

INTERNAL AUDITOR EVALUATION:

In accordance with Ohio Revised Code 3319.06, "each board that employs an internal auditor shall adopt procedures for the evaluation of the internal auditor and shall evaluate the internal auditor in accordance with those procedures. The evaluation based upon the procedures shall be considered by the board in deciding whether to renew the internal auditor's contract of employment."

The following outlines the evaluation procedures for the Internal Auditor:

The Internal Auditor shall follow the evaluation and compensation structure outlined in the respective year's agreement between the Board of Education of the Cincinnati City School District and the Cincinnati Association of Administrators and Supervisors (CAAS). As the Chief Audit Executive, the Internal Auditor will follow the same employment terms as the senior management group. The Board of Education gives the Audit Committee the authority to complete the Internal Auditor's evaluation on their behalf.

The Internal Auditor will share recommended goals in accordance with the CAAS requirements for the Audit Committee's approval. For the mid-year and annual evaluations, each member of the Audit Committee will have the opportunity to provide input to the Audit Committee Chair regarding the performance of the Internal Auditor. The Audit Committee Chair will compile the input received and complete the mid-year and annual evaluations on behalf of the Board and Audit Committee. The Audit Committee Chair will then share the results of the evaluations with the Internal Auditor and submit the completed evaluations to the Director of Human Resources for finalization.

2019 Internal Audit Benchmarking - Self Reported Data from 29 School Districts
Council of Great City Schools

CPS Internal Audit Notes for Attachment 2		
Districts with Chief Audit Executives		
	Anchorage	
	Atlanta	
	Columbus (OH)	
	Dallas	
	Des Moines	
	El Paso	
	Fairfax County	
	Harford County	
	Jefferson County (KY)	
	Miami Dade	
	Orange County (FL)	
	San Antonio	
	Washoe County (NV)	

School District	Total Number of Students in Your School District	Total Number of Schools in Your School District	Dollar Amount of Your District's General Fund Budget	General Fund Amount of Your Internal Audit Budget	Calculated Internal Audit Investment (Internal Audit budget divided by General Fund Budget - Calculated by formula - No Input Required in this Column)	Calculated Per Pupil Investment in Internal Audit (Internal Audit Budget Divided by Number of Students - Calculated by formula - No Input Required in this Column)	Total Number of Employees in Your School District	Size of Your Internal Audit Dept. (# of FTE - Not Including Administrative Assistants)	Number of Chief Audit Executives in Your Audit Department	Number of Internal Audit Directors in Your Audit Department	Number of Internal Audit Managers in Your Audit Department	Number of Internal Audit Supervisors in Your Audit Department	Number of Senior Internal Auditors in Your Audit Department	Number of IT Auditors in Your Audit Department	Number of Dedicated Investigators in Your Audit Department	Number of Dedicated Construction / Capital Auditors in Your Audit Department	Number of Staff Auditors in Your Audit Department	Number of Administrative Assitants in Your Audit Department
Anchorage	47,703	97	\$ 565,000,000.00	\$ 136,489.00	0.024%	\$ 2.86	6,000	1.3	0.3	0	0	0	1	0	0	0	0	0
Atlanta	52,377	73	\$ 904,207,095.00	\$ 732,710.00	0.081%	\$ 13.99	7,991	3	1	0	0	0	2	0	0	0	0	1
Austin (TX)	80,100	130	1,614,005,259	\$ 573,974.00	0.036%	\$ 7.17	15,762	6.5	0	1	0	0	0	0	0	1	3.5	0.5
Baltimore City	79,297	172	\$ 1,156,347,439.00	\$615,218	0.053%	\$ 7.76	9,878	7	0	1	1	1	3	0	1	0	0	0
Charleston County (SC)	49,676	84	\$ 470,054,818.00	\$ 727,085.00	0.155%	\$ 14.64	6,500	5	0	1	0	0	2	0	0	0	2	1
Cincinnati	34,026	63	\$ 609,518,918.99	\$ 250,774.51	0.041%	\$ 7.37	8,313	1	0	1	0	0	0	0	0	0	0	0
Clark County (NV)	322,901	360	\$ 2,411,589,311.00	\$ 1,273,162.00	0.053%	\$ 3.94	42,302	11	0	1	0	0	2	0	0	2	6	0

Cleveland	38,952	105	\$739,339,439	\$ 437,147.00	0.059%	\$ 11.22	7,672	4	0	1	0	0	1	0	0	0	2	0
Columbus City (OH)	49,201	109	\$ 907,679,437.00	\$ 980,000.00	0.108%	\$ 19.92	9,370	6	1	1	3	0	1	0	1	0	0	1
Dallas	155,119	230	\$ 1,498,620,542.00	\$ 2,674,743.00	0.178%	\$ 17.24	22,222	19	1	1	2	0	2	0	5	3	4	2
Denver	92,914	180 district schools and 59 charter schools	\$ 1,053,203,000.00	\$ 303,085.00	0.029%	\$ 3.25	12,387	3	0	0	1	0	2	0	0	0	0	0
Des Moines	32,789	63	\$ 439,507,634.00	\$ 201,297.06	0.046%	\$ 6.14	4,920	2	1	0	0	0	0	0	0	0	1	0
El Paso	57,536	92	\$ 584,269,911.00	\$ 728,296.00	0.125%	\$ 12.66	8,000	8	1	0	1	1	1	1	0	0	1	1
Escambia County FL	39,500	68	\$ 359,065,952.00	\$ 379,387.66	0.106%	\$ 9.60	7,600	6	0	1	0	0	2	0	0	0	2	0
Fairfax County Public Schools	187,484	198	\$ 2,806,577,913.00	\$ 1,151,609.00	0.041%	\$ 6.14	24,246	7	1	1	0	2	2	0	0	0	1	1

Harford County	37,780	54	461,667,449	164,728	0.036%	\$ 4.36	5,038	1	1	0	0	0	0	0	0	0	0	1
Hawaii	168,152	256	\$ 2,000,000,000.00	\$ 695,506.00	0.035%	\$ 4.14	22,000	7	0	1	0	4	2	0	0	0	0	0
Hillsborough, Tampa FL	215,000	247	\$ 1,893,625,750.00	\$ 779,775.00	0.041%	\$ 3.63	24,932	10	0	0	1	0	3	0	0	0	6	2
Jefferson County (KY)	95,005	167	\$ 1,350,528,027.00	\$ 403,654.00	0.030%	\$ 4.25	16,000	4	1	0	0	0	0	0	1	0	2	1
Metro Nashville	86,000	137	\$ 886,299,700.00	\$ 361,485.00	0.041%	\$ 4.20	9,114	4	0	1	0	0	0	0	0	0	4	3
Miami-Dade	350,040	357	\$ 3,172,400,000.00	\$ 3,954,349.00	0.125%	\$ 11.30	37,830	29	1	6	2	1	2	1	1	1	3	2
Orange County (FL)	211,685	196	\$ 2,150,793,740.00	\$ 941,346.00	0.044%	\$ 4.45	25,145	7	1	0	0	0	4	1	0	1	0	0
Pinellas County Schools	102,181	134	\$ 949,400,000.00	\$ 537,657.68	0.057%	\$ 5.26	15,202	7	0	1	0	0	3	1	0	0	3	1
Saint Louis Public Schools	22,131	74	303,000,000	140,000	0.046%	\$ 6.33	3,900	1	0	1	0	0	0	0	0	0	0	0
San Antonio Independent School District	48,745	100	\$ 452,302,814.00	\$ 517,100.00	0.114%	\$ 10.61	7,376	5	1	0	0	0	1	0	0	0	3	1
Seattle	52,931	102	\$ 955,448,694.00	\$ 285,508.00	0.030%	\$ 5.39	11,982	2.67	0	0.67	0	0	1	0	0	1	0	0

Tacoma	28,235	58	\$ 466,885,637.00	\$ 322,607.00	0.069%	\$ 11.43	5,043	2.5	0	1	0	0	0	0	0	1	0	0
Washoe County (NV)	64,000	93	\$ 425,513,214.00	\$ 546,499.00	0.128%	\$ 8.54	8,800	4	1	0	0	0	0	0	0	0	3	0.75
Ysleta	41,098	62	\$ 386,016,322.00	\$ 387,947.00	0.101%	\$ 9.44	10,000	4	0	1	0	0	0	0	0	1	2	1
Average	2,842,558	3,881	31,972,868,016	21,203,139	0.07%	\$ 7.46	395,525.00	177.97	0.42	0.78	0.38	0.31	1.28	0.14	0.34	0.38	1.67	0.70

Notes:
Self Reported Data

FY22 CPS Operating Budget (General Fund & Schoolwide Pool only)
Schools Only

Budu	Budu Name	Total
215	Acad Multilingual Immersion	4,913,115.01
335	Academy Of World Languages ES	6,403,498.59
407	Aiken New Tech HS	9,254,596.07
105	Bond Hill Academy ES	3,467,371.72
106	Carson ES	5,484,028.70
267	Chase ES	3,128,403.60
111	Cheviot ES	5,339,697.68
440	Cincinnati Digital Academy	4,424,266.03
135	Clark Montessori HS	6,522,103.43
117	Clifton Area Neighborhood Sch	1,944,712.63
113	College Hill Fundamental Acad	4,117,491.64
115	Covedale ES	4,668,542.08
107	Dater Montessori ES	6,484,447.07
141	Ethel M Taylor Academy ES	3,512,818.41
137	Evanston Academy ES	3,705,237.33
127	Fairview-Clifton German Lang ES	6,779,323.32
119	Frederick Douglass ES	3,604,824.20
285	Gamble Montessori Elementary	3,708,405.54
134	George Hays-Jennie Porter School	3,060,350.51
380	Gilbert A Dater HS	10,481,299.80
133	Hartwell ES	4,470,749.57
688	Hospital/Satellite Prog	2,580,158.99
422	Hughes STEM HS	9,764,076.82
240	Hyde Park School	5,003,341.16
430	James N Gamble Montessori HS	7,456,304.15
153	John P Parker ES	4,254,475.14
146	Kilgour ES	4,870,303.93
163	LEAP Academy at North Fairmount	4,703,881.99
485	Lighthouse School	1,489,217.42
132	Midway ES	5,001,237.24
159	Mt. Airy ES	4,985,648.07
160	Mt. Washington ES	3,092,175.20
162	North Avondale Montessori ES	5,174,387.94
210	Oyler School	7,281,925.66
199	Parker Woods Montessori ES	5,774,827.54
128	Pleasant Hill Academy ES	4,996,355.54
170	Pleasant Ridge Montessori ES	6,195,071.13
149	Rees E Price Academy ES	5,469,546.14
286	Rising Stars at Aiken	321,606.80
108	Rising Stars at Carthage	2,119,403.19
287	Rising Stars at Cheviot/Westwood	1,230,740.07
283	Rising Stars at Ezzard Charles	308,958.09
280	Rising Stars at Vine	1,777,720.33
327	Riverview East Academy	6,593,413.23
410	Robert A Taft Info Tech HS	6,896,936.14
365	Roberts Academy ES	8,115,781.73
175	Rockdale Academy ES	3,588,488.15
138	Roll Hill ES	4,462,791.52
176	Roselawn Condon ES	5,056,978.08
178	Rothenberg Preparatory Academy	3,678,619.89
180	Sands Montessori ES	5,596,364.26
181	Sayler Park ES	3,632,488.79
333	School For Creat & Perform Art	13,567,562.20
340	Shroder HS	7,515,605.08
179	Silverton Academy ES	3,788,528.54
172	South Avondale ES	4,002,563.24
118	Spencer Center for Gifted and Excp	3,809,896.69
943	Virtual HS/Digital Academy	4,096,228.74
450	Walnut Hills HS	19,543,477.49
461	Western Hills University HS	10,792,866.87
194	Westwood ES	4,271,465.57
187	William H Taft ES	3,526,085.89
198	Winton Hills Academy ES	3,506,921.30
471	Withrow University HS	13,053,226.16
264	Woodford Academy ES	4,412,324.79
482	Woodward Career Technical HS	10,722,135.24
Grand Total		353,557,395.06

FY22 School Budgets Only (Gen Fund & Schoolwide Pool)

	Account Name	Grand Total
5111000	Regular Cert Salary Wages	211,937,547.93
5112000	Temp Cert Salary Wages	2,929,462.98
5113000	Suppl Cert Salary Wages	614,917.02
5141000	Noncert Regular Sal Wages	34,891,910.99
5143000	Noncert Suppl Salary Wage	23,972.67
5144000	Noncert Overtime Sal Wage	227,160.04
5172000	Student Workers	35,900.64
5211000	Employer STRS	29,730,598.46
5212000	STRS Pickup	785,854.92
5213000	Social Security System	3,124,361.42
5221000	Employer SERS	5,351,853.78
5222000	SERS Pickup	5,554.48
5223000	Social Security	508,980.63
5241000	Cert Medical Hospital	37,131,458.39
5242000	Cert Life Insurance	445,068.85
5243000	Cert Dental Insurance	1,780,275.40
5249000	Othr Cert Insurance	1,271,625.29
5251000	Noncert Medical Hospital	6,103,638.40
5252000	Noncert Life Insurance	73,160.04
5253000	Noncert Dental Insurance	292,305.44
5259000	Othr Noncert Insurance	209,124.37
5261000	Certified Workers Comp	818,896.08
5262000	Noncert Workers Comp	133,663.43
5411000	Instruction Services	933,944.80
5412000	Instructional Improvement Svcs	755,136.00
5416000	Data Processing Services	5,000.00
5417000	Statistical Services	2,200.00
5418000	Professional Legal Svcs	200.00
5419000	Other Prof Tech Services	1,592,069.04
5423000	Repairs Maintenance Svcs	86,520.74
5425000	Rentals	1,764,093.30
5429000	Other Property Service	175,955.00
5431000	Certified Travel Reimbursement	157,550.00
5432000	Certified Meeting Expense	612,520.70
5433000	Non-Certified Travel Reimburse	5,400.00
5434000	Non-Cetified Meeting Expense	1,500.00
5439000	Other Travel Mtg Expense	52,289.26
5443000	Postage	161,582.40
5446000	Advertising	4,350.00
5447000	Internet Access Service	27,000.00
5449000	Other Communications Svcs	100.00
5461000	Printing and Binding	216,184.04
5469000	Other Craft Trade Svcs	40,000.00
5483000	Studt Tran Purch Other Source	22,500.00
5485000	Purch Trans Serv Enrich Actvts	232,625.00
5489000	Other Pupil Transp Svcs	107,400.00
5499000	Other Purchased Services	285,972.88
5510000	General Supplies	17,000.00
5511000	Classroom Supplies	1,526,006.42
5512000	Office Supplies	687,091.31
5514000	Health Hygiene Supplies	78,513.00
5516000	Software Materials	46,950.00
5517000	Computer Supplies	1,063,287.84
5519000	Other General Supplies	965,572.64
5521000	New Textbooks	28,950.00
5522000	Replacement Textbooks	2,000.00
5524000	Supplemental Textbooks	274,385.60
5525000	Electronic Instr Matrls & Supls	1,018,320.80
5529000	Other Textbooks	1,000.00
5531000	New Library Books	43,500.44
5542000	Periodicals	66,356.95
5546000	Electronic Subscription Servs	190,700.00
5568000	Candies and Snacks	800.00
5569000	Other Food	161,091.21
5590000	Other Supplies Materials	8,000.00
5630000	Improvements (Non Bldg)	43,000.00
5640000	Equipment	51,700.00
5644000	Technical Equipment	153,822.00
5840000	Dues and Fees	25,000.00
5841000	Membership In Prof Org	63,769.00
5849000	Other Dues and Fees	165,922.00
5889000	Other Awards and Prizes	76,751.53
5912000	Contingencies	1,128,519.51
Grand Total		353,557,395.06

FY22 CPS Operating Budget (General Fund & Schoolwide Pool only)

Schools Only

Budu	Budu Name	Personnel	Instruction Services	Instructional Improvement Svcs	Data Processing Services	Statistical Services	Professional Legal Svcs	Other Prof Tech Services	Repairs Maintenance Svcs	Rentals	Other Property Service	Certified Travel Reimbursement	Certified Meeting Expense	Non-Certified Travel Reimburse	Non-Cetified Meeting Expense	Other Travel Mtg Expense	Postage	Advertising	Internet Access Service
215	Acad Multilingual Immersion	4,689,607.24	-	37,500.00	-	-	-	45,000.00	-	26,066.79	-	400.00	13,100.00	-	-	-	1,000.00	-	-
335	Academy Of World Languages ES	6,211,308.71	5,000.00	-	-	-	-	37,000.00	-	27,441.31	-	-	-	-	-	1,231.00	1,000.00	-	-
407	Aiken New Tech HS	8,638,139.10	-	35,000.00	-	-	-	66,000.00	-	50,709.97	-	6,500.00	88,500.00	-	-	-	7,500.00	-	-
105	Bond Hill Academy ES	3,225,244.59	27,000.00	15,000.00	-	-	-	1,100.00	500.00	12,616.13	-	3,000.00	20,000.00	-	-	-	1,000.00	-	-
106	Carson ES	5,259,176.83	-	20,810.00	-	-	-	20,000.00	-	27,195.87	-	-	14,688.70	-	-	2,887.30	1,000.00	-	-
267	Chase ES	2,902,889.46	35,500.00	-	-	-	-	20,000.00	2,500.00	14,285.19	-	2,500.00	12,000.00	-	-	-	1,200.00	-	-
111	Cheviot ES	5,045,892.71	10,095.00	6,000.00	-	-	-	49,025.00	-	25,723.16	-	15,000.00	1,432.00	-	-	-	3,467.00	-	-
440	Cincinnati Digital Academy	4,424,266.03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	Clark Montessori HS	6,433,309.22	-	-	-	-	-	-	-	33,141.21	-	1,750.00	4,000.00	-	-	-	4,000.00	-	-
117	Clifton Area Neighborhood Sch	1,894,532.96	-	-	-	-	-	-	-	8,541.67	-	-	7,200.00	-	-	-	300.00	-	-
113	College Hill Fundamental Acad	3,932,967.03	15,000.00	55,000.00	-	2,000.00	-	-	20,000.00	20,323.27	-	-	1,000.00	-	-	-	1,000.00	-	-
115	Covedale ES	4,532,606.79	-	16,425.00	-	-	-	7,500.00	500.00	22,777.76	-	-	-	500.00	500.00	1,000.00	664.00	1,000.00	-
107	Dater Montessori ES	6,416,902.12	-	-	-	-	-	-	1,000.00	37,602.95	-	-	-	-	-	-	1,020.00	-	-
141	Ethel M Taylor Academy ES	3,308,380.13	5,000.00	60,000.00	-	-	-	9,000.00	-	14,334.28	-	10,000.00	5,000.00	-	-	-	700.00	-	-
137	Evanston Academy ES	3,577,783.84	-	-	-	-	-	1,000.00	-	13,794.29	-	-	-	-	-	-	100.00	-	-
127	Fairview-Clifton German Lang ES	6,715,702.81	-	-	-	-	-	-	-	36,277.51	-	-	-	-	-	-	500.00	-	-
119	Frederick Douglass ES	3,474,132.15	-	-	-	-	-	45,500.00	3,000.00	14,187.01	-	-	15,000.00	-	-	-	750.00	-	-
285	Gamble Montessori Elementary	3,640,929.00	-	-	-	-	-	-	1,000.00	19,783.27	-	-	-	-	-	-	750.00	-	-
134	George Hays Jennie Porter School	2,827,055.56	37,000.00	-	-	-	-	45,877.00	-	13,745.20	-	-	3,000.00	-	-	-	1,000.00	-	-
380	Gilbert A Dater HS	10,061,812.73	50,000.00	-	-	-	200.00	116,296.00	4,000.00	45,310.07	-	2,000.00	9,500.00	200.00	-	2,164.00	6,000.00	-	-
133	Hartwell ES	4,170,662.11	-	-	-	-	-	10,000.00	-	23,023.21	-	4,000.00	12,000.00	-	-	-	1,068.00	-	-
688	Hospital/Satellite Prog	2,489,604.99	-	-	-	-	-	30,000.00	4,000.00	12,802.00	-	5,300.00	-	1,500.00	-	-	2,500.00	-	-
422	Hughes STEM HS	9,164,949.11	-	-	-	-	-	54,505.00	-	50,022.71	-	15,000.00	5,000.00	-	-	8,000.00	15,000.00	-	-
240	Hyde Park School	4,815,302.93	-	-	-	-	-	-	-	27,392.23	-	10,000.00	10,000.00	-	-	-	700.00	-	-
430	James N Gamble Montessori HS	7,283,052.64	-	-	-	-	-	36,000.00	-	35,737.52	-	-	12,500.00	-	1,000.00	500.00	2,000.00	-	-
153	John P Parker ES	4,056,722.54	20,000.00	-	-	-	-	20,000.00	-	18,752.39	-	-	13,000.00	-	-	5,500.00	3,500.00	-	-
146	Kilgour ES	4,748,437.89	-	33,500.00	-	-	-	-	-	27,294.04	-	-	6,500.00	-	-	-	200.00	-	-
163	LEAP Academy at North Fairmount	4,567,410.56	-	-	-	-	-	-	-	22,532.31	-	-	-	-	-	-	4,000.00	-	-
485	Lighthouse School	1,470,487.02	-	-	-	-	-	-	-	2,945.40	-	-	-	-	-	-	543.99	-	-
132	Midway ES	4,716,194.79	5,000.00	1,001.00	-	-	-	1,000.00	-	24,692.27	-	10,000.00	5,000.00	-	-	2,500.00	1,000.00	-	-
159	Mt. Airy ES	4,659,071.84	-	-	-	-	-	-	-	27,392.23	-	3,000.00	14,500.00	-	-	-	1,500.00	-	-
160	Mt. Washington ES	2,870,287.88	-	55,000.00	-	-	-	30,000.00	-	14,383.37	-	2,000.00	23,000.00	-	-	445.31	3,100.00	-	-
162	North Avondale Montessori ES	5,118,961.75	-	-	-	-	-	2,657.00	-	29,552.19	-	-	-	-	-	-	2,700.00	-	-
210	Oyler School	6,896,509.06	-	27,000.00	-	-	-	6,000.00	2,020.74	31,417.60	-	4,000.00	45,000.00	-	-	2,000.00	5,000.00	-	-
199	Parker Woods Montessori ES	5,598,984.29	-	-	-	-	-	4,584.92	-	30,828.52	-	-	8,000.00	-	-	-	500.00	-	-
128	Pleasant Hill Academy ES	4,658,132.09	-	65,000.00	-	-	-	53,000.00	-	24,790.45	-	500.00	9,000.00	-	-	-	2,500.00	-	-
170	Pleasant Ridge Montessori ES	6,019,545.15	-	-	-	-	-	15,000.00	-	31,859.41	-	-	5,000.00	-	-	2,000.00	4,403.41	-	-
149	Rees E Price Academy ES	5,148,227.15	-	55,000.00	-	-	-	6,781.00	-	26,606.79	-	5,500.00	9,500.00	-	-	3,161.20	2,000.00	-	-
286	Rising Stars at Aiken	318,851.92	-	-	-	-	-	-	-	1,570.88	-	-	-	-	-	-	50.00	-	-
108	Rising Stars at Carthage	2,068,763.30	-	-	-	-	-	-	-	10,848.89	-	-	-	-	-	819.97	2,000.00	-	-
287	Rising Stars at Cheviot/Westwood	1,223,852.87	-	-	-	-	-	-	-	3,927.20	-	-	-	-	-	-	200.00	-	-
283	Rising Stars at Ezzard Charles	305,106.10	-	-	-	-	-	-	-	539.99	2,905.00	-	-	-	-	-	50.00	-	-
280	Rising Stars at Vine	1,765,857.00	-	-	-	-	-	-	-	6,725.33	-	-	-	-	-	-	300.00	-	-
327	Riverview East Academy	6,313,141.19	500.00	115,000.00	-	-	-	-	-	26,704.96	-	-	10,000.00	-	-	300.00	4,000.00	-	-
410	Robert A Taft Info Tech HS	6,548,599.55	-	-	-	-	-	145,000.00	-	32,497.59	-	2,000.00	35,000.00	-	-	5,606.28	6,000.00	-	-
365	Roberts Academy ES	7,773,502.55	22,000.00	-	5,000.00	-	-	13,000.00	-	37,750.21	-	5,000.00	10,000.00	-	-	3,920.97	2,000.00	-	-
175	Rockdale Academy ES	3,344,122.06	-	-	-	-	-	110,500.00	-	14,874.27	-	1,000.00	28,000.00	-	-	2,305.20	1,000.00	-	-
138	Roll Hill ES	4,231,992.29	-	-	-	-	-	-	-	21,943.23	-	10,000.00	30,000.00	-	-	-	1,225.00	-	-
176	Roselawn Condon ES	4,827,793.57	85,000.00	6,300.00	-	-	-	37,500.00	-	22,090.51	-	-	-	-	-	-	3,000.00	-	-
178	Rothenberg Preparatory Academy	3,427,141.25	55,075.00	11,987.00	-	-	-	-	2,400.00	16,396.07	-	-	11,500.00	-	-	-	2,000.00	-	-
180	Sands Montessori ES	5,536,178.70	-	-	-	-	-	-	-	33,577.56	-	-	-	-	-	-	803.00	-	-
181	Sayler Park ES	3,484,626.42	-	-	-	-	-	5,000.00	-	15,856.07	-	11,500.00	10,000.00	200.00	-	2,790.30	500.00	-	-
333	School For Creat & Perform Art	13,085,615.13	7,100.00	-	-	-	-	55,000.00	30,000.00	64,946.07	113,050.00	-	-	-	-	-	3,500.00	3,350.00	-
340	Shroder HS	7,236,760.56	35,199.80	-	-	200.00	-	15,300.00	600.00	39,664.72	-	7,500.00	6,000.00	-	-	-	5,050.00	-	-
179	Silverton Academy ES	3,576,675.64	-	35,613.00	-	-	-	-	-	15,806.99	-	1,000.00	26,000.00	-	-	-	1,000.00	-	-
172	South Avondale ES	3,750,344.94	40,000.00	10,000.00	-	-	-	-	-	16,739.69	-	-	1,500.00	-	-	500.00	1,000.00	-	-
118	Spencer Center for Gifted and Excp	3,782,261.80	-	-	-	-	-	-	-	15,757.89	-	-	-	-	-	-	700.00	-	-
943	Virtual HS/Digital Academy	3,761,279.14	-	-	-	-	-	-	-	81,194.87	60,000.00	-	-	-	-	877.73	2,000.00	-	27,000.00
450	Walnut Hills HS	18,775,206.81	-	-	-	-	-	-	2,000.00	134,457.51	-	-	-	-	-	-	8,000.00	-	-
461	Western Hills University HS	10,244,903.85	310,000.00	-	-	-	-	10,000.00	-	54,048.02	-	500.00	-	3,000.00	-	1,000.00	12,738.00	-	-
194	Westwood ES	4,034,354.54	-	-	-	-	-	112,275.00	-	18,556.03	-	-	-	-	-	1,000.00	1,000.00	-	-
187	William H Taft ES	3,287,493.46	13,000.00	15,000.00	-	-	-	54,500.00	-	11,683.43	-	1,500.00	5,500.00	-	-	-	300.00	-	-
198	Winton Hills Academy ES	3,247,187.22	90,000.00	-	-	-	-	45,000.00	-	15,316.08	-	500.00	9,200.00	-	-	-	1,000.00	-	-
471	Withrow University HS	12,454,222.17	6,475.00	44,000.00	-	-	-	184,179.00	5,000.00	64,356.99	-	13,000.00	2,000.00	-	-	1,780.00	5,000.00	-	-
264	Woodford Academy ES	4,148,635.52	60,000.00	15,000.00	-	-	-	750.00	3,000.00	14,874.27	-	1,100.00	10,000.00	-	-	-	2,000.00	-	-
482	Woodward Career Technical HS	10,207,639.30	-	20,000.00	-	-	-	71,239.12	5,000.00	45,506.43	-	2,500.00	45,400.00	-	-	-	10,000.00	-	-
Grand Total		338,427,291.65	933,944.80	755,136.00	5,000.00	2,200.00	200.00	1,592,069.04	86,520.74	1,764,093.30	175,955.00	157,550.00	612,520.70	5,400.00	1,500.00	52,289.26	161,582.40	4,350.00	27,000.00

Other Communications Svcs	Printing and Binding	Other Craft Trade Svcs	Stucl Tran Purch Other Source	Purch Trans Serv Enrich Actvts	Other Pupil Transp Svcs	Other Purchased Services	General Supplies	Classroom Supplies	Office Supplies	Health Hygiene Supplies	Software Materials	Computer Supplies	Other General Supplies	New Textbooks	Replacement Textbooks	Supplemental Textbooks	Electronic Instr Matrls & Supls	Other Textbooks	New Library Books	Periodicals
-	2,000.00	-	-	-	50,000.00	-	-	6,000.00	5,000.00	-	-	2,000.00	2,552.54	-	-	2,000.00	20,000.00	-	-	-
-	2,000.00	-	-	35,000.00	-	-	-	7,150.00	10,067.57	-	-	-	20,300.00	-	-	-	8,000.00	-	-	-
-	7,088.44	-	-	5,000.00	12,000.00	20,000.00	-	42,000.00	10,000.00	-	-	42,000.00	57,000.00	-	-	2,000.00	35,000.00	-	-	-
-	2,100.00	-	-	5,000.00	-	10,000.00	-	15,000.00	4,000.00	3,000.00	-	67,067.36	8,600.64	-	-	10,300.00	20,000.00	-	150.00	2,000.00
-	1,000.00	-	-	11,000.00	3,500.00	3,000.00	-	12,000.00	10,000.00	1,000.00	1,000.00	8,000.00	28,270.00	-	-	15,000.00	18,000.00	-	-	-
-	4,500.00	-	8,000.00	-	-	20,000.00	-	39,550.00	6,500.00	500.00	-	20,000.00	15,629.00	-	-	800.00	15,000.00	-	-	4,199.95
-	2,500.00	-	-	2,500.00	-	-	-	20,104.25	10,708.00	-	-	8,145.00	23,373.11	3,250.00	-	12,200.00	17,457.44	-	11,000.00	5,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	1,253.00	-	-	4,000.00	-	4,000.00	-	20,700.00	4,000.00	500.00	-	3,000.00	-	-	-	500.00	3,000.00	-	-	-
-	6,300.00	-	-	5,000.00	-	6,000.00	-	7,400.00	2,500.00	-	-	-	5,938.00	-	-	1,000.00	-	-	-	-
-	2,000.00	-	-	16,000.00	-	-	-	22,000.00	5,000.00	1,500.00	-	-	5,132.99	-	-	-	3,000.00	-	457.35	500.00
100.00	1,000.00	-	-	8,575.00	-	-	-	29,603.00	5,000.00	350.00	-	200.00	16,890.53	-	-	2,000.00	15,000.00	-	-	2,550.00
-	-	-	-	-	-	-	-	17,222.00	8,600.00	500.00	-	-	-	-	-	-	-	-	-	-
-	500.00	-	-	500.00	-	-	-	9,000.00	500.00	-	-	36,500.00	1,709.00	-	-	-	-	-	-	1,000.00
-	2,000.00	-	-	3,000.00	-	2,500.00	-	12,200.00	39,000.00	2,000.00	-	19,993.00	-	-	-	2,559.20	22,000.00	-	-	-
-	585.00	-	-	-	-	-	-	10,000.00	3,650.00	-	-	1,000.00	-	-	-	-	9,758.00	-	-	-
-	2,000.00	-	-	-	-	-	-	31,624.34	5,000.00	2,000.00	-	-	-	-	-	-	1,268.36	-	-	-
-	-	-	-	-	-	-	-	9,880.00	5,757.60	1,000.00	-	1,800.00	6,850.00	-	-	1,725.00	11,725.00	-	-	3,420.00
-	3,500.00	-	-	-	-	40,000.00	-	11,000.00	600.00	1,000.00	-	43,000.00	9,500.00	-	-	-	8,500.00	-	-	-
-	10,000.00	-	-	-	5,000.00	3,000.00	17,000.00	49,000.00	23,000.00	13,000.00	-	12,000.00	10,500.00	2,000.00	-	-	4,017.00	-	-	-
-	4,500.00	-	-	2,050.00	-	3,500.00	-	20,000.00	5,000.00	-	-	103,450.00	59,724.16	-	-	7,800.00	28,000.00	-	2,160.09	4,000.00
-	-	-	-	-	3,500.00	-	-	10,000.00	6,000.00	-	-	7,000.00	-	5,000.00	2,000.00	-	-	-	-	-
-	1,500.00	-	-	15,000.00	-	-	-	100,000.00	35,000.00	1,750.00	-	110,000.00	55,000.00	3,000.00	-	15,000.00	26,000.00	-	10,000.00	2,000.00
-	-	-	-	-	-	-	-	61,346.00	2,000.00	200.00	-	50,000.00	-	-	-	400.00	26,000.00	-	-	-
-	-	-	-	7,000.00	2,500.00	5,000.00	-	24,000.00	2,000.00	3,000.00	-	-	4,232.91	-	-	5,000.00	12,000.00	-	-	-
-	6,000.00	-	-	10,000.00	-	6,500.00	-	20,578.00	14,000.00	-	-	11,700.00	15,360.52	-	-	-	17,000.00	-	2,000.00	-
-	100.00	-	-	-	-	-	-	4,000.00	4,572.00	200.00	-	-	10,000.00	-	-	10,000.00	25,000.00	-	-	-
-	10,000.00	-	-	-	-	10,000.00	-	30,000.00	25,767.11	10,000.00	-	7,000.00	10,579.00	-	-	-	-	-	-	-
-	1,000.00	-	-	-	1,000.00	-	-	3,500.00	3,800.00	-	-	-	2,000.00	3,200.00	-	500.00	-	-	-	-
-	2,000.00	-	-	-	-	-	-	55,000.00	10,000.00	10,000.00	-	35,000.00	41,271.00	-	-	5,000.00	25,000.00	-	-	10,000.00
-	16,000.00	-	-	-	-	-	-	20,000.00	25,000.00	-	-	97,000.00	16,000.00	-	-	10,000.00	41,000.00	-	1,000.00	10,000.00
-	2,000.00	-	-	7,000.00	-	4,000.00	-	8,000.00	8,000.00	-	-	10,000.00	13,500.00	-	-	6,000.00	11,000.00	-	-	-
-	-	-	-	-	-	-	-	5,000.00	4,332.00	-	-	1,000.00	6,852.00	-	-	-	-	-	-	-
-	7,700.00	-	-	11,000.00	4,000.00	45,000.00	-	30,000.00	10,000.00	-	-	18,000.00	41,000.00	-	-	20,000.00	20,000.00	-	-	-
-	500.00	-	-	-	-	-	-	2,000.00	8,600.00	500.00	-	-	97,729.81	-	-	-	10,000.00	-	-	5,000.00
-	4,500.00	40,000.00	-	5,000.00	-	5,000.00	-	18,008.32	20,000.00	1,500.00	-	32,000.00	5,500.00	4,500.00	-	5,500.00	20,000.00	-	6,000.00	3,500.00
-	-	-	-	-	-	-	-	43,875.51	26,525.10	2,000.00	700.00	-	31,000.00	-	-	-	10,000.00	-	-	-
-	5,500.00	-	-	18,000.00	-	14,000.00	-	21,500.00	50,000.00	1,000.00	-	12,000.00	34,000.00	-	-	-	31,000.00	1,000.00	-	-
-	-	-	-	-	-	-	-	500.00	574.80	-	-	-	-	-	-	-	-	-	-	-
-	2,000.00	-	-	-	-	-	-	3,250.00	2,500.00	-	-	2,500.00	15,721.03	-	-	6,000.00	3,000.00	-	-	-
-	-	-	-	-	-	-	-	1,750.00	862.00	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	207.00	150.00	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,500.00	1,500.00	-	-	-	-	-	-	-	-	-	-	-
-	1,000.00	-	-	2,000.00	-	5,200.00	-	60,500.00	3,326.13	-	-	4,800.00	16,767.00	3,000.00	-	1,000.00	21,000.00	-	-	-
-	-	-	2,500.00	-	-	-	-	30,000.00	10,000.00	-	-	7,000.00	25,000.00	-	-	10,000.00	15,000.00	-	-	-
-	5,000.00	-	-	-	-	-	-	35,000.00	26,000.00	3,608.00	-	5,000.00	11,000.00	-	-	10,000.00	5,000.00	-	-	-
-	2,000.00	-	-	10,000.00	-	5,271.62	-	11,000.00	2,000.00	5,000.00	-	5,000.00	14,975.00	5,000.00	-	5,000.00	4,000.00	-	-	-
-	10,000.00	-	-	-	-	-	-	40,158.00	23,000.00	-	30,000.00	10,000.00	10,237.00	-	-	-	10,000.00	-	-	-
-	3,003.00	-	-	-	-	-	-	7,500.00	3,691.00	-	-	19,000.00	11,000.00	-	-	5,000.00	13,000.00	-	400.00	1,000.00
-	11,000.00	-	-	900.00	-	8,001.26	-	35,700.00	23,000.00	-	-	-	25,000.00	-	-	-	15,000.00	-	-	-
-	-	-	-	-	-	-	-	5,000.00	3,068.00	305.00	-	1,000.00	7,000.00	-	-	2,000.00	5,495.00	-	-	637.00
-	600.00	-	-	7,000.00	-	2,000.00	-	26,000.00	6,000.00	1,000.00	-	12,096.00	6,360.00	-	-	12,500.00	19,500.00	-	-	2,000.00
-	11,500.00	-	-	8,000.00	-	-	-	73,101.00	6,000.00	500.00	12,000.00	4,200.00	25,800.00	-	-	4,950.00	5,200.00	-	-	-
-	7,000.00	-	-	7,100.00	2,000.00	4,000.00	-	19,100.00	4,000.00	2,000.00	-	10,000.00	11,630.00	-	-	10,800.00	26,900.00	-	-	-
-	500.00	-	-	2,000.00	-	3,000.00	-	5,000.00	5,000.00	300.00	-	56,000.00	8,451.40	-	-	9,451.40	27,000.00	-	5,000.00	5,300.00
-	-	-	-	10,000.00	-	10,000.00	-	3,000.00	2,500.00	-	-	20,000.00	-	-	-	-	15,000.00	-	-	-
-	-	-	-	-	-	-	-	3,000.00	2,177.00	-	-	-	3,000.00	-	-	-	3,000.00	-	-	-
-	-	-	-	-	-	-	-	-	7,000.00	-	-	-	-	-	-	-	150,000.00	-	-	-
-	8,000.00	-	-	-	-	-	-	15,000.00	46,643.00	-	-	2,500.00	-	-	-	-	14,000.00	-	4,000.00	450.00
-	10,000.00	-	-	-	-	-	-	40,000.00	5,000.00	2,000.00	-	10,000.00	8,000.00	-	-	15,000.00	14,000.00	-	-	2,000.00
-	8,000.00	-	-	3,000.00	-	5,000.00	-	35,000.00	15,000.00	-	-	-	10,000.00	-	-	3,000.00	10,000.00	-	-	-
-	400.00	-	-	2,000.00	4,000.00	-	-	54,000.00	4,000.00	800.00	250.00	40,000.00	600.00	-	-	-	25,000.00	-	933.00	-
-	2,890.00	-	-	5,000.00	-	8,000.00	-	6,000.00	1,000.00	500.00	-	17,800.00	3,300.00	-	-	15,900.00	31,500.00	-	-	1,500.00
-	10,000.00	-	-	-	9,900.00	-	-	95,499.00	3,620.00	-	-	20,644.00	25,536.00	-	-	16,000.00	14,500.00	-	-	-
-	3,050.00	-	-	5,000.00	-	30,000.00	-	10,000.00	10,000.00	5,000.00	3,000.00	28,792.48	22,000.00	-	-	5,500.00	25,000.00	-	400.00	-
-	8,614.60	-	12,000.00	-	10,000.00	4,000.00	-	60,000.00	50,000.00	1,000.00	-	42,600.00	48,200.00	-	-	7,000.00	32,500.00	-	-	300.00
100.00	216,184.04	40,000.00	22,500.00	232,625.00	107,400.00	285,972.88	17,000.00	1,526,006.42	687,091.31	78,513.00	46,950.00	1,063,287.84	965,572.64	28,950.00	2,000.00	274,385.60	1,018,320.80	1,000.00	43,500.44	66,356.95

Electronic Subscription Servs	Candies and Snacks	Other Food	Other Supplies Materials	Improvements (Non Bldg)	Equipment	Technical Equipment	Dues and Fees	Membership In Prof Org	Other Dues and Fees	Other Awards and Prizes	Contingencies	Total
-	-	3,000.00	-	-	-	-	-	-	-	-	7,888.44	4,913,115.01
20,000.00	-	1,000.00	-	-	-	-	-	-	-	7,000.00	10,000.00	6,403,498.59
-	-	2,000.00	-	-	-	-	-	-	128,972.00	-	13,686.56	9,254,596.07
8,000.00	-	400.00	-	-	-	-	-	-	-	-	6,293.00	3,467,371.72
2,000.00	-	8,000.00	8,000.00	-	-	-	-	2,000.00	2,000.00	4,500.00	-	5,484,028.70
-	-	850.00	-	-	-	-	-	-	-	-	2,000.00	3,128,403.60
15,000.00	-	4,272.00	-	-	-	20,500.00	-	16,000.00	-	-	11,053.01	5,339,697.68
-	-	-	-	-	-	-	-	-	-	-	-	4,424,266.03
-	-	-	-	-	-	-	-	4,200.00	-	-	750.00	6,522,103.43
-	-	-	-	-	-	-	-	-	-	-	-	1,944,712.63
-	-	-	-	-	-	-	-	-	-	1,500.00	13,111.00	4,117,491.64
200.00	-	3,000.00	-	-	-	300.00	-	150.00	150.00	-	-	4,668,542.08
-	-	-	-	-	-	-	-	1,600.00	-	-	-	6,484,447.07
-	-	1,650.00	-	-	-	45,045.00	-	-	-	3,000.00	1,000.00	3,512,818.41
-	-	1,000.00	-	-	-	-	-	-	-	-	6,307.00	3,705,237.33
-	-	-	-	-	500.00	-	-	-	-	-	1,350.00	6,779,323.32
-	-	2,362.34	-	-	-	-	-	-	-	5,000.00	3,000.00	3,604,824.20
-	-	685.67	-	-	-	-	-	2,100.00	-	1,000.00	-	3,708,405.54
7,500.00	-	2,000.00	-	-	-	-	-	-	-	6,072.75	-	3,060,350.51
-	-	13,000.00	-	-	-	-	-	4,000.00	1,500.00	-	16,800.00	10,481,299.80
-	-	600.00	-	-	-	-	-	-	-	-	9,212.00	4,470,749.57
-	-	-	-	-	-	952.00	-	-	-	-	-	2,580,158.99
-	-	-	-	-	-	10,000.00	-	500.00	1,500.00	20,000.00	45,350.00	9,764,076.82
-	-	-	-	-	-	-	-	-	-	-	-	5,003,341.16
-	-	1,000.00	-	-	-	-	-	9,000.00	-	-	10,781.08	7,456,304.15
-	-	1,472.31	-	-	-	-	-	-	-	3,795.78	8,593.60	4,254,475.14
-	-	-	-	-	-	-	-	-	500.00	-	-	4,870,303.93
-	-	1,000.00	-	-	-	-	-	-	-	-	5,593.01	4,703,881.99
-	-	241.01	-	-	-	-	-	-	-	-	-	1,489,217.42
38,000.00	800.00	1,778.18	-	-	-	-	-	-	-	-	1,000.00	5,001,237.24
30,000.00	-	1,575.61	-	-	-	-	-	-	-	-	12,608.39	4,985,648.07
-	-	750.00	-	-	-	-	-	-	-	5,500.00	18,208.64	3,092,175.20
-	-	-	-	-	-	-	-	1,600.00	-	633.00	1,100.00	5,174,387.94
2,000.00	-	21,820.26	-	-	-	15,000.00	-	-	3,000.00	-	14,458.00	7,281,925.66
-	-	-	-	-	-	-	-	7,600.00	-	-	-	5,774,827.54
-	-	724.68	-	-	-	-	-	-	-	-	11,700.00	4,996,355.54
-	-	-	-	-	-	-	-	2,600.00	-	-	562.55	6,195,071.13
-	-	2,000.00	-	-	-	-	-	-	-	10,000.00	12,770.00	5,469,546.14
-	-	-	-	-	-	-	-	-	-	-	59.20	321,606.80
-	-	-	-	-	-	-	-	-	-	-	2,000.00	2,119,403.19
-	-	-	-	-	-	-	-	-	-	-	148.00	1,230,740.07
-	-	-	-	-	-	-	-	-	-	-	-	308,958.09
-	-	-	-	-	-	-	-	69.00	-	-	769.00	1,777,720.33
-	-	2,500.00	-	-	-	-	-	450.00	-	-	2,223.95	6,593,413.23
-	-	-	-	-	-	-	-	-	-	-	22,732.72	6,896,936.14
50,000.00	-	7,000.00	-	-	-	41,000.00	25,000.00	-	10,000.00	-	10,000.00	8,115,781.73
-	-	10,650.00	-	-	-	-	-	-	-	-	6,790.00	3,588,488.15
10,000.00	-	14,000.00	-	-	-	-	-	-	-	-	10,236.00	4,462,791.52
-	-	2,000.00	-	-	-	-	-	-	-	-	9,700.00	5,056,978.08
-	-	12,781.74	-	-	-	5,025.00	-	-	-	8,750.00	6,962.57	3,678,619.89
-	-	-	-	-	-	-	-	1,300.00	-	-	-	5,596,364.26
-	-	-	-	-	-	-	-	-	-	-	6,960.00	3,632,488.79
-	-	-	-	-	51,200.00	-	-	2,550.00	-	-	-	13,567,562.20
8,000.00	-	2,000.00	-	40,000.00	-	-	-	3,000.00	800.00	-	11,000.00	7,515,605.08
-	-	951.40	-	-	-	-	-	-	-	-	4,478.71	3,788,528.54
-	-	1,070.61	-	-	-	10,000.00	-	-	-	-	110,908.00	4,002,563.24
-	-	-	-	-	-	-	-	-	-	-	-	3,809,896.69
-	-	877.00	-	-	-	-	-	-	-	-	6,000.00	4,096,228.74
-	-	-	-	-	-	-	-	750.00	-	-	532,470.17	19,543,477.49
-	-	5,000.00	-	-	-	-	-	3,800.00	-	-	41,877.00	10,792,866.87
-	-	6,180.46	-	-	-	-	-	-	-	-	9,099.54	4,271,465.57
-	-	600.00	-	-	-	-	-	-	-	-	4,526.00	3,526,085.89
-	-	500.30	-	-	-	-	-	-	-	-	4,827.70	3,506,921.30
-	-	8,000.00	-	-	-	-	-	-	16,500.00	-	53,014.00	13,053,226.16
-	-	2,883.52	-	-	-	-	-	-	-	-	6,339.00	4,412,324.79
-	-	7,914.12	-	3,000.00	-	6,000.00	-	500.00	1,000.00	-	20,221.67	10,722,135.24
190,700.00	800.00	161,091.21	8,000.00	43,000.00	51,700.00	153,822.00	25,000.00	63,769.00	165,922.00	76,751.53	1,128,519.51	353,557,395.06

2018 Certificates of Participation (COPS) Debt Issuance
Spend Down of Proceeds - Status

Spend Down Deadline = 09/27/21

As of July 31, 2021			Through July 31, 2021	As of July 31, 2021			
Fund-SCC	Building Improvement Project	Object Description	Total Project Budget	All Years Total Expenditures	Current Outstanding Encumbrances	Total Expenditures Plus O/S Enc	Unencumbered/ Remaining Balance
003-1321C	Mercy		13,141,844.00	13,141,844.00	0.00	13,141,844.00	0.00
003-1322C	CANS		4,818,156.00	4,814,323.05	3,832.95	4,818,156.00	0.00
003-1323C	Carthage/LEAP		2,020,000.00	2,020,000.00	0.00	2,020,000.00	0.00
003-1324C	North Fairmount		2,020,000.00	2,018,299.87	1,700.13	2,020,000.00	0.00
Totals			\$22,000,000.00	\$21,994,466.92	\$5,533.08	\$22,000,000.00	\$0.00