
CINCINNATI CITY SCHOOL DISTRICT, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012***

OTHER SPECIAL REVENUE FUNDS

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total Revenues and Other Financing Sources	<u>\$ 20,642,911</u>	<u>\$ 20,247,931</u>	<u>\$ (394,980)</u>
Total Expenditures and Other Financing Uses	<u>22,517,521</u>	<u>22,428,253</u>	<u>89,268</u>
Net Change in Fund Balance	(1,874,610)	(2,180,322)	(305,712)
Fund Balances, Beginning of Year	3,116,390	3,116,390	0
Prior Year Encumbrances	<u>1,918,174</u>	<u>1,918,174</u>	<u>0</u>
Fund Balances, End of Year	<u>\$ 3,159,954</u>	<u>\$ 2,854,242</u>	<u>\$ (305,712)</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012***

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total Revenues			
and Other Financing Sources	\$ 26,250,000	\$ 26,250,000	\$ 0
Total Expenditures			
and Other Financing Uses	15,273,993	15,273,993	0
Net Change in Fund Balance	10,976,007	10,976,007	0
Fund Balances, Beginning of Year	8,209,754	8,209,754	0
Prior Year Encumbrances	8,493,991	8,493,991	0
Fund Balances, End of Year	<u>\$ 27,679,752</u>	<u>\$ 27,679,752</u>	<u>\$ 0</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012***

	BUILDING FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total Revenues and Other Financing Sources	<u>\$ 83,891,719</u>	<u>\$ 40,779,110</u>	<u>\$ (43,112,609)</u>
Total Expenditures and Other Financing Uses	<u>90,384,107</u>	<u>59,465,780</u>	<u>30,918,327</u>
Net Change in Fund Balance	(6,492,388)	(18,686,670)	(12,194,282)
Fund Balances, Beginning of Year	(31,751,654)	(31,751,654)	0
Prior Year Encumbrances	<u>41,753,183</u>	<u>41,753,183</u>	<u>0</u>
Fund Balances, End of Year	<u>\$ 3,509,141</u>	<u>\$ (8,685,141)</u>	<u>\$ (12,194,282)</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012***

REPLACEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total Revenues and Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenditures and Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balances, Beginning of Year	<u>1,177</u>	<u>1,177</u>	<u>0</u>
Fund Balances, End of Year	<u><u>\$ 1,177</u></u>	<u><u>\$ 1,177</u></u>	<u><u>\$ 0</u></u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Permanent Fund
For the Fiscal Year Ended June 30, 2012***

	<i>PERMANENT FUND</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Total Revenues and Other Financing Sources	<u>\$ 16,740</u>	<u>\$ 17,549</u>	<u>\$ 809</u>
Total Expenditures and Other Financing Uses	<u>42,566</u>	<u>42,566</u>	<u>0</u>
Net Change in Fund Balance	<u>(25,826)</u>	<u>(25,017)</u>	<u>809</u>
Fund Balances, Beginning of Year	1,048,737	1,048,737	0
Prior Year Encumbrances	<u>18,699</u>	<u>18,699</u>	<u>0</u>
Fund Balances, End of Year	<u>\$ 1,041,610</u>	<u>\$ 1,042,419</u>	<u>\$ 809</u>



CINCINNATI CITY SCHOOL DISTRICT, OHIO

Fiduciary Funds

Fiduciary fund types 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.

Agency Fund

Student Managed Activity Fund

Used to account for those student activity programs which have student participation in the activity and have students involved in the management of the program.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Schedule of Changes in Assets and Liabilities

Agency Fund

For the Fiscal Year Ended June 30, 2012

	Balance June 30, 2011	Additions	Deductions	Balance June 30, 2012
<i><u>Student Managed Activity Fund</u></i>				
Assets:				
Equity in Pooled Cash and Investments	\$121,489	\$206,669	(\$208,563)	\$119,595
Total Assets	<u>\$121,489</u>	<u>\$206,669</u>	<u>(\$208,563)</u>	<u>\$119,595</u>
Liabilities:				
Due to Students	\$121,489	\$206,669	(\$208,563)	\$119,595
Total Liabilities	<u>\$121,489</u>	<u>\$206,669</u>	<u>(\$208,563)</u>	<u>\$119,595</u>



Statistical Section





STATISTICAL TABLES

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

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the District's financial position has changed over time.	
Revenue Capacity	S 14 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the District's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 22 – S 29
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
Economic and Demographic Information	S 30 – S 33
These schedules offer economic and demographic indicators to help the reader understand the environment within which the District's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 34 – S 46
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

*Net Assets by Component
Last Ten Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$24,393,680	\$62,736,106	\$123,801,968	\$163,202,797
Restricted for:				
Capital Projects	33,583,348	32,373,514	59,677,761	47,111,594
Debt Service	5,212,708	13,610,918	13,412,818	22,755,122
Permanent Funds:				
Expendable	317,754	354,528	350,786	350,786
Nonexpendable	768,034	768,034	768,034	768,034
State and Federal Grants	20,983,634	17,532,180	20,193,869	16,034,254
Unrestricted	115,284,752	84,335,436	31,471,831	91,543,314
Total Governmental Activities Net Assets	<u>\$200,543,910</u>	<u>\$211,710,716</u>	<u>\$249,677,067</u>	<u>\$341,765,901</u>

Source: District Treasurer's Office

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
\$218,829,785	\$273,865,981	\$326,129,887	\$353,689,363	\$407,388,120	\$389,607,776
113,428,438	73,551,262	31,994,427	707,188	2,109,383	3,952,865
27,315,500	16,959,885	5,484,225	14,483,686	1,898,503	30,104,898
476,939	497,397	457,573	465,598	498,731	487,719
768,034	768,034	768,034	768,034	768,034	768,034
9,754,569	0	0	15,968,403	14,088,445	19,478,500
52,591,559	40,306,909	90,286,275	148,052,663	189,176,164	167,348,569
<u>\$423,164,824</u>	<u>\$405,949,468</u>	<u>\$455,120,421</u>	<u>\$534,134,935</u>	<u>\$615,927,380</u>	<u>\$611,748,361</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Changes in Net Assets Last Ten Years (accrual basis of accounting)

	2003	2004	2005	2006
Expenses				
Governmental Activities				
Instruction				
Regular	\$220,453,877	\$233,043,337	\$221,590,261	\$223,297,113
Special	63,132,571	68,179,784	78,163,915	80,390,504
Vocational	6,534,496	7,254,606	7,952,193	6,209,179
Other	1,703,846	1,600,216	1,743,840	4,703,448
Support Services				
Pupils	22,810,661	29,128,330	28,917,415	26,628,386
Instructional Staff	24,920,010	33,996,376	35,799,980	33,757,059
Board of Education	432,025	330,013	348,475	308,211
Administration	34,103,376	37,435,189	83,855,686	33,272,546
Fiscal Services	5,874,202	4,796,236	4,319,078	3,889,606
Business	883,799	1,117,893	1,161,363	1,372,454
Operation and Maintenance of Plant	40,064,743	49,649,606	39,950,347	41,446,421
Pupil Transportation	22,336,585	24,686,563	24,960,104	24,928,584
Central	19,173,042	31,066,121	17,193,132	14,031,779
Non-Instructional Services	29,078,066	29,907,760	29,840,292	26,527,842
Extracurricular Activities	5,425,048	5,581,501	5,731,005	5,080,509
Interest and Fiscal Charges	10,194,674	29,215,795	35,335,026	35,493,871
<i>Total Primary Government Expenses</i>	<u>\$507,121,021</u>	<u>\$586,989,326</u>	<u>\$616,862,112</u>	<u>\$561,337,512</u>
Program Revenues				
Governmental Activities				
Charges for Services				
Instruction	\$3,409,870	\$3,580,490	\$3,787,000	\$4,258,848
Support Services	1,903,289	1,630,413	2,609,254	2,518,277
Non-Instructional Services	2,766,804	2,673,711	2,728,504	3,361,377
Extracurricular Activities	1,370,223	1,360,314	945,664	713,347
Operating Grants and Contributions	98,877,672	105,858,803	126,815,341	108,096,560
Capital Grants and Contributions	765,501	362,250	63,167,849	243,573
<i>Total Primary Government Program Revenues</i>	<u>109,093,359</u>	<u>115,465,981</u>	<u>200,053,612</u>	<u>119,191,982</u>
Net (Expense)/Revenue				
Governmental Activities				
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$398,027,662)</u>	<u>(\$471,523,345)</u>	<u>(\$416,808,500)</u>	<u>(\$442,145,530)</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
\$182,146,228	\$175,998,596	\$218,216,256	\$215,218,926	\$212,617,087	\$221,930,107
69,266,976	72,421,383	72,987,430	77,739,067	77,918,902	73,856,224
6,693,031	7,216,845	5,796,782	6,839,266	7,046,640	3,793,083
32,417,953	40,553,924	677,824	324,254	613,450	577,036
27,257,081	23,484,223	25,454,794	29,830,994	29,702,228	27,942,924
42,835,422	44,812,063	44,172,580	39,819,027	49,720,996	46,927,907
347,852	403,963	443,575	339,142	343,414	398,130
34,880,780	33,167,537	33,399,805	35,453,480	35,904,173	29,292,929
3,306,297	2,905,859	2,982,641	6,833,916	7,006,980	7,369,914
1,071,616	1,217,184	1,382,889	1,196,647	1,244,023	1,607,145
41,057,796	40,791,667	41,344,253	41,693,266	47,998,030	47,844,700
22,799,539	23,321,223	29,877,750	31,574,052	27,155,167	30,269,005
15,159,365	19,888,633	19,309,398	10,143,405	15,024,579	18,435,513
30,191,515	32,584,206	34,574,667	37,670,655	43,667,894	46,614,539
5,323,580	5,066,751	6,727,253	6,370,590	5,605,603	7,140,306
27,316,555	36,789,707	35,008,872	31,351,857	34,495,353	34,028,545
<u>\$542,071,586</u>	<u>\$560,623,764</u>	<u>\$572,356,769</u>	<u>\$572,398,544</u>	<u>\$596,064,519</u>	<u>\$598,028,007</u>
\$7,575,641	\$4,295,206	\$6,799,768	\$8,363,276	\$9,295,532	\$5,150,008
4,481,719	7,278,344	7,001,505	5,914,193	6,448,862	6,749,598
2,483,338	2,262,012	2,183,221	1,977,207	2,035,610	2,117,529
851,103	750,852	1,947,178	1,906,058	4,184,264	1,912,546
109,768,466	127,168,655	126,199,712	119,193,346	107,155,658	86,060,381
81,068,698	719,912	0	11,920,000	56,581,124	5,908,555
<u>206,228,965</u>	<u>142,474,981</u>	<u>144,131,384</u>	<u>149,274,080</u>	<u>185,701,050</u>	<u>107,898,617</u>
<u>(335,842,621)</u>	<u>(418,148,783)</u>	<u>(428,225,385)</u>	<u>(423,124,464)</u>	<u>(410,363,469)</u>	<u>(490,129,390)</u>
<u>(\$335,842,621)</u>	<u>(\$418,148,783)</u>	<u>(\$428,225,385)</u>	<u>(\$423,124,464)</u>	<u>(\$410,363,469)</u>	<u>(\$490,129,390)</u>

(Continued)

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Changes in Net Assets Last Ten Years (accrual basis of accounting)

	2003	2004	2005	2006
<i>General Revenues and Other Changes in Net Assets</i>				
Governmental Activities				
Property Taxes Levied for				
General Purposes	\$242,138,738	\$241,472,317	\$230,848,360	\$315,532,788
Debt Service	899,101	22,088,507	26,870,805	34,823,550
Revenue in Lieu of Taxes	15,095,611	14,269,160	14,877,443	15,745,319
Grants and Entitlements not				
Restricted to Specific Programs	144,831,670	173,939,321	149,003,219	146,356,573
Investment Earnings	8,693,979	6,461,084	11,517,721	28,554,158
Miscellaneous	4,063,450	5,315,126	4,960,207	6,131,207
<i>Total Primary Government</i>	<u>\$415,722,549</u>	<u>\$463,545,515</u>	<u>\$438,077,755</u>	<u>\$547,143,595</u>
<i>Change in Net Assets</i>				
<i>Total Primary Government</i>				
<i>Change in Net Assets</i>	<u>\$17,694,887</u>	<u>(\$7,977,830)</u>	<u>\$21,269,255</u>	<u>\$104,998,065</u>

Source: District Treasurer's Office

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
\$189,107,096	\$200,054,022	\$265,885,389	\$255,859,268	\$250,219,075	\$225,246,490
25,823,528	33,356,387	23,498,488	30,695,071	15,071,352	47,063,326
11,299,519	10,948,197	10,919,337	17,497,711	23,453,928	21,431,724
157,791,118	150,048,088	165,610,526	192,804,062	197,164,514	185,176,443
29,904,739	30,097,980	10,097,650	2,452,857	1,298,188	608,212
3,315,544	12,818,225	1,384,948	2,830,009	4,948,857	6,424,176
<u>\$417,241,544</u>	<u>\$437,322,899</u>	<u>\$477,396,338</u>	<u>\$502,138,978</u>	<u>\$492,155,914</u>	<u>\$485,950,371</u>
<u>\$81,398,923</u>	<u>\$19,174,116</u>	<u>\$49,170,953</u>	<u>\$79,014,514</u>	<u>\$81,792,445</u>	<u>(\$4,179,019)</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)

	2003	2004	2005	2006
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	67,344,758	77,001,382	\$77,117,030	77,952,939
Unreserved	71,156,036	27,795,469	6,933,639	10,401,021
<i>Total General Fund</i>	<u>138,500,794</u>	<u>104,796,851</u>	<u>84,050,669</u>	<u>88,353,960</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Unassigned	0	0	0	0
Reserved	20,605,566	67,574,219	90,082,799	83,004,473
Unreserved, Undesignated in:				
Special Revenue Funds	9,898,574	9,150,321	8,996,661	12,122,469
Capital Projects Funds	206,121,719	673,909,505	542,525,627	489,401,006
Permanent Fund	324,214	354,528	350,786	397,465
<i>Total All Other Governmental Funds</i>	<u>236,950,073</u>	<u>750,988,573</u>	<u>641,955,873</u>	<u>584,925,413</u>
<i>Total Governmental Funds</i>	<u><u>\$375,450,867</u></u>	<u><u>\$855,785,424</u></u>	<u><u>\$726,006,542</u></u>	<u><u>\$673,279,373</u></u>

Source: District Treasurer's Office

Note: The District implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
\$0	\$0	\$0	\$0	\$0	\$190,019
0	0	0	0	11,987,019	5,338,695
0	0	0	0	136,044,132	125,977,166
(94,708,835)	44,175,345	(75,520,891)	(52,610,506)	0	0
(9,416,133)	(2,461,469)	10,296,495	45,882,306	0	0
(104,124,968)	41,713,876	(65,224,396)	(6,728,200)	148,031,151	131,505,880
0	0	0	0	1,276,452	892,636
0	0	0	0	265,207,563	185,566,497
0	0	0	0	(1,293,974)	(1,644,897)
123,506,930	110,989,299	149,613,198	171,293,861	0	0
5,072,611	(6,516,820)	(5,327,271)	5,435,099	0	0
452,438,137	371,811,911	246,422,216	246,788,752	0	0
476,939	497,397	457,573	461,968	0	0
581,494,617	476,781,787	391,165,716	423,979,680	265,190,041	184,814,236
<u>\$477,369,649</u>	<u>\$518,495,663</u>	<u>\$325,941,320</u>	<u>\$417,251,480</u>	<u>\$413,221,192</u>	<u>\$316,320,116</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Changes in Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)

	2003	2004	2005	2006
Revenues:				
Local Sources:				
Taxes	\$242,059,637	\$265,814,744	\$256,325,144	\$322,180,008
Tuition	1,090,918	1,484,343	1,734,775	2,474,762
In Lieu of Taxes	15,295,671	14,317,383	14,877,443	15,743,651
Investment Earnings	8,682,782	6,461,084	18,711,996	26,498,394
Food Services	2,756,395	2,644,972	2,557,890	2,509,797
Intermediate Sources	0	0	292,406	0
Intergovernmental - State	186,026,797	216,768,811	232,669,945	205,315,594
Intergovernmental - Federal	52,297,299	65,839,661	74,329,708	68,695,133
All Other Revenue	9,992,701	10,403,047	10,436,186	15,075,461
Total Revenue	518,202,200	583,734,045	611,935,493	658,492,800
Expenditures:				
Current:				
Instruction				
Regular	218,138,993	232,384,048	222,580,079	216,803,272
Special	62,761,098	68,500,148	78,066,020	78,112,990
Vocational	6,261,609	6,966,426	7,695,731	5,883,214
Other Instruction	2,097,045	1,672,990	1,759,044	1,192,485
Supporting Services:				
Pupils	21,915,606	28,976,925	28,779,045	25,877,478
Instructional Staff	24,817,267	33,650,585	35,844,378	33,425,507
Board of Education	426,281	329,933	349,910	300,309
Administration	33,985,048	37,521,512	42,846,546	73,453,592
Fiscal Services	6,837,264	4,743,865	4,311,076	3,747,809
Business	886,604	1,110,054	1,172,056	1,318,991
Operation and Maintenance of Plant	39,741,738	49,452,172	40,051,151	40,489,901
Pupil Transportation	22,293,435	24,513,078	24,597,832	24,710,901
Central	18,785,890	30,449,946	16,795,704	14,421,486
Non-Instructional Services	27,760,318	29,381,857	29,089,662	24,583,057
Extracurricular Activities	5,379,870	5,569,357	5,715,176	4,952,035
Capital Outlay	22,193,145	31,182,823	129,917,744	109,456,508
Debt Service:				
Principal Retirement	32,795,000	28,410,000	42,505,000	44,970,000
Interest and Fiscal Charges	10,202,014	32,759,197	35,675,089	38,910,773
Total Expenditures	557,278,225	647,574,916	747,751,243	742,610,308
Excess (Deficiency) of Revenues Over Expenditures	(39,076,025)	(63,840,871)	(135,815,750)	(84,117,508)

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
\$196,490,568	\$248,560,390	\$277,728,502	\$281,808,058	\$265,214,494	\$283,821,219
2,513,899	2,436,623	1,750,008	2,460,003	1,897,589	2,302,247
11,299,537	10,949,847	10,919,337	17,497,711	23,453,928	21,430,669
29,948,910	31,299,042	10,996,692	3,037,728	1,358,433	644,610
2,344,784	2,183,555	2,116,608	1,909,984	1,875,863	1,707,174
0	0	0	16,270,249	0	0
213,837,132	218,696,480	252,144,552	239,861,668	258,430,367	201,246,287
65,064,133	69,088,928	68,590,338	98,229,824	99,735,718	76,002,666
13,762,600	22,821,498	15,545,489	13,513,339	23,474,337	18,648,335
<u>535,261,563</u>	<u>606,036,363</u>	<u>639,791,526</u>	<u>674,588,564</u>	<u>675,440,729</u>	<u>605,803,207</u>
182,770,612	171,397,040	208,745,852	213,567,573	211,093,487	214,253,633
70,735,576	71,042,866	71,892,127	77,417,798	78,530,889	74,082,237
6,394,581	6,635,484	5,474,802	6,390,238	6,851,832	4,113,849
31,921,738	38,748,252	673,707	369,633	609,796	558,733
27,326,156	23,025,194	24,873,130	29,369,730	30,236,201	27,954,618
42,360,630	44,151,479	43,556,762	39,776,483	49,750,441	46,617,867
348,361	398,416	432,078	341,454	346,538	393,684
35,301,777	32,704,791	33,010,049	35,249,350	36,399,488	29,336,439
3,294,436	2,853,139	2,924,642	6,790,917	7,049,604	7,189,097
1,071,324	1,198,346	1,338,302	1,198,780	1,280,016	1,558,587
41,047,302	39,830,779	40,587,586	41,379,393	48,264,749	47,192,721
23,234,772	23,043,622	29,623,267	31,456,572	27,202,285	29,814,983
14,965,653	18,826,176	18,714,730	10,105,563	14,474,208	18,885,526
27,119,187	25,947,645	25,494,720	27,092,882	30,506,964	27,961,981
5,348,011	4,973,632	6,616,085	6,347,799	5,764,915	7,139,576
121,280,997	128,811,748	121,159,988	122,738,738	125,449,441	136,262,738
26,350,000	19,685,000	19,900,000	17,035,000	24,605,000	19,715,000
35,072,745	39,759,435	38,011,339	35,394,959	36,665,669	35,923,014
<u>695,943,858</u>	<u>693,033,044</u>	<u>693,029,166</u>	<u>702,022,862</u>	<u>735,081,523</u>	<u>728,954,283</u>
(160,682,295)	(86,996,681)	(53,237,640)	(27,434,298)	(59,640,794)	(123,151,076)
					(Continued)

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Changes in Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)

	2003	2004	2005	2006
Other Financing Sources (Uses):				
General Obligation Notes Issued	22,200,000	32,400,000	29,600,000	0
General Obligation Bonds Issued	125,000,000	480,000,000	0	26,800,000
Premium on General Obligation Bonds	7,097,571	13,300,428	0	3,817,959
Issuance of Refunding Bonds	0	0	0	69,405,000
Premium on Refunding Bonds	0	0	0	7,482,626
Payment to Refunded Bond Escrow Agent	0	0	0	(76,115,246)
New Capital Leases	273,894	0	0	0
Premium on Capital Leases	0	0	0	0
Transfers In	50,749,244	9,261,682	679,493,721	16,164,576
Transfers Out	(50,749,244)	(9,261,682)	(679,493,721)	(16,164,576)
Total Other Financing Sources (Uses)	<u>154,571,465</u>	<u>525,700,428</u>	<u>29,600,000</u>	<u>31,390,339</u>
Net Change in Fund Balance	<u>\$115,495,440</u>	<u>\$461,859,557</u>	<u>(\$106,215,750)</u>	<u>(\$52,727,169)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 8.00%	 9.86%	 12.49%	 13.16%

Source: District Treasurer's Office

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
0	0	0	0	0	0
0	0	0	21,715,000	3,000,000	26,250,000
0	0	0	0	0	0
380,945,000	0	0	104,900,000	0	0
48,836,975	0	0	9,387,925	0	0
(459,954,691)	0	0	(103,964,664)	0	0
120,365,000	0	0	0	0	0
7,503,350	0	0	0	0	0
14,626,125	155,775,182	152,935,825	410,008,330	196,495,786	185,798,244
(14,626,125)	(155,775,182)	(152,935,825)	(410,008,330)	(196,495,786)	(185,798,244)
97,695,634	0	0	32,038,261	3,000,000	26,250,000
(\$62,986,661)	(\$86,996,681)	(\$53,237,640)	\$4,603,963	(\$56,640,794)	(\$96,901,076)
10.89%	10.42%	10.05%	9.02%	10.06%	9.26%

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Assessed Valuations and Estimated True Values of Taxable Property
(amounts in thousands)
Last Ten Calendar Years

Tax year	2002	2003	2004	2005
Real Property				
Assessed	\$5,514,802	\$5,578,562	\$5,487,899	\$6,253,727
Actual	15,756,577	15,938,749	15,679,711	17,867,791
Public Utility				
Assessed	351,842	354,261	348,115	352,496
Actual	351,842	354,261	348,115	352,496
Tangible Personal Property				
Assessed	690,729	577,134	575,490	434,739
Actual	2,762,916	2,308,536	2,301,960	1,738,956
Total				
Assessed	6,557,373	6,509,957	6,411,504	7,040,962
Actual	18,871,335	18,601,546	18,329,786	19,959,243
Assessed Value as a Percentage of Actual Value	34.75%	35.00%	34.98%	35.28%
Total Direct Tax Rate	\$57.15	\$56.25	\$60.75	\$60.83

Source: Hamilton County Auditor

Presented on a calendar year basis because that is the manner
in which the information is maintained by the County.

Assessed value of Real Property is at 35%, Assessed value of Public Utility is at 100%
and Assessed Value of Tangible Personal Property is at 25% through 2005,
at 18.75% for 2006, 12.5% for 2007, and 6.25% for 2008 and 0% for 2009.
Additionally, telephone and telecommunications property was reclassified
to general business personal property and assessed at 10% as of 2009 and 0% for 2010.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2006	2007	2008	2009	2010	2011
\$6,270,949	\$6,273,021	\$6,275,000	\$6,290,000	\$6,292,744	\$5,707,605
17,916,997	17,922,917	17,928,571	17,971,429	17,979,269	16,307,443
339,324	282,091	281,000	281,000	304,596	322,343
339,324	282,091	281,000	281,000	304,596	322,343
297,008	181,603	31,500	15,500	0	0
1,584,043	1,452,824	504,000	248,000	0	0
6,907,281	6,736,715	6,587,500	6,586,500	6,597,340	6,029,948
19,840,364	19,657,832	18,713,571	18,500,429	18,283,865	16,629,786
34.81%	34.27%	35.20%	35.60%	36.08%	36.26%
\$59.77	\$59.37	\$59.67	\$67.95	\$67.87	\$68.54

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Property Tax Rates of Direct and Overlapping Governments (per \$1,000 of assessed value) Last Ten Calendar Years

Collection Year	2003	2004	2005	2006	2007
Direct District Rates					
General Fund	56.11	56.09	56.19	55.13	54.81
Bond Retirement Fund	0.14	4.66	4.64	4.64	4.56
Total	56.25	60.75	60.83	59.77	59.37
Overlapping Rates					
Hamilton County	21.47	21.87	21.51	20.81	20.18
Cities:					
Cheviot	12.42	12.24	12.22	14.52	14.52
Cincinnati	10.63	10.36	10.34	10.19	9.93
Indian Hill	0.96	0.96	0.96	0.96	0.96
Madeira	7.50	7.50	7.50	7.50	7.50
Norwood	11.40	11.40	11.40	11.40	11.40
Silverton	8.15	8.15	8.15	8.15	8.15
Wyoming	10.00	10.00	10.00	10.00	10.00
Villages:					
Amberly	7.00	7.00	7.00	7.00	7.00
Fairfax	2.76	2.76	2.76	2.76	2.76
Golf Manor	24.52	24.52	24.52	30.52	30.52
Mairemont	12.44	14.37	14.37	14.37	14.37
Townships:					
Anderson	14.15	14.15	14.15	14.15	14.15
Columbia	17.96	21.26	21.26	21.26	14.76
Delhi	20.46	20.46	20.46	26.34	26.34
Green	8.31	8.31	8.31	9.81	9.81
Springfield	20.30	20.30	20.30	20.30	20.30
Sycamore	7.75	7.75	7.75	7.75	8.75
Fairfax - Madison Pl.	2.50	2.76	2.76	2.76	0.00
Total	276.93	286.87	286.55	300.32	290.77

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

Hamilton County Auditor's Office
Hamilton County Treasurer's Office

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2008	2009	2010	2011	2012
54.90	62.95	62.87	63.54	65.76
4.77	5.00	5.00	5.00	5.00
59.67	67.95	67.87	68.54	70.76
20.56	20.63	20.48	19.45	19.03
14.52	14.52	20.13	20.13	20.13
9.89	9.89	9.82	0.00	10.50
0.96	0.96	0.96	0.96	0.96
7.50	7.50	7.50	7.50	7.50
11.40	11.40	11.40	11.40	11.40
8.15	8.15	8.15	8.15	8.15
10.00	10.00	10.00	10.00	10.00
7.00	7.00	7.00	7.00	7.00
2.76	2.76	2.76	2.76	2.76
38.52	38.52	38.52	38.52	38.52
14.37	14.37	14.37	14.37	14.37
14.15	16.85	16.85	16.85	16.85
14.76	18.76	14.76	14.76	17.01
26.34	26.34	26.34	26.34	26.34
9.81	11.71	11.71	11.71	11.71
20.30	20.30	22.80	22.80	22.80
8.75	8.75	8.75	8.75	8.75
0.00	0.00	0.00	0.00	0.00
299.41	316.36	320.17	309.99	324.54



CINCINNATI CITY SCHOOL DISTRICT, OHIO

Principal Taxpayers Real Estate Tax and Public Utilities Personal Property Current Year and Nine Years Ago

Name of Taxpayer	Nature of Business	Calendar Year 2011		
		Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc: Tax Dept	Real Estate Holdings	\$301,638,920	1	5.00%
City of Cincinnati	City Government	107,137,840	2	1.78%
The Procter & Gamble Co	Consumer Goods Manufacturing	54,842,840	3	0.91%
Emery Realty Co.	Real Estate Holdings	26,646,190	4	0.44%
Fifth Third Bank	Real Estate Holdings	25,071,230	5	0.42%
Ohio Teachers Retirement System	Real Estate Holdings	21,525,000	6	0.36%
Columbia Development Corp	Real Estate Holdings	20,448,030	7	0.34%
Regency Centers LP	Real Estate Holdings	17,937,490	9	0.30%
Duke Energy Ohio Inc	Utilities	14,562,490	8	0.24%
Cincinnati Bell Telephone	Public Utility	16,610,230	10	0.28%
Subtotal		606,420,260		10.07%
All Others		5,423,528,290		89.93%
Total		\$6,029,948,550		100.00%

Name of Taxpayer	Nature of Business	Calendar Year 2002		
		Assessed Value	Rank	Percent of Total Assessed Value
Cinergy	Public Utility	\$239,427,820	1	3.97%
The Procter & Gamble Co.	Consumer Goods Manufacturing	120,653,810	2	2.00%
Cincinnati Bell Telephone, Inc.	Public Utility	80,414,960	3	1.33%
City of Cincinnati	City Government	55,310,670	4	0.92%
Emery Realty	Real Estate Holdings	30,975,000	5	0.51%
Prudential Insurance	Real Estate Holdings	28,000,000	6	0.46%
Columbia Development	Real Estate Holdings	27,720,000	7	0.46%
Ohio Teachers Retirement System	Real Estate Holdings	26,320,000	8	0.44%
Fifth Third Center	Real Estate Holdings	21,350,000	9	0.35%
Fath Properties Limited	Real Estate Holdings	18,803,980	10	0.31%
Subtotal		648,976,240		10.75%
All Others		5,386,049,160		89.25%
Total		\$6,035,025,400		100.00%

Source: Hamilton County Auditor - Land and Buildings
Based on valuation of property in 2011 and 2002

Presented on a calendar year basis because that is the manner
in which the information is maintained by the County.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

*Property Tax Levies and Collections
(amounts in thousands)
Last Ten Years*

Collection Year	2002	2003	2004
Total Tax Levy ⁽¹⁾	\$236,177	\$269,841	\$268,011
Collections within the Fiscal Year of the Levy			
Current Tax Collections ⁽²⁾	208,901	232,064	231,599
Percent of Levy Collected	88.45%	86.00%	86.41%
Delinquent Tax Collections	9,007	10,874	10,910
Total Tax Collections	217,908	242,938	242,509
Percent of Total Tax Collections To Tax Levy	92.26%	90.03%	90.48%
Accumulated Outstanding Delinquent Taxes ⁽³⁾	7,138	9,655	11,049
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	3.02%	3.58%	4.12%

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included; December 2005 settlement estimate included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. Delinquent taxes based upon levy year, not collection year.

Source: Hamilton County Auditor's Office

Presented on a calendar year basis because that is the manner in which the information is maintained by the County.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2005	2006	2007	2008	2009	2010	2011
\$277,611	\$276,704	\$281,679	\$278,080	\$310,725	\$325,378	\$310,483
237,378	232,726	234,117	255,997	250,932	260,668	256,563
85.51%	84.11%	83.11%	92.06%	80.76%	80.11%	82.63%
12,621	12,233	12,665	14,997	12,543	16,232	15,936
249,999	244,959	246,782	270,994	263,475	276,900	272,499
90.05%	88.53%	87.61%	97.45%	84.79%	85.10%	87.77%
12,343	12,395	17,877	21,615	29,563	29,345	22,483
4.45%	4.48%	6.35%	7.77%	9.51%	9.02%	7.24%

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Ratio of Outstanding Debt By Type Last Ten Years

	2003	2004	2005	2006
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$246,547,692	\$732,790,633	\$721,838,146	\$736,003,676
Long-Term Notes Payable	22,200,000	32,400,000	29,600,000	0
Tax Anticipation Notes Payable	10,000,000	5,000,000	0	43,600,000
Capital Leases	470,019	172,081	29,772	0
Total Primary Government	<u>\$279,217,711</u>	<u>\$770,362,714</u>	<u>\$751,467,918</u>	<u>\$779,603,676</u>
Population ⁽²⁾				
City of Cincinnati	331,285	331,285	331,285	331,285
Outstanding Debt Per Capita	843	2,325	2,268	2,353
Income ⁽³⁾				
Personal (in thousands)	11,977,940	12,342,354	13,074,825	13,702,279
Percentage of Personal Income	2.33%	6.24%	5.75%	5.69%

Sources:

- (1) District Treasurer's Office
- (2) US Bureau of Census of Population
- (3) US Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation

CINCINNATI CITY SCHOOL DISTRICT, OHIO

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$673,331,045	\$651,203,169	\$628,860,293	\$640,782,247	\$624,312,582	\$636,566,647
0	0	0	0	0	0
35,730,000	27,455,000	18,755,000	9,610,000	0	0
126,617,792	125,367,234	124,116,676	122,866,118	114,960,560	106,715,000
<u>\$835,678,837</u>	<u>\$804,025,403</u>	<u>\$771,731,969</u>	<u>\$773,258,365</u>	<u>\$739,273,142</u>	<u>\$743,281,647</u>
331,285	331,285	331,285	331,285	332,252	296,223
2,523	2,427	2,330	2,334	2,225	2,509
13,525,704	13,740,708	14,155,808	12,965,832	12,577,898	12,571,087
6.18%	5.85%	5.45%	5.96%	5.88%	5.91%

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2003	2004	2005	2006
Population ⁽¹⁾	331,285	331,285	331,285	331,285
Assessed Value (in thousands) ⁽²⁾	6,557,373	6,509,957	6,411,504	7,040,962
General Bonded Debt ⁽³⁾				
General Obligation Bonds	246,547,692	732,790,633	721,838,146	736,003,676
Resources Available to Pay Principal ⁽⁴⁾	5,501,964	15,765,336	15,714,852	21,561,481
Net General Bonded Debt	241,045,728	717,025,297	706,123,294	714,442,195
Ratio of Net Bonded Debt to Estimated Actual Value	3.68%	11.01%	11.01%	10.15%
Net Bonded Debt per Capita	728	2,164	2,131	2,157

Source:

(1) U.S. Bureau of Census of Population

(2) Hamilton County Auditor

(3) Includes all general obligation bonded debt supported by property taxes

(4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
331,285	331,285	331,285	331,285	332,252	296,223
6,907,281	6,736,715	6,587,500	6,586,500	6,597,340	6,029,948
673,331,045	651,203,169	628,860,293	640,782,247	624,312,582	636,566,647
24,674,972	23,190,860	9,466,772	12,439,296	(282,873)	28,654,095
648,656,073	628,012,309	619,393,521	628,342,951	624,595,455	607,912,552
9.39%	9.32%	9.40%	9.54%	9.47%	10.08%
1,958	1,896	1,870	1,897	1,880	2,052



CINCINNATI CITY SCHOOL DISTRICT, OHIO

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
June 30, 2012*

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Cincinnati Public School District	Amount Applicable to Cincinnati Public School District
Direct:			
Cincinnati Public School District	\$636,566,647	100.00%	\$636,566,647
Overlapping:			
Hamilton County	87,625,000	32.96%	28,881,200
Cities:			
Cincinnati	436,230,000	99.98%	436,142,754
Madeira	960,000	0.46%	4,416
Norwood	2,699,148	0.03%	810
Silverton	855,000	93.12%	796,176
Villages:			
Amberly	6,220,000	100.00%	6,220,000
Golf Manor	137,000	100.00%	137,000
Townships:			
Delhi	5,215,000	1.59%	82,919
Springfield	11,215,000	4.86%	545,049
Anderson Township	21,315,000	0.31%	66,077
Sycamore Township	19,510,000	3.43%	669,193
Anderson Township Park District	89,556	0.31%	278
Deer Park - Silverton Fire District	463,445	41.97%	194,508
Little Miami Jt Fire & Rescue District	7,950,000	19.44%	1,545,480
	<u>600,484,149</u>	Subtotal	<u>475,285,860</u>
		Total	<u><u>\$1,111,852,507</u></u>

Source: Hamilton County Auditor

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Debt Limitations (amounts in thousands) Last Ten Years

Collection Year	2003	2004	2005	2006
Net Assessed Valuation	\$6,557,373	\$6,509,957	\$6,411,504	\$7,040,962
Overall Direct Debt Limitation				
Legal Debt Limitation (%) (1)	9.00%	9.00%	9.00%	9.00%
Legal Debt Limitation (\$) (1)	590,164	585,896	577,035	633,687
Applicable District Debt Outstanding	246,548	732,791	721,838	736,004
Less: Applicable Debt Service Fund Amounts (2)	(5,502)	(15,765)	(15,715)	(21,561)
Net Indebtedness Subject to Limitation	241,046	717,025	706,123	714,442
Overall Legal Debt Margin	<u>\$349,118</u>	<u>(\$131,129)</u>	<u>(\$129,088)</u>	<u>(\$80,756)</u>
Unvoted Direct Debt Limitation				
Legal Debt Limitation (%) (1)	0.10%	0.10%	0.10%	0.10%
Legal Debt Limitation (\$) (1)	6,557	6,510	6,412	7,041
Applicable District Debt Outstanding	0	0	0	0
Unvoted Legal Debt Margin	<u>\$6,557</u>	<u>\$6,510</u>	<u>\$6,412</u>	<u>\$7,041</u>
Energy Conservation Bond Limitation				
Legal Debt Limitation (%) (1)	0.90%	0.90%	0.90%	0.90%
Legal Debt Limitation (\$) (1)	59,016	58,590	57,704	63,369
Authorized by the Board	0	0	0	(13,800)
Unvoted Energy Conservation				
Bond Legal Debt Margin	<u>\$59,016</u>	<u>\$58,590</u>	<u>\$57,704</u>	<u>\$49,569</u>

(1) Ohio Bond Law sets a limit of 9% for overall debt, 1/10 of 1% for unvoted debt, and 9/10 of 1% for energy conservation debt.

(2) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
\$6,907,281	\$6,736,715	\$6,587,500	\$6,586,500	\$6,597,340	\$6,029,948
9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
621,655	606,304	592,875	592,785	593,761	542,695
673,331	651,203	628,860	640,782	624,313	636,567
(24,675)	(23,191)	(9,467)	(12,439)	0	(28,654)
648,656	628,012	619,394	628,343	624,313	607,913
(\$27,001)	(\$21,708)	(\$26,519)	(\$35,558)	(\$30,552)	(\$65,217)
0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
6,907	6,737	6,588	6,587	6,597	6,030
0	0	0	0	0	0
\$6,907	\$6,737	\$6,588	\$6,587	\$6,597	\$6,030
0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
62,166	60,630	59,288	59,279	59,376	54,270
(11,290)	(8,655)	(5,900)	(24,740)	(24,715)	(50,965)
\$50,876	\$51,975	\$53,388	\$34,539	\$34,661	\$3,305

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Demographic and Economic Statistics Last Ten Years

Calendar Year	2002	2003	2004	2005
Population ⁽¹⁾				
City of Cincinnati	331,285	331,285	331,285	331,285
Hamilton County	845,303	845,303	845,303	845,303
Income ^{(2) (a)}				
Total Personal (in thousands)	11,977,940	12,342,354	13,074,825	13,702,279
Per Capita	36,156	37,256	39,467	41,361
Unemployment Rate ⁽³⁾				
Federal	5.8%	6.0%	5.5%	5.0%
State	5.7%	6.1%	6.0%	5.9%
Hamilton County	5.1%	5.1%	5.7%	5.7%
Fiscal Year	2003	2004	2005	2006
School Enrollment ⁽⁴⁾				
Grades K - 5	19,826	18,153	16,907	15,964
Grades 6 - 8	10,004	9,690	9,071	8,573
Grades 9 - 12	10,580	10,936	11,190	11,029
Total	40,410	38,779	37,168	35,566

Sources:

- (1) US Bureau of Census of Population
- (2) US Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation
- (3) State Department of Labor Statistics
- (4) District Treasurer's Office

CINCINNATI CITY SCHOOL DISTRICT, OHIO

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
331,285	331,285	331,285	331,285	331,285	332,252
845,303	845,303	845,303	850,869	802,374	800,362
13,525,704	13,740,708	14,155,808	12,965,832	12,577,898	12,571,087
40,828	41,477	42,730	39,138	37,967	37,836
4.6%	4.6%	5.8%	9.3%	9.6%	8.9%
5.5%	5.6%	6.6%	10.2%	10.1%	8.6%
5.0%	5.0%	5.6%	8.9%	9.4%	8.6%
<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
15,534	15,279	15,486	15,545	15,105	14,982
7,606	7,278	7,311	7,053	6,976	6,713
11,089	10,681	10,558	9,927	9,928	9,061
<u>34,229</u>	<u>33,238</u>	<u>33,355</u>	<u>32,525</u>	<u>32,009</u>	<u>30,756</u>



CINCINNATI CITY SCHOOL DISTRICT, OHIO

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2012	
		Number of Employees	Rank
The Kroger Co.	National Grocery Retailer	19,000	1
University of Cincinnati	Education	15,374	2
The Proctor & Gamble Co	Consumer Goods Manufacturing	12,500	3
Cincinnati Childrens Hospital	Medical	12,332	4
TriHealth	Health Care System	10,197	5
Mercy Health Partners	Health Care	8,817	6
Archdiocese of Cincinnati	Religious	7,500	7
GE Aviation	Health Care	7,400	8
St. Elizabeth Healthcare	Health Care	7,300	9
Fifth Third Bank Corp.	Financial Institution	7,063	10
Total		107,483	

Employer	Nature of Business	2003	
		Number of Employees	Rank
University of Cincinnati	Education	15,400	1
Health Alliance of Grtr Cinti	Health Care System	13,139	2
The Proctor & Gamble Co	Consumer Goods Manufacturing	13,000	3
The Kroger Co.	National Grocery Retailer	13,000	4
Toyota Motor Mfg	Auto Manufacturing	8,360	5
Fifth Third Bank Corp.	Financial Institution	7,800	6
Cincinnati Public Schools	Education	7,335	7
City of Cincinnati	Government	7,223	8
TriHealth	Health Care System	7,055	9
Cincinnati Childrens Hospital	Medical	7,029	10
Total		99,341	

Sources: Cincinnati USA,
Business Courier 2011 Book of Lists

CINCINNATI CITY SCHOOL DISTRICT, OHIO

School District Employees by Type Last Ten Years

	2003	2004	2005	2006	2007
Supervisory					
Executive Administration	0.00	0.00	0.00	0.00	0.00
Principals	90.80	88.20	81.00	73.00	76.00
Assistant Principals	54.00	59.90	58.80	51.80	50.30
Supervisor/Coordinator/Director	0.00	0.00	0.00	0.00	0.00
Consultants/Supervisors of Instruction	34.32	16.80	9.50	3.00	23.80
Instructional Administrators	6.80	4.00	2.00	4.00	3.00
Noninstructional Administrators	45.14	45.50	43.00	34.00	37.40
Other Official/Administration	0.00	0.00	0.00	0.00	0.00
Instruction					
Classroom Teachers	3,165.06	3,115.73	3,035.34	2,719.36	2,480.04
Teacher Support	0.00	0.00	0.00	0.00	0.00
Student Services					
Guidance Counselors	23.00	20.00	21.00	18.00	19.00
Instructional Paraprofessional/T. Aide	0.00	0.00	0.00	0.00	0.00
Librarians/Librarian Aide	46.00	29.30	32.00	27.00	28.90
Psychologists	68.61	76.90	75.35	77.50	72.85
Therapist/Therapist Asst./Interpreter	0.00	0.00	0.00	0.00	0.00
Social Workers	68.76	37.40	40.80	34.50	40.68
Other Professionals (noninstructional)	117.21	67.94	89.97	80.83	108.64
Support Services					
Accounting/Office Clerical	0.00	0.00	0.00	0.00	0.00
Clerical/Secretaries	419.30	441.30	423.78	392.49	351.32
Custodial/Grounds	0.00	0.00	0.00	0.00	0.00
Food Service	251.64	254.45	238.20	213.26	207.71
Maintenance/Trade Crafts	0.00	0.00	0.00	0.00	0.00
Maintenance/Grounds	425.03	404.19	389.60	364.00	401.04
Safety/Security	166.40	165.61	150.67	138.51	116.66
Technical	0.00	0.00	0.00	0.00	0.00
Tutors/Aides	1,067.45	1,023.53	933.88	889.50	895.56
Other Support Services	0.00	0.00	0.00	0.00	0.00
<i>Total Employees</i>	<u>5,870.40</u>	<u>5,685.85</u>	<u>5,475.59</u>	<u>4,992.95</u>	<u>4,762.80</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: District Treasurer's Office

* Beginning in 2011, additional detail categories were added to align with Ohio Department of Education Management Information System (EMIS) Staff Summary Report

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2008	2009	2010	2011	2012
			*	
0.00	0.00	0.00	9.00	11.00
68.00	57.00	56.00	56.00	53.00
39.00	40.50	41.00	41.00	36.60
0.00	0.00	0.00	76.00	63.75
25.00	22.80	25.00	0.00	0.00
2.00	4.00	5.00	0.00	0.00
36.00	58.00	62.00	0.00	0.00
0.00	0.00	0.00	2.00	2.00
2,268.05	2,178.67	2,193.00	2,118.00	1,973.74
0.00	0.00	0.00	99.00	74.45
17.60	16.80	17.00	15.00	14.00
0.00	0.00	0.00	843.00	791.95
25.55	24.60	24.00	23.00	21.30
63.40	71.20	72.00	62.00	53.60
0.00	0.00	0.00	102.00	107.77
37.10	35.63	31.00	21.00	17.73
107.12	110.91	113.00	68.00	81.91
0.00	0.00	0.00	286.00	264.99
332.37	335.68	324.00	0.00	0.00
0.00	0.00	0.00	198.00	193.00
183.38	173.19	164.00	164.00	165.12
0.00	0.00	0.00	125.00	117.99
367.03	344.77	339.00	0.00	0.00
144.27	148.67	113.00	119.00	99.00
0.00	0.00	0.00	19.00	31.05
938.84	1,019.54	957.00	0.00	0.00
0.00	0.00	0.00	23.00	26.97
<u>4,522.71</u>	<u>4,521.66</u>	<u>4,414.00</u>	<u>4,469.00</u>	<u>4,200.92</u>

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Operating Indicators - Cost per Pupil Last Ten Years

Fiscal Year	2003	2004	2005	2006
Enrollment	40,410	38,779	37,168	35,566
Modified Accrual Basis				
Operating Expenditures (1)	492,088,066	555,222,896	539,653,410	549,273,027
Cost per Pupil	12,177	14,318	14,519	15,444
Percentage of Change	9.8%	17.6%	1.4%	6.4%
Accrual Basis				
Operating Expenses (2)	496,926,347	557,773,531	581,527,086	525,843,641
Cost per Pupil	12,297	14,383	15,646	14,785
Percentage of Change	8.4%	17.0%	8.8%	(5.5%)
Teaching Staff	2,953	2,929	2,565	2,639

Source: District Treasurer's Office and Ohio Department of Education

N/A = Not available

(1) Expenditures do not include debt service or capital outlay

(2) Expenses do not include interest expense

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
34,229	33,238	33,355	32,525	32,009	30,756
513,240,116	504,776,861	513,957,839	526,854,165	548,361,413	537,053,531
14,994	15,187	15,409	16,198	17,131	17,462
(2.9%)	1.3%	1.5%	5.1%	5.8%	1.9%
514,755,031	523,834,057	537,347,897	541,046,687	561,569,166	563,999,462
15,039	15,760	16,110	16,635	17,544	18,338
1.7%	4.8%	2.2%	3.3%	5.5%	4.5%
2,401	2,351	2,384	2,193	2,363	2,023

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Operating Indicators by Function Last Eight Years

	2005	2006	2007
Governmental Activities			
Support Services			
Pupils			
Enrollment	37,168	35,566	33,881
Graduates	1,607	1,821	1,769
Percent of Students with Disabilities	19.85%	20.14%	20.50%
Percent of Students with English as Second Language	1.34%	1.80%	3.20%
Administration			
School Attendance Rate	94.40	94.80	94.70
Fiscal Services			
Purchase Orders Processed	8,417	6,007	18,758
Checks Issued (non payroll)	34,613	29,979	27,395
Operation and Maintenance of Plant			
District Square Footage Maintained	7,846,612	7,775,142	7,949,000
District Square Acreage Maintained	925	925	925
Percentage of Capacity Used	72.00%	68.93%	95.90%
Average Age of Buidlings	59	57	51
Pupil Transportation			
Average Daily Students Transported	33,966	35,761	25,862
Average Daily Bus Fleet Miles	26,736	26,685	25,081
Number of Buses	354	350	328
Operation of Noninstructional Services			
Food Service			
Students Meals Served Daily	5,123,651	4,883,113	4,303,328
Free/Reduced Price Meals Daily	4,443,305	4,242,694	3,721,980
Percentage of Students Receiving Free and Reduced Lunch	86.72%	86.89%	86.49%
Extracurricular Activities			
High School Varsity Teams	121	126	145

Source: District Treasurer's Office

Information not available in this format prior to 2005

* 2012 enrollment data reflects an October 2011 enrollment head count.

Prior years reflect a count as of June 30.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2008	2009	2010	2011	2012
33,438	33,121	32,525	32,009	30,756 *
1,803	1,799	1,766	1,736	1,605
18.22%	20.00%	20.80%	21.00%	20.10%
3.00%	3.10%	3.70%	3.70%	4.30%
94.80	95.20	97.90	95.80	95.00
21,595	19,293	19,943	16,250	0
27,485	24,083	26,662	25,885	22,137
7,949,000	6,977,896	5,916,068	5,983,415	5,892,176
925	755	755	755	755
86.00%	92.42%	94.55%	93.03%	0.00%
46	42	37	36	19
23,676	24,585	20,894	19,938	20,984
25,415	29,690	30,917	31,079	24,912
431	358	413	426	427
3,315,962	5,298,035	5,248,226	5,613,070	5,920,539
2,893,212	4,629,370	4,679,097	3,972,566	5,265,433
87.25%	87.38%	89.16%	70.77%	88.94%
100	126	142	144	126

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Operating Indicators - Teacher Base Salaries Last Ten Years

Fiscal Year	2003	2004	2005	2006
Minimum Salary	32,657	33,866	34,882	35,824
Maximum Salary	71,696	76,581	78,879	81,008
District Average Salary	43,967	55,348	58,362	60,275
County Average Salary	47,239	52,837	54,288	54,967
State Average Salary	45,515	47,495	49,438	50,772

Source: District Treasurer's Office and Ohio Department of Education

Operating Indicators - Teacher Base Salaries Last Ten Years

Fiscal Year	2003	2004	2005	2006
Bachelor's Degree	463	413	243	230
Bachelor + 15	772	723	658	692
Master's Degree	1,199	1,236	1,077	1,111
Master's Degree + 30	472	506	541	560
Doctorate	47	51	46	46
Total	2,953	2,929	2,565	2,639

Source: District Treasurer's Office

N/A = not available

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2007	2008	2009	2010	2011	2012
35,824	36,905	36,905	36,905	39,262	40,926
81,008	83,455	87,979	87,979	83,455	83,455
62,760	64,029	67,097	64,344	64,638	65,966
54,576	55,001	58,300	48,000	42,195	N/A
51,346	53,410	54,656	53,000	56,715	N/A

2007	2008	2009	2010	2011	2012
155	160	159	152	197	127
570	519	519	488	486	401
1,083	1,080	1,088	1,033	1,054	958
549	545	567	486	572	507
44	47	51	34	54	30
2,401	2,351	2,384	2,193	2,363	2,023

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Capital Asset Statistics by Building Last Eight Years

	2005	2006	2007	2008
School Buildings				
High Schools				
Number of Buildings	11	10	10	11
Square Footage	2,838,696	2,667,745	2,882,307	2,638,069
Capacity (students)	16,031	15,081	11,361	14,655
Enrollment	12,483	12,050	10,895	10,681
Elementary Schools				
Number of Buildings	59	53	50	47
Square Footage	4,601,341	4,398,912	4,752,707	4,348,245
Capacity (students)	35,043	33,522	24,129	26,607
Enrollment	24,685	23,516	23,140	22,557
All Other				
Central Administration Building				
Square Footage	140,033	140,033	140,033	140,033
Maintenance Building				
Square Footage	150,779	150,779	150,779	150,779

Source: District Treasurer's Office

Information not available in this format prior to 2005

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2009	2010	2011	2012
11	11	13	13
2,638,069	2,443,649	2,469,919	2,668,672
13,415	10,950	11,600	10,192
12,597	9,927	12,587	9,061
46	46	43	46
3,583,896	3,472,389	3,222,684	3,371,043
21,450	23,915	22,800	23,474
20,524	22,598	19,422	21,695
140,033	140,033	140,033	140,033
150,779	150,779	150,779	150,779

CINCINNATI CITY SCHOOL DISTRICT, OHIO

Educational and Operating Statistics Last Ten Years

	2003	2004	2005	2006	2007
ACT Scores (Average)					
Cincinnati	19.7	19.5	19.7	19.4	19.4
Ohio	21.4	21.4	21.1	21.5	21.6
National	20.8	20.9	20.6	21.1	21.2
SAT Scores (Average)					
Cincinnati					
Verbal	530	522	508	483	475
Mathematical	523	511	508	480	469
Ohio					
Verbal	536	540	539	535	536
Mathematical	541	540	543	544	542
National					
Verbal	507	510	508	503	502
Mathematical	519	510	520	518	515
National Merit Scholars					
Finalist	5	6	5	3	3
Semi-Finalist	13	14	17	13	15
Cost per Student (ODE)					
Cincinnati	10,981	12,667	12,734	11,970	12,025
Ohio (Average)	8,441	8,768	9,028	8,744	9,343
Cost to Educate a Graduate					
Cincinnati	99,730	106,735	113,248	118,613	121,514
Ohio (Average)	79,747	84,129	88,133	88,671	91,193
Attendance Rate					
Cincinnati	90.80%	94.80%	94.40%	94.80%	94.70%
Ohio (Average)	94.90%	95.30%	95.20%	94.10%	94.10%
Graduation Rate					
Cincinnati	61.00%	72.10%	77.00%	76.60%	77.20%
Ohio (Average)	83.90%	84.30%	85.90%	86.20%	86.10%

Source:

District's Student Records and Ohio Department of Education

Note: Information was not available prior to 2002.

CINCINNATI CITY SCHOOL DISTRICT, OHIO

2008	2009	2010	2011	2012
19.0	18.9	19.1	18.1	19.3
21.7	21.7	21.8	21.8	21.8
21.1	21.1	21.0	21.1	21.1
497	518	524	513	548
486	508	514	501	535
534	537	538	539	543
544	546	548	545	548
502	501	501	497	496
515	515	516	514	514
0	0	7	0	17
11	21	21	19	22
12,315	13,012	13,449	14,067	14,720
9,939	10,184	10,513	10,513	10,571
129,086	135,319	148,331	161,780	175,847
101,747	105,992	116,176	126,689	137,202
94.80%	95.20%	97.90%	95.80%	95.00%
94.20%	94.30%	94.30%	94.50%	94.20%
80.00%	82.90%	80.40%	81.90%	63.90%
86.90%	84.60%	83.00%	84.30%	83.80%

