CLEVELAND UNIVERSITY HEIGHTS
CITY SCHOOL DISTRICT

# Treasurer's Report
# "3 Things"
# 7/11/23

# CH-UH Strategic Plan

***Goal 5, Objective 3:***

Inform and educate all stakeholders regarding District finances and school funding in Ohio.

# #1 - Temporary Appropriations

- Ohio Revised Code section 5705.38
- Board of Education will pass annual appropriation measure (permanent) by the first day of October.
- Prior to the passage of an annual appropriation measure, Board of Education may pass a temporary appropriation measure for meeting the ordinary expenses of the district until it passes an annual appropriation measure.

# #2 - Popular Annual Financial Report (PAFR)

- CH-UH creates a voluntary, summary financial report (PAFR) to keep residents informed.
- Differs from the other voluntary report the district prepares as part of the annual financial audit - the ACFR (Annual Comprehensive Financial Report) - which is GAAP basis and much more detailed.
- On district website here PAFR FYE 06/30/22

# #3 - Excess Cost Reimbursement

- Even though another district is educating a student with disabilities, the school district in which the student's natural parents reside may be responsible by court order or other provision of law to pay the cost of educating the student. In those cases, the educating district may be entitled to charge tuition and/or excess cost to the district of the parents' residence under ORC 3323.13 and 3323.14
- "Excess Cost" is the actual cost to educate the student above what the educating district receives from the state for that student.
- Calculations are submitted to ODE and after approval are deducted via transfers of state foundation funding.

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# Questions

https://www.chuh.org/3Things.aspx