354,515)
Expenditures				
Current Operating				
Salaries and Wages	80,000	69,603	59,852	9,751
Fringe Benefits	20,000	17,496	13,335	4,161
Purchased Services	150,596	70,913	70,913	-
Supplies, Materials and Texts	42,551	12,923	12,923	-
Capital Outlay	8,000	2,788	2,788	-
Other Expenditures	54,000	5,643	5,643	-
Total Expenditures	355,147	179,366	165,454	13,912
Net Change in Fund Balance	(632)	175,149	(165,454)	(340,603)
Fund Balances at Beginning of Year	124,219	124,219	124,219	-
Prior Year Encumbrances Appropriated	55,147	55,147	55,147	-
Fund Balances at End of Year	<u>\$ 178,734</u>	<u>\$ 354,515</u>	<u>\$ 13,912</u>	<u>\$ (340,603)</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Adult Vocational Education Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 20,000	\$ 20,000	\$ -
Total Revenues	-	20,000	20,000	-
Expenditures				
Current Operating				
Purchased Services	-	15,300	15,177	123
Supplies, Materials and Texts	-	4,700	4,673	27
Total Expenditures	-	20,000	19,850	150
Net Change in Fund Balance	-	-	150	150
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ -	\$ -	\$ 150	\$ 150

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Early Childhood Training Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 1,178,426	\$ 1,178,426	\$ -	\$ (1,178,426)
Total Revenues	1,178,426	1,178,426	-	(1,178,426)
Expenditures				
Current Operating				
Salaries and Wages	17,000	-	-	-
Fringe Benefits	3,300	-	-	-
Purchased Services	71,500	-	-	-
Supplies, Materials and Texts	6,200	-	-	-
Capital Outlay	2,000	-	-	-
Other Expenditures	4,000	2,000	2,000	-
Total Expenditures	104,000	2,000	2,000	-
Excess of Revenues Over (Under) Expenditures	1,074,426	1,176,426	(2,000)	(1,178,426)
Other Financing Sources (Uses)				
Operating Transfers Out	(21,000)	-	-	-
Total Other Financing Sources (Uses)	(21,000)	-	-	-
Net Change in Fund Balance	1,053,426	1,176,426	(2,000)	(1,178,426)
Fund Balances at Beginning of Year	22,280	22,280	22,280	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 1,075,706	\$ 1,198,706	\$ 20,280	\$ (1,178,426)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Industrial Training Programs Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 44,179	\$ 44,179	\$ -	\$ (44,179)
Total Revenues	44,179	44,179	-	(44,179)
Expenditures				
Current Operating				
Purchased Services	17,000	-	-	-
Total Expenditures	17,000	-	-	-
Excess of Revenues Over (Under) Expenditures	27,179	44,179	-	(44,179)
Other Financing Sources (Uses)				
Advances Out	(18,000)	-	-	-
Total Other Financing Sources (Uses)	(18,000)	-	-	-
Net Change in Fund Balance	9,179	44,179	-	(44,179)
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 9,179	\$ 44,179	\$ -	\$ (44,179)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Career Enhancement Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)
Total Revenues	200,000	200,000	-	(200,000)
Expenditures				
Current Operating				
Purchased Services	90,209	323	323	-
Supplies, Materials and Texts	5,396	275	275	-
Capital Outlay	5,000	-	-	-
Total Expenditures	100,605	598	598	-
Net Change in Fund Balance	99,395	199,402	(598)	(200,000)
Fund Balances at Beginning of Year	100,600	100,600	100,600	-
Prior Year Encumbrances Appropriated	605	605	605	-
Fund Balances at End of Year	\$ 200,600	\$ 300,607	\$ 100,607	\$ (200,000)



# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Gifted Education Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 182,000	\$ 188,604	\$ 6,604
Total Revenues	-	182,000	188,604	6,604
Expenditures				
Current Operating				
Salaries and Wages	-	77,700	47,615	30,085
Fringe Benefits	-	18,501	11,239	7,262
Purchased Services	-	48,500	45,566	2,934
Supplies, Materials and Texts	-	35,800	26,218	9,582
Capital Outlay	-	1,499	1,499	-
Total Expenditures	-	182,000	132,137	49,863
Net Change in Fund Balance	-	-	56,467	56,467
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ -	\$ -	\$ 56,467	\$ 56,467

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Management Information Systems Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 186,766	\$ 186,766	\$ 241,764	\$ 54,998
Total Revenues	186,766	186,766	241,764	54,998
Expenditures				
Current Operating				
Purchased Services	301,982	216,982	179,040	37,942
Supplies, Materials and Texts	35,000	5,000	-	5,000
Capital Outlay	30,000	63,023	29,972	33,051
Other Expenditures	(2,853)	-	-	-
Total Expenditures	364,129	285,005	209,012	75,993
Excess of Revenues Over (Under) Expenditures	(177,363)	(98,239)	32,752	130,991
Other Financing Sources (Uses)				
Operating Transfers In	2,204	2,204	2,853	649
Operating Transfers Out	(2,853)	(2,853)	(2,853)	-
Total Other Financing Sources (Uses)	(649)	(649)	-	649
Net Change in Fund Balance	(178,012)	(98,888)	32,752	131,640
Fund Balances at Beginning of Year	293,907	293,907	293,907	-
Prior Year Encumbrances Appropriated	66,982	66,982	66,982	-
Fund Balances at End of Year	\$ 182,877	\$ 262,001	\$ 393,641	\$ 131,640

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Public School Preschool Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Tuition and Fees	\$ 72,124	\$ 84,379	\$ 77,613	\$ (6,766)
Intergovernmental	<u>516,413</u>	<u>604,158</u>	<u>555,715</u>	<u>(48,443)</u>
Total Revenues	588,537	688,537	633,328	(55,209)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	265,000	498,493	443,418	55,075
Fringe Benefits	72,000	112,502	100,072	12,430
Purchased Services	45,697	39,780	35,385	4,395
Supplies, Materials and Texts	62,331	4,588	4,081	507
Capital Outlay	16,000	-	-	-
Other Expenditures	<u>-</u>	<u>14,074</u>	<u>12,519</u>	<u>1,555</u>
Total Expenditures	<u>461,028</u>	<u>669,437</u>	<u>595,475</u>	<u>73,962</u>
Excess of Revenues Over (Under) Expenditures	127,509	19,100	37,853	18,753
<b>Other Financing Sources (Uses)</b>				
Advances Out	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	77,509	19,100	37,853	18,753
Fund Balances at Beginning of Year	101,383	101,383	101,383	-
Prior Year Encumbrances Appropriated	<u>11,028</u>	<u>11,028</u>	<u>11,028</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 189,920</u>	<u>\$ 131,511</u>	<u>\$ 150,264</u>	<u>\$ 18,753</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Entry Year Programs Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balances at Beginning of Year	6,880	6,880	6,880	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 6,880	\$ 6,880	\$ 6,880	\$ -

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) DPIA Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	-	1,000,000	-	(1,000,000)
Expenditures				
Current Operating				
Salaries and Wages	500,000	491,572	491,572	-
Fringe Benefits	125,000	69,949	69,949	-
Purchased Services	88,325	25,664	18,248	7,416
Supplies, Materials and Texts	134,078	141,631	129,130	12,501
Capital Outlay	993	1,737	1,737	-
Total Expenditures	848,396	730,553	710,636	19,917
Net Change in Fund Balance	(848,396)	269,447	(710,636)	(980,083)
Fund Balances at Beginning of Year	705,304	705,304	705,304	-
Prior Year Encumbrances Appropriated	38,396	38,396	38,396	-
Fund Balances at End of Year	\$ (104,696)	\$ 1,013,147	\$ 33,064	\$ (980,083)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Data Communication Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 182,569	\$ 182,569	\$ 630,100	\$ 447,531
Total Revenues	182,569	182,569	630,100	447,531
Expenditures				
Current Operating				
Purchased Services	1,200,000	188,332	188,332	-
Capital Outlay	-	1,119,518	1,085,935	33,583
Total Expenditures	1,200,000	1,307,850	1,274,267	33,583
Excess of Revenues Over (Under) Expenditures	(1,017,431)	(1,125,281)	(644,167)	481,114
Other Financing Sources (Uses)				
Operating Transfers In	33,379	33,379	115,200	81,821
Operating Transfers Out	-	(115,200)	(115,200)	-
Total Other Financing Sources (Uses)	33,379	(81,821)	-	81,821
Net Change in Fund Balance	(984,052)	(1,207,102)	(644,167)	562,935
Fund Balances at Beginning of Year	1,727,851	1,727,851	1,727,851	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 743,799	\$ 520,749	\$ 1,083,684	\$ 562,935

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Schoolnet Professional Development Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 230,000	\$ 230,000	\$ 15,692	\$ (214,308)
Total Revenues	230,000	230,000	15,692	(214,308)
Expenditures				
Current Operating				
Salaries and Wages	73,000	23,406	10,622	12,784
Fringe Benefits	16,000	6,967	3,772	3,195
Purchased Services	73,000	62,350	61,850	500
Supplies, Materials and Texts	9,000	9,518	-	9,518
Capital Outlay		68,530	-	68,530
Other Expenditures	6,000	275	275	-
Total Expenditures	177,000	171,046	76,519	94,527
Net Change in Fund Balance	53,000	58,954	(60,827)	(119,781)
Fund Balances at Beginning of Year	142,904	142,904	142,904	-
Prior Year Encumbrances Appropriated	17,000	17,000	17,000	-
Fund Balances at End of Year	\$ 212,904	\$ 218,858	\$ 99,077	\$ (119,781)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Instructional Material Subsidy Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ 900,000	\$ 900,000	\$ -	\$ (900,000)
Total Revenues	900,000	900,000	-	(900,000)
Expenditures				
Current Operating				
Supplies, Materials and Texts	1,035,570	268,988	191,527	77,461
Total Expenditures	1,035,570	268,988	191,527	77,461
Net Change in Fund Balance	(135,570)	631,012	(191,527)	(822,539)
Fund Balances at Beginning of Year	18,917	18,917	18,917	-
Prior Year Encumbrances Appropriated	250,570	250,570	250,570	-
Fund Balances at End of Year	\$ 133,917	\$ 900,499	\$ 77,960	\$ (822,539)



## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Special Education Transitional Funding Plan Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 651,265	\$ 651,265	\$ -	\$ (651,265)
Total Revenues	651,265	651,265	-	(651,265)
Expenditures				
Current Operating				
Salaries and Wages	-	651,265	651,265	-
Supplies, Materials and Texts	652,000	-	-	-
Total Expenditures	652,000	651,265	651,265	-
Net Change in Fund Balance	(735)	-	(651,265)	(651,265)
Fund Balances at Beginning of Year	651,265	651,265	651,265	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 650,530	\$ 651,265	\$ -	\$ (651,265)

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Ohio Reads Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 500,000	\$ 2,000,000	\$ 885,177	\$ (1,114,823)
Total Revenues	500,000	2,000,000	885,177	(1,114,823)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	741,260	317,056	268,858	48,198
Fringe Benefits	162,076	61,705	52,325	9,380
Purchased Services	1,052,788	422,624	358,378	64,246
Supplies, Materials and Texts	389,307	644,027	546,124	97,903
Capital Outlay	549	600	509	91
Other Expenditures	-	100,299	85,052	15,247
Total Expenditures	<u>2,345,980</u>	<u>1,546,311</u>	<u>1,311,246</u>	<u>235,065</u>
Net Change in Fund Balance	(1,845,980)	453,689	(426,069)	(879,758)
Fund Balances at Beginning of Year	344,388	344,388	344,388	-
Prior Year Encumbrances Appropriated	<u>345,980</u>	<u>345,980</u>	<u>345,980</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (1,155,612)</u>	<u>\$ 1,144,057</u>	<u>\$ 264,299</u>	<u>\$ (879,758)</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Summer Intervention Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 30,001	\$ -	\$ (30,001)
Total Revenues	-	30,001	-	(30,001)
Expenditures				
Current Operating				
Salaries and Wages	-	601,229	536,205	65,024
Fringe Benefits	-	141,135	125,871	15,264
Supplies, Materials and Texts	-	2,479	2,211	268
Other Expenditures	-	11,403	10,170	1,233
Total Expenditures	-	756,246	674,457	81,789
Net Change in Fund Balance	-	(726,245)	(674,457)	51,788
Fund Balances at Beginning of Year	726,374	726,374	726,374	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 726,374	\$ 129	\$ 51,917	\$ 51,788

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Vocational Educational Enhancements Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 100,000	\$ -	\$ (100,000)
Total Revenues	-	100,000	-	(100,000)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	-	2,462	2,462	-
Fringe Benefits	-	199	199	-
Purchased Services	103,997	963	962	1
Supplies, Materials and Texts	7,916	7,918	7,918	-
Capital Outlay	674	346	346	-
Other Expenditures	-	10,015	10,016	(1)
Total Expenditures	<u>112,587</u>	<u>21,903</u>	<u>21,903</u>	<u>-</u>
Net Change in Fund Balance	(112,587)	78,097	(21,903)	(100,000)
Fund Balances at Beginning of Year	14,600	14,600	14,600	-
Prior Year Encumbrances Appropriated	<u>12,587</u>	<u>12,587</u>	<u>12,587</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (85,400)</u>	<u>\$ 105,284</u>	<u>\$ 5,284</u>	<u>\$ (100,000)</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Alternative Schools Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 788,397	\$ 788,397	\$ -
Total Revenues	-	788,397	788,397	-
Expenditures				
Current Operating				
Salaries and Wages	-	109,410	109,409	1
Fringe Benefits	-	26,178	26,178	-
Purchased Services	-	642,014	642,015	(1)
Supplies, Materials and Texts	-	635	635	-
Capital Outlay	-	936	936	-
Other Expenditures	-	9,224	9,224	-
Total Expenditures	-	788,397	788,397	-
Net Change in Fund Balance	-	-	-	-
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ -	\$ -	\$ -	\$ -

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Miscellaneous State Grants Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 2,009,286	\$ 2,009,286	\$ 629,724	\$ (1,379,562)
Total Revenues	2,009,286	2,009,286	629,724	(1,379,562)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	307,000	403,001	331,073	71,928
Fringe Benefits	79,000	91,056	74,804	16,252
Purchased Services	1,571,052	1,264,124	1,038,503	225,621
Supplies, Materials and Texts	509,826	528,116	433,858	94,258
Capital Outlay	67,843	101,219	83,153	18,066
Other Expenditures	95,000	696,729	572,377	124,352
Total Expenditures	<u>2,629,721</u>	<u>3,084,245</u>	<u>2,533,768</u>	<u>550,477</u>
Excess of Revenues Over (Under) Expenditures	(620,435)	(1,074,959)	(1,904,044)	(829,085)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	31,907	31,907	10,000	(21,907)
Operating Transfers Out	(22,000)	-	-	-
Total Other Financing Sources (Uses)	<u>9,907</u>	<u>31,907</u>	<u>10,000</u>	<u>(21,907)</u>
Net Change in Fund Balance	(610,528)	(1,043,052)	(1,894,044)	(850,992)
Fund Balances at Beginning of Year	2,226,590	2,226,590	2,226,590	-
Prior Year Encumbrances Appropriated	<u>151,720</u>	<u>151,720</u>	<u>151,720</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 1,767,782</u>	<u>\$ 1,335,258</u>	<u>\$ 484,266</u>	<u>\$ (850,992)</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Adult Basic Education Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 727,732	\$ 935,000	\$ 928,172	\$ (6,828)
Total Revenues	727,732	935,000	928,172	(6,828)
Expenditures				
Current Operating				
Salaries and Wages	571,000	746,660	739,565	7,095
Fringe Benefits	132,000	142,509	141,155	1,354
Purchased Services	40,790	13,110	12,985	125
Supplies, Materials and Texts	33,270	13,911	13,779	132
Capital Outlay	22,914	7,990	7,914	76
Other Expenditures	17,000	28,111	27,844	267
Total Expenditures	816,974	952,291	943,242	9,049
Excess of Revenues Over (Under) Expenditures	(89,242)	(17,291)	(15,070)	2,221
Other Financing Sources (Uses)				
Advances Out	(68,000)	-	-	-
Total Other Financing Sources (Uses)	(68,000)	-	-	-
Net Change in Fund Balance	(157,242)	(17,291)	(15,070)	2,221
Fund Balances at Beginning of Year	14,550	14,550	14,550	-
Prior Year Encumbrances Appropriated	9,974	9,974	9,974	-
Fund Balances at End of Year	\$ (132,718)	\$ 7,233	\$ 9,454	\$ 2,221

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) NDEA Title III Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 571,536	\$ 931,536	\$ 276,770	\$ (654,766)
Total Revenues	571,536	931,536	276,770	(654,766)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	97,000	459,472	174,001	285,471
Fringe Benefits	24,000	82,147	31,109	51,038
Purchased Services	137,988	280,591	106,259	174,332
Supplies, Materials and Texts	141,109	185,660	70,309	115,351
Capital Outlay	87,937	123,531	46,781	76,750
Other Expenditures	16,000	17,740	6,718	11,022
Total Expenditures	504,034	1,149,141	435,177	713,964
Excess of Revenues Over (Under) Expenditures	67,502	(217,605)	(158,407)	59,198
<b>Other Financing Sources (Uses)</b>				
Operating Transfers Out	(57,000)	-	-	-
Total Other Financing Sources (Uses)	(57,000)	-	-	-
Net Change in Fund Balance	10,502	(217,605)	(158,407)	59,198
Fund Balances at Beginning of Year	189,757	189,757	189,757	-
Prior Year Encumbrances Appropriated	51,034	51,034	51,034	-
Fund Balances at End of Year	\$ 251,293	\$ 23,186	\$ 82,384	\$ 59,198



## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) EHA Title VI-B Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 3,274,740	\$ 5,899,848	\$ 5,831,700	\$ (68,148)
Other	<u>84</u>	<u>152</u>	<u>150</u>	<u>(2)</u>
Total Revenues	3,274,824	5,900,000	5,831,850	(68,150)
Expenditures				
Current Operating				
Salaries and Wages	3,861,000	4,297,520	4,127,183	170,337
Fringe Benefits	887,000	1,275,128	1,224,587	50,541
Purchased Services	78,000	24,569	23,595	974
Supplies, Materials and Texts	384,432	284,549	273,271	11,278
Capital Outlay	153,000	-	-	-
Other Expenditures	<u>7,957</u>	<u>68,483</u>	<u>65,769</u>	<u>2,714</u>
Total Expenditures	<u>5,371,389</u>	<u>5,950,249</u>	<u>5,714,405</u>	<u>235,844</u>
Excess of Revenues Over (Under) Expenditures	(2,096,565)	(50,249)	117,445	167,694
Other Financing Sources (Uses)				
Advances Out	<u>(143,043)</u>	<u>(143,043)</u>	<u>(137,373)</u>	<u>5,670</u>
Total Other Financing Sources (Uses)	<u>(143,043)</u>	<u>(143,043)</u>	<u>(137,373)</u>	<u>5,670</u>
Net Change in Fund Balance	(2,239,608)	(193,292)	(19,928)	173,364
Fund Balances at Beginning of Year	24,377	24,377	24,377	-
Prior Year Encumbrances Appropriated	<u>14,432</u>	<u>14,432</u>	<u>14,432</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (2,200,799)</u>	<u>\$ (154,483)</u>	<u>\$ 18,881</u>	<u>\$ 173,364</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Vocational Education Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 2,500,615	\$ 2,500,615	\$ 2,146,017	\$ (354,598)
Total Revenues	2,500,615	2,500,615	2,146,017	(354,598)
Expenditures				
Current Operating				
Salaries and Wages	517,000	948,995	875,060	73,935
Fringe Benefits	127,000	235,915	217,535	18,380
Purchased Services	365,472	143,661	132,469	11,192
Supplies, Materials and Texts	137,661	4,670	4,306	364
Capital Outlay	960,635	1,510,519	1,392,837	117,682
Other Expenditures	149,000	249,504	230,066	19,438
Total Expenditures	<u>2,256,768</u>	<u>3,093,264</u>	<u>2,852,273</u>	<u>240,991</u>
Excess of Revenues Over (Under) Expenditures	243,847	(592,649)	(706,256)	(113,607)
Other Financing Sources (Uses)				
Advances In	361,827	361,827	310,518	(51,309)
Advances Out	(202,000)	-	-	-
Operating Transfers In	5,049	5,049	4,333	(716)
Operating Transfers Out	<u>-</u>	<u>(4,699)</u>	<u>(4,333)</u>	<u>366</u>
Total Other Financing Sources (Uses)	<u>164,876</u>	<u>362,177</u>	<u>310,518</u>	<u>(51,659)</u>
Net Change in Fund Balance	408,723	(230,472)	(395,738)	(165,266)
Fund Balances at Beginning of Year	85,633	85,633	85,633	-
Prior Year Encumbrances Appropriated	<u>358,768</u>	<u>358,768</u>	<u>358,768</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 853,124</u>	<u>\$ 213,929</u>	<u>\$ 48,663</u>	<u>\$ (165,266)</u>

## Columbus City School District

Schedule of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual (Non-GAAP Basis)  
EC OPP ACT-1964 IIA Head Start Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ 124,800	\$ 104,000	\$ (20,800)
Total Revenues	-	124,800	104,000	(20,800)
Expenditures				
Current Operating				
Salaries and Wages	-	99,400	55,617	43,783
Fringe Benefits	-	25,400	13,994	11,406
Total Expenditures	-	124,800	69,611	55,189
Net Change in Fund Balance	-	-	34,389	34,389
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ -	\$ -	\$ 34,389	\$ 34,389

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Indian Education Fund

For the Fiscal Year Ended June 30, 2002

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	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ 9,376	\$ 9,376	\$ -	\$ (9,376)
Total Revenues	9,376	9,376	-	(9,376)
Expenditures				
Current Operating				
Supplies, Materials and Texts	7,500	-	-	-
Total Expenditures	7,500	-	-	-
Net Change in Fund Balance	1,876	9,376	-	(9,376)
Fund Balances at Beginning of Year	3,633	3,633	3,633	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 5,509	\$ 13,009	\$ 3,633	\$ (9,376)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Transition Program for Refugee Children Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 157,770	\$ 132,770
Total Revenues	25,000	25,000	157,770	132,770
Expenditures				
Current Operating				
Salaries and Wages	-	112,692	69,640	43,052
Fringe Benefits	-	21,101	13,040	8,061
Purchased Services	40,000	9,837	6,079	3,758
Supplies, Materials and Texts	45,147	184,727	114,155	70,572
Capital Outlay	-	15,329	9,473	5,856
Other Expenditures	-	6,382	3,944	2,438
Total Expenditures	85,147	350,068	216,331	133,737
Net Change in Fund Balance	(60,147)	(325,068)	(58,561)	266,507
Fund Balances at Beginning of Year	192,536	192,536	192,536	-
Prior Year Encumbrances Appropriated	147	147	147	-
Fund Balances at End of Year	\$ 132,536	\$ (132,385)	\$ 134,122	\$ 266,507

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Title I Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 19,976,507	\$ 28,526,349	\$ 23,942,252	\$ (4,584,097)
Other	<u>1,473</u>	<u>2,104</u>	<u>1,766</u>	<u>(338)</u>
Total Revenues	19,977,980	28,528,453	23,944,018	(4,584,435)
Expenditures				
Current Operating				
Salaries and Wages	12,171,000	17,447,515	12,932,889	4,514,626
Fringe Benefits	2,859,515	4,311,416	3,195,817	1,115,599
Purchased Services	1,279,909	2,153,832	1,596,518	557,314
Supplies, Materials and Texts	3,598,618	5,215,790	3,866,180	1,349,610
Capital Outlay	485,455	2,756,865	2,043,513	713,352
Other Expenditures	<u>503,795</u>	<u>843,301</u>	<u>625,093</u>	<u>218,208</u>
Total Expenditures	<u>20,898,292</u>	<u>32,728,719</u>	<u>24,260,010</u>	<u>8,468,709</u>
Excess of Revenues Over (Under) Expenditures	(920,312)	(4,200,266)	(315,992)	3,884,274
Other Financing Sources (Uses)				
Advances In	70,921	101,275	85,000	(16,275)
Operating Transfers In	1,014,437	1,448,611	1,215,824	(232,787)
Operating Transfers Out	<u>(30,000)</u>	<u>(1,640,245)</u>	<u>(1,215,824)</u>	<u>424,421</u>
Total Other Financing Sources (Uses)	<u>1,055,358</u>	<u>(90,359)</u>	<u>85,000</u>	<u>175,359</u>
Net Change in Fund Balance	135,046	(4,290,625)	(230,992)	4,059,633
Fund Balances at Beginning of Year	3,152,993	3,152,993	3,152,993	-
Prior Year Encumbrances Appropriated	<u>928,293</u>	<u>928,293</u>	<u>928,293</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 4,216,332</u>	<u>\$ (209,339)</u>	<u>\$ 3,850,294</u>	<u>\$ 4,059,633</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Title VI Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 3,873,974	\$ 3,873,974	\$ 451,146	\$ (3,422,828)
Other	<u>5,461</u>	<u>5,461</u>	<u>636</u>	<u>(4,825)</u>
Total Revenues	3,879,435	3,879,435	451,782	(3,427,653)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	375,000	514,786	202,929	311,857
Fringe Benefits	50,000	103,858	40,941	62,917
Purchased Services	51,719	156,385	61,647	94,738
Supplies, Materials and Texts	52,387	87,364	34,439	52,925
Capital Outlay	22,799	101,854	40,151	61,703
Other Expenditures	<u>10,000</u>	<u>99,404</u>	<u>39,185</u>	<u>60,219</u>
Total Expenditures	<u>561,905</u>	<u>1,063,651</u>	<u>419,292</u>	<u>644,359</u>
Net Change in Fund Balance	3,317,530	2,815,784	32,490	(2,783,294)
Fund Balances at Beginning of Year	186,641	186,641	186,641	-
Prior Year Encumbrances Appropriated	<u>61,905</u>	<u>61,905</u>	<u>61,905</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 3,566,076</u>	<u>\$ 3,064,330</u>	<u>\$ 281,036</u>	<u>\$ (2,783,294)</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Emergency Immigrant Education Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$ 79,626	\$ 200,000	\$ 178,380	\$ (21,620)
Total Revenues	79,626	200,000	178,380	(21,620)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	57,000	101,993	49,528	52,465
Fringe Benefits	9,000	19,011	10,201	8,810
Purchased Services	10,914	20,258	2,258	18,000
Supplies, Materials and Texts	91,681	68,264	17,072	51,192
Capital Outlay	30,000	-	-	-
Other Expenditures	5,000	4,103	-	4,103
Total Expenditures	203,595	213,629	79,059	134,570
Net Change in Fund Balance	(123,969)	(13,629)	99,321	112,950
Fund Balances at Beginning of Year	31,654	31,654	31,654	-
Prior Year Encumbrances Appropriated	3,595	3,595	3,595	-
Fund Balances at End of Year	\$ (88,720)	\$ 21,620	\$ 134,570	\$ 112,950



# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Drug-Free Schools Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 945,677	\$ 1,200,000	\$ 696,095	\$ (503,905)
Total Revenues	945,677	1,200,000	696,095	(503,905)
Expenditures				
Current Operating				
Salaries and Wages	179,000	282,680	160,401	122,279
Fringe Benefits	40,000	69,727	39,565	30,162
Purchased Services	479,400	483,538	274,374	209,164
Supplies, Materials and Texts	226,727	154,394	87,608	66,786
Capital Outlay	-	29,762	16,888	12,874
Other Expenditures	36,000	15,167	8,606	6,561
Total Expenditures	961,127	1,035,268	587,442	447,826
Excess of Revenues Over (Under) Expenditures	(15,450)	164,732	108,653	(56,079)
Other Financing Sources (Uses)				
Operating Transfers Out	(118,000)	-	-	-
Total Other Financing Sources (Uses)	(118,000)	-	-	-
Net Change in Fund Balance	(133,450)	164,732	108,653	(56,079)
Fund Balances at Beginning of Year	21,060	21,060	21,060	-
Prior Year Encumbrances Appropriated	29,127	29,127	29,127	-
Fund Balances at End of Year	\$ (83,263)	\$ 214,919	\$ 158,840	\$ (56,079)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) EHA Preschool Grants/Handicapped Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ 198,449	\$ 298,449	\$ 230,202	\$ (68,247)
Total Revenues	198,449	298,449	230,202	(68,247)
Expenditures				
Current Operating				
Salaries and Wages	120,000	207,821	164,881	42,940
Fringe Benefits	27,000	58,330	46,278	12,052
Purchased Services	1,000	-	-	-
Supplies, Materials and Texts	52,503	32,650	25,904	6,746
Other Expenditures	4,000	8,197	6,503	1,694
Total Expenditures	204,503	306,998	243,566	63,432
Excess of Revenues Over (Under) Expenditures	(6,054)	(8,549)	(13,364)	(4,815)
Other Financing Sources (Uses)				
Advances Out	-	(18,906)	(15,000)	3,906
Total Other Financing Sources (Uses)	-	(18,906)	(15,000)	3,906
Net Change in Fund Balance	(6,054)	(27,455)	(28,364)	(909)
Fund Balances at Beginning of Year	8,225	8,225	8,225	-
Prior Year Encumbrances Appropriated	24,503	24,503	24,503	-
Fund Balances at End of Year	\$ 26,674	\$ 5,273	\$ 4,364	\$ (909)

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Telecommunications Act Grant (FCC E-rate) Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 3,000,000	\$ 459,146	\$ (2,540,854)
Total Revenues	-	3,000,000	459,146	(2,540,854)
Expenditures				
Current Operating				
Purchased Services	2,390,000	650,000	254,940	395,060
Capital Outlay	-	1,892,805	1,407,367	485,438
Total Expenditures	2,390,000	2,542,805	1,662,307	880,498
Net Change in Fund Balance	(2,390,000)	457,195	(1,203,161)	(1,660,356)
Fund Balances at Beginning of Year	2,542,804	2,542,804	2,542,804	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 152,804	\$ 2,999,999	\$ 1,339,643	\$ (1,660,356)

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Goals 2000 Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ 300,000	\$ 193,610	\$ (106,390)
Total Revenues	-	300,000	193,610	(106,390)
Expenditures				
Current Operating				
Salaries and Wages	-	138,598	88,266	50,332
Fringe Benefits	-	44,577	20,200	24,377
Purchased Services	-	72,862	41,574	31,288
Supplies, Materials and Texts	23,622	43,508	34,363	9,145
Capital Outlay	345,406	-	-	-
Other Expenditures	-	1,033	1,033	-
Total Expenditures	<u>369,028</u>	<u>300,578</u>	<u>185,436</u>	<u>115,142</u>
Net Change in Fund Balance	(369,028)	(578)	8,174	8,752
Fund Balances at Beginning of Year	61,553	61,553	61,553	-
Prior Year Encumbrances Appropriated	<u>54,028</u>	<u>54,028</u>	<u>54,028</u>	-
Fund Balances at End of Year	<u>\$ (253,447)</u>	<u>\$ 115,003</u>	<u>\$ 123,755</u>	<u>\$ 8,752</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Reducing Class Size Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ 3,000,000	\$ 3,444,978	\$ 444,978
Total Revenues	-	3,000,000	3,444,978	444,978
Expenditures				
Current Operating				
Salaries and Wages	2,240,000	2,507,671	2,488,806	18,865
Fringe Benefits	560,000	603,272	598,734	4,538
Other Expenditures	-	48,175	47,813	362
Total Expenditures	<u>2,800,000</u>	<u>3,159,118</u>	<u>3,135,353</u>	<u>23,765</u>
Net Change in Fund Balance	(2,800,000)	(159,118)	309,625	468,743
Fund Balances at Beginning of Year	159,304	159,304	159,304	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (2,640,696)</u>	<u>\$ 186</u>	<u>\$ 468,929</u>	<u>\$ 468,743</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Miscellaneous Federal Grants Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 8,923,516	\$ 5,381,109	\$ (3,542,407)
Other	-	1,484	895	(589)
Total Revenues	-	8,925,000	5,382,004	(3,542,996)
<b>Expenditures</b>				
<b>Current Operating</b>				
Salaries and Wages	1,925,000	3,119,690	1,853,786	1,265,904
Fringe Benefits	470,000	725,580	431,155	294,425
Purchased Services	2,595,871	4,969,425	2,952,938	2,016,487
Supplies, Materials and Texts	654,637	1,327,635	788,909	538,726
Capital Outlay	510,241	158,374	94,109	64,265
Other Expenditures	195,830	401,261	238,438	162,823
Total Expenditures	6,351,579	10,701,965	6,359,335	4,342,630
Excess of Revenues Over (Under) Expenditures	(6,351,579)	(1,776,965)	(977,331)	799,634
<b>Other Financing Sources (Uses)</b>				
Advances Out	(450,000)	(97,447)	(57,905)	39,542
Total Other Financing Sources (Uses)	(450,000)	(97,447)	(57,905)	39,542
Net Change in Fund Balance	(6,801,579)	(1,874,412)	(1,035,236)	839,176
Fund Balances at Beginning of Year	1,054,742	1,054,742	1,054,742	-
Prior Year Encumbrances Appropriated	801,578	801,578	801,578	-
Fund Balances at End of Year	\$ (4,945,259)	\$ (18,092)	\$ 821,084	\$ 839,176

## Columbus City School District

Schedule of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual (Non-GAAP Basis)  
Debt Service Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Taxes	\$ 8,807,664	\$ 8,266,101	\$ 7,736,566	\$ (529,535)
Intergovernmental	933,518	876,118	819,993	(56,125)
Total Revenues	9,741,182	9,142,219	8,556,559	(585,660)
Expenditures				
Current Operating				
Other Expenditures	250,000	93,283	93,283	-
Debt Service				
Principal	10,866,450	9,625,000	9,625,000	-
Interest	2,888,550	2,568,520	2,568,514	6
Total Expenditures	14,005,000	12,286,803	12,286,797	6
Excess of Revenues Over (Under) Expenditures	(4,263,818)	(3,144,584)	(3,730,238)	(585,654)
Other Financing Sources				
Operating Transfers In	1,618,348	1,518,839	1,421,541	(97,298)
Total Other Financing Sources	1,618,348	1,518,839	1,421,541	(97,298)
Net Change in Fund Balance	(2,645,470)	(1,625,745)	(2,308,697)	(682,952)
Fund Balances at Beginning of Year	5,314,913	5,314,913	5,314,913	-
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	-
Fund Balances at End of Year	<u>\$ 2,674,443</u>	<u>\$ 3,694,168</u>	<u>\$ 3,011,216</u>	<u>\$ (682,952)</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Permanent Improvement Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other	\$ -	\$ -	\$ 31,385	\$ 31,385
Total Revenues	-	-	31,385	31,385
Expenditures				
Current Operating				
Purchased Services	75,967	343,911	71,387	272,524
Supplies, Materials and Texts	1,000	1,000	1,000	-
Capital Outlay	3,152,651	2,615,359	1,519,356	1,096,003
Other Expenditures	1,200	-	-	-
Total Expenditures	<u>3,230,818</u>	<u>2,960,270</u>	<u>1,591,743</u>	<u>1,368,527</u>
Excess of Revenues Over (Under) Expenditures	(3,230,818)	(2,960,270)	(1,560,358)	1,399,912
Other Financing Sources				
Proceeds from Sale of Assets	-	500,000	-	(500,000)
Total Other Financing Sources	-	500,000	-	(500,000)
Net Change in Fund Balance	(3,230,818)	(2,460,270)	(1,560,358)	899,912
Fund Balances at Beginning of Year	2,829,301	2,829,301	2,829,301	-
Prior Year Encumbrances Appropriated	<u>130,819</u>	<u>130,819</u>	<u>130,819</u>	-
Fund Balances at End of Year	<u>\$ (270,698)</u>	<u>\$ 499,850</u>	<u>\$ 1,399,762</u>	<u>\$ 899,912</u>



## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Building Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Earnings on Investments	\$ -	\$ 400,000	\$ 175,362	\$ (224,638)
Total Revenues	-	400,000	175,362	(224,638)
Expenditures				
Current Operating				
Purchased Services	422,650	2,414,289	1,443,304	970,985
Capital Outlay	6,586,412	8,336,425	3,159,678	5,176,747
Other Expenditures	-	24,152	-	24,152
Total Expenditures	<u>7,009,062</u>	<u>10,774,866</u>	<u>4,602,982</u>	<u>6,171,884</u>
Excess of Revenues Over (Under) Expenditures	(7,009,062)	(10,374,866)	(4,427,620)	5,947,246
Other Financing Sources				
Proceeds from Sale of Bonds	-	7,600,000	7,750,134	150,134
Total Other Financing Sources	-	<u>7,600,000</u>	<u>7,750,134</u>	<u>150,134</u>
Net Change in Fund Balance	(7,009,062)	(2,774,866)	3,322,514	6,097,380
Fund Balances at Beginning of Year	28,277	28,277	28,277	-
Prior Year Encumbrances Appropriated	<u>3,009,062</u>	<u>3,009,062</u>	<u>3,009,062</u>	-
Fund Balances at End of Year	<u>\$ (3,971,723)</u>	<u>\$ 262,473</u>	<u>\$ 6,359,853</u>	<u>\$ 6,097,380</u>

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Replacement Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current Operating				
Purchased Services	185,658	199,007	196,679	2,328
Supplies, Materials and Texts	4,743	4,743	4,467	276
Capital Outlay	<u>1,355,578</u>	<u>1,350,578</u>	<u>56,185</u>	<u>1,294,393</u>
Total Expenditures	<u>1,545,979</u>	<u>1,554,328</u>	<u>257,331</u>	<u>1,296,997</u>
Excess of Revenues Over (Under) Expenditures	(1,545,979)	(1,554,328)	(257,331)	(1,296,997)
Other Financing Sources				
Proceeds from Sale of Assets	<u>-</u>	<u>50,000</u>	<u>538,502</u>	<u>488,502</u>
Total Other Financing Sources	<u>-</u>	<u>50,000</u>	<u>538,502</u>	<u>488,502</u>
Net Change in Fund Balance	(1,545,979)	(1,504,328)	281,171	1,785,499
Fund Balances at Beginning of Year	1,344,126	1,344,126	1,344,126	-
Prior Year Encumbrances Appropriated	<u>195,979</u>	<u>195,979</u>	<u>195,979</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (5,874)</u>	<u>\$ 35,777</u>	<u>\$ 1,821,276</u>	<u>\$ 1,785,499</u>

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Schoolnet Equipment Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 250,000	\$ 15,000	\$ (235,000)
Other	2,000,000	-	-	-
Total Revenues	2,000,000	250,000	15,000	(235,000)
Expenditures				
Current Operating				
Salaries and Wages	657,000	-	-	-
Fringe Benefits	137,000	-	-	-
Purchased Services	1,325,705	1,124,065	1,124,065	-
Supplies, Materials and Texts	8,399	77,919	77,919	-
Capital Outlay	-	1,216,819	1,216,819	-
Other Expenditures	-	6,250	6,250	-
Total Expenditures	2,128,104	2,425,053	2,425,053	-
Net Change in Fund Balance	(128,104)	(2,175,053)	(2,410,053)	(235,000)
Fund Balances at Beginning of Year	1,181,949	1,181,949	1,181,949	-
Prior Year Encumbrances Appropriated	1,228,104	1,228,104	1,228,104	-
Fund Balances at End of Year	\$ 2,281,949	\$ 235,000	\$ -	\$ (235,000)

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Telecommunity Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 25,000	\$ -	\$ (25,000)
Total Revenues	-	25,000	-	(25,000)
Expenditures				
Current Operating				
Purchased Services	10,000	-	-	-
Capital Outlay	39,741	24,757	24,757	-
Total Expenditures	49,741	24,757	24,757	-
Net Change in Fund Balance	(49,741)	243	(24,757)	(25,000)
Fund Balances at Beginning of Year	16	16	16	-
Prior Year Encumbrances Appropriated	24,741	24,741	24,741	-
Fund Balances at End of Year	\$ (24,984)	\$ 25,000	\$ -	\$ (25,000)

# Columbus City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) Power Up Technologies Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 10,000	\$ 68,943	\$ 58,943
Total Revenues	-	10,000	68,943	58,943
Expenditures				
Current Operating				
Capital Outlay	15,799	7,799	7,799	-
Total Expenditures	15,799	7,799	7,799	-
Net Change in Fund Balance	(15,799)	2,201	61,144	58,943
Fund Balances at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	7,799	7,799	7,799	-
Fund Balances at End of Year	\$ (8,000)	\$ 10,000	\$ 68,943	\$ 58,943

## Columbus City School District

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) School Building Assistance Limited Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Revenues	-	1,000,000	-	(1,000,000)
Expenditures				
Current Operating				
Salaries and Wages	-	35,944	32,548	3,396
Fringe Benefits	-	7,660	6,936	724
Purchased Services	152,246	133,557	120,938	12,619
Supplies, Materials and Texts	611	-	-	-
Capital Outlay	3,817,667	4,705,931	4,261,302	444,629
Total Expenditures	3,970,524	4,883,092	4,421,724	461,368
Net Change in Fund Balance	(3,970,524)	(3,883,092)	(4,421,724)	(538,632)
Fund Balances at Beginning of Year	871,277	871,277	871,277	-
Prior Year Encumbrances Appropriated	3,976,024	3,976,024	3,976,024	-
Fund Balances at End of Year	\$ 876,777	\$ 964,209	\$ 425,577	\$ (538,632)

## Columbus City School District

Schedule of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual (Non-GAAP Basis)  
Permanent Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Earnings on Investments	\$ 50,000	\$ 50,000	\$ 16,370	\$ (33,630)
Total Revenues	50,000	50,000	16,370	(33,630)
Expenditures				
Current Operating				
Salaries and Wages	11,700	9,849	9,849	-
Fringe Benefits	2,700	2,147	2,147	-
Purchased Services	9,630	56	56	-
Supplies, Materials and Texts	4,400	-	-	-
Capital Outlay	11,000	-	-	-
Other Expenditures	2,100	3,193	1,130	2,063
Total Expenditures	41,530	15,245	13,182	2,063
Net Change in Fund Balance	8,470	34,755	3,188	(31,567)
Fund Balances at Beginning of Year	853,420	853,420	853,420	-
Prior Year Encumbrances Appropriated	1,530	1,530	1,530	-
Fund Balances at End of Year	<u>\$ 863,420</u>	<u>\$ 889,705</u>	<u>\$ 858,138</u>	<u>\$ (31,567)</u>

## Columbus City School District

### Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) Food Service Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental	\$ 12,746,106	\$ 14,000,000	\$ 15,960,513	\$ 1,960,513
Sales	4,162,562	3,750,000	5,212,307	1,462,307
Earnings on Investments	71,068	250,000	88,991	(161,009)
Miscellaneous	1,611	-	2,017	2,017
<b>Total Revenues</b>	<b>16,981,347</b>	<b>18,000,000</b>	<b>21,263,828</b>	<b>3,263,828</b>
<b>Expenses</b>				
<b>Current Operating</b>				
Salaries and Wages	7,440,000	8,173,393	8,757,464	(584,071)
Fringe Benefits	1,950,000	2,242,787	2,403,056	(160,269)
Purchased Services	797,276	807,553	865,261	(57,708)
Supplies, Materials and Texts	10,486,820	10,675,030	11,437,867	(762,837)
Capital Outlay	928,076	885,148	948,401	(63,253)
Miscellaneous	442,000	78,670	84,292	(5,622)
<b>Total Expenses</b>	<b>22,044,172</b>	<b>22,862,581</b>	<b>24,496,341</b>	<b>(1,633,760)</b>
<b>Excess of Revenues Over (Under) Expenses</b>				
Before Transfers and Other Revenues	(5,062,825)	(4,862,581)	(3,232,513)	1,630,068
Operating Transfers In	1,010,667	-	1,265,544	1,265,544
Operating Transfers Out	-	(1,181,140)	(1,265,544)	(84,404)
Proceeds from the Sale of Assets	7,986	-	10,000	10,000
<b>Net Change in Fund Equity</b>	<b>(4,044,172)</b>	<b>(6,043,721)</b>	<b>(3,222,513)</b>	<b>2,821,208</b>
Fund Equity at Beginning of Year	4,922,302	4,922,302	4,922,302	-
Prior Year Encumbrances Appropriated	1,342,422	1,342,422	1,342,422	-
<b>Fund Equity at End of Year</b>	<b>\$ 2,220,552</b>	<b>\$ 221,003</b>	<b>\$ 3,042,211</b>	<b>\$ 2,821,208</b>



## Columbus City School District

### Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) Adult Education Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Tuition and Fees	\$ 1,467,817	\$ 1,880,640	\$ 1,597,049	\$ (283,591)
Intergovernmental	733,712	940,069	798,311	(141,758)
Gifts and Donations	692	887	753	(134)
Miscellaneous	<u>622,950</u>	<u>798,155</u>	<u>677,797</u>	<u>(120,358)</u>
Total Revenues	2,825,171	3,619,751	3,073,910	(545,841)
Expenses				
Current Operating				
Salaries and Wages	1,724,000	2,939,905	2,403,168	536,737
Fringe Benefits	424,000	610,396	498,956	111,440
Purchased Services	147,874	153,204	125,234	27,970
Supplies, Materials and Texts	274,064	249,401	203,868	45,533
Capital Outlay	69,782	18,964	15,502	3,462
Miscellaneous	<u>191,000</u>	<u>7,346</u>	<u>6,005</u>	<u>1,341</u>
Total Expenses	<u>2,830,720</u>	<u>3,979,216</u>	<u>3,252,733</u>	<u>726,483</u>
Excess of Revenues Over (Under) Expenses				
Before Transfers	(5,549)	(359,465)	(178,823)	180,642
Operating Transfers In	374,829	480,249	407,830	(72,419)
Operating Transfers Out	<u>(2,000)</u>	<u>(498,917)</u>	<u>(407,830)</u>	<u>91,087</u>
Net Change in Fund Equity	367,280	(378,133)	(178,823)	199,310
Fund Equity at Beginning of Year	300,967	300,967	300,967	-
Prior Year Encumbrances Appropriated	<u>82,719</u>	<u>82,719</u>	<u>82,719</u>	<u>-</u>
Fund Equity at End of Year	<u>\$ 750,966</u>	<u>\$ 5,553</u>	<u>\$ 204,863</u>	<u>\$ 199,310</u>

## Columbus City School District

### Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) WCBE Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Gifts and Donations	\$ 405,836	\$ 500,000	\$ 416,875	\$ (83,125)
Miscellaneous	<u>344,164</u>	<u>500,000</u>	<u>353,525</u>	<u>(146,475)</u>
Total Revenues	750,000	1,000,000	770,400	(229,600)
Expenses				
Current Operating				
Salaries and Wages	581,999	577,258	537,998	39,260
Fringe Benefits	144,034	142,861	137,402	5,459
Purchased Services	256,146	254,060	223,717	30,343
Supplies, Materials and Texts	69,573	69,006	51,305	17,701
Capital Outlay	10,082	10,000	-	10,000
Miscellaneous	<u>74,116</u>	<u>73,512</u>	<u>12,768</u>	<u>60,744</u>
Total Expenses	<u>1,135,950</u>	<u>1,126,697</u>	<u>963,190</u>	<u>163,507</u>
Excess of Revenues Over (Under) Expenses Before Transfers	(385,950)	(126,697)	(192,790)	(66,093)
Operating Transfers In	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
Net Change in Fund Equity	(385,950)	373,303	(192,790)	(566,093)
Fund Equity at Beginning of Year	46,011	46,011	46,011	-
Prior Year Encumbrances Appropriated	<u>25,950</u>	<u>25,950</u>	<u>25,950</u>	<u>-</u>
Fund Equity at End of Year	<u>\$ (313,989)</u>	<u>\$ 445,264</u>	<u>\$ (120,829)</u>	<u>\$ (566,093)</u>

## Columbus City School District

### Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) Latchkey Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Tuition and Fees	\$1,250,000	\$2,500,000	\$2,351,209	(\$148,791)
Total Revenues	1,250,000	2,500,000	2,351,209	(148,791)
Expenses				
Current Operating				
Salaries and Wages	1,885,733	1,866,449	1,740,434	126,015
Fringe Benefits	473,644	468,800	448,042	20,758
Purchased Services	40,148	39,737	16,511	23,226
Supplies, Materials and Texts	197,965	195,941	199,768	(3,827)
Capital Outlay	25,420	25,160	25,160	-
Total Expenses	2,622,910	2,596,087	2,429,915	166,172
Net Change in Fund Equity	(1,372,910)	(96,087)	(78,706)	17,381
Fund Equity at Beginning of Year	171,805	171,805	171,805	-
Prior Year Encumbrances Appropriated	32,909	32,909	32,909	-
Fund Equity at End of Year	<u>\$ (1,168,196)</u>	<u>\$ 108,627</u>	<u>\$ 126,008</u>	<u>\$ 17,381</u>

## Columbus City School District

### Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) Uniform School Supplies Fund

For the Fiscal Year Ended June 30, 2002

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Revenues				
Sales	\$ 1,624,707	\$ 200,000	\$ 57,461	\$ (142,539)
Gifts and Donations	2,262	-	80	80
Miscellaneous	<u>537</u>	<u>-</u>	<u>19</u>	<u>19</u>
Total Revenues	1,627,506	200,000	57,560	(142,440)
Expenses				
Current Operating				
Purchased Services	2,300	-	-	-
Supplies, Materials and Texts	161,820	115,909	60,549	55,360
Capital Outlay	-	6,468	3,379	3,089
Miscellaneous	<u>-</u>	<u>974</u>	<u>509</u>	<u>465</u>
Total Expenses	<u>164,120</u>	<u>123,351</u>	<u>64,437</u>	<u>58,914</u>
Excess of Revenues Over (Under) Expenses Before Transfers	1,463,386	76,649	(6,877)	(83,526)
Operating Transfers In	372,494	-	13,174	13,174
Operating Transfers Out	<u>(2,250)</u>	<u>(25,219)</u>	<u>(13,174)</u>	<u>12,045</u>
Net Change in Fund Equity	1,833,630	51,430	(6,877)	(58,307)
Fund Equity at Beginning of Year	68,566	68,566	68,566	-
Prior Year Encumbrances Appropriated	<u>18,670</u>	<u>18,670</u>	<u>18,670</u>	<u>-</u>
Fund Equity at End of Year	<u>\$ 1,920,866</u>	<u>\$ 138,666</u>	<u>\$ 80,359</u>	<u>\$ (58,307)</u>

## Columbus City School District

### Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Non-GAAP Basis) Rotary - Special Services Fund

For the Fiscal Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Tuition and Fees	\$ 2,500	\$ 4,000	\$ -	\$ (4,000)
Total Revenues	2,500	4,000	-	(4,000)
Expenses				
Current Operating				
Miscellaneous	-	1,653	-	1,653
Total Expenses	-	1,653	-	1,653
Net Change in Fund Equity	2,500	2,347	-	(2,347)
Fund Equity at Beginning of Year	1,417	1,417	1,417	-
Prior Year Encumbrances Appropriated	21	21	21	-
Fund Equity at End of Year	<u>\$ 3,938</u>	<u>\$ 3,785</u>	<u>\$ 1,438</u>	<u>\$ (2,347)</u>

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# **STATISTICAL SECTION**

# Columbus City School District

## General Governmental Revenues by Source (1)

### Last Ten Fiscal Years

<u>Fiscal Year (2)</u>	<u>Taxes</u>	<u>Tuition and Fees</u>	<u>Earnings on Investments</u>	<u>Inter-Governmental</u>	<u>Other</u>	<u>Total Revenues</u>
1993	205,938,145	3,892,762	5,906,889	129,367,151	2,081,017	347,185,964
1994	200,463,122	4,540,741	3,201,055	126,108,528	1,972,276	336,285,722
1995	207,370,386	5,159,993	2,991,521	127,690,919	518,829	343,731,648
1996	199,749,951	4,646,529	3,596,458	132,615,007	1,015,650	341,623,595
1997	225,644,364	4,449,724	4,657,378	134,989,615	679,648	370,420,729
1998	246,610,385	3,842,943	6,560,682	164,222,058	3,910,730	425,146,798
1999	256,149,842	5,461,181	8,202,994	199,193,550	887,096	469,894,663
2000	257,409,441	4,741,051	11,572,552	201,555,919	1,539,731	476,818,694
2001	284,923,706	3,837,574	12,344,076	230,285,937	3,820,462	535,211,755
2002	286,372,154	4,245,888	5,881,707	245,204,790	3,832,175	545,536,714

Source: Columbus City School District Records

(1) Includes the revenues of the General Fund only.

(2) All fiscal years are reported on a GAAP basis.



# Columbus City School District

## General Governmental Expenditures by Function (1)

### Last Ten Fiscal Years

Fiscal Year (2)	Instruction	Pupil Support Services	Instructional Support Services	Administration	Business and Fiscal Services	Operation and Maintenance of Plant Services
1993	193,620,658	19,167,998	11,898,834	31,475,943	8,907,383	36,148,140
1994	196,887,428	21,159,798	20,076,339	31,614,268	11,964,908	39,241,198
1995	201,407,127	22,314,130	20,998,997	28,214,027	8,722,752	40,082,050
1996	200,705,385	21,520,792	18,681,889	31,674,109	1,859,766	39,376,889
1997	202,619,527	21,785,660	17,625,657	31,734,036	3,079,009	39,295,562
1998	222,874,516	26,479,643	22,992,084	32,475,418	13,201,857	40,390,445
1999	240,245,127	25,665,848	28,188,625	35,863,893	12,413,228	44,346,044
2000	259,663,007	31,632,220	41,069,837	36,705,010	12,765,362	47,763,031
2001	281,222,525	33,015,285	40,184,093	34,994,542	8,727,495	54,618,222
2002	307,391,502	34,441,029	47,408,085	39,097,084	20,728,656	55,159,927

Source: Columbus City School District Records

(1) Includes the expenditures of the General Fund only.

(2) All fiscal years are reported on a GAAP basis.

Trans- portation Services- Pupils	Other Support Services	Extra- curricular Activities	Community Services	Capital Outlay	Debt Service	Total Expenditures
20,022,179	12,528,351	8,814	7,002	-	1,050,573	334,835,875
19,825,928	8,247,383	3,394,243	6,557	48,303	1,036,980	353,503,333
20,539,480	7,072,211	3,671,115	-	-	1,005,152	354,027,041
20,808,544	6,617,313	3,534,301	-	-	1,276,664	346,055,652
20,010,282	7,255,605	3,276,555	-	-	863,177	347,545,070
23,725,129	8,999,137	3,660,435	-	51,306	-	394,849,970
22,293,266	14,460,502	3,890,727	-	132,539	-	427,499,799
26,465,141	12,785,479	4,805,737	-	40,081	-	473,694,905
28,667,130	15,147,522	5,288,824	-	272,566	4,326,732	506,464,936
29,092,277	24,992,001	5,396,225	-	3,024,639	9,961,621	576,693,046

# Columbus City School District

## Property Tax Levies and Collections

### Last Ten Collection (Calendar) Years

<u>Collection Year</u>	<u>Tax Levied</u>	<u>Current Tax Collection</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Collection</u>
1992	234,900,668	228,096,728	97.10%	8,599,253
1993	237,859,822	230,470,605	96.89%	8,459,135
1994	241,816,285	234,969,467	97.17%	11,109,769
1995	242,828,807	235,765,458	97.09%	10,299,641
1996	248,385,612	239,709,230	96.51%	9,580,848
1997	281,920,840	274,122,678	97.23%	9,729,094
1998	289,787,838	282,506,372	97.49%	11,584,455
1999	302,405,022	292,083,930	96.59%	11,508,152
2000	309,899,227	301,538,056	97.30%	8,888,182
2001	318,921,808	307,438,893	96.40%	12,909,204

Source: Franklin County Auditor

2002 Property tax levies and collections are not available.

<u>Total Tax Collections</u>	<u>Percent of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes to Levy</u>
236,695,981	100.76%	20,043,891	8.53%
238,929,740	100.45%	22,155,127	9.31%
246,079,236	101.76%	21,844,916	9.03%
246,065,099	101.33%	22,811,601	9.39%
249,290,078	100.36%	24,806,259	9.99%
283,851,772	100.68%	21,556,576	7.65%
294,090,827	101.48%	23,689,638	8.17%
303,592,082	100.39%	27,309,998	9.03%
310,426,238	100.17%	30,561,002	9.86%
320,348,097	100.45%	33,432,049	10.48%

## Columbus City School District

### Assessed and Estimated Actual Value of Taxable Property

#### Last Ten Collection (Calendar) Years (1)

Collection Year	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1993	4,567,908,350	13,051,166,714	875,983,116	3,503,932,464
1994	4,964,480,380	14,184,229,657	829,960,459	3,319,841,836
1995	4,990,974,510	14,259,927,171	846,374,896	3,385,499,584
1996	5,037,645,370	14,393,272,486	840,711,855	3,362,847,420
1997	5,276,254,050	15,075,011,571	935,568,371	3,742,273,484
1998	5,403,886,770	15,439,676,486	944,203,285	3,776,813,140
1999	5,651,961,330	16,148,460,943	987,119,988	3,948,479,952
2000	6,434,224,710	18,383,499,171	1,029,084,082	4,116,336,328
2001	6,563,117,280	18,751,763,657	1,090,814,513	4,363,258,052
2002	6,730,267,310	19,229,335,171	1,087,959,261	4,351,837,044

Source: Franklin County Auditor

(1) Franklin County Auditor property tax records are maintained on a calendar year basis.

Public Utility		Total	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
399,257,670	1,140,736,200	5,843,149,136	17,695,835,378
406,632,610	1,161,807,457	6,201,073,449	18,665,878,950
426,414,590	1,218,327,400	6,263,763,996	18,863,754,155
391,372,830	1,118,208,086	6,269,730,055	18,874,327,992
388,280,920	1,109,374,057	6,600,103,341	19,926,659,112
406,168,050	1,160,480,143	6,754,258,105	20,376,969,769
405,981,940	1,159,948,400	7,045,063,258	21,256,889,295
411,779,800	1,176,513,714	7,875,088,592	23,676,349,213
404,814,710	1,156,613,457	8,058,746,503	24,271,635,166
340,258,620	972,167,486	8,158,485,191	24,553,339,701

## Columbus City School District

### Property Tax Rates (Per \$1,000 of Assessed Valuation)--Direct and Overlapping Governments

#### Last Ten Collection (Calendar) Years (1)

Collection Year	Columbus City School District			Corporations			Townships		
	General Fund	Bond Fund	Total	Columbus	Gahanna	Valleyview	Blendon	Clinton	Franklin
1993	50.80	2.48	53.28	3.14	2.40	27.34	16.50	22.64	13.05
1994	50.80	2.30	53.10	3.14	2.40	27.34	16.50	22.64	13.05
1995	50.80	2.21	53.01	3.14	2.40	27.37	19.00	25.64	13.05
1996	50.80	2.18	52.98	3.14	2.40	24.53	19.00	25.64	13.05
1997	56.30	1.81	58.11	3.14	2.40	24.53	21.45	25.64	13.05
1998	56.30	1.74	58.04	3.14	2.40	24.53	22.60	25.64	13.05
1999	56.30	1.65	57.95	3.14	2.40	24.53	22.43	25.64	13.05
2000	56.30	1.27	57.57	3.14	2.40	24.53	22.41	25.64	13.05
2001	56.30	1.07	57.37	3.14	2.40	24.53	22.16	25.64	13.05
2002	56.30	1.07	57.37	3.14	2.40	24.53	22.00	25.64	13.05

Source: Franklin County Auditor

Townships						Other Units		
Mifflin-Gahanna	Mifflin	Perry	Sharon	Truro	Franklin-Valleyview	Franklin County	Columbus-Franklin County Library District	Metropolitan Park District
10.70	20.80	23.80	11.10	10.40	.30	14.32	2.20	.55
10.70	20.80	23.80	8.10	10.40	.30	14.02	2.20	.55
10.70	20.80	23.80	8.10	10.40	.30	14.02	2.20	.55
10.70	20.80	23.80	13.10	12.65	.30	14.27	2.20	.55
10.70	22.80	23.80	13.10	12.65	.30	14.57	2.20	.55
10.70	20.80	23.80	13.10	12.65	.30	14.67	2.20	.55
8.70	20.80	23.80	13.10	12.65	.30	16.99	2.20	.55
8.70	20.80	23.80	19.10	12.65	.30	16.99	2.20	.55
9.70	21.80	20.50	19.08	12.65	0.30	16.99	2.20	.65
9.70	21.80	23.80	19.00	12.65	0.30	16.99	2.20	.65



## Columbus City School District

### Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

#### Last Ten Collection (Calendar) Years (4)

<u>Collection Year (4)</u>	<u>(1) Population</u>	<u>Assessed Value (2) (In thousands)</u>	<u>Gross Bonded Debt (3)</u>	<u>Less Debt Service Fund (3)</u>
1993	485,928	5,843,149	120,276,529	10,163,946
1994	488,177	6,201,073	120,105,815	10,455,033
1995	494,924	6,263,764	109,976,503	12,158,146
1996	499,301	6,269,730	113,257,613	11,992,055
1997	506,284	6,600,103	88,957,612	12,824,818
1998	513,696	6,754,258	79,072,612	10,697,836
1999	522,637	7,045,063	58,032,612	9,751,530
2000	523,871	7,875,089	58,242,612	7,684,268
2001	533,603	8,058,747	58,917,612	5,323,552
2002	540,173	8,158,485	57,057,612	3,427,618

Sources: (1) Based on 75% of City of Columbus population as estimated by City of Columbus Department of Trade and Development for calendar years 1992-1995, but reported for fiscal years 1993-1996; and Mid-Ohio Regional Planning Commission for the calendar years 1996 through 1999, but reported for fiscal years 1997 through 2000 and calendar year 2001 reported for fiscal year 2002, the U.S. Bureau of Census for calendar year 2000, but reported for fiscal year 2001.

(2) Franklin County Auditor, calendar year.

(3) Columbus City School District records.

(4) All collection years are reported on a GAAP basis.

<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value (%)</u>	<u>Estimated Net Bonded Debt Per Capita</u>
110,112,583	1.88%	227
109,650,782	1.77%	225
97,818,357	1.56%	198
101,265,558	1.62%	203
76,132,794	1.15%	150
68,374,776	1.01%	133
48,281,082	0.69%	92
50,558,344	0.64%	97
53,594,060	0.67%	100
53,629,994	0.66%	99

# Columbus City School District

## Computation of Legal Debt Margin

As of June 30, 2002

### Overall Direct Debt Limitation

Direct debt limitation		
9% of assessed valuation	\$	734,263,667
Amount available in Debt Service Fund		3,427,618
Gross indebtedness	\$	57,057,612
Less: debt exempt from limitation		<u>(5,025,000)</u>
Debt subject to 9% limitation		<u>(52,032,612)</u>
Legal debt margin within 9% limitation	\$	<u><u>685,658,673</u></u>

### Unvoted Direct Debt Limitation

Unvoted debt limitation		
0.1% of assessed valuation	\$	8,158,485
Amount available in Debt Service Fund related to unvoted debt		-
Gross indebtedness authorized by the Board	\$	-
Less: debt exempt from limitation		<u>-</u>
Debt subject to 0.1% limitation		<u>-</u>
Legal debt margin within 0.1% limitation	\$	<u><u>8,158,485</u></u>

Ohio Revised Code Section 133.042

### Energy Conservation Note Limitation

Debt limitation		
0.9% of assessed valuation	\$	73,426,367
Energy Conservation Notes authorized by the Board		<u>(5,025,000)</u>
Legal debt margin within 0.9% limitation	\$	<u><u>68,401,367</u></u>

# Columbus City School District

## Computation of Direct and Overlapping Debt

As of June 30, 2002

<u>Governmental Unit</u>	<u>Gross General Obligation Debt</u>	<u>Percent Applicable to School District</u>	<u>Amount Applicable to School District</u>
Direct:			
Columbus City School District	\$ 57,057,612	100.00%	\$ 57,057,612
Overlapping:			
Franklin County	159,537,300 (1)	36.90%	58,869,264
City of Columbus	358,962,919 (1)	62.10%	222,915,973
City of Gahanna	4,805,000 (1)	0.89%	42,765
Mifflin Township	<u>812,415 (1)</u>	4.11%	<u>33,390</u>
Total overlapping	<u>524,117,634 (1)</u>		<u>281,861,392</u>
	<u>\$ 581,175,246</u>		<u>\$ 338,919,004</u>

Source: Franklin County Auditor

(1) Determined as of December 31, 2001

## Columbus City School District

### Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures

#### Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (1)	Total General Expenditures (2)	Ratio of Debt Service to General Expenditures (%)
1993	6,737,870	8,135,497	14,873,367	334,835,875	4.44%
1994	8,670,714	5,225,094	13,895,808	353,503,333	3.93%
1995	10,129,312	5,075,340	15,204,652	354,027,041	4.29%
1996	10,318,891	4,299,065	14,617,956	346,055,652	4.22%
1997	10,700,000	4,089,995	14,789,995	347,545,070	4.26%
1998	10,050,000	3,797,880	13,847,880	394,849,970	3.51%
1999	10,425,000	3,109,076	13,534,076	427,499,799	3.17%
2000	10,525,000	2,612,035	13,137,035	473,694,905	2.77%
2001	9,705,000	2,521,730	12,226,730	506,464,936	2.41%
2002	9,620,000	2,315,384	11,935,384	576,693,046	2.07%

(1) Includes all general obligation bond debt service.

(2) Includes General Fund only.

(3) All fiscal years are reported on a GAAP basis.

# Columbus City School District

## Demographic Statistics

### Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Franklin County Per Capita Income (2)</u>	<u>School Enrollment (3)</u>	<u>Franklin County Unemployment Rate (4)</u>
1993	485,928	22,527	63,932	5.00%
1994	488,177	23,476	63,439	4.60%
1995	494,924	24,644	62,915	3.90%
1996	499,301	25,399	62,812	2.90%
1997	506,284	26,143	63,368	2.90%
1998	513,696	27,950	64,248	2.70%
1999	522,637	29,425	65,054	2.50%
2000	523,871	30,419	64,339	2.50%
2001	533,603	31,527	64,859	2.40%
2002	540,173	32,036	63,948	2.80%

- Sources:
- (1) Based on 75% of City of Columbus population as estimated by City of Columbus Department of Trade and Development for calendar years 1992-1995, but reported for fiscal years 1993-1996; and Mid-Ohio Regional Planning Commission for the calendar years 1996 through 1999, but reported for fiscal years 1997 through 2000 and calendar year 2001 reported for fiscal year 2002, the U.S. Bureau of Census for calendar year 2000, but reported for fiscal year 2001.
  - (2) Per capita income information is reported for calendar years 1992 through 2001 reported as fiscal years 1993 through 2002 using data provided in Franklin County's 2001 Comprehensive Annual Financial Report. Original source is Woods & Poole Economics, Inc.
  - (3) Columbus City School District records.
  - (4) Ohio Department of Jobs and Family Services, Bureau of Labor Market Information.

# Columbus City School District

## Construction, Bank Deposits and Property Values

### Last Ten Tax Years

<u>Fiscal Year</u>	<u>Valuation of Building Permits Issued (1) (in thousands)</u>	<u>Bank Deposits (2) (in thousands)</u>	<u>Property Values (3) (in thousands)</u>
1993	498,520	18,096,304	5,843,149
1994	540,425	14,598,306	6,201,073
1995	679,086	18,842,859	6,263,764
1996	749,610	21,808,752	6,269,730
1997	863,499	38,010,414	6,600,103
1998	1,423,717	39,608,322	6,754,258
1999	1,760,144	38,390,073	7,045,063
2000	1,559,322	41,165,622	7,875,089
2001	2,011,122	37,883,097	8,058,747
2002	1,783,275	35,261,010	8,158,485

- Sources:
- (1) City of Columbus, Ohio, Department of Trade and Development. For the preceding calendar year.
  - (2) Total deposits of all banks headquartered in Franklin County (includes national and state chartered banks). State of Ohio, Department of Commerce, Banks Division.
  - (3) Franklin County Auditor

# Columbus City School District

## Principal Property Taxpayers

As of June 30, 2002

	Total Assessed Valuation	% of Total Assessed Valuation (1)
<u>Public Utilities</u>		
Columbus Southern Power Company	\$ 171,826,520	2.11%
Ohio Bell Telephone Co.	88,371,760	1.08%
Columbia Gas of Ohio, Inc.	30,227,820	0.37%
<u>Real Estate</u>		
Nationwide Mutual Insurance Co.	98,201,640	1.20%
Capital South Community Urban Redevelopment	48,685,000	0.60%
Huntington Center Associates	48,041,420	0.59%
American Electric Power Service Corp.	29,770,160	0.36%
State Teachers Retirement Board of Ohio	28,032,480	0.34%
Duke Realty L P	23,822,960	0.29%
Battelle Memorial Institute	18,377,300	0.23%
VV USA City LP	18,056,240	0.22%
University Town Center	17,605,010	0.22%
Property One OBLS One	17,383,370	0.21%
<u>Tangible Personal Property</u>		
Techneglas, Inc.	43,919,760	0.54%
Abbott Laboratories	29,717,220	0.36%
J.C. Penney Company, Inc.	20,830,350	0.26%
Ameritech New Media, Inc.	16,450,820	0.20%
Time Warner Entertainment Company LP	15,990,090	0.20%
Amerisource Corporation	15,531,390	0.19%
BSC Newco Inc.	13,330,160	0.16%
Rich's Department Stores, Inc.	13,239,130	0.16%
Kroger Company	12,175,260	0.15%
BLC Corporation	12,065,940	0.15%
All Others	<u>7,326,833,391</u>	<u>89.81%</u>
Total Assessed Valuation	<u>\$ 8,158,485,191</u>	<u>100.00%</u>

Source: Franklin County Auditor.

(1) The assessed valuation for Columbus City School District totalled \$8,158,485,191 for collection (calendar) year 2001.



## Columbus City School District

### Columbus Metropolitan Area 50 Largest Employers

As of June 30, 2002

<u>Employer</u>	<u>Number of Employees</u>	<u>Employer</u>	<u>Number of Employees</u>
1. The State of Ohio	26,985	24. Meijer Inc.	2,500
2. The Ohio State University	17,189	25. Big Lots Inc.	2,400
* Ohio State University Medical Center	5,241 (1)	26. South-Western City School District	2,396
3. United States Postal Service	5,322 (2)	27.a. Chase Manhattan Mortgage Corp.	2,300
* Defense Supply Center, Columbus	2,458 (2)	27.b. Qwest Communications International Inc.	2,300
* Defense Finance and Accounting Center	2,400 (2)	29. Children's Hospital, Inc.	2,291
4. Nationwide Insurance Enterprise	11,262	30. Merck-Medco Rx Services of Ohio	2,250
5. Bank One Corporation	9,251	31. Value City Department Stores, Inc.	2,200
6. Columbus City Schools	8,724	32. Battelle	2,016
7. Ohio Health	8,464	33. Ross Products/Abbott Laboratories Inc.	1,964
8. City of Columbus	8,039	34. National City Bank	1,934
9. Limited, Inc.	7,200	35. Dispatch Printing Co.	1,900
10. Honda of America	6,500	36. J.C. Penney Co.	1,850
11.a. Big Bear Stores Inc.	6,000	37. Verizon Wireless	1,834
11.b. Franklin County	6,000	38. Owens Corning	1,800
13. Kroger Company	4,942	39. Hilliard City Schools	1,620
14. Mount Carmel Hospitals	4,529	40. Discover Financial Services	1,600
15. Schottenstein Stores Corp.	4,000	41. Cardinal Health Inc.	1,569
16. American Electric Power	3,961	42. Ashland Distribution and Chemical	1,565
17. Wendy's International, Inc.	3,700	43. Executive Jet Inc.	1,522
18. Huntington Bancshares Inc.	3,557	44. State Farm	1,502
19. Lucent Technologies, Inc.	3,490	45a. Alliance Data Systems	1,500
20. Catholic Diocese of Columbus	3,400	45b. Kmart Corp.	1,500
21. Wal-Mart Stores Inc.	3,150	47. Westerville City Schools	1,447
22. SBC Ameritech Ohio	3,100	48. Sears Roebuck and Co.	1,443
23. Bob Evans Farms Inc.	2,952	49. Licking Memorial Health Systems	1,408
		50. Dublin City Schools	1,406

(1) Includes Arthur G. James Cancer Hospital and Richard J. Solove Research Institute, Ohio State University Hospital, Ohio State University Hospital - East and Harding Behavior Health Center.

(2) Greater Columbus Federal government employment total was 13,700 as of October 2001 including those agencies shown above.

**Source: Reprinted with permission of Business First**

Business First of Columbus, Inc.  
December 14, 2001

# Columbus City School District

## Staff Level by Race and Sex in Full Time Equivalents

As of June 30, 2002

	Male		Female		Total	
	No.	%	No.	%	No.	%
Administration						
White	71.0	22.2	96.0	30.0	167.0	52.2
Black	52.0	16.3	99.0	30.9	151.0	47.2
Spanish	1.0	0.3	1.0	0.3	2.0	0.6
Asian	0.0	0.0	0.0	0.0	0.0	0.0
Indian	0.0	0.0	0.0	0.0	0.0	0.0
	<u>124.0</u>	<u>38.8</u>	<u>196.0</u>	<u>61.2</u>	<u>320.0</u>	<u>100.0</u>
Teachers						
White	901.9	17.6	3,017.8	58.8	3,919.7	76.4
Black	261.5	5.1	889.3	17.3	1,150.8	22.4
Spanish	5.0	0.1	27.5	0.5	32.5	0.6
Asian	6.0	0.1	21.0	0.4	27.0	0.5
Indian	2.0	0.0	3.0	0.1	5.0	0.1
	<u>1,176.4</u>	<u>22.9</u>	<u>3,958.6</u>	<u>77.1</u>	<u>5,135.0</u>	<u>100.0</u>
Classified						
White	329.6	16.2	632.9	31.2	962.5	47.4
Black	499.8	24.6	556.8	27.4	1,056.6	52.0
Spanish	1.1	0.1	1.9	0.1	3.0	0.2
Asian	4.6	0.2	3.7	0.2	8.3	0.4
Indian	1.0	0.0	1.0	0.0	2.0	0.0
	<u>836.1</u>	<u>41.1</u>	<u>1,196.3</u>	<u>58.9</u>	<u>2,032.4</u>	<u>100.0</u>
Educational Aides						
White	23.9	2.3	511.5	48.3	535.5	50.5
Black	115.2	10.8	380.6	35.8	495.8	46.6
Spanish	2.0	0.2	8.0	0.8	10.0	1.0
Asian	3.0	0.3	13.0	1.2	16.0	1.5
Indian	2.0	0.2	2.5	0.2	4.5	0.4
	<u>146.1</u>	<u>13.8</u>	<u>915.7</u>	<u>86.3</u>	<u>1,061.8</u>	<u>100.0</u>
Total						
White	1,326.4	15.5	4,258.2	49.8	5,584.7	65.3
Black	928.5	10.9	1,925.7	22.5	2,854.2	33.4
Spanish	9.1	0.1	38.4	0.4	47.5	0.5
Asian	13.6	0.2	37.7	0.4	51.3	0.6
Indian	5.0	0.1	6.5	0.1	11.5	0.2
	<u><u>2,282.6</u></u>	<u><u>26.8</u></u>	<u><u>6,266.6</u></u>	<u><u>73.2</u></u>	<u><u>8,549.2</u></u>	<u><u>100.0</u></u>

# Columbus City School District

## Miscellaneous Statistical Data

As of June 30, 2002

Year of Incorporation: 1845  
 Form of Government: School Board/President  
 Area of District: 120 square miles

Population: 540,173

### Number of Schools

Elementary	91
K - 8	3
Middle	25
High	18
Career Centers	4
Special Schools	6
	<u>147</u>

### Enrollment

Elementary	31,813
K - 8	1,155
Middle	14,784
High	15,125
Other	1,071
	<u>63,948</u>

### Number of Teachers, Levels of Degree and Years of Experience

<u>Degree</u>	Education	
	Number of Teachers	% of Total
Bachelor's Equivalent	44	0.82%
Bachelor of Arts	1,206	22.39%
Bachelor's + 30	1,609	29.87%
Master's	1,910	35.46%
Master's + 30	558	10.36%
Doctorate	59	1.10%
TOTAL	<u>5,386</u>	<u>100.00%</u>

<u>Years of Experience</u>	Experience	
	Number of Teachers	% of Total
0 - 5	2,589	48.07%
6 - 10	648	12.03%
11 - 15	802	14.89%
16 - 20	302	5.61%
21 - 25	467	8.67%
26 - over	578	10.73%
TOTAL	<u>5,386</u>	<u>100.00%</u>





**Auditor of State  
Betty Montgomery**

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**COLUMBUS CITY SCHOOL DISTRICT**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MARCH 27, 2003**