

CLEVELAND HEIGHTS  
UNIVERSITY HEIGHTS  
CITY SCHOOL  
DISTRICT

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





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P. O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Board of Education  
Cleveland Heights-University Heights City School District  
University Heights, Ohio

We have reviewed the Independent Auditor's Report of the Cleveland Heights-University Heights City School District, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the audit period July 1, 2001 through June 30, 2002. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Cleveland Heights-University Heights City School District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

January 22, 2003

**This Page is Intentionally Left Blank.**

# INTRODUCTORY SECTION

CLEVELAND HEIGHTS-  
UNIVERSITY HEIGHTS  
CITY SCHOOL DISTRICT

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

ISSUED BY: TREASURER'S OFFICE  
A. SCOTT GAINER, TREASURER

# CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

OUR EDUCATIONAL COMMUNITY SUPPORTS AN  
ENVIRONMENT THAT FREES THE VISION, CREATIVITY AND  
ENERGY OF ALL ITS MEMBERS, ALLOWING THEM TO:

- **Become academically literate in reading, computation, and oral and written communication.**
- **Promote self-control, self-discipline, and a sense of responsibility for one's actions.**
- **Assist students and staff in recognizing their strengths and setting realistic goals.**
- **Appreciate the multicultural ethnic, racial, and religious natures of our students, staff, and community.**
- **Treat with equity and dignity all who participate in the schools.**
- **Encourage family and community involvement in our schools and school involvement in our community.**
- **Explore career options that satisfy individual goals and help fulfill societal needs for productive citizens.**
- **Use accumulated knowledge, decision-making, and critical thinking skills to make reasoned judgments and wise decisions.**

CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

TABLE OF CONTENTS

	<u>PAGE</u>
<b>I. <u>Introductory Section</u></b>	
Title Page	i
Table of Contents	iii
Letter of Transmittal	ix
GFOA Certificate of Achievement	xix
OSBA Certificate	xx
List of Principal Officials	xxi
Organizational Chart	xxii
Map of the District	xxiii
 <b>II. <u>Financial Section</u></b>	
Independent Auditor's Report	1-2
General Purpose Financial Statements (Combined Statements - Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	4-7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types	9-12
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types	13
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types	14-15
Combined Statement of Cash Flows - All Proprietary Fund Types	16
Notes to the General Purpose Financial Statements	17-51
Combining, Individual Fund, and Account Group Statements and Schedules	53
 <u>Governmental Funds</u>	
General Fund: Description of Fund	54



CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

TABLE OF CONTENTS

	<u>PAGE</u>
<b>II. <u>Financial Section</u> (Continued)</b>	
<u>Governmental Funds</u> (Continued)	
General Fund (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	55-59
Special Revenue Funds:	
Description of Funds	61-63
Combining Balance Sheet	64-67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	68-71
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	
Special Trust Fund	72-73
Public School Support Fund	74-75
Other Grants Fund	76-78
Venture Capital - Boulevard Fund	79
District Managed Activity Fund	80
Auxiliary Services Fund	81
Career Development Program Fund	82
Teacher Development Fund	83
Motorcycle Safety Education Fund	84
Educational Management Information System Fund	85
Public School Preschool Grant Fund	86-87
One Net Communique Fund	88
School Net Professional Development Fund	89
Textbook Subsidy Fund	90
Ohio Reads Fund	91-92
Summer School Subsidy Fund	93
Alternative Schools Fund	94
Extended Learning Opportunity Fund	95
Miscellaneous State Grants Fund	96
Adult Basic Education Fund	97
Job Training Partnership Act Fund	98
Education for Economic Security Fund	99-100
Title VI B Fund	101-102
Vocational Education Fund	103-104
Chinese Refugees Fund	105
Title I Fund	106-107
Chapter II Fund	108-109

CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

TABLE OF CONTENTS

	<u>PAGE</u>
<b>II. <u>Financial Section</u> (Continued)</b>	
Special Revenue Funds (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - (Continued)	
Emergency Immigrant Education Fund	110
Drug Free Schools Fund	111-112
Preschool Disabilities Grant Fund	113
Continuous Improvement Fund	114
Title VI-R Class Size Reduction Fund	115
Miscellaneous Federal Grants Fund	116-117
Total All Special Revenue Funds	118-121
Debt Service Fund:	
Description of Funds	122
Capital Projects Funds:	
Description of Funds	123
Combining Balance Sheet	124
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual -	
Permanent Improvement Fund	126-127
School Net Plus Fund	128
Power Up Fund	129
Total All Capital Projects Funds	130-131
<u>Proprietary Funds:</u>	
Enterprise Funds:	
Description of Funds	132
Combining Balance Sheet	133
Combining Statement of Revenues, Expenses, and Changes in Fund Equity	134

CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

TABLE OF CONTENTS

	<u>PAGE</u>
<b>II. <u>Financial Section</u> (Continued)</b>	
<u>Proprietary Funds</u> (Continued)	
Enterprise Funds:	
Schedule of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual -	
Food Service Fund	135
Uniform School Supplies Fund	136
Customer Services Fund	137
Community Services/Early Childhood Fund	138
Total All Enterprise Funds	139-140
Combining Statement of Cash Flows	141
Internal Service Funds:	
Description of Funds	142
Combining Balance Sheet	143
Combining Statement of Revenues, Expenses, and Changes in Fund Equity	144
Schedule of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual -	
Bellefaire General Rotary Fund	145-146
Self Insurance Fund	147
Workers' Compensation Fund	148
Total All Internal Service Funds	149-150
Combining Statement of Cash Flows	151
<u>Fiduciary Funds</u>	
Description of Funds	152
Balance Sheet - Agency Fund	153
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	154
<u>General Fixed Assets Account Group</u>	
Description of Account Group	155
Schedule of General Fixed Assets - By Function and Type	156
Schedule of Changes in General Fixed Assets - By Function	157
Schedule of General Fixed Assets - By Source	158

CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

TABLE OF CONTENTS

	<u>PAGE</u>
<b>III. <u>Statistical Section</u></b>	
Governmental and Similar Trust Fund - Expenditures and Other Financing Uses - By Function - Last Ten Years	S2
Governmental and Similar Trust Fund - Revenues and Other Financing Sources - By Source - Last Ten Years	S4
Property Tax Levies and Collections - Real and Personal Property Taxes - Last Ten Fiscal Years	S6
Assessed and Estimated Value of Taxable Property - Last Ten Calendar Years	S7
Property Tax Rates - Direct and Overlapping Governments - Last Ten Calendar Years	S8
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	S9
Computation of Legal Debt Margin	S10
Computation of Direct and Overlapping Debt - General Obligation	S11
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Governmental and Similar Trust Fund Expenditures - Last Ten Fiscal Years	S12
Demographic Statistics - Last Ten Years	S13
Property Values, Bank Deposits, and Construction - Last Ten Years	S14
Principal Taxpayers -	
Ten Largest Employers	S15
Real Estate Tax	S16
Tangible Personal Property Tax	S17
Public Utilities Tax	S18
Per Pupil Cost - Last Ten Fiscal Years	S19
Teacher Education and Experience	S20

# *Pictures*



December 3, 2002

Members of the Board of Education and  
Residents of the Cleveland Heights-University Heights City School District

Dear Board Members and Residents:

We are pleased to submit to you the Cleveland Heights-University Heights City School District's second Comprehensive Annual Financial Report (CAFR). This report is the District's official annual financial report for the fiscal year ended June 30, 2002. This report presents the District's financial information in a comprehensive manner consistent with generally accepted accounting principles (GAAP) applicable to all governmental entities. Generally accepted accounting principles are uniform minimum standards and guidelines for financial accounting and reporting. These national standards provide a consistent and standard format for the reader to analyze and interpret the financial data presented. The Government Accounting Standards Board (GASB) is the authoritative body that prescribes and administers the guidelines and standards relative to financial reporting. This report also includes an unqualified opinion from Ciuni & Panichi, Inc. for the 2002 fiscal year.

Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and presents fairly the financial position of the District.

This report has been filed with the appropriate regulatory agencies as well as the major bond rating agencies and copies will be made available to the Cleveland Heights-University Heights Public Library, major taxpayers, and other interested parties.

This report is presented in the following three sections:

1. The Introductory Section contains a Table of Contents, Letter of Transmittal, List of Principal Officials, an Organization Chart of the District, and a map of the District.
2. The Financial Section begins with the Independent Auditor's Report offered by Ciuni & Panichi, Inc. and includes the General Purpose Financial Statements and Notes which provide an overview of the District's financial position and operating results as of June 30, 2002. The Financial Section also includes Combining Statements by Fund Type, and other schedules which provide detailed information relative to the General Purpose Financial Statements.

3. The Statistical Section presents social and economic data, financial trends, and the fiscal capacity of the Cleveland Heights-University Heights City School District.

## **The School District**

The Cleveland Heights-University Heights City School District is one of 612 school districts in the State of Ohio and one of 31 school districts in Cuyahoga County. The District provides education to 6,897 students in grades kindergarten through twelve. Additionally, the District provides preschool, after school, adult and community education services. The District covers approximately 9.6 square miles, serving the cities of Cleveland Heights, University Heights, and a small portion of South Euclid, and is located approximately ten miles southeast of downtown Cleveland.

Highlights of the history of the Cleveland Heights-University Heights City School District are as follows:

- 1901 East Cleveland Township School Board formed (included the hamlet of Cleveland Heights)
- 1902 Passed issue to build Lee Road School
- 1903 Cleveland Heights became a village
- 1904 District renamed Cleveland Heights School District
- 1905 Expansion of Lee Road School
- 1906 Roxboro Elementary School built
- 1907 First graduation at Heights High
- 1916 Fairfax Elementary School built
- 1916 New high school built on Lee Road site
- 1919 Coventry Elementary School built
- 1922 Noble Elementary School built
- 1923 Taylor Elementary School built
- 1924 Boulevard Elementary School built
- 1925 Oxford Elementary School built
- 1926 New high school at Cedar and Lee Roads built
- 1926 Roosevelt Junior High School built
- 1926 Roxboro Junior High School built
- 1927 Canterbury Elementary School built
- 1929 Superior Opportunity School built
- 1930 Monticello Junior High School built
- 1942 District became Cleveland Heights-University Heights City School District
- 1948 Northwood Elementary School built
- 1949 Belvoir Elementary School built
- 1953 Millikin Elementary School built
- 1954 Wiley Junior High School built
- 1964 Board Administration Building opened
- 1972 Bond issue to construct new Coventry, Boulevard, Fairfax, and Taylor school buildings
- 1987 Northwood Elementary School sold
- 1993 Belvoir School renamed Lauree P. Gearity Elementary School

The 2001-2002 school year marked the 100<sup>th</sup> anniversary of the Cleveland Heights-University Heights City School District. Various events were held throughout the District to commemorate this significant milestone.

## **Organizational Structure**

Statutorily, the District operates under standards prescribed by the Ohio State Board of Education as provided in Division (D) of Section 3301.07 and Section 119.01 of the Ohio Revised Code, to provide educational services prescribed by State and/or Federal agencies. The Board of Education is made up of five members elected at large for overlapping four-year terms. The Board of Education elects its President and Vice President annually and appoints two officials: the Superintendent, who serves as the Chief Executive Officer, and the Treasurer, who serves as the Chief Financial Officer. A complete organizational chart is included in this Introductory Section.

## **The Reporting Entity**

The 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 District for financial reporting purposes, management has considered all agencies, departments, and organizations making up the District (the primary government) and its potential component units. Excluded from the reporting entity, because they are fiscally independent of the District, are the City of Cleveland Heights, the City of University Heights, the Parent Teacher Organization, and the parochial and private schools operating within the boundaries of the District.

The District is associated with two organizations, the Ohio Schools' Council and the Cleveland Heights-University Heights Public Library. The Ohio Schools' Council is a jointly governed organization whose relationship to the District is described in Note 16 to the accompanying financial statements. The Cleveland Heights-University Heights Public Library is a related organization and is described in Note 17 to the accompanying general purpose financial statements.

A complete discussion of the District's reporting entity is provided in Note 1 to the accompanying general purpose financial statements.

## **Economic Condition and Outlook**

The District serves approximately 55,000 residents of the City of Cleveland Heights and approximately 15,000 residents of the City of University Heights, both inner-ring suburbs of the City of Cleveland. Both communities are primarily residential in nature, with a diverse base of residents working largely in professional capacities. Consequently, the District's economic strength is largely dependent on the strength of the northeast Ohio economy, which continues to struggle, as does the national economy. The proximity and easy access of the cities to major cultural, educational, and medical facilities in northeast Ohio contributes to climbing property values, a key indicator of a community's economic health and stability where the primary "industry" is housing.

The vitality of the area is also demonstrated by the new construction in both cities. Several residential condominium and townhouse projects began and/or are being continued in the City of Cleveland Heights in 2002. In the City of University Heights, construction continued on University Square, retail space built around a multi-story parking garage that includes a new Kaufmann's department store, a Tops grocery store, and a Target department store as anchors.



State funding of schools, specifically for general operations, remains unclear for future years due to a series of Ohio Supreme Court decisions on the constitutionality of the present funding system. Additionally, the real property tax system in Ohio does not permit school districts to receive additional tax revenue solely as a result of reassessment or reappraisal. Consequently, the primary means of increasing revenue for the District is through additional operating tax levies. The District recently passed a 3.8 mill continuing permanent improvement levy for ongoing capital needs and maintenance of facilities. The District will also be asking voters to approve an operating levy during calendar year 2003.

### **Major Initiatives and Future Projects**

The District continues to be committed to achieving “Excellence in Learning through Excellence in Teaching” and ensuring quality education in support of our communities’ commitment to quality integrated living. The District’s goals for 2002-2003 are as follow:

- Continue to emphasize competency and proficiency in basic studies and target results for measurable improvement.
- Every high school student will have a four-year plan that ensures that he/she is pursuing academic work at the highest level of which he/she is capable. The plan will have as its goal that the student will be prepared for career and/or college entry upon graduation from high school.
- Promote better communications between schools and their stakeholders by implementing the Board’s comprehensive communications plan.
- The District will have and implement a plan to ensure quality fiscal planning and management. The plan will ensure that the District’s Economy and Efficiency Plan is implemented in a timely and effective manner.
- Institute an ongoing evaluation of the District’s programs for all departments and schools, which will include technology and staff development.
- Transfer students will be given special attention by the District to ensure that they will be able to pursue academic work at the highest level of which they are capable. To that end, the District will give individual attention to the placement and instruction of each transfer student. Where information on the students indicates a need, a plan for remedying academic deficiencies will be developed.

In addition to the above initiatives, employment contracts for all seven employee bargaining units expire at the end of the 2002-2003 school year. Therefore, the District will begin negotiations with all unions in early calendar year 2003. Also, the District will be asking voters to approve an operating levy during the 2003 calendar year. The Lay Finance Committee of the District will be reviewing financial projections in order to recommend a millage amount and timing of this levy to the Board of Education.

## **Financial Information**

### *Internal Accounting and Budgetary Control*

The District's accounting system is organized on a "fund" basis. Each fund and account group is a distinct self-balancing accounting entity. Reports for governmental operations are presented on the modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. Reports of the District's proprietary operations are presented on the accrual basis whereby revenues are recognized when earned and expenses when incurred. In developing the District's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

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

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

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

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

The accounting system used by the District provides interim financial reports which detail year-to-date expenditures and encumbrances versus the original appropriation plus any additional appropriations made to date. On-line inquiry of account balances is available to all budget managers. As an additional safeguard, all employees are covered by a blanket bond and certain individuals in policy making roles are covered by a separate higher limit bond.

The basis of accounting and the various funds and account groups utilized by the District are fully described in Note 2 to the financial statements. Additional information on the District's budgetary accounting can also be found in Note 2.

## General Governmental Functions

The following schedule presents a summary of governmental funds' revenues for the fiscal years ended June 30, 2001 and 2002, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

	<u>2001 Amount</u>	<u>2002 Amount</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
<b>Revenues</b>					
Taxes	\$ 50,765,634	\$ 62,143,581	61.37 %	\$ 11,377,947	22.41 %
Intergovernmental	30,873,961	31,643,744	31.25 %	769,783	2.49 %
Tuition and Fees	899,953	287,421	0.28 %	(612,532)	(68.06)%
Transportation Fees	95,538	61,297	0.06 %	(34,241)	(35.84)%
Earnings and Investments	1,320,577	828,171	0.82 %	(492,406)	(37.29)%
Food Services	0	1,831	0.00 %	1,831	100.00 %
Extracurricular Activities	448,766	370,346	0.37 %	(78,420)	(17.47)%
Classroom Materials and Fees	74,081	61,389	0.06 %	(12,692)	(17.13)%
Miscellaneous	651,190	5,868,314	5.79 %	5,217,124	801.17 %
<b>Total Revenues</b>	<u>\$ 85,129,700</u>	<u>\$101,266,094</u>	<u>100.00 %</u>	<u>\$ 16,136,394</u>	<u>18.96 %</u>

The increase in taxes from fiscal year 2001 resulted from 2002 being the first full year of collection of the 9.4 mill operating levy passed in March of 2000.

Tuition and fees decreased due to a timing difference in billing excess costs for special education tuition.

Earnings on investments decreased from fiscal year 2001 as a result of lower interest rates due to the economy.

Miscellaneous revenues increased due to the payment of \$5,000,000 to the District in conjunction with Board approval of the tax increment financing arrangement necessary for construction of the University Place development in University Heights.

The following schedule presents a summary of governmental funds' expenditures for the fiscal years ended June 30, 2001 and 2002, and the amount and percentage for increases and decreases in relation to the prior year expenditures.

	<u>2001 Amount</u>	<u>2002 Amount</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
<b>Expenditures:</b>					
Current:					
Instruction:					
Regular	\$ 31,830,566	\$ 32,721,891	37.67 %	\$ 891,325	2.80 %
Special	6,353,542	6,843,267	7.88 %	489,725	7.71 %
Vocational Education	1,623,723	1,679,674	1.93 %	55,951	3.45 %
Adult/Continuing	219,804	243,714	0.28 %	23,910	10.88 %
Other	1,933,701	1,217,427	1.40 %	(716,274)	(37.04)%
Support Services:					
Pupils	7,300,157	7,205,878	8.30 %	(94,279)	(1.29)%
Instructional Staff	3,676,704	4,179,534	4.81 %	502,830	13.68 %
Board of Education	621,463	245,198	0.28 %	(376,265)	(60.55)%
Administration	4,669,781	5,573,613	6.42 %	903,832	19.35 %
Fiscal	1,809,818	2,029,914	2.34 %	220,096	12.16 %
Business	1,490,288	2,713,106	3.12 %	1,222,818	82.05 %
Operation and Maintenance					
of Plant Services	9,145,902	11,578,679	13.33 %	2,432,777	26.60 %
Pupil Transportation	2,425,998	2,728,538	3.14 %	302,540	12.47 %
Central	2,775,439	3,004,062	3.46 %	228,623	8.24 %
Operation of Non-					
Instructional Services:					
Food Services	1,853	103	0.00 %	(1,750)	(94.44)%
Community Services	1,962,607	2,097,167	2.41 %	134,560	6.86 %
Other	70,196	78,040	0.09 %	7,844	11.17 %
Extracurricular Activities	982,550	1,160,769	1.34 %	178,219	18.14 %
Building Acquisition	19,500	10,547	0.01 %	(8,953)	(45.91)%
Debt Service	1,210,973	1,550,867	1.79 %	339,894	28.07 %
<b>Total Expenditures</b>	<u>\$ 80,124,565</u>	<u>\$ 86,861,988</u>	<u>100.00 %</u>	<u>\$ 6,737,423</u>	<u>8.41 %</u>

Other instruction costs decreased from fiscal year 2001 due to fewer teachers electing an early retirement incentive offered by the District.

Instructional support costs increased due to the addition of school social workers at the elementary schools.

Board of Education costs decreased and administrative costs increased due to shifting of the District's legal costs between these two areas.

Business/operation of plant services increased in 2002 due to significantly higher utility and property insurance costs, as well as the purchase of a new District-wide phone system.

**General Fund Balance** - the fund balance of the general fund was restated for June 30, 2001 due to the reclassification of an insurance claim and tuition receivable. The restated fund balance of \$15,237,216 at June 30, 2001 increased to \$31,071,835 at June 30, 2002. This increase of 104 percent primarily resulted from 2002 being the first full year of collection of the 9.4 mill operating levy passed in March 2000.

***Debt Service Fund*** - the fund balance of the debt service fund increased from \$11,006 to \$9,484,932. This increase of 8,608 percent was due to the library bond issuance in fiscal year 2002.

***Enterprise Funds*** - food service, uniform school supplies, community education, and early childhood programs are classified as enterprise operations as they resemble those activities found in private industry. Management periodically desires to determine the amount of profit/loss resulting from operations that are significantly financed from user fees. In total, the enterprise funds had a net loss of \$277,602 for the fiscal year ended June 30, 2002. Retained earnings (deficit) in the enterprise funds was \$(513,807) at June 30, 2002.

***Internal Service Funds*** - the internal service funds of the District include a self-insurance fund and a Workers' Compensation retrospective rating plan fund. These funds account for the revenues and expenses related to the provision of prescription drug benefits and workers' compensation claims costs for the calendar years 1991, 1992, 1993, 1999, 2000, 2001, and 2002. The retained earnings balance of the internal service funds was restated for June 30, 2001 due to the reclassification of tuition receivable. The restated retained earnings balance of \$2,868,540 decreased to \$2,714,813, a net change of \$(153,727).

### **Debt Administration**

The District's debt is maintained at realistic levels in relationship to overall financial condition and to projected needs for public school facilities and improvements. The overall level of general governmental debt of the District increased from \$8,280,261 in 2001 to \$18,166,634 in 2002. At June 30, 2002, general obligations bonds outstanding totaled \$11,079,990. The District's legal debt margin was \$85,971,338 and the unvoted debt margin was \$974,823 at June 30, 2002.

A 9.5 mill library improvement bond issue for the Cleveland Heights-University Heights Public Library was passed by voters in November of 2001. This issue is debt of the District and, although the funds will pass through to the Library to manage the construction project, the District is responsible for managing the bond issuance.

### **Cash Management**

The District has a comprehensive cash management program, which consists of expediting receipt of revenues and prudently depositing and investing available cash balances. The available cash of the District's individual funds is combined into a single cash pool and invested according to cash flow projections. The District invests in U.S. Treasury Notes, authorized Federal agency securities, bankers' acceptances, and STAROhio, an investment pool operated by the Treasurer of the State of Ohio. Interest earned on investments is distributed in accordance with Board of Education authorization. During fiscal year 2002, the District earned \$828,171 in interest income of which \$782,425 was credited to the general fund.

The District's deposits are protected by the Federal Deposit Insurance Corporation, as well as qualified securities pledged by the institutions holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The market value of the pooled collateral must equal at least 105 percent for the funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third-party trustees of the financial institution.

## **Risk Management**

The District strives to provide itself with superior risk coverage at the lowest possible cost to the taxpayers. The District manages the prescription drug benefits for its employees on a self-insured basis. A third party administrator processes and pays the claims. Because the maximum payment per participant is limited, no individual or aggregate stop-losses are necessary.

Prior to 1996, the District participated in the State Workers' Compensation retrospective rating and payment system. The plan involved the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for the employees injured. During 1996, the District switched to the premium rating coverage provided by the State. This coverage is based on a rate per \$100 of salaries. Additional information of retrospective liability can be found in Note 9 to the financial statements.

The District contracts for general liability insurance with Nationwide-Wausau Insurance Company. The limits of coverage are \$1,000,000 per occurrence and \$5,000,000 aggregate.

## **Pension Plans**

All District employees are covered by either the statewide School Employees Retirement System of Ohio (SERS) or the State Teachers Retirement System (STRS). The District's employer contributions to both systems are based on a percentage of employee salaries. State law requires the District to pay the employer share as determined by each retirement system. A more detailed discussion of both pension plans can be found in Notes 10 and 11 to the financial statements in the financial section of this report.

## **General Fixed Assets**

The general fixed assets of the District are used to finance the instructional and support functions of the District and are not financial resources available for expenditure. The total of general fixed assets as of June 30, 2002 was \$51,167,600. The assets are accounted for at historical cost. Depreciation is not recognized on general fixed assets.

## **Independent Audit**

State statute requires the District to undergo an annual audit by an independent auditor. An annual audit serves to maintain and strengthen the District's accounting and budgetary controls. Ciuni & Panichi, Inc. was selected to render an opinion on the District's financial statements as of and for the fiscal year ended June 30, 2002. The Auditor's unqualified opinion has been included in this report at the beginning of the financial section. Pursuant to State statute, the Auditor of State prescribes a uniform accounting system to standardize accounting classifications and financial reporting for all governments in Ohio. The District adopted and has been in conformance with that system beginning with its financial report for the 1979 fiscal year.

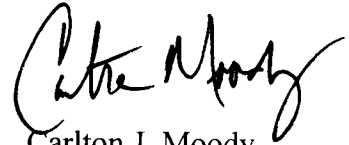
## Acknowledgments

The publication of the Comprehensive Annual Financial Report enhances the District's accountability to the citizens of the District. The preparation of this report would not have been possible without the assistance and support of the staff of the Treasurer's Office and numerous other District staff members. Our appreciation is also expressed to the firm of James G. Zupka, CPA, Inc. for their assistance in preparing and reviewing this financial report.

Respectfully submitted,



A. Scott Gainer  
Treasurer



Carlton J. Moody  
Superintendent

# GFOA Certificate of Achievement for 2001

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cleveland Heights-  
University Heights 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

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS 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. Stohell*

President

*Ann W. Miller*

Executive Director

Cleveland Heights-University Heights City School District  
Principal Officials  
June 30, 2002

**Board of Education**

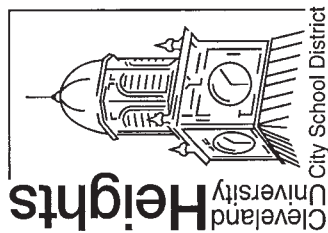
Mrs. Christine Sumner ..... President  
Mr. Ron Register.....Vice-President  
Ms. Barbara Hodgkiss.....Member  
Mrs. Bernice Jefferis.....Member  
Mrs. Kari Sharpe.....Member

**Superintendent**

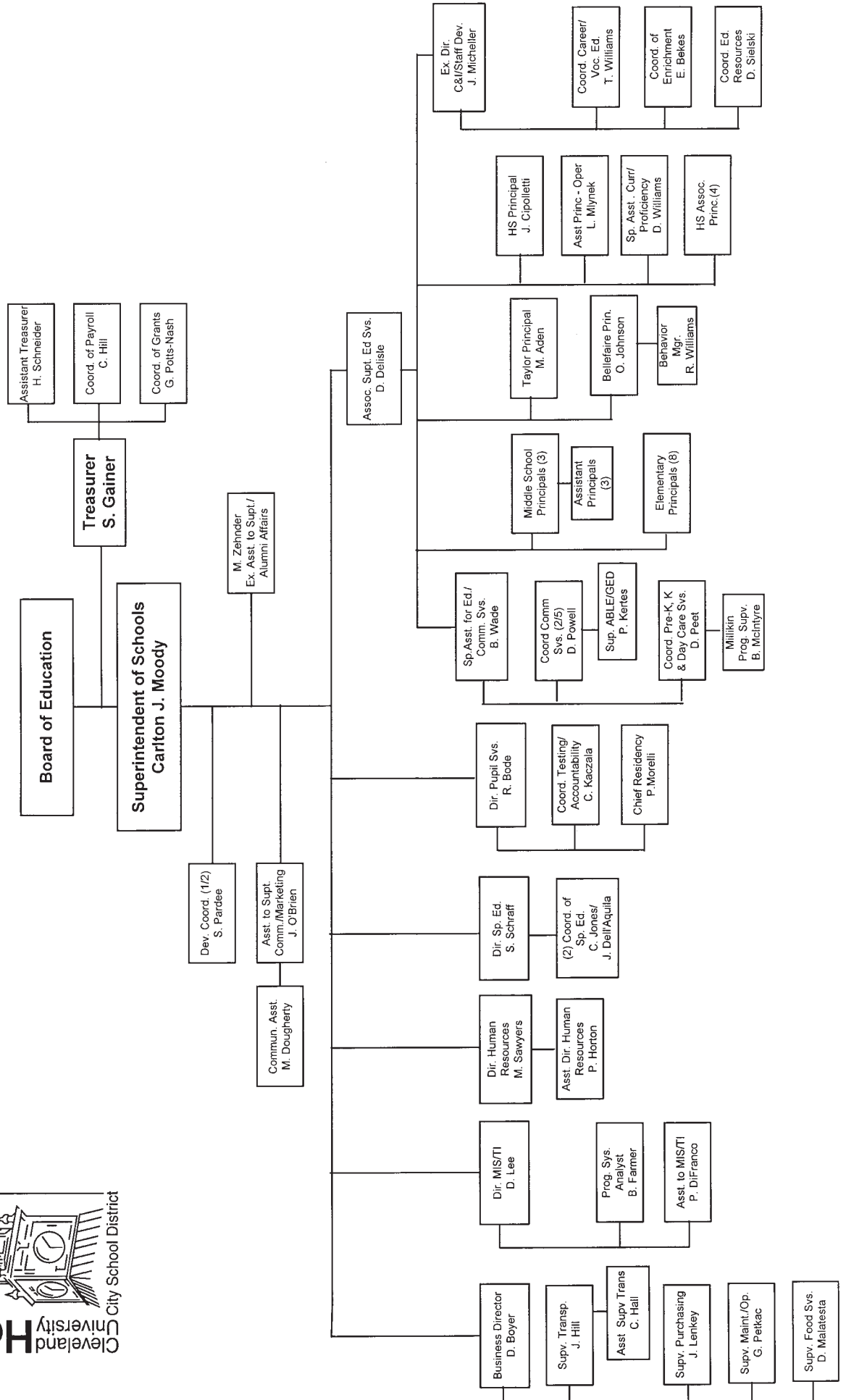
Mr. Carlton J. Moody

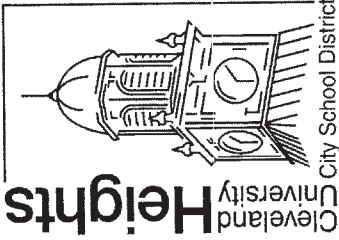
**Treasurer**

Mr. A. Scott Gainer

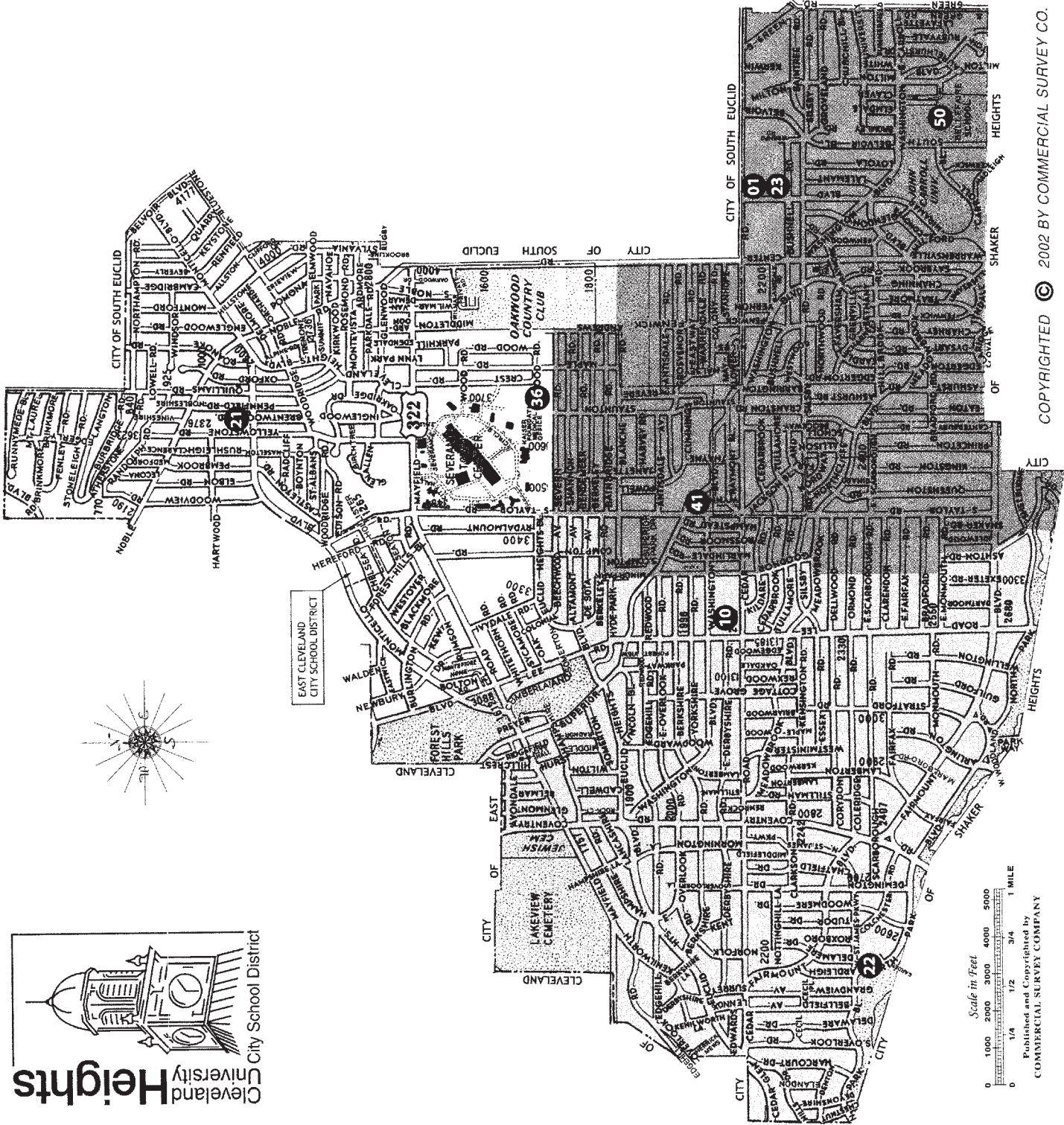
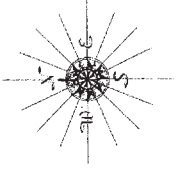


# Cleveland Heights-University Heights Board of Education Organizational Chart 2001-2002





Cleveland Heights University City School District



**MIDDLE SCHOOLS**

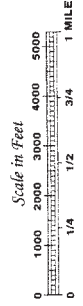
- 21** Monticello Middle School  
3665 Monticello Boulevard  
Cleveland Hts., OH 44121-1599  
216-371-6520
- 22** Roxboro Middle School  
2400 Roxboro Road  
Cleveland Hts., OH 44106-3698  
216-371-7440
- 23** Wiley Middle School  
2181 Miramar Boulevard  
University Hts., OH 44118-3394  
216-371-7270

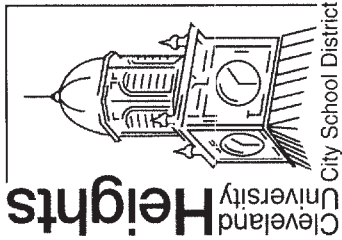
**HIGH SCHOOL**

- 10** Cleveland Heights High School  
13263 Cedar Road  
Cleveland Hts., OH 44118-2988  
216-371-7101

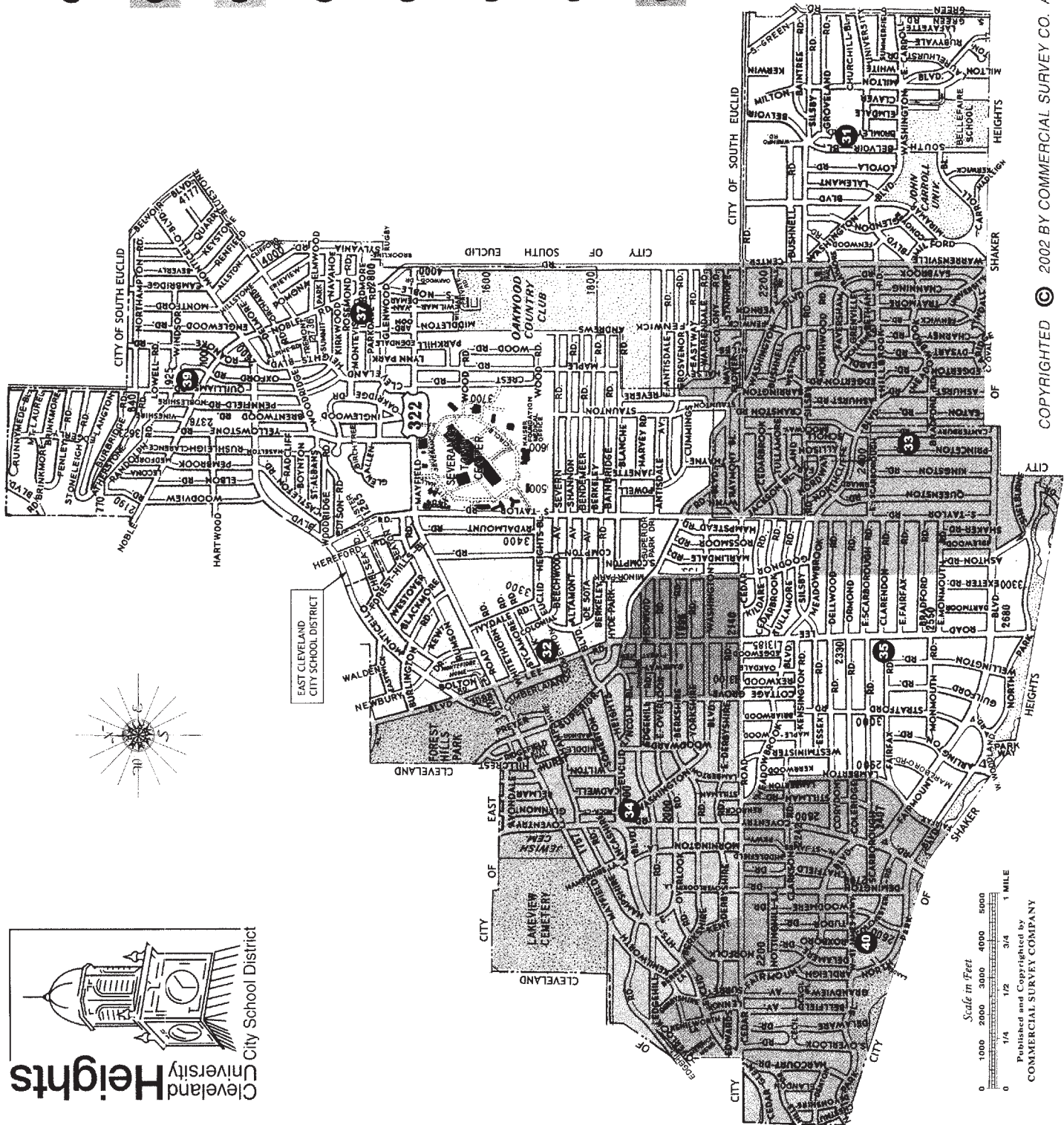
**OTHER SITES**

- 01** Board of Education  
2155 Miramar Boulevard  
University Hts., OH 44118-3397  
216-371-7171
- 36** Millikin Early Childhood Center  
1700 Crest Road  
Cleveland Hts., OH 44121-1726  
216-371-7356
- 41** Taylor Academy  
14780 Superior Road  
Cleveland Hts., OH 44118-2143  
216-371-7463
- 50** Bellefaire School  
22001 Fairmount Boulevard  
Cleveland Hts., OH 44118-4898  
216-932-6700





- ELEMENTARY SCHOOLS**
- 32** Boulevard Elementary School  
1749 Lee Road  
Cleveland Hts., OH 44118-1700  
216-371-7140
  - 33** Canterbury Elementary School  
2530 Canterbury Road  
Cleveland Hts., OH 44118-4398  
216-371-7470
  - 34** Coventry Elementary School  
2843 Washington Boulevard  
Cleveland Hts., OH 44118-2012  
216-371-7110
  - 35** Fairfax Elementary School  
3150 Fairfax Road  
Cleveland Hts., OH 44118-4097  
216-371-7480
  - 31** Lauree P. Gearity Elementary School  
2323 Wrenford Road  
University Hts., OH 44118-3998  
216-371-6515
  - 37** Noble Elementary School  
1293 Ardoon Street  
Cleveland Hts., OH 44121-1600  
216-371-6535
  - 39** Oxford Elementary School  
939 Quilliams Road  
Cleveland Hts., OH 44121-1900  
216-371-6525
  - 40** Roxboro Elementary School  
2405 Roxboro Road  
Cleveland Hts., OH 44106-3699  
216-371-7115



COPYRIGHTED © 2002 BY COMMERCIAL SURVEY CO. ALL RIGHTS RESERVED

Scale in Feet  
0 1000 2000 3000 4000 5000  
0 1/4 1/2 3/4 1 MILE  
Published and Copyrighted by  
COMMERCIAL SURVEY COMPANY

**This Page is Intentionally Left Blank.**

# FINANCIAL SECTION

**This Page is Intentionally Left Blank.**



## Independent Auditor's Report

Board of Education  
Cleveland Heights-University Heights City School District  
University Heights, Ohio

We have audited the accompanying general-purpose financial statements of the Cleveland Heights-University Heights City School District (the "District") as of and for the year ended June 30, 2002, as listed in the *Table of Contents*. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2002, and the results of its operations and the cash flows of its proprietary fund types for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2002 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The combining and individual fund and account group financial statements and schedules listed in the *Table of Contents* are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Cleveland Heights-University Heights  
City School District

2

We did not audit the introductory and statistical information as listed in the table of contents and therefore express no opinion thereon.

*Curtis J. Panichi, Inc.*

Cleveland, Ohio  
December 3, 2002

*General Purpose*

*Financial Statements*

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2002**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>Assets and Other Debits</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 10,858,115	\$ 1,688,431	\$ 9,315,674	\$ 1,273,245
Investments	7,379,614	0	0	0
Receivables:				
Taxes	54,791,824	0	656,199	1,412,500
Accounts	59,446	14,236	0	0
Intergovernmental	3,805,956	149,264	0	111,619
Accrued Interest	150,488	0	0	0
Interfund Receivable	3,515,789	225,534	0	0
Inventory Held for Resale	0	0	0	0
Materials and Supplies Inventory	290,710	0	0	0
Fixed Assets (net where applicable of accumulated depreciation)	0	0	0	0
<b><u>Other Debits</u></b>				
Amount Available in Debt Service Fund for Retirement of General Long-Term Obligations	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$ 80,851,942</b>	<b>\$ 2,077,465</b>	<b>\$ 9,971,873</b>	<b>\$ 2,797,364</b>

<u>Proprietary Fund Types</u>		<u>Fiduciary</u>	<u>Account Groups</u>		<u>Totals</u>
<u>Enterprise</u>	<u>Internal</u>	<u>Fund Type</u>	<u>General</u>	<u>General</u>	<u>(Memorandum</u>
	<u>Service</u>	<u>Agency</u>	<u>Fixed Assets</u>	<u>Long-Term</u>	<u>Only)</u>
				<u>Obligations</u>	
\$ 117,106	\$ 2,942,460	\$ 126,767	\$ 0	\$ 0	\$ 26,321,798
0	0	0	0	0	7,379,614
0	0	0	0	0	56,860,523
4,873	0	0	0	0	78,555
3,982	3,037,737	0	0	0	7,108,558
0	0	0	0	0	150,488
0	0	0	0	0	3,741,323
48,788	0	0	0	0	48,788
2,925	0	0	0	0	293,635
112,471	0	0	51,167,600	0	51,280,071
0	0	0	0	9,317,193	9,317,193
0	0	0	0	8,849,441	8,849,441
<u>\$ 290,145</u>	<u>\$ 5,980,197</u>	<u>\$ 126,767</u>	<u>\$ 51,167,600</u>	<u>\$ 18,166,634</u>	<u>\$ 171,429,987</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2002**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>Liabilities, Fund Equity, and Other Credits</u></b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 625,542	\$ 180,110	\$ 0	\$ 567,200
Accrued Wages and Benefits	1,825,680	69,966	0	0
Compensated Absences Payable	349,938	1,156	0	0
Interfund Payable	0	435,914	0	0
Intergovernmental Payable	1,550,913	61,275	0	128
Deferred Revenue	45,428,034	0	486,941	750,671
Due to Students	0	0	0	0
Notes Payable	0	0	0	0
Claims Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
<b>Total Liabilities</b>	<b>49,780,107</b>	<b>748,421</b>	<b>486,941</b>	<b>1,317,999</b>
<b><u>Fund Equity and Other Credits</u></b>				
Investment in General Fixed Assets	0	0	0	0
Retained Earnings:				
Unreserved (Deficit)	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	2,378,901	407,632	0	1,002,746
Reserved for Inventory	290,710	0	0	0
Reserved for Property Taxes	12,816,723	0	167,739	653,581
Unreserved, Undesignated (Deficit)	15,585,501	921,412	9,317,193	(176,962)
<b>Total Fund Equity and Other Credits</b>	<b>31,071,835</b>	<b>1,329,044</b>	<b>9,484,932</b>	<b>1,479,365</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 80,851,942</b>	<b>\$ 2,077,465</b>	<b>\$ 9,971,873</b>	<b>\$ 2,797,364</b>

See accompanying notes to the general purpose financial statements.

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
<u>Enterprise</u>	<u>Internal Service</u>	<u>Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	
\$ 36,707	\$ 144,319	\$ 739	\$ 0	\$ 0	\$ 1,554,617
106,375	36,529	0	0	0	2,038,550
10,006	0	0	0	4,825,396	5,186,496
593,656	2,711,753	0	0	0	3,741,323
55,448	56,752	59	0	775,894	2,500,469
1,760	0	0	0	0	46,667,406
0	0	125,969	0	0	125,969
0	0	0	0	400,000	400,000
0	316,031	0	0	0	316,031
0	0	0	0	1,085,354	1,085,354
0	0	0	0	11,079,990	11,079,990
<u>803,952</u>	<u>3,265,384</u>	<u>126,767</u>	<u>0</u>	<u>18,166,634</u>	<u>74,696,205</u>
0	0	0	51,167,600	0	51,167,600
(513,807)	2,714,813	0	0	0	2,201,006
0	0	0	0	0	3,789,279
0	0	0	0	0	290,710
0	0	0	0	0	13,638,043
0	0	0	0	0	25,647,144
<u>(513,807)</u>	<u>2,714,813</u>	<u>0</u>	<u>51,167,600</u>	<u>0</u>	<u>96,733,782</u>
<u>\$ 290,145</u>	<u>\$ 5,980,197</u>	<u>\$ 126,767</u>	<u>\$ 51,167,600</u>	<u>\$ 18,166,634</u>	<u>\$ 171,429,987</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Revenues</b>					
Taxes	\$ 58,826,773	\$ 0	\$ 475,580	\$ 2,841,228	\$ 62,143,581
Intergovernmental	26,101,603	5,260,182	0	281,959	31,643,744
Tuition and Fees	287,421	0	0	0	287,421
Transportation Fees	61,297	0	0	0	61,297
Earnings on Investments	782,425	45,746	0	0	828,171
Food Services	1,831	0	0	0	1,831
Extracurricular Activities	0	370,346	0	0	370,346
Classroom Materials and Fees	31,374	30,015	0	0	61,389
Miscellaneous	5,513,501	334,202	20,611	0	5,868,314
<b>Total Revenues</b>	<b>91,606,225</b>	<b>6,040,491</b>	<b>496,191</b>	<b>3,123,187</b>	<b>101,266,094</b>
<b>Expenditures</b>					
Current:					
Instruction:					
Regular	31,719,783	983,901	0	18,207	32,721,891
Special	6,112,488	730,779	0	0	6,843,267
Vocational Education	1,542,144	137,530	0	0	1,679,674
Adult/Continuing	3,067	240,647	0	0	243,714
Other	1,115,119	102,308	0	0	1,217,427
Support Services:					
Pupils	6,499,810	685,826	0	20,242	7,205,878
Instructional Staff	3,458,771	720,637	0	126	4,179,534
Board of Education	245,198	0	0	0	245,198
Administrative	5,341,533	232,080	0	0	5,573,613
Fiscal Services	2,025,406	4,508	0	0	2,029,914
Business	2,685,679	0	0	27,427	2,713,106
Operation and Maintenance					
of Plant Services	8,785,107	2,094	0	2,791,478	11,578,679
Pupil Transportation	2,419,146	3,119	0	306,273	2,728,538
Central Services	2,902,596	101,466	0	0	3,004,062
Operation of Non-					
Instructional Service:					
Food Services	0	103	0	0	103
Community Services	40,287	2,056,880	0	0	2,097,167
Other	78,040	0	0	0	78,040
Extracurricular Activities	803,869	356,900	0	0	1,160,769
Building Acquisition	0	10,547	0	0	10,547
Debt Service:					
Principal Retirement	312,191	0	440,000	600,000	1,352,191
Interest and Fiscal Charges	73,421	0	82,255	43,000	198,676
<b>Total Expenditures</b>	<b>76,163,655</b>	<b>6,369,325</b>	<b>522,255</b>	<b>3,806,753</b>	<b>86,861,988</b>
Excess of Revenues Over (Under) Expenditures	15,442,570	(328,834)	(26,064)	(683,566)	14,404,106
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	0	0	9,499,990	0	9,499,990
Capitalized Leases	660,000	0	0	0	660,000
Operating Transfers In	8,105	289,250	0	0	297,355
Operating Transfers Out	(347,415)	(116,875)	0	0	(464,290)
<b>Total Other Financing Sources (Uses)</b>	<b>320,690</b>	<b>172,375</b>	<b>9,499,990</b>	<b>0</b>	<b>9,993,055</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	15,763,260	(156,459)	9,473,926	(683,566)	24,397,161
Fund Balance, as Restated - Beginning of Year	15,237,216	1,485,503	11,006	2,162,931	18,896,656
Increase in Reserve for Inventory	71,359	0	0	0	71,359
<b>Fund Balance - End of Year</b>	<b>\$ 31,071,835</b>	<b>\$ 1,329,044</b>	<b>\$ 9,484,932</b>	<b>\$ 1,479,365</b>	<b>\$ 43,365,176</b>

See accompanying notes to the general purpose financial statements.



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	GENERAL FUND		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes	\$ 50,116,925	\$ 50,533,821	\$ 416,896
Intergovernmental	26,143,944	26,135,785	(8,159)
Tuition and Fees	308,063	275,274	(32,789)
Transportation Fees	49,688	58,675	8,987
Earnings on Investments	745,313	701,075	(44,238)
Extracurricular Activities	0	0	0
Classroom Materials and Fees	35,278	31,374	(3,904)
Miscellaneous	5,624,183	5,767,208	143,025
<b>Total Revenues</b>	<b>83,023,394</b>	<b>83,503,212</b>	<b>479,818</b>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular	32,861,700	31,850,856	1,010,844
Special	6,238,346	6,063,553	174,793
Vocational Education	1,545,200	1,545,115	85
Adult/Continuing	2,964	3,051	(87)
Other	2,105,170	1,309,813	795,357
Support Services:			
Pupils	6,497,513	6,550,303	(52,790)
Instructional Staff	3,800,730	3,585,479	215,251
Board of Education	980,722	459,711	521,011
Administrative	4,916,713	5,197,969	(281,256)
Fiscal Services	1,894,877	2,119,845	(224,968)
Business	2,437,255	2,328,609	108,646
Operation and Maintenance of Plant Services	9,515,151	9,650,094	(134,943)
Pupil Transportation	2,500,488	2,480,495	19,993
Central Services	3,292,319	3,177,547	114,772
Operation of Non-Instructional Services:			
Food Services	0	0	0
Community Services	42,784	42,145	639
Other	116,443	78,945	37,498
Extracurricular Activities	671,353	803,372	(132,019)
Building Acquisition	0	0	0
Debt Service:			
Principal Retirement	312,191	312,191	0
Interest and Fiscal Charges	73,421	73,421	0
<b>Total Expenditures</b>	<b>79,805,340</b>	<b>77,632,514</b>	<b>2,172,826</b>
Excess of Revenues Over (Under) Expenditures	3,218,054	5,870,698	2,652,644
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	149	0	(149)
Proceeds from Sale of Bonds	0	0	0
Operating Transfers In	27,440	8,105	(19,335)
Operating Transfers Out	(284,846)	(347,415)	(62,569)
Advances In	69,563	68,645	(918)
Advances Out	(152,000)	(1,101,660)	(949,660)
Fringe Adjustments	(560,000)	0	560,000
<b>Total Other Financing Sources (Uses)</b>	<b>(899,694)</b>	<b>(1,372,325)</b>	<b>(472,631)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,318,360	4,498,373	2,180,013
Fund Balance - Beginning of Year	9,160,769	9,160,769	0
Prior Year Encumbrances Appropriated	1,668,090	1,668,090	0
<b>Fund Balance - End of Year</b>	<b>\$ 13,147,219</b>	<b>\$ 15,327,232</b>	<b>\$ 2,180,013</b>

(Continued)

See accompanying notes to the general purpose financial statements.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	SPECIAL REVENUE FUND		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	6,290,434	5,230,863	(1,059,571)
Tuition and Fees	0	0	0
Transportation Fees	4,323	0	(4,323)
Earnings on Investments	60,616	45,746	(14,870)
Extracurricular Activities	623,734	370,346	(253,388)
Classroom Materials and Fees	63,079	30,015	(33,064)
Miscellaneous	312,493	322,496	10,003
<b>Total Revenues</b>	<u>7,354,679</u>	<u>5,999,466</u>	<u>(1,355,213)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular	1,260,683	1,062,540	198,143
Special	943,291	747,489	195,802
Vocational Education	179,167	165,684	13,483
Adult/Continuing	522,126	244,595	277,531
Other	104,577	102,307	2,270
Support Services:			
Pupils	923,109	790,271	132,838
Instructional Staff	1,061,342	754,576	306,766
Board of Education	0	0	0
Administrative	274,338	228,964	45,374
Fiscal Services	4,491	4,434	57
Business	30,580	580	30,000
Operation and Maintenance of Plant Services	2,275	2,111	164
Pupil Transportation	9,633	4,249	5,384
Central Services	181,788	102,192	79,596
Operation of Non-Instructional Services:			
Food Services	103	103	0
Community Services	2,658,701	2,315,333	343,368
Other	0	0	0
Extracurricular Activities	660,280	375,272	285,008
Building Acquisition	84,500	10,547	73,953
Debt Service:			
Principal and Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<u>8,900,984</u>	<u>6,911,247</u>	<u>1,989,737</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,546,305)</u>	<u>(911,781)</u>	<u>634,524</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	0	0	0
Proceeds from Sale of Bonds	0	0	0
Operating Transfers In	289,440	289,250	(190)
Operating Transfers Out	(116,830)	(116,875)	(45)
Advances In	56,739	56,739	0
Advances Out	(126,910)	(68,645)	58,265
Fringe Adjustments	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>102,439</u>	<u>160,469</u>	<u>58,030</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,443,866)</u>	<u>(751,312)</u>	<u>692,554</u>
Fund Balance - Beginning of Year	1,273,321	1,273,321	0
Prior Year Encumbrances Appropriated	602,603	602,603	0
<b>Fund Balance - End of Year</b>	<u><u>\$ 432,058</u></u>	<u><u>\$ 1,124,612</u></u>	<u><u>\$ 692,554</u></u>

See accompanying notes to the general purpose financial statements.

DEBT SERVICE FUND			CAPITAL PROJECTS FUNDS		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 305,021	\$ 306,322	\$ 1,301	\$ 2,589,417	\$ 2,419,056	\$ (170,361)
0	0	0	33,791	170,362	136,571
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
21,262	20,611	(651)	0	0	0
<u>326,283</u>	<u>326,933</u>	<u>650</u>	<u>2,623,208</u>	<u>2,589,418</u>	<u>(33,790)</u>
0	0	0	147,236	140,509	6,727
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	52,372	49,149	3,223
0	0	0	2,728	149	2,579
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	31,859	31,869	(10)
0	0	0	3,493,415	3,391,071	102,344
0	0	0	306,273	306,273	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	6,555	0	6,555
0	0	0	0	0	0
0	0	0	0	0	0
450,000	440,000	10,000	600,000	600,000	0
125,000	82,255	42,745	75,000	43,000	32,000
<u>575,000</u>	<u>522,255</u>	<u>52,745</u>	<u>4,715,438</u>	<u>4,562,020</u>	<u>153,418</u>
<u>(248,717)</u>	<u>(195,322)</u>	<u>53,395</u>	<u>(2,092,230)</u>	<u>(1,972,602)</u>	<u>119,628</u>
0	0	0	0	0	0
9,500,641	9,499,990	(651)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>9,500,641</u>	<u>9,499,990</u>	<u>(651)</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,251,924	9,304,668	52,744	(2,092,230)	(1,972,602)	119,628
11,006	11,006	0	757,003	757,003	0
0	0	0	1,343,324	1,343,324	0
<u>\$ 9,262,930</u>	<u>\$ 9,315,674</u>	<u>\$ 52,744</u>	<u>\$ 8,097</u>	<u>\$ 127,725</u>	<u>\$ 119,628</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	TOTALS (MEMORANDUM ONLY)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes	\$ 53,011,363	\$ 53,259,199	\$ 247,836
Intergovernmental	32,468,169	31,537,010	(931,159)
Tuition and Fees	308,063	275,274	(32,789)
Transportation Fees	54,011	58,675	4,664
Earnings on Investments	805,929	746,821	(59,108)
Extracurricular Activities	623,734	370,346	(253,388)
Classroom Materials and Fees	98,357	61,389	(36,968)
Miscellaneous	5,957,938	6,110,315	152,377
<b>Total Revenues</b>	<b>93,327,564</b>	<b>92,419,029</b>	<b>(908,535)</b>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular	34,269,619	33,053,905	1,215,714
Special	7,181,637	6,811,042	370,595
Vocational Education	1,724,367	1,710,799	13,568
Adult/Continuing	525,090	247,646	277,444
Other	2,209,747	1,412,120	797,627
Support Services:			
Pupils	7,472,994	7,389,723	83,271
Instructional Staff	4,864,800	4,340,204	524,596
Board of Education	980,722	459,711	521,011
Administrative	5,191,051	5,426,933	(235,882)
Fiscal Services	1,899,368	2,124,279	(224,911)
Business	2,499,694	2,361,058	138,636
Operation and Maintenance of Plant Services	13,010,841	13,043,276	(32,435)
Pupil Transportation	2,816,394	2,791,017	25,377
Central Services	3,474,107	3,279,739	194,368
Operation of Non-Instructional Services:			
Food Services	103	103	0
Community Services	2,701,485	2,357,478	344,007
Other	122,998	78,945	44,053
Extracurricular Activities	1,331,633	1,178,644	152,989
Building Acquisition	84,500	10,547	73,953
Debt Service:			
Principal Retirement	1,362,191	1,352,191	10,000
Interest and Fiscal Charges	273,421	198,676	74,745
<b>Total Expenditures</b>	<b>93,996,762</b>	<b>89,628,036</b>	<b>4,368,726</b>
Excess of Revenues Over (Under) Expenditures	(669,198)	2,790,993	3,460,191
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	149	0	(149)
Proceeds from Sale of Bonds	9,500,641	9,499,990	(651)
Operating Transfers In	316,880	297,355	(19,525)
Operating Transfers Out	(401,676)	(464,290)	(62,614)
Advances In	126,302	125,384	(918)
Advances Out	(278,910)	(1,170,305)	(891,395)
Fringe Adjustments	(560,000)	0	560,000
<b>Total Other Financing Sources (Uses)</b>	<b>8,703,386</b>	<b>8,288,134</b>	<b>(415,252)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,034,188	11,079,127	3,044,939
Fund Balances - Beginning of Year	11,202,099	11,202,099	0
Prior Year Encumbrances Appropriated	3,614,017	3,614,017	0
<b>Fund Balances - End of Year</b>	<b>\$ 22,850,304</b>	<b>\$ 25,895,243</b>	<b>\$ 3,044,939</b>

See accompanying notes to the general purpose financial statements.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND EQUITY - ALL PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	
<b><u>Operating Revenues</u></b>			
Intergovernmental	\$ 924	\$ 0	\$ 924
Tuition and Fees	1,104,423	3,478,211	4,582,634
Food Services	990,934	0	990,934
Classroom Materials and Fees	14,395	0	14,395
Miscellaneous	534,201	515,014	1,049,215
<b>Total Operating Revenues</b>	<u>2,644,877</u>	<u>3,993,225</u>	<u>6,638,102</u>
<b><u>Operating Expenses</u></b>			
Salaries and Wages	1,771,797	1,707,538	3,479,335
Fringe Benefits	611,598	2,596,254	3,207,852
Purchased Services	1,306,355	282,928	1,589,283
Supplies and Materials	244,345	74,112	318,457
Capital Outlay	1,259	11,741	13,000
Other	27,676	84,571	112,247
Depreciation	13,834	0	13,834
<b>Total Operating Expenses</b>	<u>3,976,864</u>	<u>4,757,144</u>	<u>8,734,008</u>
Operating Loss	<u>(1,331,987)</u>	<u>(763,919)</u>	<u>(2,095,906)</u>
<b><u>Non-Operating Revenues</u></b>			
Federal Donated Commodities	113,226	0	113,226
Operating Grants	793,127	591,289	1,384,416
<b>Total Non-Operating Revenues</b>	<u>906,353</u>	<u>591,289</u>	<u>1,497,642</u>
Loss Before Operating Transfers	<u>(425,634)</u>	<u>(172,630)</u>	<u>(598,264)</u>
<b><u>Operating Transfers</u></b>			
Operating Transfers In	148,032	18,903	166,935
<b>Total Operating Transfers</b>	<u>148,032</u>	<u>18,903</u>	<u>166,935</u>
Net Loss	<u>(277,602)</u>	<u>(153,727)</u>	<u>(431,329)</u>
Retained Earnings (Deficit), as Restated - Beginning of Year	<u>(236,205)</u>	<u>2,868,540</u>	<u>2,632,335</u>
Retained Earnings (Deficit) - End of Year	<u><u>\$ (513,807)</u></u>	<u><u>\$ 2,714,813</u></u>	<u><u>\$ 2,201,006</u></u>

See accompanying notes to the general purpose financial statements.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND EQUITY - BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 ALL PROPRIETARY FUND TYPES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>ENTERPRISE FUNDS</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 845,675	\$ 824,114	\$ (21,561)
Operating Grants	0	0	0
Tuition and Fees	1,102,460	1,057,367	(45,093)
Food Services	993,917	990,819	(3,098)
Classroom Materials and Fees	19,767	14,395	(5,372)
Miscellaneous	572,836	668,998	96,162
<b>Total Revenues</b>	<u>3,534,655</u>	<u>3,555,693</u>	<u>21,038</u>
<b><u>Expenses</u></b>			
Salaries and Wages	1,760,660	1,809,377	(48,717)
Fringe Benefits	577,856	587,592	(9,736)
Purchased Services	275,009	206,501	68,508
Supplies and Materials	1,298,049	1,252,857	45,192
Capital Outlay	65,605	58,374	7,231
Other	33,705	28,538	5,167
<b>Total Expenses</b>	<u>4,010,884</u>	<u>3,943,239</u>	<u>67,645</u>
Excess of Revenues Over (Under) Expenses	<u>(476,229)</u>	<u>(387,546)</u>	<u>88,683</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	191,637	148,032	(43,605)
Advances In	309,585	333,168	23,583
<b>Total Other Financing Sources (Uses)</b>	<u>501,222</u>	<u>481,200</u>	<u>(20,022)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	24,993	93,654	68,661
Fund Equity (Deficit) - Beginning of Year	(28,189)	(28,189)	0
Prior Year Encumbrances Appropriated	22,632	22,632	0
Fund Equity - End of Year	<u><u>\$ 19,436</u></u>	<u><u>\$ 88,097</u></u>	<u><u>\$ 68,661</u></u>

See accompanying notes to the general purpose financial statements.

INTERNAL SERVICE FUNDS			TOTALS (MEMORANDUM ONLY)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 845,675	\$ 824,114	\$ (21,561)
649,207	591,289	(57,918)	649,207	591,289	(57,918)
1,259,942	1,255,408	(4,534)	2,362,402	2,312,775	(49,627)
0	0	0	993,917	990,819	(3,098)
0	0	0	19,767	14,395	(5,372)
2,099,721	2,099,721	0	2,672,557	2,768,719	96,162
<u>4,008,870</u>	<u>3,946,418</u>	<u>(62,452)</u>	<u>7,543,525</u>	<u>7,502,111</u>	<u>(41,414)</u>
1,777,806	1,807,395	(29,589)	3,538,466	3,616,772	(78,306)
2,982,335	2,843,735	138,600	3,560,191	3,431,327	128,864
358,278	304,701	53,577	633,287	511,202	122,085
85,366	76,388	8,978	1,383,415	1,329,245	54,170
9,494	13,895	(4,401)	75,099	72,269	2,830
10,000	1,760	8,240	43,705	30,298	13,407
<u>5,223,279</u>	<u>5,047,874</u>	<u>175,405</u>	<u>9,234,163</u>	<u>8,991,113</u>	<u>243,050</u>
<u>(1,214,409)</u>	<u>(1,101,456)</u>	<u>112,953</u>	<u>(1,690,638)</u>	<u>(1,489,002)</u>	<u>201,636</u>
0	18,903	18,903	191,637	166,935	(24,702)
668,205	711,753	43,548	977,790	1,044,921	67,131
<u>668,205</u>	<u>730,656</u>	<u>62,451</u>	<u>1,169,427</u>	<u>1,211,856</u>	<u>42,429</u>
(546,204)	(370,800)	175,404	(521,211)	(277,146)	244,065
2,446,239	2,446,239	0	2,418,050	2,418,050	0
527,625	527,625	0	550,257	550,257	0
<u>\$ 2,427,660</u>	<u>\$ 2,603,064</u>	<u>\$ 175,404</u>	<u>\$ 2,447,096</u>	<u>\$ 2,691,161</u>	<u>\$ 244,065</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**COMBINED STATEMENT OF CASH FLOWS -**  
**ALL PROPRIETARY FUND TYPES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Enterprise	Internal Service	Totals (Memorandum Only)
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>			
<b><u>Cash Flows from Operating Activities</u></b>			
Cash Received from Customers	\$ 1,995,433	\$ 1,255,408	\$ 3,250,841
Cash Received from Quasi-External Transactions with Other Funds	0	1,584,707	1,584,707
Cash Received from Other Operating Sources	668,998	515,014	1,184,012
Cash Payments to Suppliers for Goods and Services	(1,432,470)	(371,728)	(1,804,198)
Cash Payments to Employees for Services	(1,809,377)	(1,807,395)	(3,616,772)
Cash Payments for Employee Benefits	(587,592)	0	(587,592)
Cash Payments for Claims	0	(2,527,595)	(2,527,595)
Cash Payments for Other	(27,676)	(1,760)	(29,436)
<b>Net Cash Used for Operating Activities</b>	<b>(1,192,684)</b>	<b>(1,353,349)</b>	<b>(2,546,033)</b>
<b><u>Cash Flows from Non-Capital Financing Activities</u></b>			
Operating Grants Received	823,190	591,289	1,414,479
Operating Transfers In	148,032	18,903	166,935
Advances In	333,168	711,753	1,044,921
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<b>1,304,390</b>	<b>1,321,945</b>	<b>2,626,335</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Payments for Capital Acquisitions	(57,115)	0	(57,115)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>54,591</b>	<b>(31,404)</b>	<b>23,187</b>
Cash and Cash Equivalents - Beginning of Year	62,515	2,973,864	3,036,379
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 117,106</b>	<b>\$ 2,942,460</b>	<b>\$ 3,059,566</b>
<b><u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</u></b>			
Operating Loss	\$ (1,331,987)	\$ (763,919)	\$ (2,095,906)
Adjustments:			
Depreciation	13,834	0	13,834
Commodities Used During the Year	113,226	0	113,226
(Increase) Decrease in Assets:			
Accounts Receivable	19,554	44,909	64,463
Intergovernmental Receivable	0	(683,005)	(683,005)
Inventory Held for Resale	(2,700)	0	(2,700)
Materials and Supplies Inventory	652	0	652
Increase (Decrease) in Liabilities:			
Accounts Payable	25,302	138,994	164,296
Accrued Wages and Benefits	11,897	(88,431)	(76,534)
Compensated Absences Payable	(54,190)	0	(54,190)
Intergovernmental Payable	11,728	8,668	20,396
Claims Payable	0	(10,565)	(10,565)
<b>Total Adjustments</b>	<b>139,303</b>	<b>(589,430)</b>	<b>(450,127)</b>
<b>Net Cash Used for Operating Activities</b>	<b>\$ (1,192,684)</b>	<b>\$ (1,353,349)</b>	<b>\$ (2,546,033)</b>

**Schedule of Noncash Financing Activities**

During the year, the Food Services Enterprise Fund received Donated Commodities of \$113,226.

See accompanying notes to the general purpose financial statements.



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**

---

---

**NOTE 1: DESCRIPTION OF THE DISTRICT AND THE REPORTING ENTITY**

The Cleveland Heights-University Heights City School District (the District) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The District operates under a locally elected five-member Board form of government and provides educational services as mandated by State and/or federal agencies. The Board of Education controls the District's ten instructional/support facilities staffed by 420 classified employees, 595 certificated full-time teaching personnel, and 52 administrators who provide services to 6,897 students and other community members.

**The Reporting Entity**

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

The following non-public schools operate within the District's boundaries: Beaumont School, Fuchs Mizrahi School, GESU School, Hebrew Academy of Cleveland, Lutheran East High School, Mosdos Ohr Hatorah, Ruffing Montessori, St. Ann School, St. Louis School, Woodside School and Monarch School. Current State legislation provides funding to these non-public schools. These monies are received and disbursed by the District on behalf of the non-public schools by the Treasurer of the District, as directed by the non-public schools. The activity of these monies by the District is reflected in a special revenue fund for financial reporting purposes.

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 organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the District is obligated for the debt of the organization.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

NOTE 1: **DESCRIPTION OF THE ENTITY** (Continued)

**The Reporting Entity** (Continued)

Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt, or the levying of taxes. The District has no component units.

The District is associated with the Ohio Schools Council Association, a jointly governed organization, and the Cleveland Heights-University Heights Public Library, a related organization. These organizations are presented in Notes 16 and 17 to the general purpose financial statements.

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

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

**A. Basis of Presentation - Fund Accounting**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net available expendable resources.

For financial statement presentation purposes, the various funds of the District are grouped into the following generic fund types under the broad fund categories: governmental, proprietary, and fiduciary.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

A. **Basis of Presentation - Fund Accounting** (Continued)

**Governmental Fund Types**

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

**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 by law or contract to be accounted for in another fund. The general fund balance is available to the District for any purposes provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** - Special revenue funds are used to account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

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

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

**Proprietary Fund Type**

Proprietary funds are used to account for the District's ongoing activities which are similar to those found in the private sector. The following are the District's proprietary fund types:

**Enterprise Funds** - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been 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.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

A. **Basis of Presentation - Fund Accounting** (Continued)

**Proprietary Fund Type** (Continued)

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

**Fiduciary Fund Types**

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include agency funds. The District's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Account Groups**

Account groups are used to make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature. The following account groups are used:

*General Fixed Assets Account Group* - This account group is established to account for all fixed assets of the District, other than those accounted for in the proprietary funds.

*General Long-Term Obligations Account Group* - This account group is established to account for all long-term obligations of the District except those accounted for in the proprietary funds.

B. **Measurement Focus and Basis of Accounting**

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

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

**B. Measurement Focus and Basis of Accounting** (Continued)

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

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

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include income tax, 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 District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

**B. Measurement Focus and Basis of Accounting** (Continued)

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

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

Property taxes for which there is an enforceable legal claim as of June 30, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before 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.

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 the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable, and expenses are recognized when they are incurred, if measurable. There were no unbilled service charges receivable at year end. The fair value of donated commodities used during the year is reported in the operating statement as an expense with a like amount reported as donated commodities revenue. Unused donated commodities are reported as deferred revenue.

**C. Budgetary Accounting**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

C. **Budgetary Accounting** (Continued)

of budgetary control has been established by the Board of Education at the fund level. Any budgetary modifications at this level may only be made by resolution of the Board of Education.

**Tax Budget**

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

**Estimated Resources**

Prior to April 1, the Board of Education accepts, by formal resolution, the tax rates as determined by the County Budget Commission and receives the Commission's Certificate of Estimated Resources which states the projected revenue of each fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the appropriation measure. On or about July 1, the Certificate is amended to include any unencumbered cash balances from the preceding year. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified by the District's Treasurer. The amounts reported in the budgetary statements reflect the amounts in the final Amended Certificate issued during fiscal year 2002.

**Appropriations**

Upon receipt from the County Auditor of an amended Certificate of Estimated Resources based on final assessed values and tax rates or a certification saying no new certificate is necessary, the annual appropriation resolution must be legally enacted by the Board of Education at the fund level of expenditures, which are the legal levels of budgetary control. Prior to the passage of the annual appropriation measure, the Board may pass a temporary appropriation measure to meet the ordinary expenses of the District. The appropriation resolution, by fund, must be within the estimated resources as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

C. **Budgetary Accounting** (Continued)

at any level of control. Any revisions that alter the total of any fund appropriation within a fund must be approved by the Board of Education. The Board may pass supplemental fund appropriations provided the total appropriations by fund do not exceed the amounts set forth in the most recent Certificate of Estimated Resources. During the year, several supplemental appropriations were legally enacted; however, none of these amendments were significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all supplemental appropriations. Formal budgetary integration is employed as a management control device during the year for all funds other than agency funds, consistent with statutory provisions.

**Encumbrances**

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

**Lapsing of Appropriations**

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

D. **Cash and Cash Equivalents**

To improve cash management, cash received by the District is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through District records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet.

The District complies with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

**D. Cash and Cash Equivalents** (Continued)

1. Except for nonparticipating investment contracts, all investments of the District are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements are reported at cost.
2. During fiscal year 2002, the District's investments were limited to repurchase agreements, certificates of deposit, manuscript notes, STAROhio, the State Treasurer's investment pool, and U.S. Government Securities.
3. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the state to pool their funds for investment purposes. STAROhio is not registered with SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of The Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2002.
4. The gain/loss resulting from valuation will be reported within the interest income account on the Statement of Revenues, Expenditures, and Changes in Fund Balances.
5. Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund, special trust special revenue fund, other grants special revenue fund, and auxiliary services special revenue fund during fiscal year 2002 amounted to \$782,425, \$2,906, \$9,279, and \$33,561, respectively, which includes \$469,500 assigned from other District funds.
6. For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with an original maturity of 3 months or less at the time they are purchased by the District are considered to be cash equivalents. Investments with an initial maturity of more than 3 months that are not purchased from the pool are reported as investments.
7. Restricted assets in the general fund represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts set aside by the District to create a reserve for budget stabilization. See Note 21 for the calculation of the year end restricted asset balance and the corresponding fund balance reserves.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

**E. Materials and Supplies Inventory**

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 consist of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets. Inventories of proprietary funds consist of donated food held for resale and school supplies held for resale and are expensed when used.

**F. Fixed Assets and Depreciation**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary fund are capitalized in the respective fund. All fixed 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 value as of the date received. The District maintains a capitalization threshold of one thousand dollars and any electronic equipment. The District does not possess any infrastructure.

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized.

Assets in the general fixed assets account group are not depreciated. Depreciation of furniture and equipment in the proprietary fund types is computed using the straight-line method over an estimated useful life that ranges from five to ten years. Improvements are depreciated over the remaining useful lives of the related fixed assets.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

**G. Interfund Assets and Liabilities**

Receivables and payables resulting from transactions between funds for services or goods received are classified as “due from other funds” or “due to other funds” on the balance sheet. Short term interfund loans are classified as “interfund receivables/payables.”

**H. Compensated Absences**

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

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

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account “compensated absences payable” in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

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

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 judgments, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. In general, payments made more than sixty days after year end are considered not to have been made with current available financial resources. Bonds are reported as a liability of the general long-term obligations account group until due.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

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

I. **Accrued Liabilities and Long-Term Obligations** (Continued)

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

J. **Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

K. **Fund Balance Reserves**

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

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

L. **Estimates**

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

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

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

**M. Memorandum Only - Total Columns on Combined Statements**

Total columns on the general purpose financial statements are captioned “Total - (Memorandum Only)” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3: **COMPLIANCE AND ACCOUNTABILITY**

**A. Fund Deficits**

The following funds had deficit fund balances/retained earnings at June 30, 2002:

	<u>Deficit Fund Balance/ Retained Earnings</u>
Special Revenue Funds:	
Career Development Program	\$ 3,482
Motorcycle Safety Education	1,733
Public School Preschool Grant	31,668
Job Training Partnership Act	101,350
Vocational Education	3,814
Chapter II	45,068
Title VI R - Class Size Reduction	5,964
Enterprise Funds:	
Food Services	231,187
Uniform School Supplies	46,744
Community Services/Early Childhood	252,655

The special revenue fund deficits were created by the recognition of expenditures on the modified accrual basis which are greater than expenditures on a cash basis. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

Management is analyzing the food services and uniform school supplies enterprise funds to determine appropriate action to alleviate the deficit. The community services/early childhood enterprise fund retained earnings deficit balance resulted from accrued liabilities. Deficits do not exist under the cash basis of accounting. The general fund provides operating transfers when cash is required, not when accruals occur.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 3: **COMPLIANCE AND ACCOUNTABILITY** (Continued)

**B. Legal Compliance and Accountability** (Continued)

Section 5705.41(B), Ohio Revised Code, states that no subdivision shall make any expenditure of money unless it has been appropriated. Section 5705.41(D), Ohio Revised Code, states in part that encumbrances should be charged against proper appropriations and actual disbursements plus outstanding encumbrances should not be greater than the total appropriations. The following funds have expenditures in excess of appropriations:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
Special Revenue Fund:			
Career Development Program	\$ 32,866	\$ 34,389	\$ (1,523)
Public School Preschool Grant	164,011	164,889	(878)
Internal Service Fund:			
Workers' Compensation	\$ 502,058	\$ 588,414	\$ (86,356)

**C. Prior Period Adjustment**

The prior year fund balances of the general fund and the capital projects fund and the prior year retained earnings balance of the internal service fund were restated due to an accounting error in classification.

<u>General Fund</u>		<u>Total General Fund</u>
Fund Balance as of June 30, 2001		\$ 18,529,033
Prior Period Adjustment - Insurance Proceeds		161,618
Prior Period Adjustment - Tuition Receivable		(3,453,435)
Restated Fund Balance, June 30, 2001		\$ 15,237,216
<u>Capital Projects Fund</u>	<u>Permanent Improvement Fund</u>	<u>Total Capital Projects Fund</u>
Fund Balance as of June 30, 2001	\$ 2,294,289	\$ 2,324,549
Prior Period Adjustment - Insurance Proceeds	(161,618)	(161,618)
Restated Fund Balance, June 30, 2001	\$ 2,132,671	\$ 2,162,931
<u>Internal Service Fund</u>	<u>Bellefaire General Rotary Fund</u>	<u>Total Internal Service Fund</u>
Retained Earnings as of June 30, 2001	\$ (2,009,324)	\$ 513,808
Prior Period Adjustment - Tuition Receivable	2,354,732	2,354,732
Restated Retained Earnings, June 30, 2001	\$ 345,408	\$ 2,868,540

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 3: **COMPLIANCE AND ACCOUNTABILITY** (Continued)

C. **Prior Period Adjustment** (Continued)

In addition to the above noted changes to fund balances and retained earnings, the restatements had the following effect on prior year excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses for the general fund and capital projects fund and net loss for the internal service fund.

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses as Reported 6/30/01	Adjustments	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses as Restated 6/30/01
General Fund	\$ 5,076,943	\$ (3,291,817)	\$ 1,785,126
Capital Projects Fund	379,985	(161,618)	218,367
	Net Loss		Net Income
	as Reported 6/30/01	Adjustments	as Restated 6/30/01
Internal Service Fund	\$ (1,992,098)	\$ 2,354,732	\$ 362,634

The following account groups also were restated due to the recording of capital leases in fiscal year 2001:

**General Fixed Assets**

Fixed Assets (net where applicable of accumulated depreciation) as of June 30, 2001	\$ 45,886,911
Prior Period Adjustments - Furniture and Equipment	775,161
	-----
Restated Fixed Assets (net where applicable of accumulated depreciation) as of June 30, 2001	\$ 46,662,072
	=====

**General Long-Term Obligations**

Amount to be Provided from General Government Resources as of June 30, 2001	\$ 8,269,255
Prior Period Adjustment - Communication System	737,545
	-----
Restated Amount to be Provided from General Government Resources as of June 30, 2001	\$ 9,006,800
	=====

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 4: BUDGETARY BASIS OF ACCOUNTING**

While the District is reporting financial position, results of operations, and changes in fund balances/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses for all funds (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosures in the proprietary fund types (GAAP basis).
4. Short-term interfund loans are treated as Other Financing Sources (Uses) in cash (budget) rather than as Interfund Receivables/Payables on the balance sheet (GAAP).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ 15,763,260	\$ (156,459)	\$ 9,473,926	\$ (683,566)
Revenue Accruals	(8,763,013)	(41,025)	9,330,742	(533,769)
Advances In	68,645	56,739	0	0
Expenditure Accruals	1,377,485	21,895	(9,500,000)	390,253
Advances Out	(1,101,660)	(68,645)	0	0
Encumbrances	(2,846,344)	(563,817)	0	(1,145,520)
Budget Basis	<u>\$ 4,498,373</u>	<u>\$ (751,312)</u>	<u>\$ 9,304,668</u>	<u>\$ (1,972,602)</u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 4: BUDGETARY BASIS OF ACCOUNTING**

Net Income (Loss) Excess of Revenues Over (Under) Expenses and Operating Transfers All Proprietary Fund Types		
	Enterprise	Internal Service
GAAP Basis	\$ (277,602)	\$ (153,727)
Revenue Accrual	337,631	776,463
Expense Accrual	47,541	(665,881)
Capital Outlay	1,259	11,741
Depreciation Expense	13,834	0
Encumbrances	(29,009)	(339,396)
Budget Basis	\$ 93,654	\$ (370,800)

**NOTE 5: DEPOSITS AND INVESTMENTS**

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 two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

Protection of the 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.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

NOTE 5: **DEPOSITS AND INVESTMENTS** (Continued)

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

1. United States Treasury notes, bills, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in 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 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 (STAROhio);
7. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed 25 percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, 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

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 5: **DEPOSITS AND INVESTMENTS** (Continued)

institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand**

At fiscal year end, the District had \$2,470 in undeposited cash on hand, which is included on the balance sheet of the District as part of "Equity in Pooled Cash and Cash Equivalents".

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 \$13,227,135 and the bank balance was \$15,451,924. Of the bank balance:

1. \$302,027 was covered by federal depository insurance; and
2. \$15,149,897 was uninsured and uncollateralized.

**Investments**

The District's investments are categorized below to give an indication of the level of risk assumed by the District at 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. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

<u>Description</u>	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Amount/ Fair Value</u>
Repurchase Agreements	\$ 0	\$ 6,445,212	\$ 6,445,212
Manuscript Note	400,000	0	400,000
STAROhio	0	0	6,646,981
Federal Securities	0	6,979,614	6,979,614
Total Investments	<u>\$ 400,000</u>	<u>\$13,424,826</u>	<u>\$20,471,807</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

NOTE 5: **DEPOSITS AND INVESTMENTS** (Continued)

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

A reconciliation between the classifications of cash and investments on the combined financial statements and the classification of deposits and investments presented above per GASB statement No. 3 is as follows:

	Cash and Cash Equivalents/	
	Deposits	Investments
GASB Statement 9	\$ 26,321,798	\$ 7,379,614
Investments:		
Repurchase Agreements	(6,445,212)	6,445,212
STAROhio	(6,646,981)	6,646,981
GASB Statement 3	\$ 13,229,605	\$ 20,471,807

NOTE 6: **PROPERTY TAXES**

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

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

2002 real property taxes are levied after April 1, 2002, on the assessed value listed as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 6: **PROPERTY TAXES** (Continued)

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2002 public utility property taxes which become a lien December 31, 2001 are levied after April 1, 2002 and are collected in 2003 with real property taxes.

2001 tangible personal property taxes are levied after April 1, 2002 on the assessed value listed as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value.

The assessed values upon which the fiscal year 2002 taxes were collected are:

	<u>2001 Second-Half Collections</u>		<u>2002 First-Half Collections</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Agricultural/Residential and Other Real Estate	\$ 926,462,620	93.37%	\$ 929,693,070	95.37%
Public Utility Personal	30,906,950	3.11%	20,379,170	2.09%
Tangible Personal Property	34,917,354	3.52%	24,751,484	2.54%
	<u>\$ 992,286,924</u>	<u>100.00%</u>	<u>\$ 974,823,724</u>	<u>100.00%</u>
Tax Rate per \$1,000 of Assessed valuation	\$ 120.40		\$ 121.10	

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 earlier or later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or 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 Cuyahoga 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 2003 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 6: **PROPERTY TAXES** (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Cleveland Heights-University Heights City School District. The County Auditor periodically remits to the District its portion of taxes. Accrued property taxes receivable represent delinquent taxes outstanding and real property, personal property, and public utility taxes which became measurable as of June 30, 2002. Although total property tax collections for the next fiscal year are measurable, only the amount available as an advance at June 30 is intended to finance current year operations. The receivable is therefore offset by a credit to deferred revenue for that portion not intended to finance current year operations. The amount available to the District as an advance at June 30, 2002 was \$13,638,043 and is recognized as revenue. \$12,816,723 was available to the general fund, \$653,581 was available to the permanent improvement capital projects fund, and \$167,739 was available to the bond retirement debt service fund.

NOTE 7: **RECEIVABLES**

Receivables at June 30, 2002 consisted of taxes, accounts (rent and student fees), tuition, intergovernmental grants, and interest. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs, and the current fiscal year guarantee of federal funds.

A summary of the principal items of intergovernmental receivables follows:

<b><u>Intergovernmental Receivables</u></b>	<u>Amount</u>	<u>Total Fund Amount</u>
<b><i>General Fund:</i></b>		
Special Education - tuition	\$ 3,805,956	
<i>Total General Fund</i>		\$ 3,805,956
<b><i>Special Revenue Funds:</i></b>		
Motorcycle Safety Education	15,820	
Adult Basic Education	77,421	
Chapter II	50,857	
Miscellaneous Federal Grants	5,166	
<i>Total Special Revenue Funds</i>		149,264
<b><i>Capital Projects Funds:</i></b>		
School Net Plus	111,619	
<i>Total Capital Projects Funds</i>		111,619
<b><i>Enterprise Funds:</i></b>		
Food Service	3,982	
<i>Total Enterprise Funds</i>		3,982
<b><i>Internal Service Fund:</i></b>		
Bellefaire General Rotary	3,037,737	
<i>Total Internal Service Fund</i>		3,037,737
<b>Total Intergovernmental Receivables</b>		<b>\$ 7,108,558</b>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 8: FIXED ASSETS**

A summary of the enterprise funds' fixed assets at June 30, 2002 follows:

Furniture and Equipment	\$ 678,987
Less Accumulated Depreciation	(566,516)
Net Fixed Assets	<u>\$ 112,471</u>

A summary of the changes in general fixed assets during fiscal year 2002 follows:

	Balance at June 30, 2001 <u>as Restated</u>	<u>Additions</u>	<u>Disposals</u>	Balance at June 30, 2002
Land and Land Improvements	\$ 251,868	\$ 0	\$ 0	\$ 251,868
Buildings	10,375,728	0	0	10,375,728
Furniture and Equipment	33,557,886	4,064,537	(12,397)	37,610,026
Vehicles	2,476,590	310,411	0	2,787,001
Construction in Progress	0	142,977	0	142,977
Total	<u>\$46,662,072</u>	<u>\$4,517,925</u>	<u>\$ (12,397)</u>	<u>\$51,167,600</u>

**NOTE 9: RISK MANAGEMENT**

**A. Property and Liability**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year 2002, the District contracted with several companies for various types of insurance as follows:

<u>Company</u>	<u>Type of Coverage</u>	<u>Level of Coverage</u>	<u>Deductible</u>
Nationwide-Wausau Insurance Co.	Liability	\$5,000,000/\$1,000,000 (limit)	\$ 1,000
Coregis	Fleet	\$5,000,000 (limit)	\$1,000 comp \$1,000 coll
Hartford Insurance Co.	Property & Inland Marine Boiler & Machinery	\$144,437,657 (limit)	\$ 50,000
Fidelity and Deposit Co. of Maryland	Employee Blanket Bond	\$20,000 (limit)	\$ 500
Wausau	Position & Treasurers	\$20,000-\$100,000(limit)	\$ 0

Settled claims have not exceeded this commercial coverage in any of the past three years. There has been no change from prior years coverage.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 9: **RISK MANAGEMENT** (Continued)

**B. Workers' Compensation**

Prior to 1996, the District participated in the State Workers' Compensation retrospective rating and payment system. The plan involved the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for the employees injured. During 1996, the District switched to the premium rating coverage provided by the State. This coverage is based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The District still owes the State Workers' Compensation System for ongoing claims during the year the District was covered by the retrospective rating plan. Claims of \$220,031 have been accrued as a liability in the Workers' Compensation Internal Service fund at June 30, 2002 based on an estimate by the claims administrator. Changes in the fund's claims liability amount in 2001 and 2002 are as follows:

	Balance at of Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
June 30, 2001	\$ 309,513	\$ 682,176	\$ 737,236	\$ 254,453
June 30, 2002	\$ 254,453	\$ 424,395	\$ 458,817	\$ 220,031

**C. Employee Medical Benefits**

The District operates and manages employee health benefits on a self-insured basis for prescriptions for all employees and dental and vision for teachers. Dental and vision coverage switched from self-insured to premium based in September 2000. Also, all employees are now covered. The District maintains a self insurance internal service fund to account for and finance its uninsured risks of loss in this program. The premium is paid by the fund that pays the salary for the employee and is based on historical cost information. Incurred but not reported claims of \$96,000 have been accrued in the self insurance internal service fund at June 30, 2002 based on an estimate from the third party administrator.

The claims liability of \$96,000 reported in the funds at June 30, 2002 is based on an estimate provided by the Treasurer and the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount in 2001 and 2002 are as follows:



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 9: **RISK MANAGEMENT** (Continued)

	<u>Balance at of Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
June 30, 2001	\$ 88,367	\$1,510,894	\$1,527,118	\$ 72,143
June 30, 2002	\$ 72,143	\$1,518,613	\$1,494,756	\$ 96,000

NOTE 10: **DEFINED BENEFIT PENSION PLANS**

A. **School Employees Retirement System**

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

Plan members are required to contribute 9 percent of their annual covered salary and the District is required to contribute an actuarially determined rate. The current District rate is 14 percent of annual covered payroll. A portion of the District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2002, 4.2 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount by SERS' Retirement Board. The District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2002, 2001, and 2000 were \$1,891,696, \$1,832,500, and \$1,407,277, respectively; 46.79 percent has been contributed for fiscal year 2002 and 100 percent for the fiscal years 2001 and 2000; \$1,006,548 representing the unpaid contribution for fiscal year 2002 is recorded as a liability within the respective funds and in the general long-term obligations account group.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

NOTE 10: **DEFINED BENEFIT PENSION PLANS** (Continued)

**B. State Teachers Retirement System**

The District contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death and survivor benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a stand-alone financial report. Copies of STRS Ohio's 2001 Comprehensive Annual Financial Report can be requested by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

For the fiscal year ended June 30, 2002, plan members are required to contribute 9.3 percent of their annual covered salaries. The District is required to contribute 14 percent; 9.5 percent was the portion used 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 \$5,394,924, \$5,126,856, and \$2,128,920, respectively; 83.40 percent has been contributed for fiscal year 2002 and 100 percent for fiscal years 2001 and 2000. \$895,420, representing the unpaid contribution for fiscal year 2002, is recorded as a liability within the respective funds.

**C. Social Security System**

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

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

**NOTE 11: POSTEMPLOYMENT BENEFITS**

The District provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS), and to retired non-certificated employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the 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 health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently, 14 percent of covered payroll. For the fiscal year ended June 30, 2002 the STRS Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the District, this amount equaled \$1,734,083 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 \$3.256 billion. For the year ended June 30, 2001, net health care costs by STRS were \$300,772,000 and STRS had 102,132 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 25 years of service credit must pay a portion of their premium for health care. The portion is based on years of service up to a maximum of 75 percent of the premium.

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2001, employer contributions to fund health care benefits were 9.8 percent of covered payroll. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2002, the minimum pay has been established at \$12,400. For the District, the amount to fund health care benefits, including surcharge, during the 2002 fiscal year equaled \$1,429,049.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

NOTE 11: **POSTEMPLOYMENT BENEFITS** (Continued)

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150 percent of annual health care expenses. Expenses for health care for the fiscal year ended June 30, 2001 (the latest information available), were \$161,439,934 and the target level was \$242.2 million. At June 30, 2001, SERS had net assets available for payment of health care benefits of \$315.7 million. SERS has approximately 50,000 participants currently receiving health care benefits.

NOTE 12: **EMPLOYEE BENEFITS**

A. **Compensated Absences**

The criteria for determining vacation, personal, and sick leave benefits are derived from negotiated agreements and State laws. Employees can earn three days of personal leave per year. This may be accumulated up to five days. Classified employees can earn ten to twenty-five days of vacation per year, depending on length of service. Accumulated unused vacation time is paid to classified employees upon termination of employment. Teachers do not earn vacation time.

Each employee earns sick leave at the rate of one and one-fourth days per month. Sick leave may be accumulated with no maximum. Upon retirement, payment is made for one-fourth of the first 160 days of total sick leave accumulation, 100 percent of the next 25 and one-fourth of any remaining days.

B. **Insurance**

The District provides employee medical insurance through a fully insured premium based program. The employees may choose from Medical Mutual of Ohio, Health Ohio HMO, Kaiser Permanente, or Supermed Select, who administer the plans and review all claims. A monthly premium is charged to the employee based on whether they are on the single or family plan, a payroll deduction is made for this premium.

The District provides life insurance and accidental death and dismemberment insurance to those employees who work at least five hours per day, through Medical Life Insurance Company and Anthem Benefit Administrators, Inc.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 13: LONG-TERM OBLIGATIONS**

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

	Principal Outstanding at 6/30/01	Additions	Deductions	Principal Outstanding at 6/30/02
1993 2.75% Energy Conservation Bonds	\$ 900,000	\$ 0	\$ 300,000	\$ 600,000
1998 7.00% Energy Conservation Bonds	1,120,000	0	140,000	980,000
1999 4.30% Notes Payable	1,000,000	0	600,000	400,000
2002 Library Improvement Bonds	0	9,499,990	0	9,499,990
Capital Lease Obligation	737,545	660,000	312,191	1,085,354
Compensated Absences	4,553,309	272,087	0	4,825,396
Pension Obligation	706,952	775,894	706,952	775,894
Total General Long- Term Obligations	<u>\$ 9,017,806</u>	<u>\$ 11,207,971</u>	<u>\$ 2,059,143</u>	<u>\$ 18,166,634</u>

Energy conservation bonds will be paid from property taxes. The long-term note payable will be paid from property taxes from the capital projects fund over the next three years. Compensated absences and the pension obligation will be paid from the fund from which the employee is paid.

The District issued notes in anticipation of bonds in the amount of \$9,499,990 for the Cleveland Heights-University Heights Public Library for the purpose of renovating, furnishing, equipping, and otherwise improving library facilities and their sites. The long-term bond payable will be paid from taxes levied outside the ten-mill limitation. This obligation was approved at the election held on November 6, 2001.

The District entered into two capital leases. A communications system is under lease which began in February 2001 and ends January 2008. A prior period adjustment was made for \$775,545 for this lease obligation. A wide area network is under lease which began October 2001 and continues through April 2004.

The legal debt margin of the District as of June 30, 2002 was \$85,971,338 with an unvoted debt margin of \$974,823. Principal and interest requirements to retire general obligation bonds, long-term notes, library improvement bonds, and capital lease obligations outstanding at June 30, 2002 are as follows:

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 13: LONG-TERM OBLIGATIONS** (Continued)

Fiscal Year Ending June 30,	Principal	Interest	Total
2003	\$ 1,617,744	\$ 433,476	\$ 2,051,220
2004	1,026,450	365,627	1,392,077
2005	512,724	366,456	879,180
2006	413,046	402,375	815,421
2007	418,802	404,067	822,869
2008-2012	1,751,578	1,727,538	3,479,116
2013-2017	1,925,000	1,458,080	3,383,080
2018-2022	2,455,000	991,500	3,446,500
2023-2026	2,445,000	125,306	2,570,306
Total	<u>\$ 12,565,344</u>	<u>\$ 6,274,425</u>	<u>\$ 18,839,769</u>

**NOTE 14: INTERFUND TRANSACTIONS**

As of June 30, 2002, receivables and payables that resulted from various interfund transactions were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
<b>General Fund</b>	\$ 3,515,789	\$ 0
<b>Special Revenue Funds</b>		
Public School Support	0	7,701
Other Grants	0	12,004
District Managed Activity	0	401
Auxiliary Services	0	396
Career Development Program	11,590	13,616
Motorcycle Safety Education	50,000	62,838
Public School PreSchool Grant	0	23,353
Adult Basic Education	0	8,342
Job Training Partnership Act	31,245	132,595
Education for Economic Security	0	0
Title VI B	0	0
Vocational Education	37,471	26,471
Title I	73,847	31,605
Chapter II	0	90,898
Drug Free Schools	0	4,081
Preschool Disabilities Grant	21,381	21,613
Total Special Revenue Funds	<u>225,534</u>	<u>435,914</u>
<b>Enterprise Fund</b>		
Food Services	0	333,168
Uniform School Supplies	0	77,391
Community Services/Early Childhood	0	183,097
Total Enterprise Fund	<u>0</u>	<u>593,656</u>
<b>Internal Service Fund</b>		
Bellefaire General Rotary	0	2,711,753
Total Internal Service Fund	<u>0</u>	<u>2,711,753</u>
<b>Total All Funds</b>	<u>\$ 3,741,323</u>	<u>\$ 3,741,323</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 15: OPERATING TRANSFERS**

The District's Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types (GAAP Basis) and the District's Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types display operating transfers in and transfers out for the year ended June 30, 2002. A summary of operating transfers is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<b><u>General</u></b>	\$ 8,105	\$ 347,415
<b><u>Special Revenue</u></b>		
Public School Support	185	0
Other Grants	572	2,303
District Managed Activity	172,570	0
Auxiliary Services	0	3,521
Motorcycle Safety Education	7,910	0
Adult Basic Education	54,068	54,068
Job Training Partnership Act	0	425
Title I	53,945	53,945
Drug Free Schools	0	2,354
Preschool Disabilities Grant	0	259
Total Special Revenue Funds	<u>289,250</u>	<u>116,875</u>
<b><u>Enterprise</u></b>		
Customer Services	4,500	0
Community Services/Early Childhood	143,532	0
Total Enterprise Funds	<u>148,032</u>	<u>0</u>
<b><u>Internal Service</u></b>		
Bellefaire General Rotary	18,903	0
Total Internal Service Funds	<u>18,903</u>	<u>0</u>
<b>Total All Funds</b>	<u>\$ 464,290</u>	<u>\$ 464,290</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

**NOTE 16: JOINTLY GOVERNED ORGANIZATION**

The Ohio Schools' Council Association (Council) is a jointly governed organization among 83 school districts. The jointly governed organization was formed to purchase quality products and services at the lowest possible cost to the member districts. The Council sponsors an insurance purchasing plan in which the District participates. The Council also sponsors a workers' compensation group rating plan which is an insurance purchasing pool. Each district supports the Council by paying an annual participation fee. The Council's Board consists of seven superintendents of the participating districts whose terms rotate every year. The degree of control exercised by any school district is limited to its representation on the Board. In fiscal year 2002, the District paid approximately \$936,264 to the Council. Financial information can be obtained by contacting Albert G. Vasek, Executive Secretary, at the Ohio Schools Council at 6133 Rockside Road, Suite 10, Independence, Ohio 44131.

The District participates in the Council's electric purchase program which was implemented during fiscal year 1998. This program allows school districts to purchase electricity at reduced rates, if the school districts will commit to participating for an eight year period. The participants make monthly payments based on estimated usage. Each June these estimated payments are compared to their actual usage for the year and any necessary adjustments are made.

Energy Acquisition Corporation, a non-profit corporation with a self-appointing board, issued \$119,140,000 in debt to prepurchase eight years of electricity from Cleveland Electric Illuminating (CEI) for the participants. The participating school districts are not obligated in any manner for this debt. If a participating school district terminates its agreement, the school district is required to repay the savings to CEI and CEI will refund the remaining prepayment related to that participant to Energy Acquisition Corporation.

The District also participates in the Council's prepaid natural gas program which was implemented during fiscal year 2000. This program allows school districts to purchase natural gas at reduced rates, if the school districts will commit to participating for a twelve year period. The participants make monthly payments based on estimated usage. Each month these estimated payments are compared to their actual usage and any necessary adjustments are made.

The City of Hamilton, a municipal corporation and political subdivision duly organized and existing under the laws of the State of Ohio, issued \$89,450,000 in debt to purchase twelve years of natural gas from CMS Energy Corporation for their participants. If a participating school district terminates its agreement, the district is entitled to recover that amount, if any, of its contributions to the operating fund which are not encumbered for its share of program administrative costs.



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 17: RELATED ORGANIZATION**

The Cleveland Heights-University Heights Public Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a Board of Trustees appointed by the Cleveland Heights-University Heights City School District's Board of Education. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the District for operational subsidies. Although the District serves as the taxing authority and may issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Cleveland Heights-University Heights Public Library at 2345 Lee Road, Cleveland Heights, Ohio 44118.

**NOTE 18: SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The District maintains enterprise funds to account for the operations of food service, uniform school supplies, customer service, and community service. The table below reflects in a summarized format the more significant financial data relating to the enterprise funds of the District as of and for the fiscal year ended June 30, 2002.

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Customer Services</u>	<u>Community Services/ Early Childhood</u>	<u>Totals</u>
Operating Revenues	\$ 993,951	\$ 40,379	\$ 86,489	\$1,524,058	\$2,644,877
Depreciation	9,479	0	0	4,355	13,834
Operating Income (Loss)	(1,246,946)	10,285	(7,642)	(87,684)	(1,331,987)
Donated Commodities	113,226	0	0	0	113,226
Operating Grants	793,127	0	0	0	793,127
Operating Transfers In	0	0	4,500	143,532	148,032
Net Income (Loss)	(340,593)	10,285	(3,142)	55,848	(277,602)
Net Working Capital	(319,937)	(46,744)	16,779	(276,376)	(626,278)
Total Assets	171,781	32,893	21,086	64,385	290,145
Long-Term Compensated Absences	3,163	0	769	6,074	10,006
Total Equity (Deficit)	(231,187)	(46,744)	16,779	(252,655)	(513,807)
Encumbrances at June 30, 2002	7,069	5,556	500	15,884	29,009

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

---

**NOTE 19: STATE SCHOOL FUNDING DECISION**

On September 6, 2001, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision identified aspects of the current plan that require modification if the plan is to be considered constitutional, including:

1. A change in the school districts that are used as the basis for determining the base cost support amount. Any change in the amount of funds distributed to school districts as a result of this change must be retroactive to July 1, 2002, although a time line for distribution is not specified.
2. Fully funding parity aid no later than the beginning of fiscal year 2004 rather than fiscal year 2006.

The Supreme Court relinquished jurisdiction over the case based on anticipated compliance with its order.

The State of Ohio, in a motion filed September 17, 2001 asked the Court to reconsider and clarify the parts of the decision changing the school districts that are used as the basis for determining the base cost support amount and the requirement that changes be made retroactive to July 1, 2001. In November 2001, the Court granted the request for reconsideration, but also ordered the parties to participate in a settlement conference with a court appointed mediator. On March 21, 2002 the mediator issued his final report indicating that the conference was unable to produce a settlement. The case is now under reconsideration by the Court.

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

**NOTE 20: CONTINGENCIES**

**A. Grants**

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

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(CONTINUED)**

---

NOTE 20: **CONTINGENCIES** (Continued)

**B. Litigation**

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

NOTE 21: **SET ASIDE REQUIREMENTS**

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 and construction of capital improvements. Amounts not spent by year-end or offset by similarly restricted resources received during the year must be held in cash at year-end and carried forward to be used for the same purposes in future years. In prior years, the District was required to set aside money for budget stabilization.

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

	<u>Textbooks</u>	<u>Capital Improvements</u>	<u>Budget Reserve</u>
Set-Aside Balances as of June 30, 2001	\$(1,172,356)	\$ 0	\$1,673,157
Current Year Set-Aside Requirements	886,073	886,073	0
Qualifying Disbursements	(199,077)	(1,475,310)	(1,673,157)
Total	<u>\$ (485,360)</u>	<u>\$ (589,237)</u>	<u>\$ 0</u>
Balance Carried Forward to FY 2003	<u>\$ (485,360)</u>	<u>\$ 0</u>	<u>\$ 0</u>

The District had qualifying disbursements during the year that reduced the set-aside amounts below zero for the textbooks and capital improvement set-aside. Textbooks set-aside amount may be used to reduce the set-aside requirement of future years. Although the District had qualifying disbursements during the year that reduced the capital improvements set-aside amount below zero, these extra amounts may not be used to reduce the set-aside requirement in future fiscal years.

# *Pictures*

COMBINING, INDIVIDUAL FUND,  
AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**

**SUPPLEMENTAL DATA**  
**GENERAL FUND**

---

---

The general fund is used to account for all activities of the District not included in other specified funds. This includes, but is not limited to, general instruction, pupil services, operation and maintenance of buildings and grounds, pupil transportation, and the administration of District functions.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes	\$ 50,116,925	\$ 50,533,821	\$ 416,896
Intergovernmental	26,143,944	26,135,785	(8,159)
Tuition and Fees	308,063	275,274	(32,789)
Transportation Fees	49,688	58,675	8,987
Earnings on Investments	745,313	701,075	(44,238)
Classroom Materials and Fees	35,278	31,374	(3,904)
Miscellaneous	5,624,183	5,767,208	143,025
<b>Total Revenues</b>	<b>83,023,394</b>	<b>83,503,212</b>	<b>479,818</b>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	24,771,107	23,358,300	1,412,807
Fringe Benefits	6,474,041	7,116,602	(642,561)
Purchased Services	163,556	120,138	43,418
Supplies and Materials	1,318,027	1,132,914	185,113
Capital Outlay	107,005	98,247	8,758
Other	27,964	24,655	3,309
<b>Total Regular Instruction</b>	<b>32,861,700</b>	<b>31,850,856</b>	<b>1,010,844</b>
Special:			
Salaries and Wages	4,577,610	4,405,754	171,856
Fringe Benefits	1,356,018	1,434,737	(78,719)
Purchased Services	192,815	159,692	33,123
Supplies and Materials	59,616	35,208	24,408
Capital Outlay	22,233	21,281	952
Other	30,054	6,881	23,173
<b>Total Special Instruction</b>	<b>6,238,346</b>	<b>6,063,553</b>	<b>174,793</b>
Vocational Education:			
Salaries and Wages	1,119,308	1,102,188	17,120
Fringe Benefits	325,211	358,802	(33,591)
Purchased Services	6,034	2,766	3,268
Supplies and Materials	58,492	49,416	9,076
Capital Outlay	35,927	31,653	4,274
Other	228	290	(62)
<b>Total Vocational Education</b>	<b>1,545,200</b>	<b>1,545,115</b>	<b>85</b>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Adult/Continuing:			
Salaries and Wages	2,600	2,600	0
Fringe Benefits	364	451	(87)
Total Adult/Continuing	2,964	3,051	(87)
Other:			
Purchased Services	2,050,170	1,261,633	788,537
Other	55,000	48,180	6,820
Total Other	2,105,170	1,309,813	795,357
Total Instruction	42,753,380	40,772,388	1,980,992
Support Services:			
Pupil:			
Salaries and Wages	4,511,086	4,620,833	(109,747)
Fringe Benefits	1,440,234	1,505,040	(64,806)
Purchased Services	393,595	286,548	107,047
Supplies and Materials	93,714	84,787	8,927
Capital Outlay	54,802	49,123	5,679
Other	4,082	3,972	110
Total Pupil	6,497,513	6,550,303	(52,790)
Instructional Staff:			
Salaries and Wages	2,270,146	2,184,442	85,704
Fringe Benefits	668,921	726,973	(58,052)
Purchased Services	246,005	164,128	81,877
Supplies and Materials	455,092	379,198	75,894
Capital Outlay	150,354	120,619	29,735
Other	10,212	10,119	93
Total Instructional Staff	3,800,730	3,585,479	215,251
Board of Education			
Salaries and Wages	0	11,920	(11,920)
Fringe Benefits	189,000	101,707	87,293
Purchased Services	770,322	325,749	444,573
Supplies and Materials	2,650	2,624	26
Capital Outlay	11,000	10,924	76
Other	7,750	6,787	963
Total Board of Education	980,722	459,711	521,011

(Continued)



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administrative:			
Salaries and Wages	3,437,601	3,706,092	(268,491)
Fringe Benefits	1,139,989	1,191,099	(51,110)
Purchased Services	64,028	48,303	15,725
Supplies and Materials	189,977	177,398	12,579
Capital Outlay	69,525	62,459	7,066
Other	15,593	12,618	2,975
Total Administrative	4,916,713	5,197,969	(281,256)
Fiscal Services:			
Salaries and Wages	547,600	561,377	(13,777)
Fringe Benefits	177,609	209,501	(31,892)
Purchased Services	278,339	241,357	36,982
Supplies and Materials	39,676	28,971	10,705
Capital Outlay	14,818	13,832	986
Other	836,835	1,064,807	(227,972)
Total Fiscal Services	1,894,877	2,119,845	(224,968)
Business:			
Salaries and Wages	339,758	332,439	7,319
Fringe Benefits	115,573	126,453	(10,880)
Purchased Services	1,493,454	1,470,996	22,458
Supplies and Materials	158,625	154,268	4,357
Capital Outlay	60,512	57,207	3,305
Other	269,333	187,246	82,087
Total Business	2,437,255	2,328,609	108,646
Operation and Maintenance of Plant Services:			
Salaries and Wages	3,505,275	3,662,218	(156,943)
Fringe Benefits	1,538,112	1,339,725	198,387
Purchased Services	2,942,432	3,169,232	(226,800)
Supplies and Materials	925,427	905,429	19,998
Capital Outlay	568,173	537,974	30,199
Other	35,732	35,516	216
Total Operation and Maintenance of Plant Services	9,515,151	9,650,094	(134,943)

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pupil Transportation:			
Salaries and Wages	1,158,569	1,238,123	(79,554)
Fringe Benefits	535,257	525,581	9,676
Purchased Services	506,931	421,583	85,348
Supplies and Materials	294,089	262,464	31,625
Capital Outlay	4,842	31,954	(27,112)
Other	800	790	10
Total Pupil Transportation	2,500,488	2,480,495	19,993
Central Services:			
Salaries and Wages	1,167,625	1,116,362	51,263
Fringe Benefits	390,341	426,320	(35,979)
Purchased Services	1,197,974	1,148,174	49,800
Supplies and Materials	204,716	173,306	31,410
Capital Outlay	324,279	308,632	15,647
Other	7,384	4,753	2,631
Total Central Services	3,292,319	3,177,547	114,772
Total Support Services	35,835,768	35,550,052	285,716
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	41,546	41,408	138
Fringe Benefits	1,238	737	501
Total Community Services	42,784	42,145	639
Other Operation of Non-Instructional Services			
Salaries and Wages	81,214	56,873	24,341
Fringe Benefits	14,847	10,503	4,344
Purchased Services	5,515	4,119	1,396
Supplies and Materials	12,684	6,001	6,683
Capital Outlay	0	249	(249)
Other	2,183	1,200	983
Total Other Operation of Non-Instructional Services	116,443	78,945	37,498
Total Operation of Non-Instructional Services	159,227	121,090	38,137

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable Unfavorable
Extracurricular Activities:			
Salaries and Wages	564,377	666,476	(102,099)
Fringe Benefits	106,976	136,896	(29,920)
<b>Total Extracurricular Activities</b>	<b>671,353</b>	<b>803,372</b>	<b>(132,019)</b>
Debt Service:			
Principal Retirement	312,191	312,191	0
Interest Expense	73,421	73,421	0
<b>Total Debt Service</b>	<b>385,612</b>	<b>385,612</b>	<b>0</b>
<b>Total Expenditures</b>	<b>79,805,340</b>	<b>77,632,514</b>	<b>2,172,826</b>
Excess of Revenue Over (Under) Expenditures	3,218,054	5,870,698	2,652,644
<b><u>Other Financing Sources (Uses)</u></b>			
Proceeds from Sale of Assets	149	0	(149)
Operating Transfers In	27,440	8,105	(19,335)
Operating Transfers Out	(284,846)	(347,415)	(62,569)
Advances In	69,563	68,645	(918)
Advances Out	(152,000)	(1,101,660)	(949,660)
Fringe Adjustments	(560,000)	0	560,000
<b>Total Other Financing Sources (Uses)</b>	<b>(899,694)</b>	<b>(1,372,325)</b>	<b>(472,631)</b>
Excess of Revenue and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	2,318,360	4,498,373	2,180,013
Fund Balance Beginning of Year	9,160,769	9,160,769	0
Prior Year Encumbrances Appropriated	1,668,090	1,668,090	0
<b>Fund Balance End of Year</b>	<b>\$ 13,147,219</b>	<b>\$ 15,327,232</b>	<b>\$ 2,180,013</b>

# *Pictures*

# CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS

---

---

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

Special Trust - this fund is used to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, other governmental and/or other funds.

Public School Support - this fund is used for the general support of the school building, staff, and students.

Other Grants - this fund is 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.

Venture Capital - Boulevard - this fund is used for government subsidy to improve achievement.

District Managed Activity - this fund is used 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 types of activities.

Auxiliary Services - this fund accounts for state funds for the purchase of science and math materials, as well as psychological and other supplemental services at the parochial schools within the District.

Career Development Program - this fund is used to enable authorized school districts to comply with the provisions pertaining to career enhancement.

Teacher Development - the purpose of this fund is to provide assistance to school districts for the development of in-service programs.

Motorcycle Safety Education - this fund is used to account for receipts and expenditures of the Motorcycle Safety and Education Program.

Educational Management Information System - funds provided by the State of Ohio to be used solely for costs associated with the requirements of the education management information system required by Senate Bill 140.

Public School Preschool Grant - this fund accounts for the state revenues which address the educational needs of 4 year olds who are at risk of being poor achievers.

One Net Communique - this fund is provided to account for money appropriated for Ohio Educational Computer Network connections and switching cost.

(Continued)

# CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS

---

---

School Net Professional Development - this fund was established to provide training for teachers to become practitioners. They will develop lesson labs related to proficiency outcomes.

Textbook Subsidy - this fund accounts for State monies used for textbooks.

Ohio Reads - The Ohio Reads Grants were established to provide funds to be utilized to improve reading skills for students in grades K-3. These funds will be used for salaries, benefits, supplies and purchased services associated with this program.

Summer School Subsidy - this fund accounts for summer intervention services satisfying criteria defined in Division (E) of Section 2318.608 of the Ohio Revised Code.

Alternative Schools - The Alternative Schools Grant was established to provide funding for Saturday School for discipline problem students. The funds will be used for intervention programs, support groups for families, homework centers, tutoring programs and various other programs to aid severe behavior students. The funds will be used for salaries, benefits, supplies, purchased services and equipment associated with the program.

Extended Learning Opportunity - this Ohio Department of Education allocation provided funding to supplement existing programs for extended learning opportunities in kindergarten through third grade, as well as professional development opportunities for teachers.

Miscellaneous State Grants - this fund represents State monies that support academic and enrichment programs for the student body.

Adult Basic Education - this fund accounts for federal monies used to provide computer equipment, library resource materials, salaries, and room rental for adult education classes.

Job Training Partnership Act - this fund provides funds for instructional programs for persons sixteen (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.

Education for Economic Security - this fund was established to improve the skills of teachers in instruction of mathematics and science. These federal funds are used for in-service training, instructional materials, and workshops.

Title VI-B - the purpose of this federal program is to assist schools in the identification of handicapped children, development of procedural safeguards, implementation of least-restrictive, alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary, and secondary levels.

(Continued)

# CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS

---

---

Vocational Education - provides 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, including sex equity grants. Funds are administered by the Ohio Department of Education, Division of Vocational and Career Education.

Chinese Refugees - the purpose of this fund provides educational services to meet special educational needs of refugee children who are enrolled in public and non-profit private elementary and secondary schools.

Title I - the purpose of this federal program is to provide financial assistance to state and local education agencies to meet the special needs of educationally deprived children.

Chapter II - the purpose of this federal program is 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 - the purpose of this federal program is to provide federal 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 - this fund accounts for federal revenues to implement programs to educate and encourage students to live lives free of drug dependency.

Preschool Disabilities Grant - the Preschool Grant Program, Section 619 of Public Law 99-457, addresses the improvement and expansion of services for handicapped children ages three (3) through five (5) years.

Continuous Improvement - this fund accounts for monies to support a broad range of education improvement goals. Competitive grants are used to establish a network of schools that have developed a systematic improvement plan for the fourth and ninth grade State proficiency tests.

Title VI-R Class Side Reduction - this fund is 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.

Miscellaneous Federal Grants - this fund is 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 cost center must be used for each grant and be approved by the Auditor of State.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS**  
**JUNE 30, 2002**

	<u>Special Trust</u>	<u>Public School Support</u>	<u>Other Grants</u>	<u>Venture Capital- Boulevard</u>	<u>District Managed Activity</u>	<u>Auxiliary Services</u>	<u>Career Development Program</u>	<u>Teacher Development</u>
<b><u>Assets</u></b>								
Equity in Pooled Cash and Cash Equivalents	\$ 327,856	\$ 106,064	\$ 227,286	\$ 58	\$ 33,212	\$ 307,030	\$ 0	\$ 10,028
Receivables:								
Accounts	0	1,581	12,655	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Interfund	0	0	0	0	0	0	11,590	0
<b>Total Assets</b>	<u>\$ 327,856</u>	<u>\$ 107,645</u>	<u>\$ 239,941</u>	<u>\$ 58</u>	<u>\$ 33,212</u>	<u>\$ 307,030</u>	<u>\$ 11,590</u>	<u>\$ 10,028</u>
<b><u>Liabilities</u></b>								
Accounts Payable	\$ 11,259	\$ 4,176	\$ 0	\$ 0	\$ 16,416	\$ 59,407	\$ 0	\$ 0
Accrued Wages and Benefits	0	0	11,286	0	0	1,375	449	0
Compensated Absences Payable	0	0	0	0	0	0	362	0
Interfund Payable	0	7,701	12,004	0	401	396	13,616	0
Intergovernmental Payable	0	45	732	0	570	2,271	645	0
<b>Total Liabilities</b>	<u>11,259</u>	<u>11,922</u>	<u>24,022</u>	<u>0</u>	<u>17,387</u>	<u>63,449</u>	<u>15,072</u>	<u>0</u>
<b><u>Fund Equity</u></b>								
Fund Balance:								
Reserved for Encumbrances	5,505	27,107	6,253	0	12,743	151,896	0	0
Unreserved, Undesignated (Deficit)	311,092	68,616	209,666	58	3,082	91,685	(3,482)	10,028
Total Fund Equity (Deficit)	<u>316,597</u>	<u>95,723</u>	<u>215,919</u>	<u>58</u>	<u>15,825</u>	<u>243,581</u>	<u>(3,482)</u>	<u>10,028</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 327,856</u>	<u>\$ 107,645</u>	<u>\$ 239,941</u>	<u>\$ 58</u>	<u>\$ 33,212</u>	<u>\$ 307,030</u>	<u>\$ 11,590</u>	<u>\$ 10,028</u>



<u>Motorcycle Safety Education</u>	<u>Educational Management Information System</u>	<u>Public School Preschool Grant</u>	<u>One Net Communique</u>	<u>School Net Professional Development</u>	<u>Textbook Subsidy</u>	<u>Ohio Reads</u>	<u>Summer School Subsidy</u>	<u>Alternative Schools</u>	<u>Extended Learning Opportunity</u>
\$ 0	\$ 99,006	\$ 0	\$ 73,953	\$ 3,986	\$ 1,602	\$ 55,940	\$ 31,572	\$ 86,575	\$ 5,527
0	0	0	0	0	0	0	0	0	0
15,820	0	0	0	0	0	0	0	0	0
50,000	0	0	0	0	0	0	0	0	0
<u>\$ 65,820</u>	<u>\$ 99,006</u>	<u>\$ 0</u>	<u>\$ 73,953</u>	<u>\$ 3,986</u>	<u>\$ 1,602</u>	<u>\$ 55,940</u>	<u>\$ 31,572</u>	<u>\$ 86,575</u>	<u>\$ 5,527</u>
\$ 0	\$ 0	\$ 228	\$ 0	\$ 0	\$ 0	\$ 1,502	\$ 0	\$ 19,424	\$ 1,089
3,266	0	4,270	0	0	0	0	0	3,799	0
145	0	544	0	0	0	0	0	0	0
62,838	0	23,353	0	0	0	0	0	0	0
1,304	0	3,273	0	56	0	449	142	4,817	919
<u>67,553</u>	<u>0</u>	<u>31,668</u>	<u>0</u>	<u>56</u>	<u>0</u>	<u>1,951</u>	<u>142</u>	<u>28,040</u>	<u>2,008</u>
325	0	37	0	0	266	58,347	0	65,934	180
<u>(2,058)</u>	<u>99,006</u>	<u>(31,705)</u>	<u>73,953</u>	<u>3,930</u>	<u>1,336</u>	<u>(4,358)</u>	<u>31,430</u>	<u>(7,399)</u>	<u>3,339</u>
<u>(1,733)</u>	<u>99,006</u>	<u>(31,668)</u>	<u>73,953</u>	<u>3,930</u>	<u>1,602</u>	<u>53,989</u>	<u>31,430</u>	<u>58,535</u>	<u>3,519</u>
<u>\$ 65,820</u>	<u>\$ 99,006</u>	<u>\$ 0</u>	<u>\$ 73,953</u>	<u>\$ 3,986</u>	<u>\$ 1,602</u>	<u>\$ 55,940</u>	<u>\$ 31,572</u>	<u>\$ 86,575</u>	<u>\$ 5,527</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS (Continued)  
JUNE 30, 2002**

	Miscellaneous State Grants	Adult Basic Education	Job Training Partnership Act	Education for Economic Security	Title VI B	Vocational Education	Chinese Refugees
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$ 17,616	\$ 0	\$ 0	\$ 41,068	\$ 137,933	\$ 27,186	\$ 2,250
Receivables:							
Accounts	0	0	0	0	0	0	0
Intergovernmental	0	77,421	0	0	0	0	0
Interfund	0	0	31,245	0	0	37,471	0
<b>Total Assets</b>	<u>\$ 17,616</u>	<u>\$ 77,421</u>	<u>\$ 31,245</u>	<u>\$ 41,068</u>	<u>\$ 137,933</u>	<u>\$ 64,657</u>	<u>\$ 2,250</u>
<b>Liabilities</b>							
Accounts Payable	\$ 878	\$ 8,216	\$ 0	\$ 0	\$ 750	\$ 38,781	\$ 0
Accrued Wages and Benefits	0	16,049	0	0	10,642	482	501
Compensated Absences Payable	0	0	0	0	91	0	0
Interfund Payable	0	8,342	132,595	0	0	26,471	0
Intergovernmental Payable	0	6,619	0	200	10,039	2,737	41
<b>Total Liabilities</b>	<u>878</u>	<u>39,226</u>	<u>132,595</u>	<u>200</u>	<u>21,522</u>	<u>68,471</u>	<u>542</u>
<b>Fund Equity</b>							
Fund Balance:							
Reserved for Encumbrances	1,048	5,751	0	16,132	15,613	17,078	0
Unreserved, Undesignated (Deficit)	15,690	32,444	(101,350)	24,736	100,798	(20,892)	1,708
Total Fund Equity (Deficit)	<u>16,738</u>	<u>38,195</u>	<u>(101,350)</u>	<u>40,868</u>	<u>116,411</u>	<u>(3,814)</u>	<u>1,708</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 17,616</u>	<u>\$ 77,421</u>	<u>\$ 31,245</u>	<u>\$ 41,068</u>	<u>\$ 137,933</u>	<u>\$ 64,657</u>	<u>\$ 2,250</u>

<u>Title I</u>	<u>Chapter II</u>	<u>Emergency Immigrant Education</u>	<u>Drug Free Schools</u>	<u>Preschool Disabilities Grant</u>	<u>Continuous Improvement</u>	<u>Title VI-R Class Size Reduction</u>	<u>Miscellaneous Federal Grants</u>	<u>Totals</u>
\$ 24,063	\$ 0	\$ 5,870	\$ 12,601	\$ 1,689	\$ 19,086	\$ 1,706	\$ 27,668	\$1,688,431
0	0	0	0	0	0	0	0	14,236
0	50,857	0	0	0	0	0	5,166	149,264
73,847	0	0	0	21,381	0	0	0	225,534
<u>\$ 97,910</u>	<u>\$ 50,857</u>	<u>\$ 5,870</u>	<u>\$ 12,601</u>	<u>\$ 23,070</u>	<u>\$ 19,086</u>	<u>\$ 1,706</u>	<u>\$ 32,834</u>	<u>\$2,077,465</u>
\$ 0	\$ 2,584	\$ 0	\$ 546	\$ 0	\$ 1,007	\$ 150	\$ 13,697	\$ 180,110
12,868	35	533	0	50	0	4,361	0	69,966
0	14	0	0	0	0	0	0	1,156
31,605	90,898	0	4,081	21,613	0	0	0	435,914
18,196	2,394	9	123	739	664	3,159	1,132	61,275
<u>62,669</u>	<u>95,925</u>	<u>542</u>	<u>4,750</u>	<u>22,402</u>	<u>1,671</u>	<u>7,670</u>	<u>14,829</u>	<u>748,421</u>
10,513	5,300	0	1,160	1,344	293	150	1,657	404,632
24,728	(50,368)	5,328	6,691	(676)	17,122	(6,114)	16,348	924,412
<u>35,241</u>	<u>(45,068)</u>	<u>5,328</u>	<u>7,851</u>	<u>668</u>	<u>17,415</u>	<u>(5,964)</u>	<u>18,005</u>	<u>1,329,044</u>
<u>\$ 97,910</u>	<u>\$ 50,857</u>	<u>\$ 5,870</u>	<u>\$ 12,601</u>	<u>\$ 23,070</u>	<u>\$ 19,086</u>	<u>\$ 1,706</u>	<u>\$ 32,834</u>	<u>\$2,077,465</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Special Trust	Public School Support	Other Grants	Venture Capital- Boulevard	District Managed Activity	Auxiliary Services	Career Development Program
<b>Revenues</b>							
Intergovernmental	\$ 0	\$ 0	\$ 16,780	\$ 0	\$ 0	\$1,747,964	\$ 42,662
Earnings on Investments	2,906	0	9,279	0	0	33,561	0
Extracurricular Activities	0	214,915	9,875	0	145,306	0	0
Classroom Materials and Fees	0	30,015	0	0	0	0	0
Miscellaneous	119,364	53,766	136,478	41	965	0	0
<b>Total Revenues</b>	<u>122,270</u>	<u>298,696</u>	<u>172,412</u>	<u>41</u>	<u>146,271</u>	<u>1,781,525</u>	<u>42,662</u>
<b>Expenditures</b>							
Current:							
Instruction:							
Regular	678	351,932	42,666	0	0	0	0
Special	0	0	327	0	0	0	0
Vocational Education	0	0	13,681	0	0	0	0
Adult/Continuing	0	0	11,608	0	0	0	0
Other	0	0	7,802	0	0	59,030	0
Support Services:							
Pupils	365	0	26,824	0	0	0	0
Instructional Staff	950	10,526	17,357	0	0	0	194
Administrative	0	0	2,954	0	0	0	32,279
Fiscal Services	0	0	0	0	0	0	0
Operation and Maintenance of Plant Services	0	0	2,094	0	0	0	0
Pupil Transportation	0	0	0	0	0	0	0
Central Services	77,274	0	0	0	0	0	0
Operation of Non-Instructional Service:							
Food Service	0	0	0	0	0	0	0
Community Service	39,459	0	4,200	0	0	1,763,488	0
Extracurricular Activities	2,425	0	11,701	0	342,774	0	0
Building Acquisition	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<u>121,151</u>	<u>362,458</u>	<u>141,214</u>	<u>0</u>	<u>342,774</u>	<u>1,822,518</u>	<u>32,473</u>
Excess of Revenues Over (Under) Expenditures	<u>1,119</u>	<u>(63,762)</u>	<u>31,198</u>	<u>41</u>	<u>(196,503)</u>	<u>(40,993)</u>	<u>10,189</u>
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	0	185	572	0	172,570	0	0
Operating Transfers Out	0	0	(2,303)	0	0	(3,521)	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>185</u>	<u>(1,731)</u>	<u>0</u>	<u>172,570</u>	<u>(3,521)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>1,119</u>	<u>(63,577)</u>	<u>29,467</u>	<u>41</u>	<u>(23,933)</u>	<u>(44,514)</u>	<u>10,189</u>
Fund Balances (Deficit), Beginning of Year	<u>315,478</u>	<u>159,300</u>	<u>186,452</u>	<u>17</u>	<u>39,758</u>	<u>288,095</u>	<u>(13,671)</u>
<b>Fund Balances (Deficit) End of Year</b>	<u><u>\$ 316,597</u></u>	<u><u>\$ 95,723</u></u>	<u><u>\$ 215,919</u></u>	<u><u>\$ 58</u></u>	<u><u>\$ 15,825</u></u>	<u><u>\$ 243,581</u></u>	<u><u>\$ (3,482)</u></u>

Teacher Development	Motorcycle Safety Education	Educational Management Information System	Public School Preschool Grant	One Net Communique	School Net Professional Development	Textbook Subsidy	Ohio Reads	Summer School Subsidy	Alternative Schools
\$ 0	\$ 44,876	\$ 26,018	\$ 160,486	\$ 45,500	\$ 8,592	\$ 0	\$ 97,460	\$ 48,193	\$ 230,486
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	13,225	0	0	0	0	0	0	0	0
<u>0</u>	<u>58,101</u>	<u>26,018</u>	<u>160,486</u>	<u>45,500</u>	<u>8,592</u>	<u>0</u>	<u>97,460</u>	<u>48,193</u>	<u>230,486</u>
0	0	0	46,125	0	0	0	21,443	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,197	0	0
0	0	0	8,218	0	0	0	5,414	16,763	378,458
252	0	0	83,727	0	6,699	0	10,412	0	0
0	0	0	17,869	0	0	0	10,415	0	0
0	0	0	4,508	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	2,850	0	0	0	0	0	0
0	0	403	228	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
461	60,168	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	10,547	0	0	0	0	0
<u>713</u>	<u>60,168</u>	<u>403</u>	<u>163,525</u>	<u>10,547</u>	<u>6,699</u>	<u>0</u>	<u>48,881</u>	<u>16,763</u>	<u>378,458</u>
<u>(713)</u>	<u>(2,067)</u>	<u>25,615</u>	<u>(3,039)</u>	<u>34,953</u>	<u>1,893</u>	<u>0</u>	<u>48,579</u>	<u>31,430</u>	<u>(147,972)</u>
0	7,910	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>0</u>	<u>7,910</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(713)	5,843	25,615	(3,039)	34,953	1,893	0	48,579	31,430	(147,972)
10,741	(7,576)	73,391	(28,629)	39,000	2,037	1,602	5,410	0	206,507
<u>\$ 10,028</u>	<u>\$ (1,733)</u>	<u>\$ 99,006</u>	<u>\$ (31,668)</u>	<u>\$ 73,953</u>	<u>\$ 3,930</u>	<u>\$ 1,602</u>	<u>\$ 53,989</u>	<u>\$ 31,430</u>	<u>\$ 58,535</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Extended Learning Opportunity	Miscellaneous State Grants	Adult Basic Education	Job Training Partnership Act	Education for Economic Security	Title VI-B	Vocational Education
<b>Revenues</b>							
Intergovernmental	\$ 0	\$ 1,500	\$ 259,112	\$ 0	\$ 66,432	\$ 783,246	\$ 204,487
Earnings on Investments	0	0	0	0	0	0	0
Extracurricular Activities	0	0	0	0	0	0	0
Classroom Materials and Fees	0	0	0	0	0	0	0
Miscellaneous	0	9,722	0	641	0	0	0
<b>Total Revenues</b>	<u>0</u>	<u>11,222</u>	<u>259,112</u>	<u>641</u>	<u>66,432</u>	<u>783,246</u>	<u>204,487</u>
<b>Expenditures</b>							
Current:							
Instruction:							
Regular	0	2,253	0	0	0	0	0
Special	0	0	0	0	0	63,316	0
Vocational Education	0	0	0	0	0	0	123,849
Adult/Continuing	0	0	229,039	0	0	0	0
Other	0	3,818	0	0	1,619	1,900	0
Support Services:							
Pupils	0	3,691	0	0	0	112,166	42,660
Instructional Staff	48,209	10,200	71,627	0	25,881	272,751	0
Administrative	0	0	0	0	0	121,844	10,573
Fiscal Services	0	0	0	0	0	0	0
Operation and Maintenance of Plant Services	0	0	0	0	0	0	0
Pupil Transportation	0	0	0	0	0	0	269
Central Services	0	0	0	0	0	0	23,561
Operation of Non-Instructional Service:							
Food Service	0	0	0	0	0	0	0
Community Service	0	0	0	0	9,848	44,294	0
Extracurricular Activities	0	0	0	0	0	0	0
Building Acquisition	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<u>48,209</u>	<u>19,962</u>	<u>300,666</u>	<u>0</u>	<u>37,348</u>	<u>616,271</u>	<u>200,912</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,209)</u>	<u>(8,740)</u>	<u>(41,554)</u>	<u>641</u>	<u>29,084</u>	<u>166,975</u>	<u>3,575</u>
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	0	0	54,068	0	0	0	0
Operating Transfers Out	0	0	(54,068)	(425)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(425)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(48,209)</u>	<u>(8,740)</u>	<u>(41,554)</u>	<u>216</u>	<u>29,084</u>	<u>166,975</u>	<u>3,575</u>
Fund Balances (Deficit), Beginning of Year	<u>51,728</u>	<u>25,478</u>	<u>79,749</u>	<u>(101,566)</u>	<u>11,784</u>	<u>(50,564)</u>	<u>(7,389)</u>
<b>Fund Balances (Deficit) End of Year</b>	<u>\$ 3,519</u>	<u>\$ 16,738</u>	<u>\$ 38,195</u>	<u>\$ (101,350)</u>	<u>\$ 40,868</u>	<u>\$ 116,411</u>	<u>\$ (3,814)</u>

Chinese Refugees	Title I	Chapter II	Emergency Immigrant Education	Drug Free Schools	Preschool Disabilities Grant	Continuous Improvement	Title VI R-Class Size Reduction	Miscellaneous Federal Grants	Totals
\$ 2,250	\$ 790,303	\$ 88,356	\$ 6,050	\$ 32,941	\$ 43,545	\$ 26,500	\$ 130,695	\$ 355,748	\$5,260,182
0	0	0	0	0	0	0	0	0	45,746
250	0	0	0	0	0	0	0	0	370,346
0	0	0	0	0	0	0	0	0	30,015
0	0	0	0	0	0	0	0	0	334,202
<u>2,500</u>	<u>790,303</u>	<u>88,356</u>	<u>6,050</u>	<u>32,941</u>	<u>43,545</u>	<u>26,500</u>	<u>130,695</u>	<u>355,748</u>	<u>6,040,491</u>
0	0	0	0	0	0	35,629	136,492	346,683	983,901
0	613,152	41,566	0	11,480	938	0	0	0	730,779
0	0	0	0	0	0	0	0	0	137,530
0	0	0	0	0	0	0	0	0	240,647
0	1,870	2,863	1,641	2,846	5,348	0	0	12,374	102,308
3,042	0	45,582	1,420	10,486	29,647	1,007	0	83	685,826
0	73,398	0	0	0	0	78,509	167	9,778	720,637
0	36,022	14	0	110	0	0	0	0	232,080
0	0	0	0	0	0	0	0	0	4,508
0	0	0	0	0	0	0	0	0	2,094
0	0	0	0	0	0	0	0	0	3,119
0	0	0	0	0	0	0	0	0	101,466
0	0	0	0	0	0	0	0	103	103
0	111,943	15,140	0	7,879	0	0	0	0	2,056,880
0	0	0	0	0	0	0	0	0	356,900
0	0	0	0	0	0	0	0	0	10,547
<u>3,042</u>	<u>836,385</u>	<u>105,165</u>	<u>3,061</u>	<u>32,801</u>	<u>35,933</u>	<u>115,145</u>	<u>136,659</u>	<u>369,021</u>	<u>6,369,325</u>
(542)	(46,082)	(16,809)	2,989	140	7,612	(88,645)	(5,964)	(13,273)	(328,834)
0	53,945	0	0	0	0	0	0	0	289,250
0	(53,945)	0	0	(2,354)	(259)	0	0	0	(116,875)
0	0	0	0	(2,354)	(259)	0	0	0	172,375
(542)	(46,082)	(16,809)	2,989	(2,214)	7,353	(88,645)	(5,964)	(13,273)	(156,459)
2,250	81,323	(28,259)	2,339	10,065	(6,685)	106,060	0	31,278	1,485,503
<u>\$ 1,708</u>	<u>\$ 35,241</u>	<u>\$ (45,068)</u>	<u>\$ 5,328</u>	<u>\$ 7,851</u>	<u>\$ 668</u>	<u>\$ 17,415</u>	<u>\$ (5,964)</u>	<u>\$ 18,005</u>	<u>\$1,329,044</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
SPECIAL TRUST SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Earnings on Investments	\$ 18,620	\$ 2,906	\$ (15,714)
Miscellaneous	104,838	120,552	15,714
<b>Total Revenues</b>	<u>123,458</u>	<u>123,458</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Purchased Services	500	0	500
Supplies and Materials	1,059	792	267
Capital Outlay	823	258	565
Total Regular Instruction	<u>2,382</u>	<u>1,050</u>	<u>1,332</u>
Total Instruction	<u>2,382</u>	<u>1,050</u>	<u>1,332</u>
Support Services:			
Pupil:			
Other	11,410	365	11,045
Total Pupil	<u>11,410</u>	<u>365</u>	<u>11,045</u>
Instructional Staff:			
Purchased Services	2,608	1,075	1,533
Supplies and Materials	1,000	0	1,000
Total Instructional Staff	<u>3,608</u>	<u>1,075</u>	<u>2,533</u>
Central Services:			
Purchased Services	16,238	77,274	(61,036)
Total Central Services	<u>16,238</u>	<u>77,274</u>	<u>(61,036)</u>
Total Support Services	<u>31,256</u>	<u>78,714</u>	<u>(47,458)</u>

(Continued)



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
SPECIAL TRUST SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	44,957	30,360	14,597
Supplies and Materials	24,492	11,066	13,426
Other	125,629	8,159	117,470
Total Community Services	<u>195,078</u>	<u>49,585</u>	<u>145,493</u>
Total Operation of Non-Instructional Services	<u>195,078</u>	<u>49,585</u>	<u>145,493</u>
Extracurricular Activities:			
Other	30,847	2,425	28,422
Total Extracurricular Activities	<u>30,847</u>	<u>2,425</u>	<u>28,422</u>
<b>Total Expenditures</b>	<u>259,563</u>	<u>131,774</u>	<u>127,789</u>
Excess of Revenues Over (Under) Expenditures	<u>(136,105)</u>	<u>(8,316)</u>	<u>127,789</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers Out	(40,847)	0	40,847
<b>Total Other Financing Sources (Uses)</b>	<u>(40,847)</u>	<u>0</u>	<u>40,847</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(176,952)</u>	<u>(8,316)</u>	<u>168,636</u>
Fund Balance Beginning of Year	306,011	306,011	0
Prior Year Encumbrances Appropriated	14,179	14,179	0
<b>Fund Balance End of Year</b>	<u>\$ 143,238</u>	<u>\$ 311,874</u>	<u>\$ 168,636</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
PUBLIC SCHOOL SUPPORT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Transportation Fees	\$ 4,323	\$ 0	\$ (4,323)
Extracurricular Activities	211,559	214,915	3,356
Classroom Materials and Fees	62,079	30,015	(32,064)
Miscellaneous	18,964	52,185	33,221
<b>Total Revenues</b>	<b>296,925</b>	<b>297,115</b>	<b>190</b>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	3,920	2,595	1,325
Fringe Benefits	650	167	483
Purchased Services	164,217	145,128	19,089
Supplies and Materials	186,869	170,187	16,682
Capital Outlay	4,658	23,003	(18,345)
Other	57,463	45,827	11,636
<b>Total Regular Instruction</b>	<b>417,777</b>	<b>386,907</b>	<b>30,870</b>
Special Instruction:			
Purchased Services	375	0	375
Supplies and Materials	5,714	0	5,714
Capital Outlay	2,000	0	2,000
<b>Total Special Instruction</b>	<b>8,089</b>	<b>0</b>	<b>8,089</b>
<b>Total Instruction</b>	<b>425,866</b>	<b>386,907</b>	<b>38,959</b>
Support Services:			
Instructional Staff:			
Purchased Services	7,453	6,750	703
Supplies and Materials	14,719	3,826	10,893
Capital Outlay	1,563	259	1,304
<b>Total Instructional Staff</b>	<b>23,735</b>	<b>10,835</b>	<b>12,900</b>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
PUBLIC SCHOOL SUPPORT SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Business:			
Supplies and Materials	580	580	0
Total Business	580	580	0
Total Support Services	24,315	11,415	12,900
<b>Total Expenditures</b>	450,181	398,322	51,859
Excess of Revenues Over (Under) Expenditures	(153,256)	(101,207)	52,049
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	375	185	(190)
<b>Total Other Financing Sources (Uses)</b>	375	185	(190)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(152,881)	(101,022)	51,859
Fund Balance Beginning of Year	135,374	135,374	0
Prior Year Encumbrances Appropriated	41,415	41,415	0
<b>Fund Balance End of Year</b>	<b>\$ 23,908</b>	<b>\$ 75,767</b>	<b>\$ 51,859</b>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
OTHER GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 16,780	\$ 16,780	\$ 0
Earnings on Investments	8,435	9,279	844
Extracurricular Activities	24,650	9,875	(14,775)
Miscellaneous	143,489	125,847	(17,642)
<b>Total Revenues</b>	<u>193,354</u>	<u>161,781</u>	<u>(31,573)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	40,430	9,046	31,384
Fringe Benefits	1,860	935	925
Purchased Services	13,391	9,628	3,763
Supplies and Materials	21,178	11,074	10,104
Capital Outlay	5,686	849	4,837
Other	6,451	1,191	5,260
Total Regular Instruction	<u>88,996</u>	<u>32,723</u>	<u>56,273</u>
Special Instruction:			
Purchased Services	817	326	491
Supplies and Materials	353	374	(21)
Total Special Instruction	<u>1,170</u>	<u>700</u>	<u>470</u>
Vocational Education:			
Salaries and Wages	2,833	2,833	0
Fringe Benefits	471	466	5
Purchased Services	1,519	193	1,326
Supplies and Materials	12,444	7,226	5,218
Capital Outlay	3,827	3,827	0
Total Vocational Education	<u>21,094</u>	<u>14,545</u>	<u>6,549</u>
Adult/Continuing:			
Salaries and Wages	15,537	7,150	8,387
Fringe Benefits	2,528	1,175	1,353
Supplies and Materials	9,532	3,475	6,057
Total Adult/Continuing	<u>27,597</u>	<u>11,800</u>	<u>15,797</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
OTHER GRANTS SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other:			
Purchased Services	3,700	2,870	830
Supplies and Materials	500	60	440
Capital Outlay	1,000	0	1,000
Other	4,872	4,872	0
Total Other	<u>10,072</u>	<u>7,802</u>	<u>2,270</u>
Total Instruction	<u>148,929</u>	<u>67,570</u>	<u>81,359</u>
Support Services:			
Pupil:			
Salaries and Wages	100	0	100
Fringe Benefits	17	0	17
Purchased Services	13,350	13,321	29
Supplies and Materials	10,924	10,084	840
Capital Outlay	7,642	6,851	791
Total Pupil	<u>32,033</u>	<u>30,256</u>	<u>1,777</u>
Instructional Staff:			
Salaries and Wages	670	0	670
Purchased Services	18,708	16,060	2,648
Supplies and Materials	7,561	1,218	6,343
Capital Outlay	476	476	0
Total Instructional Staff	<u>27,415</u>	<u>17,754</u>	<u>9,661</u>
Administrative:			
Purchased Services	1,755	1,213	542
Supplies and Materials	3,693	1,741	1,952
Total Administrative	<u>5,448</u>	<u>2,954</u>	<u>2,494</u>
Business:			
Purchased Services	28,500	0	28,500
Supplies and Materials	1,500	0	1,500
Total Business	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Operation and Maintenance of Plant Services:			
Purchased Services	225	225	0
Supplies and Materials	1,813	1,769	44
Other	237	117	120
Total Operation and Maintenance of Plant Services	<u>2,275</u>	<u>2,111</u>	<u>164</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
OTHER GRANTS SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Central Services:			
Salaries and Wages	48,000	0	48,000
Purchased Services	16,500	0	16,500
Total Cental Services	<u>64,500</u>	<u>0</u>	<u>64,500</u>
Total Support Service	<u>161,671</u>	<u>53,075</u>	<u>108,596</u>
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	2,442	1,000	1,442
Supplies and Materials	2,419	1,330	1,089
Capital Outlay	43,435	0	43,435
Other	0	1,870	(1,870)
Total Community Services	<u>48,296</u>	<u>4,200</u>	<u>44,096</u>
Total Operation of Non-Instructional Services	<u>48,296</u>	<u>4,200</u>	<u>44,096</u>
Extracurricular Activities:			
Purchased Services	1,024	1,024	0
Supplies and Materials	1,366	616	750
Capital Outlay	10,677	10,677	0
Other	2,000	0	2,000
Total Extracurricular Activities	<u>15,067</u>	<u>12,317</u>	<u>2,750</u>
<b>Total Expenditures</b>	<u>373,963</u>	<u>137,162</u>	<u>236,801</u>
Excess of Revenues Over (Under) Expenditures	<u>(180,609)</u>	<u>24,619</u>	<u>205,228</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	572	572	0
Operating Transfers Out	(2,302)	(2,303)	(1)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,730)</u>	<u>(1,731)</u>	<u>(1)</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(182,339)</u>	<u>22,888</u>	<u>205,227</u>
Fund Balance Beginning of Year	175,315	175,315	0
Prior Year Encumbrances Appropriated	22,828	22,828	0
<b>Fund Balance End of Year</b>	<u><u>\$ 15,804</u></u>	<u><u>\$ 221,031</u></u>	<u><u>\$ 205,227</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 VENTURE CAPITAL-BOULEVARD SPECIAL REVENUE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

---

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>	\$ 0	\$ 0	\$ 0
<b><u>Expenditures</u></b>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balance (Deficit) Beginning of Year	(161)	(161)	0
Prior Year Encumbrances Appropriated	219	219	0
<b>Fund Balance End of Year</b>	\$ 58	58	0

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
DISTRICT MANAGED ACTIVITY SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Extracurricular Activities	\$ 387,275	\$ 145,306	\$ (241,969)
Classroom Materials and Fees	1,000	0	(1,000)
Miscellaneous	19,600	965	(18,635)
<b>Total Revenues</b>	<u>407,875</u>	<u>146,271</u>	<u>(261,604)</u>
<b><u>Expenditures</u></b>			
Current:			
Extracurricular Activities:			
Salaries and Wages	22,750	25,302	(2,552)
Fringe Benefits	5,880	3,398	2,482
Purchased Services	206,698	128,947	77,751
Supplies and Materials	246,760	146,788	99,972
Capital Outlay	30,790	27,566	3,224
Other	101,488	28,529	72,959
<b>Total Extracurricular Activities</b>	<u>614,366</u>	<u>360,530</u>	<u>253,836</u>
<b>Total Expenditures</b>	<u>614,366</u>	<u>360,530</u>	<u>253,836</u>
Excess of Revenues Over (Under) Expenditures	<u>(206,491)</u>	<u>(214,259)</u>	<u>(7,768)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	172,570	172,570	0
<b>Total Other Financing Sources (Uses)</b>	<u>172,570</u>	<u>172,570</u>	<u>0</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(33,921)</u>	<u>(41,689)</u>	<u>(7,768)</u>
Fund Balance Beginning of Year	16,840	16,840	0
Prior Year Encumbrances Appropriated	37,511	37,511	0
<b>Fund Balance End of Year</b>	<u><u>\$ 20,430</u></u>	<u><u>\$ 12,662</u></u>	<u><u>\$ (7,768)</u></u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
AUXILIARY SERVICES SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,747,964	\$1,747,964	\$ 0
Earnings on Investments	33,561	33,561	0
<b>Total Revenues</b>	<u>1,781,525</u>	<u>1,781,525</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Other:			
Other	59,030	59,030	0
Total Other	<u>59,030</u>	<u>59,030</u>	<u>0</u>
Total Instruction	<u>59,030</u>	<u>59,030</u>	<u>0</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries and Wages	238,150	234,301	3,849
Fringe Benefits	62,541	59,707	2,834
Purchased Services	859,242	828,398	30,844
Supplies and Materials	713,609	644,893	68,716
Capital Outlay	154,531	158,460	(3,929)
Other	71,261	71,263	(2)
Total Community Services	<u>2,099,334</u>	<u>1,997,022</u>	<u>102,312</u>
Total Operation of Non-Instructional Services	<u>2,099,334</u>	<u>1,997,022</u>	<u>102,312</u>
<b>Total Expenditures</b>	<u>2,158,364</u>	<u>2,056,052</u>	<u>102,312</u>
Excess of Revenues Over (Under) Expenditures	<u>(376,839)</u>	<u>(274,527)</u>	<u>102,312</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers Out	(3,529)	(3,521)	8
<b>Total Other Financing Sources (Uses)</b>	<u>(3,529)</u>	<u>(3,521)</u>	<u>8</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	(380,368)	(278,048)	102,320
Fund Balance Beginning of Year	31,807	31,807	0
Prior Year Encumbrances Appropriated	350,400	350,400	0
<b>Fund Balance End of Year</b>	<u>\$ 1,839</u>	<u>\$ 104,159</u>	<u>\$ 102,320</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
CAREER DEVELOPMENT PROGRAM SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 42,662	\$ 42,662	\$ 0
<b>Total Revenues</b>	<u>42,662</u>	<u>42,662</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Administrative:			
Salaries and Wages	21,395	19,295	2,100
Fringe Benefits	10,459	14,641	(4,182)
Purchased Services	39	0	39
Supplies and Materials	973	453	520
Total Administrative	<u>32,866</u>	<u>34,389</u>	<u>(1,523)</u>
Total Support Services	<u>32,866</u>	<u>34,389</u>	<u>(1,523)</u>
<b>Total Expenditures</b>	<u>32,866</u>	<u>34,389</u>	<u>(1,523)</u>
Excess of Revenues Over (Under) Expenditures	<u>9,796</u>	<u>8,273</u>	<u>(1,523)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances Out	(1,525)	0	1,525
<b>Total Other Financing Sources (Uses)</b>	<u>(1,525)</u>	<u>0</u>	<u>1,525</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,271	8,273	2
Fund Balance (Deficit) Beginning of Year	(8,834)	(8,834)	0
Prior Year Encumbrances Appropriated	561	561	0
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ (2)</u>	<u>\$ 0</u>	<u>\$ 2</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 TEACHER DEVELOPMENT SPECIAL REVENUE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>	\$ 0	\$ 0	\$ 0
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Instructional Staff:			
Purchased Services	9,584	47	9,537
Supplies and Materials	1,242	1,020	222
Total Instructional Staff	10,826	1,067	9,759
Total Support Services	10,826	1,067	9,759
Operational of Non-Instructional Services:			
Community Services:			
Purchased Services	1,075	806	269
Total Community Services	1,075	806	269
Total Operation of Non-Instructional Services	1,075	806	269
<b>Total Expenditures</b>	11,901	1,873	10,028
Excess of Revenues Over (Under) Expenditures	(11,901)	(1,873)	10,028
Fund Balance Beginning of Year	9,885	9,885	0
Prior Year Encumbrances Appropriated	2,016	2,016	0
<b>Fund Balance End of Year</b>	\$ 0	\$ 10,028	\$ 10,028

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
MOTORCYCLE SAFETY EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 92,632	\$ 43,680	\$ (48,952)
Miscellaneous	5,500	13,225	7,725
<b>Total Revenues</b>	<u>98,132</u>	<u>56,905</u>	<u>(41,227)</u>
<b><u>Expenditures</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services:			
Salaries and Wages	44,580	47,092	(2,512)
Fringe Benefits	7,258	10,220	(2,962)
Purchased Services	3,073	2,058	1,015
Supplies and Materials	8,427	1,030	7,397
Other	125	75	50
Total Community Services	<u>63,463</u>	<u>60,475</u>	<u>2,988</u>
Total Operation of Non-Instructional Services	<u>63,463</u>	<u>60,475</u>	<u>2,988</u>
<b>Total Expenditures</b>	<u>63,463</u>	<u>60,475</u>	<u>2,988</u>
Excess of Revenue Over (Under) Expenditures	<u>34,669</u>	<u>(3,570)</u>	<u>(38,239)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	7,910	7,910	0
Operating Transfers Out	(12,685)	0	12,685
Advances In	18,569	18,569	0
Advances Out	(39,545)	(20,975)	18,570
<b>Total Other Financing Sources (Uses)</b>	<u>(25,751)</u>	<u>5,504</u>	<u>31,255</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,918	1,934	(6,984)
Fund Balance (Deficit) Beginning of Year	(2,259)	(2,259)	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ 6,659</u>	<u>\$ (325)</u>	<u>\$ (6,984)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 EDUCATIONAL MANAGEMENT INFORMATION SYSTEM SPECIAL REVENUE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 33,525	\$ 33,525	\$ 0
<b>Total Revenues</b>	<u>33,525</u>	<u>33,525</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Administrative:			
Supplies and Materials	152	0	152
Total Administrative	<u>152</u>	<u>0</u>	<u>152</u>
Central Services:			
Salaries and Wages	18,500	0	18,500
Purchased Services	54,399	152	54,247
Supplies and Materials	1,518	226	1,292
Capital Outlay	1,322	0	1,322
Other	100	25	75
Total Central Services	<u>75,839</u>	<u>403</u>	<u>75,436</u>
Total Support Services	<u>75,991</u>	<u>403</u>	<u>75,588</u>
<b>Total Expenditures</b>	<u>75,991</u>	<u>403</u>	<u>75,588</u>
Excess of Revenue Over (Under) Expenditures	<u>(42,466)</u>	<u>33,122</u>	<u>75,588</u>
Fund Balance Beginning of Year	65,845	65,845	0
Prior Year Encumbrances Appropriated	39	39	0
<b>Fund Balance End of Year</b>	<u><u>\$ 23,418</u></u>	<u><u>\$ 99,006</u></u>	<u><u>\$ 75,588</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
PUBLIC SCHOOL PRESCHOOL GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 160,751	\$ 160,486	(265)
<b>Total Revenues</b>	<u>160,751</u>	<u>160,486</u>	<u>(265)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	33,783	32,398	1,385
Fringe Benefits	12,619	12,128	491
Supplies and Materials	1,664	1,639	25
Capital Outlay	2,510	2,472	38
Total Regular Instruction	<u>50,576</u>	<u>48,637</u>	<u>1,939</u>
Total Instruction	<u>50,576</u>	<u>48,637</u>	<u>1,939</u>
Support Services:			
Pupil:			
Salaries and Wages	0	2,806	(2,806)
Fringe Benefits	47	583	(536)
Purchased Services	3,626	2,911	715
Supplies and Materials	4,634	4,690	(56)
Total Pupil	<u>8,307</u>	<u>10,990</u>	<u>(2,683)</u>
Instructional Staff:			
Salaries and Wages	62,267	61,701	566
Fringe Benefits	16,656	17,720	(1,064)
Supplies and Materials	515	481	34
Other	0	15	(15)
Total Instructional Staff	<u>79,438</u>	<u>79,917</u>	<u>(479)</u>
Administrative:			
Salaries and Wages	14,277	14,322	(45)
Fringe Benefits	3,278	3,489	(211)
Total Administrative	<u>17,555</u>	<u>17,811</u>	<u>(256)</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
PUBLIC SCHOOL PRESCHOOL GRANT SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Fiscal Services:			
Salaries and Wages	2,924	3,019	(95)
Fringe Benefits	1,567	1,415	152
Total Fiscal Services	<u>4,491</u>	<u>4,434</u>	<u>57</u>
Pupil Transportation:			
Purchased Services	3,144	2,850	294
Total Pupil Transportation	<u>3,144</u>	<u>2,850</u>	<u>294</u>
Central Services:			
Supplies and Materials	500	250	250
Total Central Services	<u>500</u>	<u>250</u>	<u>250</u>
Total Support Services	<u>113,435</u>	<u>116,252</u>	<u>(2,817)</u>
<b>Total Expenditures</b>	<u>164,011</u>	<u>164,889</u>	<u>(878)</u>
Excess of Revenue Over (Under) Expenditures	<u>(3,260)</u>	<u>(4,403)</u>	<u>(1,143)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances In	879	879	0
Advances Out	(879)	0	879
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>879</u>	<u>879</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(3,260)</u>	<u>(3,524)</u>	<u>(264)</u>
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	3,259	3,259	0
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ (1)</u>	<u>(265)</u>	<u>(264)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 ONE NET COMMUNIQUE SPECIAL REVENUE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 45,500	\$ 45,500	\$ 0
<b>Total Revenues</b>	<u>45,500</u>	<u>45,500</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Building Acquisition	84,500	10,547	73,953
Total Building Acquisition	<u>84,500</u>	<u>10,547</u>	<u>73,953</u>
<b>Total Expenditures</b>	<u>84,500</u>	<u>10,547</u>	<u>73,953</u>
Excess of Revenues Over (Under) Expenditures	(39,000)	34,953	73,953
Fund Balance Beginning of Year	39,000	39,000	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ 73,953</u></u>	<u><u>\$ 73,953</u></u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
SCHOOL NET PROFESSIONAL DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 5,142	\$ 8,592	\$ 3,450
<b>Total Revenues</b>	<u>5,142</u>	<u>8,592</u>	<u>3,450</u>
<b>Expenditures</b>			
Current:			
Support Services:			
Instructional Staff:			
Salaries and Wages	1,818	1,382	436
Fringe Benefits	341	241	100
Purchased Services	5,142	5,142	0
Total Instructional Staff	<u>7,301</u>	<u>6,765</u>	<u>536</u>
Total Support Services	<u>7,301</u>	<u>6,765</u>	<u>536</u>
<b>Total Expenditures</b>	<u>7,301</u>	<u>6,765</u>	<u>536</u>
Excess of Revenues Over (Under) Expenditures	(2,159)	1,827	3,986
Fund Balance Beginning of Year	2,159	2,159	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ 3,986</u></u>	<u><u>\$ 3,986</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 TEXTBOOK SUBSIDY SPECIAL REVENUE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>	\$ 0	\$ 0	\$ 0
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	1,602	0	1,602
Purchased Services	0	266	(266)
Total Regular Instruction	1,602	266	1,336
Total Instruction	1,602	266	1,336
<b>Total Expenditures</b>	1,602	266	1,336
Excess of Revenues Over (Under) Expenditures	(1,602)	(266)	1,336
Fund Balance Beginning of Year	1,070	1,070	0
Prior Year Encumbrances Appropriated	532	532	0
<b>Fund Balance End of Year</b>	\$ 0	\$ 1,336	\$ 1,336

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
OHIO READS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 162,960	\$ 97,460	\$ (65,500)
<b>Total Revenues</b>	<u>162,960</u>	<u>97,460</u>	<u>(65,500)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	21,365	1,036	20,329
Fringe Benefits	3,532	170	3,362
Purchased Services	18,370	18,370	0
Supplies and Materials	80,114	54,630	25,484
<b>Total Regular Instruction</b>	<u>123,381</u>	<u>74,206</u>	<u>49,175</u>
Other:			
Other	1,197	1,197	0
<b>Total Other</b>	<u>1,197</u>	<u>1,197</u>	<u>0</u>
<b>Total Instruction</b>	<u>124,578</u>	<u>75,403</u>	<u>49,175</u>
Support Services:			
Pupil:			
Salaries and Wages	2,147	2,147	0
Fringe Benefits	353	353	0
Purchased Services	2,500	0	2,500
Supplies and Materials	6,000	3,286	2,714
<b>Total Pupil</b>	<u>11,000</u>	<u>5,786</u>	<u>5,214</u>
Instructional Staff:			
Purchased Services	4,100	4,100	0
Supplies and Materials	10,413	10,388	25
Other	1,100	1,101	(1)
<b>Total Instructional Staff</b>	<u>15,613</u>	<u>15,589</u>	<u>24</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
OHIO READS SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administrative:			
Salaries and Wages	10,584	8,866	1,718
Fringe Benefits	2,332	1,432	900
Total Administrative	<u>12,916</u>	<u>10,298</u>	<u>2,618</u>
Pupil Transportation:			
Other	4,560	0	4,560
Total Pupil Transportation	<u>4,560</u>	<u>0</u>	<u>4,560</u>
Total Support Services	<u>44,089</u>	<u>31,673</u>	<u>12,416</u>
<b>Total Expenditures</b>	<u>168,667</u>	<u>107,076</u>	<u>61,591</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,707)</u>	<u>(9,616)</u>	<u>(3,909)</u>
Fund Balance Beginning of Year	3,741	3,741	0
Prior Year Encumbrances Appropriated	1,966	1,966	0
<b>Fund Balance (Deficit) End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ (3,909)</u></u>	<u><u>\$ (3,909)</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
SUMMER SCHOOL SUBSIDY SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 48,194	\$ 48,193	\$ (1)
<b>Total Revenues</b>	<u>48,194</u>	<u>48,193</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Support Services:			
Pupil:			
Salaries and Wages	25,740	6,695	19,045
Fringe Benefits	4,260	1,056	3,204
Supplies and Materials	9,097	4,888	4,209
Capital Outlay	9,097	3,982	5,115
Total Pupil	<u>48,194</u>	<u>16,621</u>	<u>31,573</u>
Total Support Services	<u>48,194</u>	<u>16,621</u>	<u>31,573</u>
<b>Total Expenditures</b>	<u>48,194</u>	<u>16,621</u>	<u>31,573</u>
Excess of Revenues Over (Under) Expenditures	0	31,572	31,572
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ 31,572</u></u>	<u><u>\$ 31,572</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALTERNATIVE SCHOOLS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 230,486	\$ 230,486	\$ 0
<b>Total Revenues</b>	<u>230,486</u>	<u>230,486</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Pupil:			
Salaries and Wages	162,384	162,553	(169)
Fringe Benefits	47,812	42,936	4,876
Purchased Services	68,585	67,835	750
Supplies and Materials	34,916	34,898	18
Capital Outlay	167,690	167,122	568
Total Pupil	<u>481,387</u>	<u>475,344</u>	<u>6,043</u>
Total Support Services	<u>481,387</u>	<u>475,344</u>	<u>6,043</u>
<b>Total Expenditures</b>	<u>481,387</u>	<u>475,344</u>	<u>6,043</u>
Excess of Revenues Over (Under) Expenditures	(250,901)	(244,858)	6,043
Fund Balance Beginning of Year	195,301	195,301	0
Prior Year Encumbrances Appropriated	55,600	55,600	0
<b>Fund Balance End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ 6,043</u></u>	<u><u>\$ 6,043</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 EXTENDED LEARNING OPPORTUNITY SPECIAL REVENUE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>	\$ 0	\$ 0	\$ 0
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Instructional Staff:			
Salaries and Wages	36,000	35,851	149
Fringe Benefits	5,910	5,713	197
Purchased Services	4,000	0	4,000
Supplies and Materials	5,818	5,806	12
Total Instructional Staff	51,728	47,370	4,358
Total Support Services	51,728	47,370	4,358
<b>Total Expenditures</b>	51,728	47,370	4,358
Excess of Revenues Over (Under) Expenditures	(51,728)	(47,370)	4,358
Fund Balance Beginning of Year	50,164	50,164	0
Prior Year Encumbrances Appropriated	1,564	1,564	0
	\$ 0	\$ 4,358	\$ 4,358
<b>Fund Balance End of Year</b>	\$ 0	\$ 4,358	\$ 4,358

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
MISCELLANEOUS STATE GRANTS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 26,500	\$ 1,500	\$ (25,000)
Miscellaneous	19,992	9,722	(10,270)
<b>Total Revenues</b>	<u>46,492</u>	<u>11,222</u>	<u>(35,270)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular Instruction:			
Supplies and Materials	2,444	2,444	0
Total Regular Instruction	<u>2,444</u>	<u>2,444</u>	<u>0</u>
Other:			
Other	3,818	3,818	0
Total Other	<u>3,818</u>	<u>3,818</u>	<u>0</u>
Total Instruction	<u>6,262</u>	<u>6,262</u>	<u>0</u>
Support Services:			
Pupil:			
Fringe Benefits	0	138	(138)
Purchased Services	14,496	6,449	8,047
Supplies and Materials	2,670	787	1,883
Capital Outlay	6,000	0	6,000
Total Pupil	<u>23,166</u>	<u>7,374</u>	<u>15,792</u>
Instructional Staff:			
Salaries and Wages	1,000	0	1,000
Fringe Benefits	165	0	165
Purchased Services	4,695	1,260	3,435
Supplies and Materials	31,146	23,449	7,697
Capital Outlay	2,493	0	2,493
Other	574	194	380
Total Instructional Staff	<u>40,073</u>	<u>24,903</u>	<u>15,170</u>
Total Support Services	<u>63,239</u>	<u>32,277</u>	<u>30,962</u>
<b>Total Expenditures</b>	<u>69,501</u>	<u>38,539</u>	<u>30,962</u>
Excess of Revenue Over (Under) Expenditures	<u>(23,009)</u>	<u>(27,317)</u>	<u>(4,308)</u>
Fund Balance Beginning of Year	21,557	21,557	0
Prior Year Encumbrances Appropriated	21,452	21,452	0
<b>Fund Balance End of Year</b>	<u><u>\$ 20,000</u></u>	<u><u>\$ 15,692</u></u>	<u><u>\$ (4,308)</u></u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ADULT BASIC EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 620,517	\$ 254,038	\$ (366,479)
<b>Total Revenues</b>	<u>620,517</u>	<u>254,038</u>	<u>(366,479)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Adult/Continuing:			
Salaries and Wages	370,916	169,294	201,622
Fringe Benefits	79,518	35,072	44,446
Purchased Services	2,300	886	1,414
Supplies and Materials	33,035	23,651	9,384
Capital Outlay	6,560	3,892	2,668
Other	2,200	0	2,200
Total Adult/Continuing	<u>494,529</u>	<u>232,795</u>	<u>261,734</u>
Total Instruction	<u>494,529</u>	<u>232,795</u>	<u>261,734</u>
Support Services:			
Instructional Staff:			
Salaries and Wages	144,199	46,825	97,374
Fringe Benefits	29,553	11,410	18,143
Purchased Services	28,049	10,937	17,112
Supplies and Materials	2,985	1,191	1,794
Capital Outlay	5,279	2,500	2,779
Other	0	661	(661)
Total Instructional Staff	<u>210,065</u>	<u>73,524</u>	<u>136,541</u>
Total Support Services	<u>210,065</u>	<u>73,524</u>	<u>136,541</u>
<b>Total Expenditures</b>	<u>704,594</u>	<u>306,319</u>	<u>398,275</u>
Excess of Revenues Over (Under) Expenditures	<u>(84,077)</u>	<u>(52,281)</u>	<u>31,796</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	54,068	54,068	0
Operating Transfers Out	0	(54,068)	(54,068)
Advances In	8,342	8,342	0
Advances Out	(8,342)	0	8,342
<b>Total Other Financing Sources (Uses)</b>	<u>54,068</u>	<u>8,342</u>	<u>(45,726)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(30,009)</u>	<u>(43,939)</u>	<u>(13,930)</u>
Fund Balance Beginning of Year	24,211	24,211	0
Prior Year Encumbrances Appropriated	5,797	5,797	0
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ (1)</u>	<u>\$ (13,931)</u>	<u>\$ (13,930)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
JOB TRAINING PARTNERSHIP ACT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

---

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 7,571	\$ 0	\$ (7,571)
<b>Total Revenues</b>	<u>7,571</u>	<u>0</u>	<u>(7,571)</u>
<b><u>Expenditures</u></b>			
<b>Total Expenditures</b>	0	0	0
Excess of Revenues Over (Under) Expenditures	<u>7,571</u>	<u>0</u>	<u>(7,571)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers Out	(425)	(425)	0
<b>Total Other Financing Sources (Uses)</b>	<u>(425)</u>	<u>(425)</u>	<u>0</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,146	(425)	(7,571)
Fund Balance Beginning of Year	425	425	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u>\$ 7,571</u>	<u>\$ 0</u>	<u>\$ (7,571)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
EDUCATION FOR ECONOMIC SECURITY SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 93,643	\$ 79,390	\$ (14,253)
<b>Total Revenues</b>	<u>93,643</u>	<u>79,390</u>	<u>(14,253)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Other:			
Other	1,619	1,619	0
Total Other	<u>1,619</u>	<u>1,619</u>	<u>0</u>
Total Instruction	<u>1,619</u>	<u>1,619</u>	<u>0</u>
Support Services:			
Instructional Staff:			
Salaries and Wages	26,697	8,558	18,139
Fringe Benefits	6,308	1,423	4,885
Purchased Services	27,626	28,706	(1,080)
Supplies and Materials	17,780	5,521	12,259
Total Instructional Staff	<u>78,411</u>	<u>44,208</u>	<u>34,203</u>
Total Support Services	<u>78,411</u>	<u>44,208</u>	<u>34,203</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries and Wages	650	0	650
Fringe Benefits	107	0	107
Purchased Services	6,208	2,995	3,213
Supplies and Materials	8,306	7,290	1,016
Total Community Services	<u>15,271</u>	<u>10,285</u>	<u>4,986</u>
Total Operation of Non-Instructional Services	<u>15,271</u>	<u>10,285</u>	<u>4,986</u>
<b>Total Expenditures</b>	<u>95,301</u>	<u>56,112</u>	<u>39,189</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,658)</u>	<u>23,278</u>	<u>24,936</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
EDUCATION FOR ECONOMIC SECURITY SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

---

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances Out	(15,200)	(15,200)	0
<b>Total Other Financing Sources (Uses)</b>	<u>(15,200)</u>	<u>(15,200)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(16,858)	8,078	24,936
Fund Balance Beginning of Year	11,247	11,247	0
Prior Year Encumbrances Appropriated	5,611	5,611	0
<b>Fund Balance End of Year</b>	<u>\$ 0</u>	<u>\$ 24,936</u>	<u>\$ 24,936</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
TITLE VI B SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 846,945	\$ 783,246	\$ (63,699)
<b>Total Revenues</b>	<u>846,945</u>	<u>783,246</u>	<u>(63,699)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Special Instruction:			
Salaries and Wages	7,781	7,221	560
Fringe Benefits	1,247	1,073	174
Supplies and Materials	112,600	58,266	54,334
Total Special Instruction	<u>121,628</u>	<u>66,560</u>	<u>55,068</u>
Other:			
Other	1,900	1,900	0
Total Other	<u>1,900</u>	<u>1,900</u>	<u>0</u>
Total Instruction	<u>123,528</u>	<u>68,460</u>	<u>55,068</u>
Support Services:			
Pupil:			
Salaries and Wages	80,483	57,851	22,632
Fringe Benefits	44,091	30,220	13,871
Purchased Services	25,689	24,147	1,542
Total Pupil	<u>150,263</u>	<u>112,218</u>	<u>38,045</u>
Instructional Staff:			
Salaries and Wages	180,820	156,196	24,624
Fringe Benefits	105,896	79,184	26,712
Purchased Services	35,339	31,465	3,874
Capital Outlay	2,877	2,877	0
Total Instructional Staff	<u>324,932</u>	<u>269,722</u>	<u>55,210</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
TITLE VI B SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administrative:			
Salaries and Wages	100,855	77,954	22,901
Fringe Benefits	52,277	39,703	12,574
Purchased Services	500	0	500
Total Administrative	153,632	117,657	35,975
Total Support Services	628,827	499,597	129,230
Operation of Non-Instructional Services:			
Community Services:			
Salaries and Wages	7,738	6,830	908
Fringe Benefits	2,092	2,028	64
Purchased Services	45,450	45,451	(1)
Total Community Services	55,280	54,309	971
Total Operation of Non-Instructional Services	55,280	54,309	971
<b>Total Expenditures</b>	807,635	622,366	185,269
Excess of Revenues Over (Under) Expenditures	39,310	160,880	121,570
<b>Other Financing Sources (Uses)</b>			
Advances Out	(26,400)	(26,400)	0
<b>Total Other Financing Sources (Uses)</b>	(26,400)	(26,400)	0
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,910	134,480	121,570
Fund Balance (Deficit) Beginning of Year	(16,632)	(16,632)	0
Prior Year Encumbrances Appropriated	3,722	3,722	0
<b>Fund Balance End of Year</b>	\$ 0	\$ 121,570	\$ 121,570

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
VOCATIONAL EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 243,558	\$ 204,487	\$ (39,071)
<b>Total Revenues</b>	<u>243,558</u>	<u>204,487</u>	<u>(39,071)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Vocational Education:			
Salaries and Wages	51,173	53,178	(2,005)
Fringe Benefits	12,864	13,138	(274)
Purchased Services	45,463	40,523	4,940
Supplies and Materials	22,092	18,632	3,460
Capital Outlay	25,881	25,068	813
Other	600	600	0
Total Vocational Education	<u>158,073</u>	<u>151,139</u>	<u>6,934</u>
Total Instruction	<u>158,073</u>	<u>151,139</u>	<u>6,934</u>
Support Services:			
Pupil:			
Salaries and Wages	29,500	30,678	(1,178)
Fringe Benefits	3,607	4,221	(614)
Purchased Services	4,350	4,350	0
Supplies and Materials	3,718	2,197	1,521
Total Pupil	<u>41,175</u>	<u>41,446</u>	<u>(271)</u>
Instructional Staff:			
Salaries and Wages	98	0	98
Fringe Benefits	157	0	157
Purchased Services	166	0	166
Supplies and Materials	16	0	16
Total Instructional Staff	<u>437</u>	<u>0</u>	<u>437</u>
Administrative:			
Salaries and Wages	10,355	10,405	(50)
Total Administrative	<u>10,355</u>	<u>10,405</u>	<u>(50)</u>
			(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
VOCATIONAL EDUCATION SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Pupil Transportation:			
Purchased Services	1,449	1,399	50
Total Pupil Transportation	<u>1,449</u>	<u>1,399</u>	<u>50</u>
Central Services:			
Purchased Services	22,516	22,947	(431)
Supplies and Materials	2,195	1,318	877
Total Central Services	<u>24,711</u>	<u>24,265</u>	<u>446</u>
Total Support Services	<u>78,127</u>	<u>77,515</u>	<u>612</u>
<b>Total Expenditures</b>	<u>236,200</u>	<u>228,654</u>	<u>7,546</u>
Excess of Revenues Over (Under) Expenditures	<u>7,358</u>	<u>(24,167)</u>	<u>(31,525)</u>
Fund Balance (Deficit) Beginning of Year	(8,116)	(8,116)	0
Prior Year Encumbrances Appropriated	762	762	0
<b>Fund Balance (Deficit) End of Year</b>	<u><u>\$ 4</u></u>	<u><u>\$ (31,521)</u></u>	<u><u>\$ (31,525)</u></u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
CHINESE REFUGEES SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 2,250	\$ 2,250	\$ 0
Extracurricular Activities	250	250	0
<b>Total Revenues</b>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Pupil:			
Salaries and Wages	2,955	1,336	1,619
Fringe Benefits	219	219	0
Supplies and Materials	1,576	945	631
<b>Total Pupil</b>	<u>4,750</u>	<u>2,500</u>	<u>2,250</u>
<b>Total Support Services</b>	<u>4,750</u>	<u>2,500</u>	<u>2,250</u>
<b>Total Expenditures</b>	<u>4,750</u>	<u>2,500</u>	<u>2,250</u>
Excess of Revenues Over (Under) Expenditures	(2,250)	0	2,250
Fund Balance Beginning of Year	2,250	2,250	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ 2,250</u></u>	<u><u>\$ 2,250</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
TITLE I SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 949,127	\$ 790,303	\$ (158,824)
<b>Total Revenues</b>	<u>949,127</u>	<u>790,303</u>	<u>(158,824)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Special Instruction:			
Salaries and Wages	508,738	428,633	80,105
Fringe Benefits	165,917	131,192	34,725
Purchased Services	19,318	16,573	2,745
Supplies and Materials	39,565	39,201	364
Capital Outlay	16,000	3,837	12,163
<b>Total Special Instruction</b>	<u>749,538</u>	<u>619,436</u>	<u>130,102</u>
Other:			
Other	1,870	1,870	0
<b>Total Other</b>	<u>1,870</u>	<u>1,870</u>	<u>0</u>
<b>Total Instruction</b>	<u>751,408</u>	<u>621,306</u>	<u>130,102</u>
Support Services:			
Instructional Staff:			
Salaries and Wages	66,098	59,349	6,749
Fringe Benefits	19,261	13,053	6,208
Supplies and Materials	361	0	361
<b>Total Instructional Staff</b>	<u>85,720</u>	<u>72,402</u>	<u>13,318</u>
Administrative:			
Salaries and Wages	35,450	35,450	0
Fringe Benefits	5,964	0	5,964
<b>Total Administrative</b>	<u>41,414</u>	<u>35,450</u>	<u>5,964</u>
Pupil Transportation:			
Purchased Services	480	0	480
<b>Total Pupil Transportation</b>	<u>480</u>	<u>0</u>	<u>480</u>
<b>Total Support Services</b>	<u>127,614</u>	<u>107,852</u>	<u>19,762</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
TITLE I SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Operation of Non-Instructional Services:			
Community Services:			
Salaries and Wages	85,486	73,945	11,541
Fringe Benefits	28,965	24,593	4,372
Purchased Services	10,912	4,920	5,992
Supplies and Materials	822	822	0
Capital Outlay	6,750	6,250	500
Total Community Services	<u>132,935</u>	<u>110,530</u>	<u>22,405</u>
Total Operation of Non-Instructional Services	<u>132,935</u>	<u>110,530</u>	<u>22,405</u>
<b>Total Expenditures</b>	<u>1,011,957</u>	<u>839,688</u>	<u>172,269</u>
Excess of Revenues Over (Under) Expenditures	<u>(62,830)</u>	<u>(49,385)</u>	<u>13,445</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	53,945	53,945	0
Operating Transfers Out	(53,945)	(53,945)	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(62,830)</u>	<u>(49,385)</u>	<u>13,445</u>
Fund Balance Beginning of Year	43,640	43,640	0
Prior Year Encumbrances Appropriated	19,295	19,295	0
<b>Fund Balance End of Year</b>	<u>\$ 105</u>	<u>\$ 13,550</u>	<u>\$ 13,445</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
CHAPTER II SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 88,356	\$ 37,499	\$ (50,857)
<b>Total Revenues</b>	<u>88,356</u>	<u>37,499</u>	<u>(50,857)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Special Instruction:			
Salaries and Wages	31,325	34,709	(3,384)
Fringe Benefits	10,097	6,213	3,884
Total Special Instruction	<u>41,422</u>	<u>40,922</u>	<u>500</u>
Other:			
Other	2,862	2,862	0
Total Other	<u>2,862</u>	<u>2,862</u>	<u>0</u>
Total Instruction	<u>44,284</u>	<u>43,784</u>	<u>500</u>
Support Services:			
Pupil:			
Salaries and Wages	32,990	34,817	(1,827)
Fringe Benefits	8,900	8,900	0
Purchased Services	2,009	0	2,009
Supplies and Materials	1,628	786	842
Total Pupil	<u>45,527</u>	<u>44,503</u>	<u>1,024</u>
Total Support Services	<u>45,527</u>	<u>44,503</u>	<u>1,024</u>
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	1,767	1,367	400
Supplies and Materials	26,724	14,765	11,959
Capital Outlay	4,250	4,110	140
Total Community Services	<u>32,741</u>	<u>20,242</u>	<u>12,499</u>
Total Operation of Non-Instructional Services	<u>32,741</u>	<u>20,242</u>	<u>12,499</u>
<b>Total Expenditures</b>	<u>122,552</u>	<u>108,529</u>	<u>14,023</u>
Excess of Revenues Over (Under) Expenditures	<u>(34,196)</u>	<u>(71,030)</u>	<u>(36,834)</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
CHAPTER II SPECIAL REVENUE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

---

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances In	28,949	28,949	0
Advances Out	(28,949)	0	28,949
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>28,949</u>	<u>28,949</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(34,196)	(42,081)	(7,885)
Fund Balance Beginning of Year	33,603	33,603	0
Prior Year Encumbrances Appropriated	594	594	0
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ 1</u>	<u>\$ (7,884)</u>	<u>\$ (7,885)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
EMERGENCY IMMIGRANT EDUCATION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 6,050	\$ 6,050	\$ 0
<b>Total Revenues</b>	<u>6,050</u>	<u>6,050</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Other:			
Other	1,641	1,641	0
Total Other	<u>1,641</u>	<u>1,641</u>	<u>0</u>
Total Instruction	<u>1,641</u>	<u>1,641</u>	<u>0</u>
Support Services:			
Pupil:			
Salaries and Wages	1,717	0	1,717
Fringe Benefits	283	0	283
Purchased Services	3,817	698	3,119
Supplies and Materials	931	180	751
Total Pupil	<u>6,748</u>	<u>878</u>	<u>5,870</u>
Total Support Services	<u>6,748</u>	<u>878</u>	<u>5,870</u>
<b>Total Expenditures</b>	<u>8,389</u>	<u>2,519</u>	<u>5,870</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,339)</u>	<u>3,531</u>	<u>5,870</u>
Fund Balance Beginning of Year	1,887	1,887	0
Prior Year Encumbrances Appropriated	452	452	0
<b>Fund Balance End of Year</b>	<u>\$ 0</u>	<u>\$ 5,870</u>	<u>\$ 5,870</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
DRUG FREE SCHOOLS SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 51,486	\$ 45,450	\$ (6,036)
Miscellaneous	110	0	(110)
<b>Total Revenues</b>	<u>51,596</u>	<u>45,450</u>	<u>(6,146)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Special Instruction:			
Salaries and Wages	600	600	0
Fringe Benefits	97	97	0
Purchased Services	8,584	7,981	603
Supplies and Materials	2,160	2,172	(12)
Capital Outlay	1,200	1,200	0
Other	4,539	5,539	(1,000)
Total Special Instruction	<u>17,180</u>	<u>17,589</u>	<u>(409)</u>
Other:			
Other	2,846	2,846	0
Total Other	<u>2,846</u>	<u>2,846</u>	<u>0</u>
Total Instruction	<u>20,026</u>	<u>20,435</u>	<u>(409)</u>
Support Services:			
Pupil:			
Salaries and Wages	4,429	2,976	1,453
Fringe Benefits	3,041	464	2,577
Purchased Services	12,619	7,035	5,584
Supplies and Materials	596	435	161
Other	1,095	0	1,095
Total Pupil	<u>21,780</u>	<u>10,910</u>	<u>10,870</u>
Total Support Services	<u>21,780</u>	<u>10,910</u>	<u>10,870</u>
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	12,089	7,762	4,327
Supplies and Materials	2,260	117	2,143
Total Community Services	<u>14,349</u>	<u>7,879</u>	<u>6,470</u>
Total Operation of Non-Instructional Services	<u>14,349</u>	<u>7,879</u>	<u>6,470</u>
<b>Total Expenditures</b>	<u>56,155</u>	<u>39,224</u>	<u>16,931</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,559)</u>	<u>6,226</u>	<u>10,785</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 DRUG FREE SCHOOLS SPECIAL REVENUE FUND (Continued)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers Out	(2,354)	(2,354)	0
<b>Total Other Financing Sources (Uses)</b>	<u>(2,354)</u>	<u>(2,354)</u>	<u>0</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,913)	3,872	10,785
Fund Balance Beginning of Year	1,323	1,323	0
Prior Year Encumbrances Appropriated	5,700	5,700	0
	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balance End of Year	<u>\$ 110</u>	<u>\$ 10,895</u>	<u>\$ 10,785</u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
PRESCHOOL DISABILITIES GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 45,096	\$ 43,545	\$ (1,551)
<b>Total Revenues</b>	<u>45,096</u>	<u>43,545</u>	<u>(1,551)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Special Instruction:			
Supplies and Materials	4,264	2,282	1,982
Total Special Instruction	<u>4,264</u>	<u>2,282</u>	<u>1,982</u>
Other:			
Other	5,348	5,348	0
Total Other	<u>5,348</u>	<u>5,348</u>	<u>0</u>
Total Instruction	<u>9,612</u>	<u>7,630</u>	<u>1,982</u>
Support Services:			
Pupil:			
Salaries and Wages	21,166	23,380	(2,214)
Fringe Benefits	7,649	6,400	1,249
Total Pupil	<u>28,815</u>	<u>29,780</u>	<u>(965)</u>
Total Support Services	<u>28,815</u>	<u>29,780</u>	<u>(965)</u>
Operation of Non-Instructional Services:			
Community Services:			
Supplies and Materials	879	0	879
Total Community Services	<u>879</u>	<u>0</u>	<u>879</u>
Total Operation of Non-Instructional Services	<u>879</u>	<u>0</u>	<u>879</u>
<b>Total Expenditures</b>	<u>39,306</u>	<u>37,410</u>	<u>1,896</u>
Excess of Revenues Over (Under) Expenditures	<u>5,790</u>	<u>6,135</u>	<u>345</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers Out	(259)	(259)	0
Advances Out	(6,070)	(6,070)	0
<b>Total Other Financing Sources (Uses)</b>	<u>(6,329)</u>	<u>(6,329)</u>	<u>0</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(539)</u>	<u>(194)</u>	<u>345</u>
Fund Balance Beginning of Year	235	235	0
Prior Year Encumbrances Appropriated	304	304	0
<b>Fund Balance End of Year</b>	<u>\$ 0</u>	<u>\$ 345</u>	<u>\$ 345</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
CONTINUOUS IMPROVEMENT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 26,500	\$ 26,500	\$ 0
<b>Total Revenue</b>	<u>26,500</u>	<u>26,500</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	37,110	30,450	6,660
Fringe Benefits	11,413	4,879	6,534
Total Regular Instruction	<u>48,523</u>	<u>35,329</u>	<u>13,194</u>
Total Instruction	<u>48,523</u>	<u>35,329</u>	<u>13,194</u>
Support Services:			
Pupil:			
Salaries and Wages	3,005	0	3,005
Fringe Benefits	495	0	495
Purchased Services	2,773	1,300	1,473
Supplies and Materials	2,227	0	2,227
Total Pupil	<u>8,500</u>	<u>1,300</u>	<u>7,200</u>
Instructional Staff:			
Purchased Services	49,266	50,313	(1,047)
Supplies and Materials	26,635	28,196	(1,561)
Total Instructional Staff	<u>75,901</u>	<u>78,509</u>	<u>(2,608)</u>
Total Support Services	<u>84,401</u>	<u>79,809</u>	<u>4,592</u>
<b>Total Expenditures</b>	<u>132,924</u>	<u>115,138</u>	<u>17,786</u>
Excess of Revenues Over (Under) Expenditures	<u>(106,424)</u>	<u>(88,638)</u>	<u>17,786</u>
Fund Balance Beginning of Year	106,316	106,316	0
Prior Year Encumbrances Appropriated	108	108	0
<b>Fund Balance End of Year</b>	<u>\$ 0</u>	<u>\$ 17,786</u>	<u>\$ 17,786</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL-  
TITLE VI-R CLASS SIZE REDUCTION SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 169,255	\$ 130,695	\$ (38,560)
<b>Total Revenue</b>	<u>169,255</u>	<u>130,695</u>	<u>(38,560)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	124,413	92,005	32,408
Fringe Benefits	34,842	36,967	(2,125)
Total Regular Instruction	<u>159,255</u>	<u>128,972</u>	<u>30,283</u>
Total Instruction	<u>159,255</u>	<u>128,972</u>	<u>30,283</u>
Support Services:			
Instructional Staff:			
Purchased Services	10,000	317	9,683
Total Support Services	<u>10,000</u>	<u>317</u>	<u>9,683</u>
<b>Total Expenditures</b>	<u>169,255</u>	<u>129,289</u>	<u>39,966</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>1,406</u>	<u>1,406</u>
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u><u>\$ 0</u></u>	<u><u>\$ 1,406</u></u>	<u><u>\$ 1,406</u></u>

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

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Intergovernmental	\$ 526,984	\$ 350,582	\$ (176,402)
<b>Total Revenues</b>	<u>526,984</u>	<u>350,582</u>	<u>(176,402)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Salaries and Wages	45,856	46,620	(764)
Fringe Benefits	8,682	7,108	1,574
Purchased Services	20,975	8,085	12,890
Supplies and Materials	63,614	63,574	40
Capital Outlay	226,620	226,619	1
Total Regular Instruction	<u>365,747</u>	<u>352,006</u>	<u>13,741</u>
Other:			
Other	12,374	12,374	0
Total Other	<u>12,374</u>	<u>12,374</u>	<u>0</u>
Total Instruction	<u>378,121</u>	<u>364,380</u>	<u>13,741</u>
Support Services:			
Pupil:			
Supplies and Materials	54	0	54
Total Pupil	<u>54</u>	<u>0</u>	<u>54</u>
Instructional Staff:			
Salaries and Wages	3,064	139	2,925
Fringe Benefits	1,561	3	1,558
Purchased Services	10,242	9,992	250
Supplies and Materials	1,146	485	661
Capital Outlay	126	0	126
Total Instructional Staff	<u>16,139</u>	<u>10,619</u>	<u>5,520</u>
Total Support Services	<u>16,193</u>	<u>10,619</u>	<u>5,574</u>

(Continued)

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

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Operation of Non-Instructional Services:			
Food Services:			
Purchased Services	100	0	100
Supplies and Materials	3	103	(100)
Total Food Services	<u>103</u>	<u>103</u>	<u>0</u>
Total Operation of Non-Instructional Services	<u>103</u>	<u>103</u>	<u>0</u>
<b>Total Expenditures</b>	<u>394,417</u>	<u>375,102</u>	<u>19,315</u>
Excess of Revenues Over (Under) Expenditures	<u>132,567</u>	<u>(24,520)</u>	<u>(157,087)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers Out	(484)	0	484
<b>Total Other Financing Sources (Uses)</b>	<u>(484)</u>	<u>0</u>	<u>484</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	132,083	(24,520)	(156,603)
Fund Balance Beginning of Year	30,117	30,117	0
Prior Year Encumbrances Appropriated	6,717	6,717	0
<b>Fund Balance End of Year</b>	<u>\$ 168,917</u>	<u>\$ 12,314</u>	<u>\$ (156,603)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 6,290,434	\$5,230,863	\$(1,059,571)
Transportation Fees	4,323	0	(4,323)
Earnings on Investments	60,616	45,746	(14,870)
Extracurricular Activities	623,734	370,346	(253,388)
Classroom Materials and Fees	63,079	30,015	(33,064)
Miscellaneous	312,493	322,496	10,003
<b>Total Revenues</b>	<u>7,354,679</u>	<u>5,999,466</u>	<u>(1,355,213)</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular:			
Salaries and Wages	308,479	214,150	94,329
Fringe Benefits	73,598	62,354	11,244
Purchased Services	217,453	181,477	35,976
Supplies and Materials	356,942	304,340	52,602
Capital Outlay	240,297	253,201	(12,904)
Other	63,914	47,018	16,896
Total Regular	<u>1,260,683</u>	<u>1,062,540</u>	<u>198,143</u>
Special:			
Salaries and Wages	548,444	471,163	77,281
Fringe Benefits	177,358	138,575	38,783
Purchased Services	29,094	24,880	4,214
Supplies and Materials	164,656	102,295	62,361
Capital Outlay	19,200	5,037	14,163
Other	4,539	5,539	(1,000)
Total Special	<u>943,291</u>	<u>747,489</u>	<u>195,802</u>
Vocational Education:			
Salaries and Wages	54,006	56,011	(2,005)
Fringe Benefits	13,335	13,604	(269)
Purchased Services	46,982	40,716	6,266
Supplies and Materials	34,536	25,858	8,678
Capital Outlay	29,708	28,895	813
Other	600	600	0
Total Vocational Education	<u>179,167</u>	<u>165,684</u>	<u>13,483</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL SPECIAL REVENUE FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Adult/Continuing:			
Salaries and Wages	386,453	176,444	210,009
Fringe Benefits	82,046	36,247	45,799
Purchased Services	2,300	886	1,414
Supplies and Materials	42,567	27,126	15,441
Capital Outlay	6,560	3,892	2,668
Other	2,200	0	2,200
Total Adult/Continuing	522,126	244,595	277,531
Other:			
Purchased Services	3,700	2,870	830
Supplies and Materials	500	60	440
Capital Outlay	1,000	0	1,000
Other	99,377	99,377	0
Total Other	104,577	102,307	2,270
Total Instruction	3,009,844	2,322,615	687,229
Support Services:			
Pupil:			
Salaries and Wages	366,616	325,239	41,377
Fringe Benefits	120,774	95,490	25,284
Purchased Services	153,814	128,046	25,768
Supplies and Materials	78,971	63,176	15,795
Capital Outlay	190,429	177,955	12,474
Other	12,505	365	12,140
Total Pupil	923,109	790,271	132,838
Instructional Staff:			
Salaries and Wages	522,731	370,001	152,730
Fringe Benefits	185,808	128,747	57,061
Purchased Services	216,978	166,164	50,814
Supplies and Materials	121,337	81,581	39,756
Capital Outlay	12,814	6,112	6,702
Other	1,674	1,971	(297)
Total Instructional Staff	1,061,342	754,576	306,766
Administrative:			
Salaries and Wages	192,916	166,292	26,624
Fringe Benefits	74,310	59,265	15,045
Purchased Services	2,294	1,213	1,081
Supplies and Materials	4,818	2,194	2,624
Total Administrative	274,338	228,964	45,374

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL SPECIAL REVENUE FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fiscal Services:			
Salaries and Wages	2,924	3,019	(95)
Fringe Benefits	1,567	1,415	152
Total Fiscal Services	4,491	4,434	57
Business:			
Purchased Services	28,500	0	28,500
Supplies and Materials	2,080	580	1,500
Total Business	30,580	580	30,000
Operation and Maintenance of Plant Services:			
Purchased Services	225	225	0
Supplies and Materials	1,813	1,769	44
Other	237	117	120
Total Operation and Maintenance of Plant Services	2,275	2,111	164
Pupil Transportation:			
Purchased Services	5,073	4,249	824
Other	4,560	0	4,560
Total Pupil Transportation	9,633	4,249	5,384
Central Services:			
Salaries and Wages	66,500	0	66,500
Purchased Services	109,653	100,373	9,280
Supplies and Materials	4,213	1,794	2,419
Capital Outlay	1,322	0	1,322
Other	100	25	75
Total Central Services	181,788	102,192	79,596
Total Support Services	2,487,556	1,887,377	600,179
Operation of Non-Instructional Services:			
Food Services:			
Purchased Services	100	0	100
Supplies and Materials	3	103	(100)
Total Food Services	103	103	0

(Continued)



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL SPECIAL REVENUE FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Service:			
Salaries and Wages	\$ 376,604	\$ 362,168	\$ 14,436
Fringe Benefits	100,963	96,548	4,415
Purchased Services	987,215	925,117	62,098
Supplies and Materials	787,938	681,313	106,625
Capital Outlay	208,966	168,820	40,146
Other	197,015	81,367	115,648
Total Community Service	<u>2,658,701</u>	<u>2,315,333</u>	<u>343,368</u>
Total Operation of Non-Instructional Services	<u>2,658,804</u>	<u>2,315,436</u>	<u>343,368</u>
Extracurricular Activities:			
Salaries and Wages	22,750	25,302	(2,552)
Fringe Benefits	5,880	3,398	2,482
Purchased Services	207,722	129,971	77,751
Supplies and Materials	248,126	147,404	100,722
Capital Outlay	41,467	38,243	3,224
Other	134,335	30,954	103,381
Total Extracurricular Activities	<u>660,280</u>	<u>375,272</u>	<u>285,008</u>
Building Acquisition	<u>84,500</u>	<u>10,547</u>	<u>73,953</u>
Total Building Acquisition	<u>84,500</u>	<u>10,547</u>	<u>73,953</u>
<b>Total Expenditures</b>	<u>8,900,984</u>	<u>6,911,247</u>	<u>1,989,737</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,546,305)</u>	<u>(911,781)</u>	<u>634,524</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	289,440	289,250	(190)
Operating Transfers Out	(116,830)	(116,875)	(45)
Advances In	56,739	56,739	0
Advances Out	(126,910)	(68,645)	58,265
Total Other Financing Sources (Uses)	<u>102,439</u>	<u>160,469</u>	<u>58,030</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,443,866)</u>	<u>(751,312)</u>	<u>692,554</u>
Fund Balance Beginning of Year	1,273,321	1,273,321	0
Prior Year Encumbrances Appropriated	602,603	602,603	0
<b>Fund Balance End of Year</b>	<u><u>\$ 432,058</u></u>	<u><u>\$1,124,612</u></u>	<u><u>\$ 692,554</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**

**DEBT SERVICE FUND**

---

---

Bond Retirement Debt Service Fund - to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Since there is only one debt service fund and the level of budgetary control is no greater than that presented in the combined financial statements, no additional financial statements are presented here.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**

**CAPITAL PROJECTS FUNDS**

---

---

Capital Projects funds are used to account for the acquisition or construction of major capital facilities.

Permanent Improvement - to account for all transactions related to the acquiring, constructing, or improving facilities.

School Net Plus - a fund to account for monies received by the State of Ohio for the purpose of purchasing computers for K-4 grades.

Power Up - a fund to account for State grant money to be spent on electrical upgrades.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS  
 JUNE 30, 2002**

	Permanent Improvement	School Net Plus	Power Up	Total
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,265,420	\$ 7,825	\$ 0	\$1,273,245
Receivables:				
Taxes	1,412,500	0	0	1,412,500
Intergovernmental	0	111,619	0	111,619
<b>Total Assets</b>	<b>\$2,677,920</b>	<b>\$ 119,444</b>	<b>\$ 0</b>	<b>\$2,797,364</b>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 567,200	\$ 0	\$ 0	\$ 567,200
Accrued Wages and Benefits	0	0	0	0
Intergovernmental Payable	57	71	0	128
Deferred Revenue	750,671	0	0	750,671
<b>Total Liabilities</b>	<b>1,317,928</b>	<b>71</b>	<b>0</b>	<b>1,317,999</b>
<b><u>Fund Equity</u></b>				
Fund Balance:				
Reserved for:				
Encumbrances	1,002,746	0	0	1,002,746
Property Taxes	653,581	0	0	653,581
Unreserved, Undesignated (Deficit)	(296,335)	119,373	0	(176,962)
<b>Total Fund Equity</b>	<b>1,359,992</b>	<b>119,373</b>	<b>0</b>	<b>1,479,365</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$2,677,920</b>	<b>\$ 119,444</b>	<b>\$ 0</b>	<b>\$2,797,364</b>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - ALL CAPITAL PROJECTS FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Permanent Improvement	School Net Plus	Power Up	Total
<b><u>Revenues</u></b>				
Taxes	\$2,841,228	\$ 0	\$ 0	\$2,841,228
Intergovernmental	170,362	111,597	0	281,959
<b>Total Revenues</b>	<u>3,011,590</u>	<u>111,597</u>	<u>0</u>	<u>3,123,187</u>
<b><u>Expenditures</u></b>				
Current:				
Instruction:				
Regular	18,207	0	0	18,207
Support Services:				
Pupil	270	19,972	0	20,242
Instructional Staff	0	126	0	126
Business	27,427	0	0	27,427
Operation and Maintenance of Plant Services	2,789,092	2,386	0	2,791,478
Pupil Transportation	306,273	0	0	306,273
Debt Service:				
Principal Retirement	600,000	0	0	600,000
Interest and Fiscal Charges	43,000	0	0	43,000
<b>Total Expenditures</b>	<u>3,784,269</u>	<u>22,484</u>	<u>0</u>	<u>3,806,753</u>
Excess of Revenues Over (Under) Expenditures	(772,679)	89,113	0	(683,566)
Fund Balances, as Restated, Beginning of Year	<u>2,132,671</u>	<u>30,260</u>	<u>0</u>	<u>2,162,931</u>
<b>Fund Balances - End of Year</b>	<u><u>\$1,359,992</u></u>	<u><u>\$ 119,373</u></u>	<u><u>\$ 0</u></u>	<u><u>\$1,479,365</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP) AND ACTUAL -  
PERMANENT IMPROVEMENT CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Taxes	\$2,589,417	\$2,419,056	\$ (170,361)
Intergovernmental	0	170,362	170,362
<b>Total Revenues</b>	<u>2,589,417</u>	<u>2,589,418</u>	<u>1</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Supplies and Materials	944	750	194
Capital Outlay	146,292	139,759	6,533
Total Regular Instruction	<u>147,236</u>	<u>140,509</u>	<u>6,727</u>
Total Instruction	<u>147,236</u>	<u>140,509</u>	<u>6,727</u>
Support Services:			
Pupils:			
Salaries and Wages	0	315	(315)
Fringe Benefits	0	80	(80)
Capital Outlay	35,051	28,854	6,197
Total Pupil	<u>35,051</u>	<u>29,249</u>	<u>5,802</u>
Business:			
Purchased Services	31,859	31,869	(10)
Total Business	<u>31,859</u>	<u>31,869</u>	<u>(10)</u>
Operation and Maintenance of Plant Services:			
Salaries and Wages	0	1,777	(1,777)
Fringe Benefits	0	426	(426)
Purchased Services	277,350	337,350	(60,000)
Supplies and Materials	43,400	101,911	(58,511)
Capital Outlay	2,959,158	2,947,221	11,937
Other	179,330	0	179,330
Total Operation and Maintenance of Plant Services	<u>3,459,238</u>	<u>3,388,685</u>	<u>70,553</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP) AND ACTUAL -  
PERMANENT IMPROVEMENT CAPITAL PROJECTS FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Pupil Transportation:			
Capital Outlay	306,273	306,273	0
Total Pupil Transportation	<u>306,273</u>	<u>306,273</u>	<u>0</u>
Total Support Services	<u>3,832,421</u>	<u>3,756,076</u>	<u>76,345</u>
Debt Service:			
Principal Retirement	600,000	600,000	0
Interest and Fiscal Charges	75,000	43,000	32,000
Total Debt Service	<u>675,000</u>	<u>643,000</u>	<u>32,000</u>
<b>Total Expenditures</b>	<u>4,654,657</u>	<u>4,539,585</u>	<u>115,072</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,065,240)</u>	<u>(1,950,167)</u>	<u>115,073</u>
Fund Balance Beginning of Year	736,976	736,976	0
Prior Year Encumbrances Appropriated	1,333,091	1,333,091	0
<b>Fund Balance End of Year</b>	<u><u>\$ 4,827</u></u>	<u><u>\$ 119,900</u></u>	<u><u>\$ 115,073</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
SCHOOL NET PLUS CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>	\$ 0	\$ 0	\$ 0
<b><u>Expenditures</u></b>			
Current:			
Support Services:			
Pupil:			
Salaries and Wages	0	3,448	(3,448)
Fringe Benefits	0	557	(557)
Supplies and Materials	9,381	9,381	0
Capital Outlay	7,940	6,514	1,426
Total Pupil	17,321	19,900	(2,579)
Instructional Staff:			
Salaries and Wages	149	149	0
Purchased Services	2,579	0	2,579
Total Instructional Staff	2,728	149	2,579
Operation and Maintenance of Plant Services:			
Capital Outlay	2,386	2,386	0
Total Operation and Maintenance of Plant Services	2,386	2,386	0
Total Support Services	22,435	22,435	0
Operation of Non-Instructional Services:			
Other Operation of Non-Instructional Services:			
Other	6,555	0	6,555
Total Other Operation of Non-Instructional Services	6,555	0	6,555
Total Operation of Non-Instructional Services	6,555	0	6,555
<b>Total Expenditures</b>	28,990	22,435	6,555
Excess of Revenues Over (Under) Expenditures	(28,990)	(22,435)	6,555
Fund Balance Beginning of Year	20,027	20,027	0
Prior Year Encumbrances Appropriated	10,233	10,233	0
<b>Fund Balance End of Year</b>	<b>\$ 1,270</b>	<b>\$ 7,825</b>	<b>\$ 6,555</b>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
POWER UP CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 33,791	\$ 0	\$ (33,791)
<b>Total Revenues</b>	<u>33,791</u>	<u>0</u>	<u>(33,791)</u>
<b><u>Expenditures</u></b>			
Current:			
Support Services			
Operation and Maintenance of Plant Services:			
Purchased Services	8,124	0	8,124
Capital Outlay	23,667	0	23,667
Total Operation and Maintenance of Plant Services	<u>31,791</u>	<u>0</u>	<u>31,791</u>
Total Support Services	<u>31,791</u>	<u>0</u>	<u>31,791</u>
<b>Total Expenditures</b>	<u>31,791</u>	<u>0</u>	<u>31,791</u>
Excess of Revenues Over (Under) Expenditures	2,000	0	(2,000)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balance End of Year</b>	<u>\$ 2,000</u>	<u>\$ 0</u>	<u>\$ (2,000)</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL CAPITAL PROJECTS FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Taxes	\$2,589,417	\$2,419,056	\$ (170,361)
Intergovernmental	33,791	170,362	136,571
<b>Total Revenues</b>	<u>2,623,208</u>	<u>2,589,418</u>	<u>(33,790)</u>
<b><u>Expenditures</u></b>			
Current:			
Instruction:			
Regular Instruction:			
Supplies and Materials	944	750	194
Capital Outlay	146,292	139,759	6,533
Total Regular Instruction	<u>147,236</u>	<u>140,509</u>	<u>6,727</u>
Total Instruction	<u>147,236</u>	<u>140,509</u>	<u>6,727</u>
Support Services:			
Pupil:			
Salaries and Wages	0	3,763	(3,763)
Fringe Benefits	0	637	(637)
Supplies and Materials	9,381	9,381	0
Capital Outlay	42,991	35,368	7,623
Total Pupil	<u>52,372</u>	<u>49,149</u>	<u>3,223</u>
Instructional Staff:			
Salaries and Wages	149	149	0
Purchased Services	2,579	0	2,579
Total Instructional Staff	<u>2,728</u>	<u>149</u>	<u>2,579</u>
Business:			
Purchased Services	31,859	31,869	(10)
Total Business	<u>31,859</u>	<u>31,869</u>	<u>(10)</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL CAPITAL PROJECTS FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operation and Maintenance of Plant Services			
Salaries and Wages	0	1,777	(1,777)
Fringe Benefits	0	426	(426)
Purchased Services	285,474	337,350	(51,876)
Supplies and Materials	43,400	101,911	(58,511)
Capital Outlay	2,985,211	2,949,607	35,604
Other	179,330	0	179,330
Total Operation and Maintenance of Plant Services	3,493,415	3,391,071	102,344
Pupil Transportation:			
Capital Outlay	306,273	306,273	0
Total Pupil Transportation	306,273	306,273	0
Total Support Services	3,886,647	3,778,511	108,136
Operation of Non-Instructional Services:			
Other Operation of Non-Instructional Services:			
Other	6,555	0	6,555
Total Other Operation of Non-Instructional Services	6,555	0	6,555
Total Operation of Non-Instructional Services	6,555	0	6,555
Debt Service:			
Principal Retirement	600,000	600,000	0
Interest and Fiscal Charges	75,000	43,000	32,000
Total Debt Service	675,000	643,000	32,000
<b>Total Expenditures</b>	4,715,438	4,562,020	153,418
Excess of Revenues Over (Under) Expenditures	(2,092,230)	(1,972,602)	119,628
Fund Balance Beginning of Year	757,003	757,003	0
Prior Year Encumbrances Appropriated	1,343,324	1,343,324	0
<b>Fund Balance End of Year</b>	<b>\$ 8,097</b>	<b>\$ 127,725</b>	<b>\$ 119,628</b>

# CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## ENTERPRISE FUNDS

---

---

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private sector businesses where the intent is that the expense (including depreciation) of providing goods or services is primarily or solely to the general public be financed or recovered primarily through user charges.

Food Service - this fund accounts for the provision of food service to the District.

Uniform School Supplies - this fund accounts for the purchase of necessary supplies, materials, or other school related items above these items provided for general instruction, paid for by students.

Customer Services - this fund accounts for services provided primarily to the general public which are financed or recovered through user charges.

Community Services/Early Childhood - this fund is provided for monies received and expended in connection with community recreation programs.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL ENTERPRISE FUNDS  
JUNE 30, 2002**

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Customer Services</u>	<u>Community Services/ Early Childhood</u>	<u>Total</u>
<b><u>Assets</u></b>					
<b><u>Current Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$ 23,018	\$ 32,893	\$ 21,086	\$ 40,109	\$ 117,106
Accounts Receivable	4,318	0	0	555	4,873
Intergovernmental Receivable	3,982	0	0	0	3,982
Inventory Held for Resale	48,788	0	0	0	48,788
Materials and Supplies Inventory	2,925	0	0	0	2,925
<b>Total Current Assets</b>	<u>83,031</u>	<u>32,893</u>	<u>21,086</u>	<u>40,664</u>	<u>177,674</u>
Fixed Assets (Net of Depreciation)	<u>88,750</u>	<u>0</u>	<u>0</u>	<u>23,721</u>	<u>112,471</u>
<b>Total Assets</b>	<u><u>\$ 171,781</u></u>	<u><u>\$ 32,893</u></u>	<u><u>\$ 21,086</u></u>	<u><u>\$ 64,385</u></u>	<u><u>\$ 290,145</u></u>
<b><u>Liabilities</u></b>					
Accounts Payable	\$ 28,230	\$ 2,246	\$ 1,563	\$ 4,668	\$ 36,707
Accrued Wages and Benefits	13,529	0	916	91,930	106,375
Compensated Absences Payable	3,163	0	769	6,074	10,006
Interfund Payable	333,168	77,391	0	183,097	593,656
Intergovernmental Payable	23,118	0	1,059	31,271	55,448
Deferred Revenue	1,760	0	0	0	1,760
<b>Total Liabilities</b>	<u>402,968</u>	<u>79,637</u>	<u>4,307</u>	<u>317,040</u>	<u>803,952</u>
<b><u>Fund Equity</u></b>					
Retained Earnings:					
Unreserved (Deficit)	(231,187)	(46,744)	16,779	(252,655)	(513,807)
<b>Total Fund Equity (Deficit)</b>	<u>(231,187)</u>	<u>(46,744)</u>	<u>16,779</u>	<u>(252,655)</u>	<u>(513,807)</u>
<b>Total Liabilities and Fund Equity</b>	<u><u>\$ 171,781</u></u>	<u><u>\$ 32,893</u></u>	<u><u>\$ 21,086</u></u>	<u><u>\$ 64,385</u></u>	<u><u>\$ 290,145</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
 ALL ENTERPRISE FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Customer Services</u>	<u>Community Services/ Early Childhood</u>	<u>Total</u>
<b><u>Operating Revenues</u></b>					
Intergovernmental	\$ 924	\$ 0	\$ 0	\$ 0	\$ 924
Tuition and Fees	0	0	0	1,104,423	1,104,423
Food Services	990,934	0	0	0	990,934
Classroom Materials and Fees	0	14,395	0	0	14,395
Miscellaneous	2,093	25,984	86,489	419,635	534,201
<b>Total Operating Revenues</b>	<u>993,951</u>	<u>40,379</u>	<u>86,489</u>	<u>1,524,058</u>	<u>2,644,877</u>
<b><u>Operating Expenses</u></b>					
Salaries and Wages	671,154	0	48,699	1,051,944	1,771,797
Fringe Benefits	324,951	0	18,794	267,853	611,598
Purchased Services	1,155,971	0	22,483	127,901	1,306,355
Supplies and Materials	72,912	29,021	2,255	140,157	244,345
Capital Outlay	100	0	0	1,159	1,259
Other	6,330	1,073	1,900	18,373	27,676
Depreciation	9,479	0	0	4,355	13,834
Total Operating Expenses	<u>2,240,897</u>	<u>30,094</u>	<u>94,131</u>	<u>1,611,742</u>	<u>3,976,864</u>
Operating Income (Loss)	<u>(1,246,946)</u>	<u>10,285</u>	<u>(7,642)</u>	<u>(87,684)</u>	<u>(1,331,987)</u>
<b><u>Non-Operating Revenue</u></b>					
Federal Donated Commodities	113,226	0	0	0	113,226
Operating Grants	793,127	0	0	0	793,127
<b>Total Non-Operating Revenues</b>	<u>906,353</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>906,353</u>
Income (Loss) Before Operating Transfers	<u>(340,593)</u>	<u>10,285</u>	<u>(7,642)</u>	<u>(87,684)</u>	<u>(425,634)</u>
<b><u>Operating Transfers</u></b>					
Operating Transfers In	0	0	4,500	143,532	148,032
<b>Total Operating Transfers</b>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>143,532</u>	<u>148,032</u>
Net Income (Loss)	<u>(340,593)</u>	<u>10,285</u>	<u>(3,142)</u>	<u>55,848</u>	<u>(277,602)</u>
Retained Earnings (Deficit) - Beginning of Year	109,406	(57,029)	19,921	(308,503)	(236,205)
<b>Retained Earnings (Deficit) - End of Year</b>	<u><u>\$ (231,187)</u></u>	<u><u>\$ (46,744)</u></u>	<u><u>\$ 16,779</u></u>	<u><u>\$ (252,655)</u></u>	<u><u>\$ (513,807)</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
FOOD SERVICE ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 845,675	\$ 824,114	\$ (21,561)
Food Services	993,917	990,819	(3,098)
Miscellaneous	0	2,093	2,093
<b>Total Revenue</b>	<u>1,839,592</u>	<u>1,817,026</u>	<u>(22,566)</u>
<b>Expenses</b>			
Salaries and Wages:			
Food Service Operations	674,768	669,221	5,547
Total Salaries and Wages	<u>674,768</u>	<u>669,221</u>	<u>5,547</u>
Fringe Benefits:			
Food Service Operations	279,721	301,833	(22,112)
Total Fringe Benefits	<u>279,721</u>	<u>301,833</u>	<u>(22,112)</u>
Purchased Services:			
Food Service Operations	45,026	44,978	48
Total Purchased Services	<u>45,026</u>	<u>44,978</u>	<u>48</u>
Supplies and Materials:			
Food Service Operations	1,104,624	1,073,761	30,863
Total Supplies and Materials	<u>1,104,624</u>	<u>1,073,761</u>	<u>30,863</u>
Capital Outlay:			
Food Service Operations	55,914	55,897	17
Total Capital Outlay	<u>55,914</u>	<u>55,897</u>	<u>17</u>
Other:			
Food Service Operations	6,332	6,330	2
Total Other	<u>6,332</u>	<u>6,330</u>	<u>2</u>
<b>Total Expenses</b>	<u>2,166,385</u>	<u>2,152,020</u>	<u>14,365</u>
Excess of Revenues Over (Under) Expenses	<u>(326,793)</u>	<u>(334,994)</u>	<u>(8,201)</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	309,585	333,168	23,583
<b>Total Other Financing Sources (Uses)</b>	<u>309,585</u>	<u>333,168</u>	<u>23,583</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(17,208)	(1,826)	15,382
Fund Equity Beginning of Year	15,779	15,779	0
Prior Year Encumbrances Appropriated	1,996	1,996	0
<b>Fund Equity End of Year</b>	<u>\$ 567</u>	<u>\$ 15,949</u>	<u>\$ 15,382</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
UNIFORM SCHOOL SUPPLIES ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Classroom Materials and Fees	\$ 19,767	\$ 14,395	\$ (5,372)
Miscellaneous	20,612	25,984	5,372
<b>Total Revenues</b>	<u>40,379</u>	<u>40,379</u>	<u>0</u>
<b><u>Expenses</u></b>			
Supplies and Materials:			
Regular Instruction	20,385	16,997	3,388
Other Operation of Non-Instructional Services	27,265	15,079	12,186
Total Supplies and Materials	<u>47,650</u>	<u>32,076</u>	<u>15,574</u>
Other:			
Regular Instruction	0	275	(275)
Other Operation of Non-Instructional Services	7,750	1,660	6,090
Total Other	<u>7,750</u>	<u>1,935</u>	<u>5,815</u>
<b>Total Expenses</b>	<u>55,400</u>	<u>34,011</u>	<u>21,389</u>
Excess of Revenue Over (Under) Expenses	(15,021)	6,368	21,389
Fund Equity Beginning of Year	15,504	15,504	0
Prior Year Encumbrances Appropriated	5,465	5,465	0
<b>Fund Equity End of Year</b>	<u><u>\$ 5,948</u></u>	<u><u>\$ 27,337</u></u>	<u><u>\$ 21,389</u></u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
CUSTOMER SERVICES ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Miscellaneous	\$ 57,023	\$ 103,968	\$ 46,945
<b>Total Revenues</b>	<u>57,023</u>	<u>103,968</u>	<u>46,945</u>
<b>Expenses</b>			
Salaries and Wages:			
Fiscal Services	0	47,014	(47,014)
Total Salaries and Wages	<u>0</u>	<u>47,014</u>	<u>(47,014)</u>
Fringe Benefits:			
Fiscal Services	0	17,735	(17,735)
Total Fringe Benefits	<u>0</u>	<u>17,735</u>	<u>(17,735)</u>
Purchased Services:			
Regular Instruction	16,250	12,958	3,292
Special Instruction	11,763	11,099	664
Support Services - Pupil	2,048	0	2,048
Fiscal Services	66,021	1,020	65,001
Central Services	6,000	3,500	2,500
Total Purchased Services	<u>102,082</u>	<u>28,577</u>	<u>73,505</u>
Supplies and Materials:			
Regular Instruction	2,000	692	1,308
Total Supplies and Materials	<u>2,000</u>	<u>692</u>	<u>1,308</u>
Other:			
Regular Instruction	1,250	1,900	(650)
Total Other	<u>1,250</u>	<u>1,900</u>	<u>(650)</u>
<b>Total Expenses</b>	<u>105,332</u>	<u>95,918</u>	<u>9,414</u>
Excess of Revenues Over (Under) Expenses	<u>(48,309)</u>	<u>8,050</u>	<u>56,359</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	51,445	4,500	(46,945)
<b>Total Other Financing Sources (Uses)</b>	<u>51,445</u>	<u>4,500</u>	<u>(46,945)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	3,136	12,550	9,414
Fund Equity Beginning of Year	7,015	7,015	0
Prior Year Encumbrances Appropriated	1,021	1,021	0
<b>Fund Equity End of Year</b>	<u><u>\$ 11,172</u></u>	<u><u>\$ 20,586</u></u>	<u><u>\$ 9,414</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
COMMUNITY SERVICES/EARLY CHILDHOOD ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Tuition and Fees	\$1,102,460	\$1,057,367	\$ (45,093)
Miscellaneous	495,201	536,953	41,752
<b>Total Revenues</b>	<u>1,597,661</u>	<u>1,594,320</u>	<u>(3,341)</u>
<b><u>Expenses</u></b>			
Salaries and Wages:			
Community Services	1,085,892	1,093,142	(7,250)
Total Salaries and Wages	<u>1,085,892</u>	<u>1,093,142</u>	<u>(7,250)</u>
Fringe Benefits:			
Community Services	298,135	268,024	30,111
Total Fringe Benefits	<u>298,135</u>	<u>268,024</u>	<u>30,111</u>
Purchased Services:			
Community Services	127,901	132,946	(5,045)
Total Purchased Services	<u>127,901</u>	<u>132,946</u>	<u>(5,045)</u>
Supplies and Materials:			
Community Services	143,775	146,328	(2,553)
Total Supplies and Materials	<u>143,775</u>	<u>146,328</u>	<u>(2,553)</u>
Capital Outlay:			
Community Services	9,691	2,477	7,214
Total Capital Outlay	<u>9,691</u>	<u>2,477</u>	<u>7,214</u>
Other:			
Community Services	18,373	18,373	0
Total Other Expenses	<u>18,373</u>	<u>18,373</u>	<u>0</u>
<b>Total Expenses</b>	<u>1,683,767</u>	<u>1,661,290</u>	<u>22,477</u>
Excess of Revenues Over (Under) Expenses	<u>(86,106)</u>	<u>(66,970)</u>	<u>19,136</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	140,192	143,532	3,340
<b>Total Other Financing Sources (Uses)</b>	<u>140,192</u>	<u>143,532</u>	<u>3,340</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	54,086	76,562	22,476
Fund Equity (Deficit) Beginning of Year	(66,487)	(66,487)	0
Prior Year Encumbrances Appropriated	14,150	14,150	0
<b>Fund Equity End of Year</b>	<u>\$ 1,749</u>	<u>\$ 24,225</u>	<u>\$ 22,476</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$ 845,675	\$ 824,114	\$ (21,561)
Tuition and Fees	1,102,460	1,057,367	(45,093)
Food Services	993,917	990,819	(3,098)
Classroom Materials and Fees	19,767	14,395	(5,372)
Miscellaneous	572,836	668,998	96,162
<b>Total Revenues</b>	<u>3,534,655</u>	<u>3,555,693</u>	<u>21,038</u>
<b>Expenses</b>			
Salaries and Wages:			
Fiscal Services	0	47,014	(47,014)
Food Service Operations	674,768	669,221	5,547
Community Services	1,085,892	1,093,142	(7,250)
Total Salaries and Wages	<u>1,760,660</u>	<u>1,809,377</u>	<u>(48,717)</u>
Fringe Benefits:			
Fiscal Services	0	17,735	(17,735)
Food Service Operations	279,721	301,833	(22,112)
Community Services	298,135	268,024	30,111
Total Fringe Benefits	<u>577,856</u>	<u>587,592</u>	<u>(9,736)</u>
Purchased Services:			
Regular Instruction	16,250	12,958	3,292
Special Instruction	11,763	11,099	664
Supporting Services - Pupil	2,048	0	2,048
Fiscal Services	66,021	1,020	65,001
Central Services	6,000	3,500	2,500
Food Service Operations	45,026	44,978	48
Community Services	127,901	132,946	(5,045)
Total Purchased Services	<u>275,009</u>	<u>206,501</u>	<u>68,508</u>
Supplies and Materials:			
Regular Instruction	22,385	17,689	4,696
Food Services Operations	1,104,624	1,073,761	30,863
Community Services	143,775	146,328	(2,553)
Other Operations of Non-Instructional Services	27,265	15,079	12,186
Total Supplies and Materials	<u>1,298,049</u>	<u>1,252,857</u>	<u>45,192</u>
Capital Outlay:			
Food Service Operations	55,914	55,897	17
Community Services	9,691	2,477	7,214
Total Capital Outlay	<u>65,605</u>	<u>58,374</u>	<u>7,231</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL ENTERPRISE FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Other:			
Regular Instruction	1,250	2,175	(925)
Food Service Operations	6,332	6,330	2
Community Services	18,373	18,373	0
Other Operation of Non-Instructional Services	7,750	1,660	6,090
Total Other Expenses	<u>33,705</u>	<u>28,538</u>	<u>5,167</u>
<b>Total Expenses</b>	<u>4,010,884</u>	<u>3,943,239</u>	<u>67,645</u>
Excess of Revenues Over (Under) Expenses	<u>(476,229)</u>	<u>(387,546)</u>	<u>88,683</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	191,637	148,032	(43,605)
Advances In	309,585	333,168	23,583
<b>Total Other Financing Sources (Uses)</b>	<u>501,222</u>	<u>481,200</u>	<u>(20,022)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	24,993	93,654	68,661
Fund Equity (Deficit) Beginning of Year	(28,189)	(28,189)	0
Prior Year Encumbrances Appropriated	<u>22,632</u>	<u>22,632</u>	<u>0</u>
<b>Fund Equity End of Year</b>	<u><u>\$ 19,436</u></u>	<u><u>\$ 88,097</u></u>	<u><u>\$ 68,661</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Food Service</u>	<u>Uniform School Supplies</u>	<u>Customer Services</u>	<u>Community Services/Early Childhood</u>	<u>Total</u>
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>					
<b><u>Cash Flows from Operating Activities</u></b>					
Cash Received from Customers	\$ 991,743	\$ 14,395	\$ 0	\$ 989,295	\$1,995,433
Cash Received from Other Operating Sources	2,093	25,984	103,968	536,953	668,998
Cash Payments to Suppliers for Goods and Services	(1,111,770)	(27,382)	(28,769)	(264,549)	(1,432,470)
Cash Payments to Employees for Services	(669,221)	0	(47,014)	(1,093,142)	(1,809,377)
Cash Payments for Employee Benefits	(301,833)	0	(17,735)	(268,024)	(587,592)
Cash Payments for Other	(6,330)	(1,073)	(1,900)	(18,373)	(27,676)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(1,095,318)</u>	<u>11,924</u>	<u>8,550</u>	<u>(117,840)</u>	<u>(1,192,684)</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>					
Operating Grants Received	823,190	0	0	0	823,190
Operating Transfers In	0	0	4,500	143,532	148,032
Advances In	333,168	0	0	0	333,168
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>1,156,358</u>	<u>0</u>	<u>4,500</u>	<u>143,532</u>	<u>1,304,390</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>					
Payments for Capital Acquisitions	(55,797)	0	0	(1,318)	(57,115)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(55,797)</u>	<u>0</u>	<u>0</u>	<u>(1,318)</u>	<u>(57,115)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	5,243	11,924	13,050	24,374	54,591
Cash and Cash Equivalents Beginning of Year	17,775	20,969	8,036	15,735	62,515
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 23,018</u>	<u>\$ 32,893</u>	<u>\$ 21,086</u>	<u>\$ 40,109</u>	<u>\$ 117,106</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>					
Operating Income (Loss)	\$(1,246,946)	\$ 10,285	\$ (7,642)	\$ (87,684)	\$(1,331,987)
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>					
Adjustments:					
Depreciation	9,479	0	0	4,355	13,834
Commodities Used During the Year	113,226	0	0	0	113,226
(Increase) Decrease in Assets:					
Accounts Receivable	(115)	0	17,479	2,190	19,554
Inventory Held for Resale	(2,700)	0	0	0	(2,700)
Materials and Supplies Inventory	652	0	0	0	652
Increase (Decrease) in Liabilities:					
Accounts Payable	25,203	1,639	(1,457)	(83)	25,302
Accrued Wages and Benefits	11,214	0	(1,357)	2,040	11,897
Compensated Absences Payable	(11,596)	0	644	(43,238)	(54,190)
Intergovernmental Payable	6,265	0	883	4,580	11,728
<b>Total Adjustments</b>	<u>151,628</u>	<u>1,639</u>	<u>16,192</u>	<u>(30,156)</u>	<u>139,303</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$(1,095,318)</u>	<u>\$ 11,924</u>	<u>\$ 8,550</u>	<u>\$ (117,840)</u>	<u>\$(1,192,684)</u>

**Schedule of Noncash Financing Activities**

During the year, the Food Services Enterprise Fund received Donated Commodities of \$113,226.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**

**INTERNAL SERVICE FUNDS**

---

---

Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government or to other districts on a cost reimbursement basis.

Bellefaire General Rotary - this fund provides for the purchase of services and equipment by internal persons and organizations.

Self-Insurance - this fund is to account for the receipt and expenditure of funds for medical and dental claims for employees.

Workers' Compensation - to account for the claims and premiums paid to the State for workers' compensation insurance.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 ALL INTERNAL SERVICE FUNDS  
 JUNE 30, 2002**

	<u>Bellefaire General Rotary</u>	<u>Self Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 17,000	\$1,135,762	\$1,789,698	\$2,942,460
Receivables:				
Intergovernmental	3,037,737	0	0	3,037,737
<b>Total Current Assets</b>	<u>\$3,054,737</u>	<u>\$1,135,762</u>	<u>\$1,789,698</u>	<u>\$5,980,197</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 111,326	\$ 1,034	\$ 31,959	\$ 144,319
Accrued Wages and Benefits	33,021	3,508	0	36,529
Interfund Payable	2,711,753	0	0	2,711,753
Intergovernmental Payable	55,852	900	0	56,752
Claims Payable	0	96,000	220,031	316,031
<b>Total Liabilities</b>	<u>2,911,952</u>	<u>101,442</u>	<u>251,990</u>	<u>3,265,384</u>
<b><u>Fund Equity</u></b>				
Retained Earnings:				
Unreserved	142,785	1,034,320	1,537,708	2,714,813
<b>Total Fund Equity</b>	<u>142,785</u>	<u>1,034,320</u>	<u>1,537,708</u>	<u>2,714,813</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$3,054,737</u>	<u>\$1,135,762</u>	<u>\$1,789,698</u>	<u>\$5,980,197</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND EQUITY - ALL INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Bellefaire General Rotary	Self Insurance	Workers' Compensation	Total
<b><u>Operating Revenues</u></b>				
Tuition and Fees	\$ 1,938,413	\$1,539,798	\$ 0	\$3,478,211
Miscellaneous	0	0	515,014	515,014
<b>Total Operating Revenues</b>	<u>1,938,413</u>	<u>1,539,798</u>	<u>515,014</u>	<u>3,993,225</u>
<b><u>Operating Expenses</u></b>				
Salaries and Wages	1,673,099	34,439	0	1,707,538
Fringe Benefits	655,213	1,484,687	456,354	2,596,254
Purchased Services	253,195	9,460	20,273	282,928
Supplies and Materials	74,112	0	0	74,112
Capital Outlay	11,038	703	0	11,741
Other	84,571	0	0	84,571
<b>Total Operating Expenses</b>	<u>2,751,228</u>	<u>1,529,289</u>	<u>476,627</u>	<u>4,757,144</u>
Operating Income (Loss)	<u>(812,815)</u>	<u>10,509</u>	<u>38,387</u>	<u>(763,919)</u>
<b><u>Non-Operating Revenues</u></b>				
Operating Grants	591,289	0	0	591,289
<b>Total Non-Operating Revenues</b>	<u>591,289</u>	<u>0</u>	<u>0</u>	<u>591,289</u>
<b><u>Operating Transfers</u></b>				
Operating Transfers In	18,903	0	0	18,903
<b>Total Operating Transfers</b>	<u>18,903</u>	<u>0</u>	<u>0</u>	<u>18,903</u>
Net Income (Loss)	<u>(202,623)</u>	<u>10,509</u>	<u>38,387</u>	<u>(153,727)</u>
Retained Earnings, as Restated, Beginning of Year	<u>345,408</u>	<u>1,023,811</u>	<u>1,499,321</u>	<u>2,868,540</u>
<b>Retained Earnings End of Year</b>	<u><u>\$ 142,785</u></u>	<u><u>\$1,034,320</u></u>	<u><u>\$1,537,708</u></u>	<u><u>\$2,714,813</u></u>



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
BELLEFAIRE GENERAL ROTARY INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Operating Grants	\$ 649,207	\$ 591,289	\$ (57,918)
Tuition and Fees	1,259,942	1,255,408	(4,534)
<b>Total Revenues</b>	<u>1,909,149</u>	<u>1,846,697</u>	<u>(62,452)</u>
<b>Expenses</b>			
Salaries and Wages:			
Regular Instruction	170,300	170,300	0
Special Instruction	1,064,199	1,065,684	(1,485)
Support Services - Pupils	363,257	361,374	1,883
Support Services - Instructional Staff	30,360	30,350	10
Support Services - Administration	149,690	148,756	934
Total Salaries and Wages	<u>1,777,806</u>	<u>1,776,464</u>	<u>1,342</u>
Fringe Benefits:			
Regular Instruction	49,474	49,463	11
Special Instruction	379,945	384,112	(4,167)
Support Services - Pupils	87,267	107,584	(20,317)
Support Services - Instructional Staff	9,460	10,013	(553)
Support Services - Administration	57,182	48,189	8,993
Total Fringe Benefits	<u>583,328</u>	<u>599,361</u>	<u>(16,033)</u>
Purchased Services:			
Special Instruction	262,416	264,500	(2,084)
Support Services - Pupils	594	0	594
Support Services - Instructional Staff	4,000	267	3,733
Total Purchased Services	<u>267,010</u>	<u>264,767</u>	<u>2,243</u>
Supplies and Materials:			
Special Instruction	74,074	69,623	4,451
Support Services - Pupils	792	671	121
Support Services - Instructional Staff	10,500	6,094	4,406
Total Supplies and Materials	<u>85,366</u>	<u>76,388</u>	<u>8,978</u>
Capital Outlay:			
Special Instruction	1,800	8,220	(6,420)
Support Services - Pupils	1,800	0	1,800
Support Services - Instructional Staff	5,094	4,972	122
Total Capital Outlay	<u>8,694</u>	<u>13,192</u>	<u>(4,498)</u>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
BELLEFAIRE GENERAL ROTARY INTERNAL SERVICE FUND (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other:			
Special Instruction	10,000	1,760	8,240
Total Other Expenses	<u>10,000</u>	<u>1,760</u>	<u>8,240</u>
<b>Total Expenses</b>	<u>2,732,204</u>	<u>2,731,932</u>	<u>272</u>
Excess of Revenues Over (Under) Expenses	<u>(823,055)</u>	<u>(885,235)</u>	<u>(62,180)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers in	0	18,903	18,903
Advances In	668,205	711,753	43,548
<b>Total Other Financing Sources (Uses)</b>	<u>668,205</u>	<u>730,656</u>	<u>62,451</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(154,850)</u>	<u>(154,579)</u>	<u>271</u>
Fund Equity Beginning of Year	126,972	126,972	0
Prior Year Encumbrances Appropriated	28,605	28,605	0
<b>Fund Equity End of Year</b>	<u>\$ 727</u>	<u>\$ 998</u>	<u>\$ 271</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
SELF INSURANCE INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Miscellaneous	\$ 1,584,707	\$ 1,584,707	\$ 0
<b>Total Revenues</b>	<u>1,584,707</u>	<u>1,584,707</u>	<u>0</u>
<b><u>Expenses</u></b>			
Salaries and Wages:			
Support Services - Central	0	30,931	(30,931)
Total Salaries and Wages	<u>0</u>	<u>30,931</u>	<u>(30,931)</u>
Fringe Benefits:			
Support Services - Central	983,922	1,153,687	(169,765)
Fringe Adjustments	953,027	528,173	424,854
Total Fringe Benefits	<u>1,936,949</u>	<u>1,681,860</u>	<u>255,089</u>
Purchased Services:			
Support Services - Central Services	51,268	14,034	37,234
Total Purchased Services	<u>51,268</u>	<u>14,034</u>	<u>37,234</u>
Capital Outlay:			
Support Services - Central	800	703	97
Total Capital Outlay	<u>800</u>	<u>703</u>	<u>97</u>
<b>Total Expenses</b>	<u>1,989,017</u>	<u>1,727,528</u>	<u>261,489</u>
Excess of Revenues Over (Under) Expenses	<u>(404,310)</u>	<u>(142,821)</u>	<u>261,489</u>
Fund Equity Beginning of Year	1,012,550	1,012,550	0
Prior Year Encumbrances Appropriated	51,963	51,963	0
<b>Fund Equity End of Year</b>	<u><u>\$ 660,203</u></u>	<u><u>\$ 921,692</u></u>	<u><u>\$ 261,489</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
WORKERS' COMPENSATION INTERNAL SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Miscellaneous	\$ 515,014	\$ 515,014	\$ 0
<b>Total Revenues</b>	<u>515,014</u>	<u>515,014</u>	<u>0</u>
<b><u>Expenses</u></b>			
Fringe Benefits:			
Support Services - Central	462,058	562,514	(100,456)
Total Fringe Benefits	<u>462,058</u>	<u>562,514</u>	<u>(100,456)</u>
Purchased Services:			
Support Services - Central Services	40,000	25,900	14,100
Total Purchased Services	<u>40,000</u>	<u>25,900</u>	<u>14,100</u>
<b>Total Expenses</b>	<u>502,058</u>	<u>588,414</u>	<u>(86,356)</u>
Excess of Revenues Over (Under) Expenses	<u>12,956</u>	<u>(73,400)</u>	<u>(86,356)</u>
Fund Equity Beginning of Year	1,306,717	1,306,717	0
Prior Year Encumbrances Appropriated	447,057	447,057	0
<b>Fund Equity End of Year</b>	<u><u>\$ 1,766,730</u></u>	<u><u>\$ 1,680,374</u></u>	<u><u>\$ (86,356)</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Operating Grants	\$ 649,207	\$ 591,289	\$ (57,918)
Tuition and Fees	1,259,942	1,255,408	(4,534)
Miscellaneous	2,099,721	2,099,721	0
<b>Total Revenues</b>	<b>4,008,870</b>	<b>3,946,418</b>	<b>(62,452)</b>
<b>Expenses</b>			
Salaries and Wages:			
Regular Instruction	170,300	170,300	0
Special Instruction	1,064,199	1,065,684	(1,485)
Support Services - Pupils	363,257	361,374	1,883
Support Services - Instructional Staff	30,360	30,350	10
Support Services - Administration	149,690	148,756	934
Support Services - Central	0	30,931	(30,931)
<b>Total Salaries and Wages</b>	<b>1,777,806</b>	<b>1,807,395</b>	<b>(29,589)</b>
Fringe Benefits:			
Regular Instruction	49,474	49,463	11
Special Instruction	379,945	384,112	(4,167)
Support Services - Pupils	87,267	107,584	(20,317)
Support Services - Instructional Staff	9,460	10,013	(553)
Support Services - Administration	57,182	48,189	8,993
Support Services - Central	1,445,980	1,716,201	(270,221)
Fringe Adjustments	953,027	528,173	424,854
<b>Total Fringe Benefits</b>	<b>2,982,335</b>	<b>2,843,735</b>	<b>138,600</b>
Purchased Services:			
Special Instruction	262,416	264,500	(2,084)
Support Services - Pupils	594	0	594
Support Services - Instructional Staff	4,000	267	3,733
Support Services - Central	91,268	39,934	51,334
<b>Total Purchased Services</b>	<b>358,278</b>	<b>304,701</b>	<b>53,577</b>
Supplies and Materials:			
Special Instruction	74,074	69,623	4,451
Support Services - Pupils	792	671	121
Support Services - Instructional Staff	10,500	6,094	4,406
<b>Total Supplies and Materials</b>	<b>85,366</b>	<b>76,388</b>	<b>8,978</b>

(Continued)

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY -  
BUDGET (NON-GAAP BASIS) AND ACTUAL -  
ALL INTERNAL SERVICE FUNDS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Special Instruction	1,800	8,220	(6,420)
Support Services - Pupils	1,800	0	1,800
Support Services - Instructional Staff	5,094	4,972	122
Support Services - Central	800	703	97
Total Capital Outlay	9,494	13,895	(4,401)
Other:			
Special Instruction	10,000	1,760	8,240
Total Other	10,000	1,760	8,240
<b>Total Expenses</b>	<b>5,223,279</b>	<b>5,047,874</b>	<b>175,405</b>
Excess of Revenues Over (Under) Expenses	(1,214,409)	(1,101,456)	112,953
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	0	18,903	18,903
Advances In	668,205	711,753	43,548
<b>Total Other Financing Sources (Uses)</b>	<b>668,205</b>	<b>730,656</b>	<b>62,451</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(546,204)	(370,800)	175,404
Fund Equity Beginning of Year	2,446,239	2,446,239	0
Prior Year Encumbrances Appropriated	527,625	527,625	0
<b>Fund Equity End of Year</b>	<b>\$ 2,427,660</b>	<b>\$ 2,603,064</b>	<b>\$ 175,404</b>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF CASH FLOWS -  
ALL INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Bellefaire General Rotary</u>	<u>Self Insurance</u>	<u>Workers' Compensation</u>	<u>Totals (Memorandum Only)</u>
<i>Increase (Decrease) in Cash and Cash Equivalents</i>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$ 1,255,408	\$ 0	\$ 0	\$ 1,255,408
Cash Received from Quasi-External Transactions with Other Funds	0	1,584,707	0	1,584,707
Cash Received from Other Operating Sources	0	0	515,014	515,014
Cash Payments to Suppliers for Goods and Services	(338,345)	(13,110)	(20,273)	(371,728)
Cash Payments to Employees for Services	(1,776,464)	(30,931)	0	(1,807,395)
Cash Payments for Claims	(599,361)	(1,469,417)	(458,817)	(2,527,595)
Cash Payments for Other	(1,760)	0	0	(1,760)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(1,460,522)</u>	<u>71,249</u>	<u>35,924</u>	<u>(1,353,349)</u>
<b><u>Cash Flows from Non-Capital Financing Activities</u></b>				
Operating Grants Received	591,289	0	0	591,289
Operating Transfers In	18,903	0	0	18,903
Advances In	711,753	0	0	711,753
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>1,321,945</u>	<u>0</u>	<u>0</u>	<u>1,321,945</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(138,577)	71,249	35,924	(31,404)
Cash and Cash Equivalents - Beginning of Year	155,577	1,064,513	1,753,774	2,973,864
Cash and Cash Equivalents - End of Year	<u>\$ 17,000</u>	<u>\$ 1,135,762</u>	<u>\$ 1,789,698</u>	<u>\$ 2,942,460</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	<u>\$ (812,815)</u>	<u>\$ 10,509</u>	<u>\$ 38,387</u>	<u>\$ (763,919)</u>
Adjustments:				
(Increase) Decrease in Assets:				
Accounts Receivable	0	44,909	0	44,909
Intergovernmental Receivable	(683,005)	0	0	(683,005)
Increase (Decrease) in Liabilities:				
Accounts Payable	108,870	(1,835)	31,959	138,994
Accrued Wages and Benefits	(81,418)	(7,013)	0	(88,431)
Intergovernmental Payable	7,846	822	0	8,668
Claims Payable	0	23,857	(34,422)	(10,565)
Total Adjustments	<u>(647,707)</u>	<u>60,740</u>	<u>(2,463)</u>	<u>(589,430)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (1,460,522)</u>	<u>\$ 71,249</u>	<u>\$ 35,924</u>	<u>\$ (1,353,349)</u>

# CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## FIDUCIARY FUNDS

---

---

Fiduciary funds are used to account for assets when a governmental unit is functioning either as a trustee or an agent for another party. Because the governmental unit is functioning in a fiduciary capacity, the authority to employ, dispose of, or otherwise use the assets is determined not by a legislative body or oversight board but by the public laws and private agreements that create the trustee or agency relationship.

### **Agency Fund**

Student Managed Activity - this fund accounts for resources that belong to the student bodies of the various schools, accounting for sales and other revenue generating activities.



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
BALANCE SHEET  
AGENCY FUND  
JUNE 30, 2002**

---

	<u>Student Managed Activity</u>
<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$ 126,767
<b>Total Assets</b>	<u>\$ 126,767</u> =====
 <b><u>Liabilities</u></b>	
Accounts Payable	\$ 739
Intergovernmental Payable	59
Due to Students	125,969
<b>Total Liabilities</b>	<u>\$ 126,767</u> =====

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 ALL AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Balance</u> <u>6/30/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/02</u>
<b><u>Student Activities</u></b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$ 112,578	\$ 124,843	\$ 110,654	\$ 126,767
<b>Total Assets</b>	<u>\$ 112,578</u>	<u>\$ 124,843</u>	<u>\$ 110,654</u>	<u>\$ 126,767</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 11,863	\$ 739	\$ 11,863	\$ 739
Intergovernmental Payable	31	59	31	59
Due to Students	100,684	26,089	804	125,969
<b>Total Liabilities</b>	<u>\$ 112,578</u>	<u>\$ 26,887</u>	<u>\$ 12,698</u>	<u>\$ 126,767</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

---

---

This group of accounts is used to account for all sites, buildings, equipment, and vehicles not used in the operation of the Proprietary Funds.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY FUNCTION AND TYPE**  
**AS OF JUNE 30, 2002**

	<u>Total</u>	<u>Land and Land</u> <u>Improvements</u>	<u>Buildings and</u> <u>Improvements</u>	<u>Equipment</u> <u>and Furniture</u>	<u>Vehicles</u>	<u>Construction</u> <u>in Progress</u>
Instruction	\$ 10,626,742	\$ 46,884	\$ 1,931,406	\$ 8,044,466	\$ 461,009	\$ 142,977
Support Services:						
Pupils	7,742,596	41,668	1,716,498	5,574,718	409,712	0
Instruction	1,525,439	7,812	321,821	1,118,990	76,816	0
Administration	1,011,592	5,223	215,162	739,850	51,357	0
Operation and Maintenance of Plant Services	24,380,337	121,555	5,007,462	18,056,085	1,195,235	0
Pupil Transportation	915,880	3,324	136,906	432,561	343,089	0
Central	2,003,101	9,456	389,559	1,511,102	92,984	0
Operation of Non-Instructional Services	2,237,616	12,219	503,372	1,601,875	120,150	0
Extracurricular Activities	724,297	3,727	153,542	530,379	36,649	
Total General Fixed Assets	<u>\$ 51,167,600</u>	<u>\$ 251,868</u>	<u>\$ 10,375,728</u>	<u>\$ 37,610,026</u>	<u>\$ 2,787,001</u>	<u>\$ 142,977</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

---

<u>Function</u>	General Fixed Assets June 30, 2001 as Restated	<u>Increases</u>	<u>Decreases</u>	General Fixed Assets June 30, 2002
Instruction	\$ 9,316,850	\$ 1,312,308	\$ (2,416)	\$10,626,742
Support Services:				
Pupils	7,591,255	157,468	(6,127)	7,742,596
Instruction	1,423,263	102,176	0	1,525,439
Administration	951,560	60,032	0	1,011,592
Operation and Maintenance of Plant Services	22,145,625	2,236,639	(1,927)	24,380,337
Pupil Transportation	605,469	310,411	0	915,880
Central	1,722,835	280,266	0	2,003,101
Operation of Non-Instructional Services	2,226,173	13,370	(1,927)	2,237,616
Extracurricular Activities	679,042	45,255	0	724,297
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total General Fixed Assets	\$46,662,072	\$ 4,517,925	\$ (12,397)	\$51,167,600
	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**AS OF JUNE 30, 2002**

---

General Fixed Assets:

Land and Land Improvements	\$ 251,868
Buildings and Buildings Improvement	10,375,728
Furniture and Equipment	37,610,026
Vehicles	2,787,001
Construction in Progress	142,977

Total General Fixed Assets	\$ 51,167,600
----------------------------	---------------

Investments in General Fixed Assets from  
Acquisitions/Adjustments during Fiscal Year 2002:

General Fund	\$ 1,675,495
Special Revenue Funds	397,627
Capital Projects Funds	2,422,101
Agency	10,305

Total Adjustments	4,505,528
-------------------	-----------

Acquisitions Prior to June 30, 2001, as Restated	46,662,072
--	------------

Total Investment in General Fixed Assets	\$ 51,167,600
--	---------------

# STATISTICAL SECTION

**This Page is Intentionally Left Blank.**



# *Pictures*

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS -**  
**EXPENDITURES AND OTHER FINANCING USES**  
**BY FUNCTION**  
**LAST TEN YEARS (1)**

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1990</u>
Instruction	\$42,705,973	\$41,961,336	\$39,882,596	\$40,732,226
Support Services:				
Pupils	7,205,878	7,300,157	6,857,623	6,174,489
Instructional Staff	4,179,534	3,676,704	4,009,890	4,276,090
Board of Education	245,198	621,463	763,661	288,511
Administrative	5,573,613	4,669,781	4,917,757	5,115,042
Fiscal Services	2,029,914	1,809,818	1,738,279	1,451,557
Business	2,713,106	1,490,288	1,457,801	1,206,753
Operation and Maintenance of Plant Services	11,578,679	9,145,902	11,705,803	8,250,470
Pupil Transportation	2,728,538	2,425,998	2,266,660	2,162,846
Central Services	3,004,062	2,775,439	2,503,827	2,124,117
Operation of Non-Instructional Services:				
Food Services	103	1,853	927	0
Community Services	2,097,167	1,962,607	2,024,777	0
Other	78,040	70,196	79,469	3,117,020
Extracurricular Activities	1,160,769	982,550	910,198	971,425
Building Acquisition	10,547	19,500	14,678	6,483,198
Debt Service	1,550,867	1,210,973	651,270	523,765
Expenditures and Other Uses	464,290	895,338	1,975,985	877,881
Total	<u>\$87,326,278</u>	<u>\$81,019,903</u>	<u>\$81,761,201</u>	<u>\$83,755,390</u>

Source: School District financial records

(1) 1999 through 2002 reported on GAAP basis; all other years reported on cash basis.

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$36,761,834	\$34,154,974	\$33,965,345	\$32,972,066	\$31,935,211	\$29,897,151
5,885,176	5,394,428	5,221,280	4,812,786	4,507,340	4,358,232
3,269,485	3,037,140	2,933,757	2,555,700	2,644,677	2,565,950
254,643	289,075	273,037	251,034	472,167	299,422
5,058,623	4,821,941	4,872,084	4,673,835	4,315,320	4,152,182
1,424,184	1,270,680	1,225,485	1,176,275	1,172,377	1,047,849
1,252,836	1,214,054	1,402,740	1,218,156	590,058	685,746
9,998,527	9,916,604	11,496,622	10,008,616	10,115,963	8,663,613
2,184,556	1,991,311	2,268,118	1,722,811	1,586,086	1,513,663
1,708,066	1,663,157	1,374,537	1,249,017	1,080,084	1,159,894
0	0	0	0	0	0
1,537,051	1,685,820	1,393,623	1,302,342	171,907	0
8,057	9,546	0	0	0	124,056
634,924	574,056	613,860	602,046	789,307	765,105
5,800	142	74,572	0	1,714,698	0
383,250	393,900	302,250	308,250	1,195,047	1,138,951
1,175,693	943,048	700,295	466,877	1,930,839	570,885
<u>\$71,542,705</u>	<u>\$67,359,876</u>	<u>\$68,117,605</u>	<u>\$63,319,811</u>	<u>\$64,221,081</u>	<u>\$56,942,699</u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
GOVERNMENTAL AND SIMILAR TRUST FUND -  
REVENUES AND OTHER FINANCING SOURCES  
BY SOURCE  
LAST TEN YEARS (1)**

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Taxes	\$ 62,143,581	\$50,765,634	\$40,916,548	\$49,473,648
Intergovernmental	31,643,744	30,873,961	27,247,063	28,389,022
Tuition and Fees	287,421	899,953	1,553,244	5,948,629
Transportation Fees	61,297	95,538	46,063	0
Earnings on Investments	828,171	1,320,577	1,027,407	1,758,784
Food Services	1,831	0	92	0
Extracurricular Activities	370,346	448,766	365,223	955,618
Classroom Materials and Fees	61,389	74,081	271,746	0
Miscellaneous Revenues and Other Financing Sources	16,325,659	1,671,560	1,826,731	5,628,046
Total	<u>\$111,723,439</u>	<u>\$86,150,070</u>	<u>\$73,254,117</u>	<u>\$92,153,747</u>

Source: School District financial records

(1) 1999 through 2002 reported on GAAP basis; all others reported on cash basis

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$44,485,699	\$41,513,741	\$38,703,674	\$38,513,088	\$36,586,753	\$33,356,867
24,655,970	23,468,413	21,725,353	21,432,563	20,343,927	19,843,912
3,802,397	2,609,749	3,187,569	2,740,313	177,859	1,351,001
53,363	53,872	66,415	60,226	60,505	45,329
1,358,683	1,122,215	1,162,847	1,056,984	1,099,139	1,025,128
39,819	77,678	76,843	79,263	84,872	81,529
0	0	0	0	359,145	344,676
0	0	0	0	41,881	75,463
<u>1,179,059</u>	<u>798,847</u>	<u>1,168,078</u>	<u>446,545</u>	<u>5,777,433</u>	<u>1,029,756</u>
<u><u>\$75,574,990</u></u>	<u><u>\$69,644,515</u></u>	<u><u>\$66,090,779</u></u>	<u><u>\$64,328,982</u></u>	<u><u>\$64,531,514</u></u>	<u><u>\$57,153,661</u></u>

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
REAL AND PERSONAL PROPERTY TAXES (1)  
LAST TEN FISCAL YEARS**

<u>Tax Year/ Collection Year</u>	<u>Current Levy</u>	<u>Delinquent Levy</u>	<u>Total Levy</u>	<u>Current Collection</u>	<u>Percent of Current Levy Collected</u>	<u>Delinquent Collection</u>	<u>Total Collection</u>	<u>Total Collected as a Percent of Current Levy</u>
2001	\$ 61,457,814	\$ 3,264,265	\$ 64,722,079	\$ 53,422,810	86.93%	\$ 1,476,879	\$54,899,689	89.33%
2000	51,057,682	3,302,936	54,360,618	48,710,094	95.40%	2,358,932	51,069,026	100.02%
1999	50,792,187	3,445,416	54,237,603	48,529,555	95.55%	1,840,890	50,370,445	99.17%
1998	50,958,952	3,281,648	54,240,600	48,815,618	95.79%	1,376,408	50,192,026	98.50%
1997	50,530,484	2,261,651	52,792,135	45,883,312	90.80%	956,882	46,840,194	92.70%
1996	43,508,521	2,417,941	45,926,462	42,493,083	97.67%	1,009,038	43,502,121	99.99%
1995	43,548,806	2,202,784	45,751,590	42,488,988	97.57%	817,108	43,306,096	99.44%
1994	43,613,997	2,161,047	45,775,044	40,139,801	92.03%	1,059,453	41,199,254	94.46%
1993	36,025,325	2,240,619	38,265,944	36,513,509	101.36%	661,442	37,174,951	103.19%
1992	36,022,640	2,407,573	38,430,213	34,961,703	97.05%	1,046,693	36,008,396	99.96%

Source: Cuyahoga County Auditor - Data is presented on a fiscal year basis, consistent with the County Auditor's method of maintaining the information.

- (1) Includes Homestead/Rollback taxes assessed locally but distributed through the State and reported as intergovernmental revenue.
- (2) Represents the collection year. The 2002 information cannot be represented because all collections have not been made by June 30.
- (3) This amount cannot be calculated based on other information in this statistical table, because of retroactive additions and reductions which are brought on in one lump sum.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY  
 LAST TEN CALENDAR YEARS**

Tax Year/ Collection Year	Real Property		Public Utility Personal Property		Tangible Personal Property			Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Actual Value	Ratio
2001	\$929,693,070	\$2,656,265,914	\$20,379,170	\$23,158,147	\$24,751,484	\$99,005,936	\$974,823,724	\$2,778,429,997	35%
2000	926,462,620	2,647,036,057	30,906,950	35,121,534	34,917,354	139,669,415	992,286,924	2,821,827,007	35%
1999	813,037,690	2,322,964,829	26,927,490	30,599,420	23,459,179	93,836,716	863,424,359	2,447,400,965	35%
1998	802,796,940	2,293,705,543	29,159,440	33,135,727	22,936,713	91,746,852	854,893,093	2,418,588,122	35%
1997	803,313,550	2,295,181,571	29,089,580	33,056,341	24,642,983	98,571,932	857,046,113	2,426,809,844	35%
1996	751,834,700	2,148,099,143	30,118,460	34,225,523	23,934,850	95,739,400	805,888,010	2,278,064,066	35%
1995	751,385,040	2,146,814,400	30,963,200	35,185,455	22,939,216	91,756,864	805,287,456	2,273,756,719	35%
1994	754,846,650	2,156,704,714	33,944,900	38,573,750	22,006,631	88,026,524	810,798,181	2,283,304,988	36%
1993	664,716,300	1,899,189,428	32,565,220	37,005,932	21,575,936	86,303,744	718,857,456	2,022,499,104	36%
1992	664,409,800	1,898,313,714	32,860,450	37,341,420	21,575,124	86,300,496	718,845,374	2,021,955,630	36%

Source: Cuyahoga County Auditor - Data is presented on a calendar year basis, consistent with the County Auditor's method of maintaining the information.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$1,000 ASSESSED VALUATION)  
LAST TEN CALENDAR YEARS**

---

<u>Tax Year</u>	<u>School Levy</u>	<u>County Levy</u>	<u>City Levy</u>	<u>MetroParks Levy</u>	<u>Library Levy</u>	<u>Total Levy</u>	<u>Debt Service Included in Total Levy</u>			
							<u>School</u>	<u>County</u>	<u>City</u>	<u>Total</u>
2001/2002	121.10	14.65	14.00	1.55	5.90	157.20	3.80	0.86	6.07	10.66
2000/2001	120.40	14.65	14.10	1.55	5.90	156.60	3.80	0.79	6.10	10.69
1999/2002	111.00	13.75	14.80	1.55	4.00	145.10	3.80	0.85	6.80	11.45
1998/1999	111.00	13.75	14.80	1.55	4.00	145.10	3.80	0.72	6.80	11.32
1997/1998	111.00	15.05	14.80	1.55	4.00	146.40	3.80	0.60	6.80	11.20
1996/1997	111.00	15.05	13.00	1.55	4.00	144.60	3.80	0.90	5.00	9.70
1995/1996	102.10	15.05	13.00	1.55	4.00	135.70	3.80	0.87	5.00	9.67
1994/1995	102.10	15.25	13.40	1.55	4.00	136.30	3.80	0.76	5.40	9.96
1993/1994	104.10	15.25	13.90	1.55	4.00	138.80	3.80	0.68	5.90	10.38
1992/1993	96.70	15.25	14.40	1.55	4.00	131.90	7.25	0.71	6.40	14.36

Source: Cuyahoga County Auditor - Data is presented on a calendar year basis consistent with the County Auditor's method of maintaining the information.



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
AND NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Gross General Bonded Debt</u>	<u>Less Debt Service Fund</u>	<u>Net General Bonded Debt</u>	<u>Assessed Value</u>	<u>Population</u>	<u>Ratio of Debt of Assessed Value</u>	<u>Per Capita</u>
2001/2002	\$11,079,990	\$9,484,932	\$1,595,058	\$ 974,823,724	64,915	0.16%	\$ 25
2000/2001	2,020,000	11,006	2,008,994	992,286,924	68,842	0.20%	29
1999/2000	2,460,000	11,006	2,448,994	863,424,359	64,915	0.28%	38
1998/1999	2,900,000	11,006	2,888,994	854,893,093	67,477	0.34%	43
1997/1998	1,800,000	48,320	1,751,680	857,046,113	67,785	0.20%	27
1996/1997	2,100,000	315,800	1,784,200	805,888,010	68,082	0.22%	31
1995/1996	2,400,000	820,040	1,579,960	805,287,456	68,354	0.20%	35
1994/1995	2,600,000	646,500	1,953,500	810,798,181	67,650	0.24%	38
1993/1994	2,800,000	628,930	2,171,070	718,857,456	69,010	0.30%	41
1992/1993	2,000,000	1,657,930	342,070	718,845,374	68,810	0.05%	29

NOTE: Estimate provided by the cities of Cleveland Heights and University Heights.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 2002**

Assessed Valuation	\$ 974,823,724
<hr style="border-top: 3px double #000;"/>	
Bonded Debt Limit - 9% of Assessed Value (1)	\$ 87,734,135
Amount of Debt Applicable to Debt Limit:	
General Obligation Bond	11,079,990
Tax Anticipation Note	400,000
Less: Amount Available in Debt Service Fund	(9,317,193)
Total	2,162,797
Exemptions:	
Tax Anticipation Notes	400,000
Total Exemptions	400,000
Amount of Debt Subject to the Limit	1,762,797
Overall Debt Margin	\$ 85,971,338
Debt Margin - .10% of Assessed Value (1)	\$ 974,823
Amount of Debt Applicable	0
Unvoted Debt Margin	\$ 974,823

Source: Cuyahoga County Auditor and School District Financial Records.  
(1) Ohio Bond Law sets a limit of 9% for overall debt and 1/10 of 1% for unvoted debt.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
GENERAL OBLIGATION  
AS OF JUNE 30, 2002**

<u>Jurisdiction</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to School District (1)</u>	<u>Amount Applicable to School District</u>
<b><u>Direct</u></b>			
Cleveland Heights-University Heights City School District	\$ 11,079,990	100.00%	\$ 11,079,990
<b>Total Direct</b>	<u>11,079,990</u>		<u>11,079,990</u>
<b><u>Overlapping</u></b>			
City of Cleveland Heights- University Heights	28,710,000	94.07%	27,007,497
City of South Euclid	9,819,994	6.52%	640,264
City of University Heights	31,365,000	100.00%	31,365,000
Cuyahoga County	216,544,636	3.40%	7,362,518
Regional Transit Authority	123,915,000	3.40%	4,213,110
<b>Total Overlapping</b>	<u>410,354,630</u>		<u>70,588,389</u>
<b>Grand Total</b>	<u>\$ 421,434,620</u>		<u>\$ 81,668,379</u>

Source: Cuyahoga County Auditor - Data is presented on a calendar year basis, consistent with the County Auditor's method of maintaining the information.

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the School District by the total assessed valuation of the subdivision. The valuations were used for the 2000 collection year.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 PRINCIPAL TAXPAYERS  
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
 GENERAL BONDED DEBT TO TOTAL GOVERNMENTAL  
 AND SIMILAR TRUST FUND EXPENDITURES  
 LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total Governmental and Similar Trust Expenditures (1)</u>	<u>Ratio of Debt Service to Governmental and Similar Trust Fund Expenditures (Percentage)</u>
2001/2002	\$ 440,000	\$ 82,255	\$ 522,255	\$ 87,326,278	0.60%
2000/2001	440,000	101,600	541,600	81,018,828	0.67%
1999/2000	440,000	120,460	560,460	81,761,201	0.69%
1998/1999	0	1,611	1,611	83,755,390	0.00%
1997/1998	300,000	83,250	383,250	71,542,705	0.54%
1996/1997	300,000	93,900	393,900	67,359,876	0.58%
1995/1996	200,000	102,250	302,250	68,117,605	0.44%
1994/1995	200,000	108,250	308,250	63,319,811	0.49%
1993/1994	1,000,000	29,376	1,029,376	64,221,081	1.60%
1992/1993	1,000,000	88,126	1,088,126	56,942,699	1.91%

Source: School District financial records

(1) Includes other financing uses. 1999-2002 on the accrual basis of accounting; all others reported on cash basis.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
DEMOGRAPHIC STATISTICS  
LAST TEN YEARS**

---

<u>Year</u>	<u>County Population</u>	<u>Cleveland Heights Population(2)</u>	<u>University Heights Population(3)</u>	<u>School Enrollment</u>	<u>Unemployment Rate(1)</u>
2002	1,380,421	50,769	14,146	6,897	4.60%
2001	1,371,717	54,052	14,790	6,891	4.60%
2000	1,371,717	50,769	14,146	6,943	4.60%
1999	1,380,696	53,277	14,200	6,617	4.50%
1998	1,412,140	53,531	14,254	6,899	4.00%
1997	1,398,169	53,773	14,309	6,790	4.70%
1996	1,412,140	53,992	14,362	7,087	4.90%
1995	1,412,140	53,234	14,416	7,133	5.30%
1994	1,412,140	54,540	14,470	7,158	7.60%
1993	1,412,140	54,286	14,524	7,216	6.30%

Source: Information in this table was provided by the City of Cleveland Heights, City of University Heights, Cuyahoga County, and the City of Cleveland

(1) Represents Cuyahoga County

(2) (3) Population data is assumed to be the same as that of the population data supplied by the Census Bureau.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
PROPERTY VALUES, BANK DEPOSITS, AND CONSTRUCTION  
LAST TEN YEARS**

<u>Year</u>	<u>Assessed Value</u>		<u>Cleveland Heights</u>		<u>University Heights</u>		<u>Building Permits</u>	
	<u>Real Personal</u> <u>Property</u> <u>(Amounts</u> <u>in 000's) (1)</u>	<u>Bank Deposits</u> <u>(Amounts</u> <u>in 000's) (2)</u>	<u>Building Permits</u> <u>Issued</u> <u>Number</u>	<u>Value</u>	<u>Building Permits</u> <u>Issued</u> <u>Number</u>	<u>Value</u>	<u>Total</u> <u>Issued (3)</u> <u>Number</u>	<u>Total Value</u>
2001	\$974,823,724	\$ 63,893,769	1,953	28,678,819	312	232,583	2,265	28,911,402
2000	926,462,620	57,816,942	1,835	41,654,000	324	8,255,508	2,159	49,909,508
1999	813,037,690	58,904,596	1,945	31,780,000	325	7,610,669	2,270	39,390,669
1998	802,796,940	53,941,971	2,061	43,055,000	327	2,916,769	2,388	45,971,769
1997	803,313,550	27,068,211	2,069	41,898,000	335	8,505,375	2,323	50,403,375
1996	751,834,700	22,458,573	2,014	22,620,000	309	13,452,104	1,759	36,072,104
1995	751,385,040	20,885,453	1,537	11,772,000	222	3,001,955	1,759	14,773,955
1994	754,846,650	21,009,421	2,058	14,614,000	244	7,182,629	2,302	21,796,629
1993	664,716,300	19,379,280	1,717	14,896,000	144	6,716,636	1,861	21,612,636
1992	664,409,800	18,392,243	1,666	12,840,000	140	6,601,003	1,806	19,441,003

- Sources: (1) Cuyahoga County Auditor's Office Data Service (the values listed pertain to the year of collection).  
(2) Federal Reserve Bank of Cleveland (total demand, time and savings deposits banks in Cuyahoga County).  
(3) Cities of Cleveland Heights and University Heights Building departments.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 PRINCIPAL TAXPAYERS  
 TEN LARGEST EMPLOYERS  
 DECEMBER 31, 2001**

<u>City of Cleveland Heights</u>		
<u>Name of Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Cleveland Heights City Hall	Government	502
WalMart	Retail	300
Kaiser Permanente	Health Care	300
Home Depot	Retail/Lumber	150
U.S. Postal Service	Mail/Shipping	125
Cleveland Heights/University Heights Public Library	Circulation of Information	125
Zagara Food Center	Grocery/Retail	80
Adelphia	Cable Services	75
Giant Eagle Supermarket	Grocery/Retail	65
Unger's Kosher Market	Food	27

<u>City of University Heights</u>		
<u>Name of Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Cleveland Heights-University Heights Board of Education	Public School System	1,164
John Carroll University	Education	795
Heinen's	Grocery/Retail	200
Kaufmann's	Retail	150
Marc's	Retail	115
City of University Heights	Government	115
Davis Bakery	Baked Goods/Retail	80
Bellefaire	Private	75
Pizzazz	Restaurant	60
Key Bank	Finance	52

Source: 2002 Harris Ohio Industry Directory in cooperation with the Ohio Department of Development, City, and District records.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 PRINCIPAL TAXPAYERS  
 REAL ESTATE TAX  
 DECEMBER 31, 2001**

<u>Name of Taxpayer</u>	<u>Assessed Value (1)</u>	<u>Percent of Real Assessed Value</u>
Kaiser Foundation Health Plan of Ohio	\$ 7,791,840	0.80%
SCIT, Inc.	6,029,880	0.62%
WalMart	4,113,250	0.42%
American Retirement Corporation	3,866,590	0.40%
Star Wood Wasserman	3,720,640	0.38%
SCIT, Inc.	2,541,630	0.26%
Coral Seuh, LLC	2,504,740	0.26%
Concord Company	2,290,930	0.23%
Lancashire Towers Associates	2,173,640	0.22%
Waldorf Partners, Ltd. Partnership	2,143,020	0.22%
	<hr/>	<hr/>
Total	\$ 37,176,160	3.81%
	<hr/> <hr/>	<hr/> <hr/>
Total Real Estate Valuation	\$ 974,823,724	
	<hr/> <hr/>	

Source: Cuyahoga County Auditor  
 (1) Assessed values are for 2001



**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 PRINCIPAL TAXPAYERS  
 TANGIBLE PERSONAL PROPERTY TAX  
 DECEMBER 31, 2001**

<u>Name of Taxpayer</u>	<u>Assessed Value (1)</u>	<u>Percent of Real Assessed Value</u>
CableVision	\$ 2,059,220	8.32%
Home Depot USA, Inc.	1,917,570	7.75%
WalMart Stores East, Inc.	1,469,380	5.94%
May Department Stores	1,266,740	5.12%
Motorcars, Inc. Honda Cars	1,145,600	4.63%
International Securities, Ltd.	1,098,990	4.44%
Tops Markets, LLC	667,300	2.70%
Motorcars Pontiac Oldsmobile	586,010	2.37%
Regal Cinemas, Inc.	582,230	2.35%
Revco Discount Drug	512,770	2.07%
<b>Total</b>	<b>\$ 11,305,810</b>	<b>45.69%</b>
<b>Total Tangible Assessed Valuation</b>	<b>\$ 24,751,484</b>	

Source: Cuyahoga County Auditor  
 (1) Assessed values are for 2001

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
 PRINCIPAL TAXPAYERS  
 PUBLIC UTILITIES TAX  
 DECEMBER 31, 2001**

---

Name of Taxpayer	Assessed Value (1)	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 6,693,510	32.84%
Ohio Bell Telephone Company	6,211,080	30.48%
East Ohio Gas Company	1,431,590	7.02%
American Transmission	811,810	3.98%
Total	\$ 15,147,990	74.32%
Total Public Utility Assessed Value	\$ 20,379,170	

Source: Cuyahoga County Auditor  
 (1) Assessed values are for 2001

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
PER PUPIL COST  
LAST TEN FISCAL YEARS (1)**

---

<u>Fiscal Year</u>	<u>Governmental Expenditures (1)</u>	<u>Average Per Student Enrollment</u>	<u>Pupil Cost</u>
2001/2002	\$ 87,326,278	6,897	\$ 12,661
2000/2001	81,019,903	6,891	11,757
1999/2000	81,761,201	6,943	11,776
1998/1999	83,755,390	6,617	12,658
1997/1998	71,542,705	6,899	10,370
1996/1997	67,359,876	6,790	9,920
1995/1996	68,117,605	7,067	9,639
1994/1995	63,319,811	7,133	8,877
1993/1994	64,221,081	7,156	8,974
1992/1993	56,942,699	7,216	7,891

Source: School District Financial Records

(1) Includes other financing uses. 1999 through 2002 reported on the accrual basis of accounting; all others reported on cash basis.

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT  
TEACHER EDUCATION AND EXPERIENCE  
FOR THE YEAR ENDED JUNE 30, 2002**

---

<u>Degree</u>	<u>Number of Teachers</u>	<u>Percentage of Total</u>
Bachelor's Degree	174	29.24%
Master's Degree	420	70.59%
Ph.D.	1	00.17%
Total	<u>595</u> =====	<u>100.00%</u> =====

<u>Years of Experience</u>	<u>Number of Teachers</u>	<u>Percentage of Total</u>
0 - 5	193	32.44%
6 - 10	75	12.60%
11 and over	327	54.96%
	<u>595</u> =====	<u>100.00%</u> =====

*The artwork displayed throughout this report was created by  
Cleveland Heights-University Heights City School District  
elementary school and middle school students.  
We are grateful to them for allowing us to showcase their artistic talents.*

# *Pictures*

**Cleveland Heights – University Heights  
City School District  
Cuyahoga County, Ohio**

**SINGLE AUDIT REPORTS**

**JUNE 30, 2002**

**CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS**  
**CITY SCHOOL DISTRICT**

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

**TABLE OF CONTENTS**

---

<u>TITLE</u>	<u>PAGE</u>
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	1-2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3-4
Schedule of Expenditures of Federal Awards.....	5-6
Notes to the Schedule of Expenditures of Federal Awards.....	7
Schedule of Findings OMB Circular A-133 Section .505 .....	8-9
Schedule of Prior Audit Findings and Questioned Costs OMB Circular A-133 Section .315(b).....	10
Response to Findings Associated with Audit Conducted in Accordance with <i>Government Auditing Standards</i> for the Year Ended June 30, 2002 .....	11



**Report On Compliance And On Internal Control Over  
Financial Reporting Based On An Audit Of Financial Statements  
Performed In Accordance With *Government Auditing Standards***

Board of Education  
Cleveland Heights – University Heights City School District  
University Heights, Ohio

We have audited the general-purpose financial statements of the Cleveland Heights-University Heights City School District as of and for the year ended June 30, 2002, and have issued our report thereon dated December 3, 2002. 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 Cleveland Heights-University Heights City School District general-purpose 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, which we have reported to management of the Cleveland Heights-University Heights City School District in a separate letter dated December 3, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cleveland Heights-University Heights City School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Cleveland Heights-University Heights City School District in a separate letter dated December 3, 2002.

Board of Education  
Cleveland Heights – University Heights                      2  
City School District

This report is intended solely for the information and use of the Cleveland Heights-University Heights City School District's Board of Education, the District's Management, the Auditor of State, 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.

*Cuini & Parichi, Inc.*

Cleveland, Ohio  
December 3, 2002

**Report On Compliance With Requirements Applicable To  
Each Major Program And Internal Control Over  
Compliance In Accordance With OMB Circular A-133**

Board of Education  
Cleveland Heights-University Heights City School District  
University Heights, Ohio

Compliance

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

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

In our opinion, the Cleveland Heights-University Heights City School 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.

### Internal Control Over Compliance

The management of the Cleveland Heights-University Heights City School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Cleveland Heights-University Heights City School 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 the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of the Cleveland Heights-University Heights City School District in a separate letter dated December 3, 2002.

### Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the Cleveland Heights-University Heights City School District as of and for the year ended June 30, 2002, and have issued our report there dated December 3, 2002. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Cleveland Heights-University Heights City School District's Board of Education, the District's Management, the Auditor of State, 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.

*Ciini & Paricchi, Inc.*

Cleveland, Ohio  
December 3, 2002

# CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED JUNE 30, 2002

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Number	Receipts	Non-cash Receipts	Disbursements	Non-Cash Disbursements
U.S. Department of Agriculture:						
Passed-Through Ohio Department of Education:						
Nutrition Cluster:						
Food Distribution	10.550	N/A	\$ -	\$ 113,216	\$ -	\$ 120,596
School Breakfast Program	10.553	05-PU-2001	5,062	-	5,062	-
School Breakfast Program	10.553	05-PU-2002	<u>55,827</u>	-	<u>55,827</u>	-
Subtotal School Breakfast Program			<u>60,889</u>	-	<u>60,889</u>	-
School Lunch Program						
	10.555	LL-P1-2001	28,133	-	28,133	-
	10.555	LL-P4-2001	57,029	-	57,029	-
	10.555	LL-P4-2002	<u>633,916</u>	-	<u>633,916</u>	-
Subtotal National School Lunch Program			<u>719,078</u>	-	<u>719,078</u>	-
Total U.S. Department of Agriculture – Nutrition Cluster			<u>779,967</u>	<u>113,216</u>	<u>779,967</u>	<u>120,596</u>
U.S. Department of Education:						
Passed-Through Ohio Department of Education:						
Special Education Cluster:						
Title VI-B	84.027	6B-SF-2001P	209,961	-	232,192	-
Title VI-B	84.027	6B-SF-2002P	<u>573,285</u>	-	<u>435,352</u>	-
Subtotal Title VI-B			<u>783,246</u>	-	<u>667,544</u>	-
Special Education – Preschool Grant	84.173	PG-S1-1999	-	-	259	-
Special Education – Preschool Grant	84.173	PG-S1-2001P	12,304	-	12,584	-
Special Education – Preschool Grant	84.173	PG-S1-2002P	<u>31,241</u>	-	<u>29,552</u>	-
Subtotal Preschool Grant/Galileo Grant			<u>43,545</u>	-	<u>42,395</u>	-
Total Special Education Cluster			<u>826,791</u>	-	<u>709,939</u>	-
Adult Education – State Grant Program	84.002	AB-S1-2000	-	-	2,815	-
Adult Education – State Grant Program	84.002	AB-S1-2001	-	-	45,381	-
Adult Education – State Grant Program	84.002	AB-S1-2002	<u>82,226</u>	-	<u>190,032</u>	-
Total Adult Education – State Grant Program			<u>82,226</u>	-	<u>238,228</u>	-
Title I	84.010	CX-S1-1999	-	-	6,250	-
Title I	84.010	C1-S1-2000	-	-	553	-
Title I	84.010	C1-S1-2000C	-	-	8,997	-
Title I	84.010	C1-S1-2001	157,327	-	203,376	-
Title I	84.010	C1-S1-2001C	21,433	-	21,433	-
Title I	84.010	C1-S1-2002	<u>611,543</u>	-	<u>588,565</u>	-
Total Title I			<u>790,303</u>	-	<u>829,174</u>	-
Vocational Education	84.048	020-IRN-043794	-	-	5,362	-
Vocational Education	84.048	20-C1-2001	8,047	-	693	-
Vocational Education	84.048	20-C1-2002	191,440	-	159,204	-
Vocational Education	84.048	20-A0-2002	<u>5,000</u>	-	<u>4,688</u>	-
Total Vocational Education			<u>204,487</u>	-	<u>169,947</u>	-
Immigrant Education	84.162	EI-S1-2002	<u>6,050</u>	-	<u>2,519</u>	-
Total Immigrant Education			<u>6,050</u>	-	<u>2,519</u>	-
Drug-Free Schools Grant	84.186	DR-S1-1997C	-	-	2,354	-
Drug-Free Schools Grant	84.186	DR-S1-1999	-	-	4,539	-
Drug-Free Schools Grant	84.186	DR-S1-2000	1,857	-	7,300	-
Drug-Free Schools Grant	84.186	DR-S1-2001	14,822	-	1,848	-
Drug-Free Schools Grant	84.186	DR-S1-2002	<u>28,771</u>	-	<u>23,830</u>	-
Total Drug-Free Schools Grant			<u>45,450</u>	-	<u>39,871</u>	-

Continued

# CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### FOR THE YEAR ENDED JUNE 30, 2002

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Number	Receipts	Non-cash Receipts	Disburse- ments	Non-Cash Disburse- ments
U.S. Department of Education:						
Passed-Through Ohio Department of Education:						
Technology Literacy Challenge Fund Grant	84.318	TF-51-2001	200,000	-	200,000	-
Technology Literacy Challenge Fund Grant	84.318	TF-52-2001	75,000	-	75,000	-
Technology Literacy Challenge Fund Grant	84.318	TF-53-2001	19,834	-	19,834	-
Total Technology Literacy Challenge Fund Grant			<u>294,834</u>	<u>-</u>	<u>294,834</u>	<u>-</u>
Refugee and Entrant Assistance Discretionary Grant	93.576	RI-S1-2002	2,250	-	2,500	-
Goals 2000	84.276	G2-S1-1999	-	-	748	-
Goals 2000	84.276	G2-S1-2000	-	-	1,752	-
Goals 2000	84.276	G2-S2-2000	18,000	-	72,324	-
Goals 2000	84.276	G2-S5-2000	-	-	1,297	-
Goals 2000	84.276	G2-S1-2001	15,454	-	16,472	-
Goals 2000	84.276	GS-SP-2001	1,500	-	-	-
Goals 2000	84.276	G2-S2-2001	-	-	41,514	-
Goals 2000	84.276	G2-S5-2001	8,500	-	-	-
Total Goals 2000			<u>43,454</u>	<u>-</u>	<u>134,107</u>	<u>-</u>
Eisenhower Professional Development	84.281	MS-S1-2000	34,100	-	38,755	-
Eisenhower Professional Development	84.281	MS-S1-2001	19,405	-	18,152	-
Eisenhower Professional Development	84.281	MS-S1-2002	25,885	-	22,916	-
Total Eisenhower Professional Development			<u>79,390</u>	<u>-</u>	<u>79,823</u>	<u>-</u>
Innovative Education Program Strategy	84.298	C2-S1-2000	-	-	7,943	-
Innovative Education Program Strategy	84.298	C2-S1-2001	18,730	-	43,670	-
Innovative Education Program Strategy	84.298	C2-S1-2002	18,769	-	49,030	-
Total Innovative Education Program Strategy			<u>37,499</u>	<u>-</u>	<u>100,643</u>	<u>-</u>
Advanced Placement Program	84.330	AV-A1-2002	392	-	-	-
Class Size Reduction	84.340	CR-S1-2000	-	-	10,902	-
Class Size Reduction	84.340	CR-S1-2002	130,695	-	128,989	-
Class Size Reduction	84.340	CR-S1-2001	40,294	-	44,145	-
Total Class Size Reduction			<u>170,989</u>	<u>-</u>	<u>184,036</u>	<u>-</u>
Total U.S. Department of Education			<u>2,584,115</u>	<u>-</u>	<u>2,785,621</u>	<u>-</u>
U.S. Department of Health and Human Services:						
Passed-Through Ohio Department of Mental Retardation and Developmental Disabilities:						
MH Medicaid	93.778	N/A	562,575	-	562,575	-
Total Department of Health and Human Services			<u>562,575</u>	<u>-</u>	<u>562,575</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>3,172,858</u>	\$ <u>113,216</u>	\$ <u>4,128,163</u>	\$ <u>120,596</u>

**CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS  
CITY SCHOOL DISTRICT**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

---

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

NON-CASH SUPPORT

The District receives non-cash support in the form of food subsidies from the National School Lunch Program (“NSLP”), CFDA 10.550. The value of the food subsidies is determined by using the fair market value of the food items as quoted by local food suppliers.

CFDA – Catalog of Federal Domestic Assistance

MEDICAID SETTLEMENTS

In addition to the amount recorded on the schedule of federal awards expenditures, the Cleveland Heights – University Heights City School District received \$157,838 settlement for services rendered for the period July 1, 1998 through June 30, 1999.

**CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS**  
**CITY SCHOOL DISTRICT**

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

**JUNE 30, 2002**

---

1. SUMMARY OF AUDITOR’S RESULTS

(d)(I)(i)	Type of Financial Statement Opinion	Unqualified
(d)(I)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(I)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(I)(iii)	Was there any material reported noncompliance at the financial statement level (GAGAS)?	Yes
(d)(I)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(I)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(I)(v)	Type of Major Programs’ Compliance Opinion	Unqualified
(d)(I)(vi)	Are there any reportable findings under Section .501?	No
(d)(I)(vii)	Major Programs	Special Education Cluster CFDA Nos. 84.027, 84.173; Nutrition Cluster CFDA Nos. 10.550, 10,553, 10.555; Title I CFDA No. 84.010; MH Medicaid CFDA No. 93.778
(d)(I)(viii)	Dollar Threshold: Type A/B Programs	Type A:>\$300,000 Type B: All Others
(d)(I)(ix)	Low Risk Auditee?	No

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

None noted.



**CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS**  
**CITY SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS (CONTINUED)**  
**OMB CIRCULAR A-133 SECTION .505**

**JUNE 30, 2002**

---

3. FINDINGS FOR FEDERAL AWARDS

There were no findings for federal awards to report in 2002.

**CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS**  
**CITY SCHOOL DISTRICT**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 SECTION .315(b)**

**JUNE 30, 2002**

---

Finding No.	Finding Summary	Fully Corrected	Explanation
2001-10818-001	Ohio Rev. Code Section 9.38	Yes	Corrected
2001-10818-002	Ohio Rev. Code Section 5705.41 (B)	No	The District was noncompliant again at June 30, 2002
2001-10818-003	Transfers from the general fund to other funds	Yes	Corrected
2001-10818-004	Timely bank reconciliations	Yes	Corrected
2001-10818-005	Costs must be adequately documented	Yes	Corrected
2001-10818-006	Lack of Medicaid grant requirements	Yes	Corrected

**CLEVELAND HEIGHTS – UNIVERSITY HEIGHTS  
CITY SCHOOL DISTRICT**

**CLEVELAND HEIGHTS, OHIO 44118  
(216) 320-2072**

**Response To Findings Associated With Audit Conducted  
In Accordance With *Government Auditing Standards*  
For The Year Ended June 30, 2002**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
-------------------	------------------------------	-----------------------------------	----------------------------------

Not applicable.





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**CLEVELAND HEIGHTS-UNIVERSITY HEIGHTS CITY SCHOOL DISTRICT**

**CUYAHOGA 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  
FEBRUARY 4, 2003**