

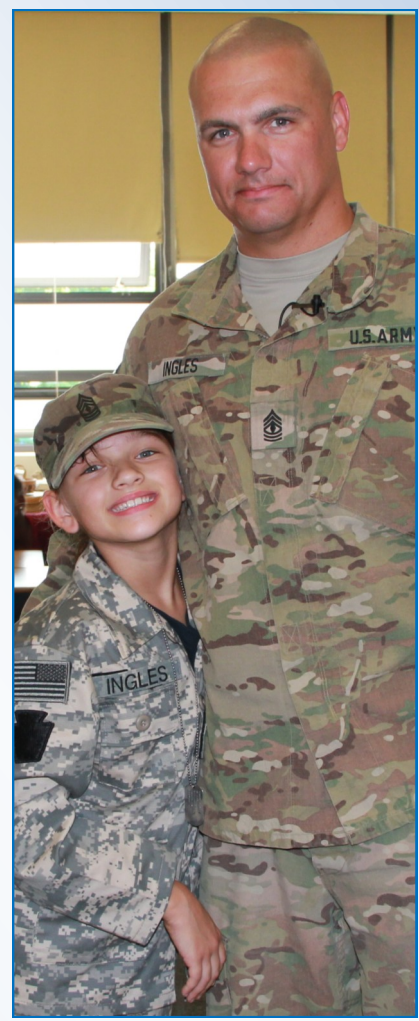
COLUMBUS CITY SCHOOLS, OHIO



# COMPREHENSIVE ANNUAL FINANCIAL REPORT 2013

Fiscal Year Ended June 30, 2013

Issued By: **Penelope R. Rucker**,  
Treasurer & Chief Financial Officer



**Mission:** Each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.

*Learn. Dream. Succeed.*



**Comprehensive Annual Financial Report**

**of the**

**Columbus City School District**

**270 East State Street**

**Columbus, Ohio 43215**

**Fiscal Year Ended June 30, 2013**

**Prepared by  
Treasurer's Office  
Penelope R. Rucker  
Treasurer/Chief Financial Officer**

**Columbus City School District  
Board of Education**

**Columbus City School District  
Board of Education  
Fiscal Year 2015**



Carol Perkins  
President



Shawna Gibbs  
Vice-President



Gary L. Baker II



Micheal Wiles



Hanifah Kambon



Bryan O. Steward



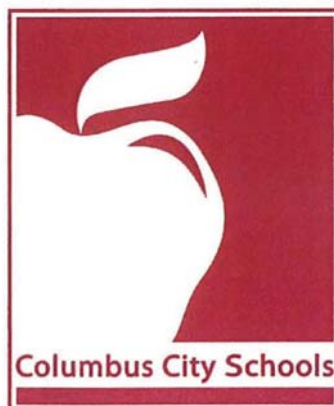
Ramona Reyes



Gene T. Harris  
Superintendent/CEO



Dan Good  
Interim Superintendent/CEO



Penelope Rucker  
Treasurer/CFO

***Columbus City School District***  
***Comprehensive Annual Financial Report***  
***For The Fiscal Year Ended June 30, 2013***

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

Table of Contents .....	i
Letter of Transmittal .....	v
Appointed Officials.....	xxxii
Organization Chart.....	xxxiii
GFOA Certificate of Achievement .....	xxxiv
ASBO Certificate of Excellence .....	xxxv

**FINANCIAL SECTION**

Independent Auditor's Report.....	1
Management's Discussion and Analysis .....	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	14
Statement of Activities.....	15
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	16
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	17
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	19

# TABLE OF CONTENTS

## (Continued)

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) – General Fund.....	20
Statement of Fiduciary Net Position – Fiduciary Funds.....	21
Statement of Changes in Fiduciary Net Position – Fiduciary Fund.....	22
Notes to the Basic Financial Statements .....	23
Combining and Individual Fund Statements:	
Nonmajor Governmental Fund Descriptions .....	69
Combining Balance Sheet – Nonmajor Governmental Funds .....	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	75
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	82
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	89
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds .....	90
Fiduciary Fund Descriptions.....	91
Combining Statement of Changes in Assets and Liabilities – Agency Funds .....	92
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis):	
Major Funds:	
General Fund.....	94
Debt Service Fund.....	99
Building Fund .....	100
Classroom Facilities Fund.....	102
Nonmajor Funds:	
Food Service Fund .....	104
Library Donation Fund .....	105
Adult Education Fund .....	106
Other Grants Fund.....	107
WCBE Fund.....	109

## TABLE OF CONTENTS

### (Continued)

Latchkey Fund .....	110
Classroom Facilities Maintenance Fund.....	111
District Managed Student Activities Fund.....	112
Auxiliary Services Fund .....	114
Post Secondary Vocational Education Fund.....	115
Public School Preschool Fund .....	116
Data Communication Fund.....	117
Alternative Schools Fund.....	118
Miscellaneous State Grants Fund.....	119
Adult Basic Education Fund .....	120
Education Jobs Fund.....	122
Race to the Top Fund.....	123
Special Education Part B – IDEA Fund.....	125
Vocational Education Fund.....	127
Title II-D Technology Fund.....	129
Title I – School Improvement, Stimulus A Fund.....	130
Title I – School Improvement, Stimulus G Fund.....	131
Title III – Limited English Proficiency Fund .....	133
Transition Program for Refugee Children Fund .....	135
Title I Fund .....	136
Innovative Programs – Title V Fund .....	139
Early Childhood Special Education, IDEA Fund .....	140
Improving Teacher Quality – Title II-A Fund .....	141
Miscellaneous Federal Grants Fund.....	143
Permanent Improvement Fund.....	145
Replacement Fund .....	146
Schoolnet Equipment Fund.....	147
School Building Assistance Limited Fund .....	148
Endowment Fund .....	149

## **STATISTICAL SECTION**

Statistical Tables Descriptions.....	151
Net Position by Component – Governmental Activities – Last Ten Fiscal Years.....	152
Changes in Net Position – Governmental Activities – Last Ten Fiscal Years .....	154

# TABLE OF CONTENTS

## (Continued)

Program Revenues by Function / Program – Governmental Activities – Last Ten Fiscal Years.....	158
Fund Balances – Governmental Funds – Last Ten Fiscal Years .....	160
Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years .....	162
Assessed Valuation and Estimated Actual Value of Taxable Property – Last Ten Collection (Calendar) Years .....	164
Principal Real and Personal Property Taxpayers – 2013 and 2004 .....	166
Property Tax Rates (Per \$1,000 of Assessed Valuation) – Direct and Overlapping Governments – Last Ten Collection (Calendar) Years.....	168
Property Tax Levies and Collections – Real, Public Utility Personal and General Business Personal Property – Last Ten Collection (Calendar) Years.....	172
Ratio of Debt to Estimated Actual Value, Personal Income, and Debt Per Capita – Last Ten Fiscal Years .....	174
Ratio of General Obligation Bonded Debt to Estimated Actual Value and General Obligation Bonded Debt Per Capita – Last Ten Fiscal Years.....	176
Computation of Direct and Overlapping Debt.....	177
Computation of Legal Debt Margin – Last Ten Fiscal Years.....	178
Demographic and Economic Statistics – Last Ten Fiscal Years .....	181
Principal Employers – Fiscal Years 2013 and 2004 .....	182
Building Statistics – Last Two Fiscal Years .....	185
Operating Indicators by Function – Last Eight Fiscal Years .....	188
Employees by Function – Last Ten Fiscal Years.....	190
Operating Statistics – Last Ten Fiscal Years .....	192
Staff Level by Race and Sex in Full-Time Equivalents.....	193
Miscellaneous Statistical Data .....	194





---

*Mission: Each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.*

---

December 18, 2013

To the Citizens and  
Board of Education of the  
Columbus City School District

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the Columbus City School District (the “School District”) for the fiscal year ended June 30, 2013. This CAFR, which includes financial statements and other financial and statistical data, conforms to generally accepted accounting principles as applicable to governmental entities. The intent of this report is to provide the taxpayers of the Columbus City School District with comprehensive financial data in a format that enables them to gain a true understanding of the School District’s financial affairs as well as provide management with better financial information for future decision-making.

State law requires that every general-purpose local government file with the Auditor of State and publish the availability of its financial statements within five months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2013. This report will also be available on the School District’s website at [www.ccsdh.us](http://www.ccsdh.us).

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from any material misstatements.

The Auditor of State of Ohio has issued an unmodified (“clean”) opinion on the Columbus City School District’s financial statements for the fiscal year ended June 30, 2013. The Independent Auditor’s Report is located at the front of the Financial Section of this report.

Management’s Discussion and Analysis immediately follows the Independent Auditor’s Report and provides a narrative introduction, overview, and analysis of the basic financial statements. Management’s Discussion and Analysis complements this letter of transmittal and should be read in conjunction with it.

This report includes all funds of the School District. The School District provides a full range of traditional and non-traditional educational programs, services and facilities. These include elementary and secondary curriculum offerings at general, college preparatory and vocational levels; a broad range of co-curricular and extracurricular activities; and special education programs and facilities.

## FORM OF GOVERNMENT AND REPORTING ENTITY

The Board of Education of the Columbus City School District (the “Board”) is a body politic and corporate charged with the responsibility of managing and controlling affairs of the School District and is, together with the School District, governed by the general laws of the State of Ohio. The Board is comprised of seven members who are elected for overlapping four-year terms. The Board members during the year ended June 30, 2013, were:

	<u>Date Current Term Commenced</u>	<u>Present Term Expires</u>
Carol L. Perkins, President	01/01/12	12/31/15
W. Shawna Gibbs, Vice-President	01/01/12	12/31/15
Ramona R. Reyes	01/01/10	12/31/13
Gary L. Baker, II	01/01/12	12/31/15
Hanifah Kambon	01/01/10	12/31/13
Micheal Wiles	01/01/10	12/31/13
Bryan O. Steward	01/01/12	12/31/15

The Superintendent of Schools (the “Superintendent”), appointed by the Board for a maximum term of five years, is the executive officer of the School District and has the responsibility for directing and assigning teachers and other employees, assigning the pupils to the proper schools and grades, and performing other such duties as determined by the Board. Dr. Gene T. Harris was appointed Superintendent on June 11, 2001, and began her first term on July 18, 2001. Dr. Harris’s contract was renewed effective August 1, 2010, for another four year term. Dr. Gene T. Harris retired effective June 30, 2013. The Board appointed Dr. James Daniel Good as Interim Superintendent on July 1, 2013, and ending June 30, 2014. Prior to the superintendency, Dr. James Daniel Good was the Superintendent of Westerville City Schools.

The Treasurer is the chief financial officer of the School District and is directly responsible to the Board for all financial operations, investments, and custody of all School District funds and assets, and also serves as Secretary to the Board. Penelope R. Rucker was appointed Treasurer, effective April 28, 2009, and her current contract runs through July 31, 2017.

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

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board and (1) the School District is able to significantly influence the programs or services performed or provided by the organization; or (2) the School District is legally entitled to or can otherwise access the organization's resources; the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves the organization's budget, the issuance of its debt, or the levying of its taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the School District. The School District has no component units.

The School Board adopts an annual budget by July 1 which may be amended any time during the fiscal year as new information becomes available. This annual budget serves as the foundation of the Columbus City School District's financial planning and control. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriation resolution. The legal level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The Treasurer has been authorized to allocate Board appropriations to the function and object level within each fund.

## **ECONOMIC CONDITION AND OUTLOOK**

Employment in the Greater Columbus Area continues to be service oriented. Four of the top ten largest employers in the Columbus area are government or government-oriented (State of Ohio, The Ohio State University, Columbus City Schools, and City of Columbus). The ten largest employers in the Greater Columbus area are shown in the Statistical Section of this report. These major employers, representing government, insurance, manufacturing, banking, medical and services, provide a broad and diverse employment base.

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

Natural Resources, Mining and Construction	3%
Manufacturing	7%
Transportation, Warehousing and Utilities	5%
Wholesale and Retail Trade	15%
Information	2%
Financial Activities	7%
Professional and Business Services	17%
Educational and Health Services	13%
Leisure and Hospitality Services	9%
Other Services	4%
Government	18%

Source: City of Columbus, Economic Development  
Website - Average for calendar year 2012

The City's unemployment rate (6.4 percent) at June 30, 2013, continued to be below the State of Ohio (7.2 percent) and the United States (7.6 percent). Columbus has grown to an area covering 227.9 square miles through an aggressive annexation policy. Easy access to markets makes Columbus a good location for business. Columbus, Ohio's capital city, is located in the central part of the State, approximately 150 miles southwest of Cleveland and 110 miles northeast of Cincinnati.

The City of Columbus entered the 21<sup>st</sup> Century ascending the ranks of America's largest municipalities, with a growing population, economic growth, and a history of strict fiscal management. These factors allowed the City to weather the national financial downturn, albeit with little spending growth, while continuing to provide a high level of quality public services. Administrations, Councils, and the actively engaged civic organizations from across the City have been partners in building Columbus for the 21<sup>st</sup> Century, and these responsible policies will continue to ensure the City's economic success for future generations.

## **THE SCHOOL DISTRICT AND ITS FACILITIES**

The School District covers approximately 116 square miles. According to information obtained from the City of Columbus' 2012 annual financial report, the City of Columbus has a population of 794,956 for 2012 (the latest available data).

During fiscal year 2013, the School District's average daily membership was 49,494. Of the total membership, 22,032 students reported to 63 regular elementary schools, 6,206 students reported to 12 STEM schools, 7,845 students reported to 17 middle schools, 12,889 students reported to 20 high schools and career centers, and 522 students reported to 2 special schools. The School District's special schools provide special curricula, vocational education and skills programs, and programs for handicapped pupils, including physically handicapped and hearing impaired children.

The School District also operates several administrative facilities consisting of the Kingswood Data Processing Center, Neil Avenue Center, Columbus Education Center, Fifth Street Annex, Hudson Street Distribution Center, Northgate Center, Shepard Service Center, Sixth Street Annex, Trades and Industry Center, Maryland Park Center, 17<sup>th</sup> Avenue Service Center, Smith Road Garage, and three transportation depots.

## **EMPLOYEE RELATIONS**

The School District currently has 6,392 full-time equivalent employees. During fiscal year 2013, the School District paid (determined on a cash basis) from its General Fund approximately \$366 million in salaries and wages and \$151.7 million for fringe benefits and other labor-related costs such as employer retirement contributions, workers' compensation coverage, unemployment compensation, and life, medical, and dental insurance premiums.

Of the current full-time employees, 3,755 are professionals serving as teachers, all of whom have at least a bachelor's degree. The 2012-2013 starting salary for a teacher with a bachelor's degree is \$42,333; the maximum teacher salary (for a teacher with a Ph.D. degree and 30 years' experience) is \$92,391.

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

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

The School District's teachers and educational specialists are represented for collective bargaining purposes by the Columbus Education Association (CEA).

The Columbus School Employees Association (CSEA), a division of the Ohio Association of Public School Employees (OAPSE), represents classified employees (secretarial-clerical, custodial, maintenance, transportation and food services staff) of the School District for collective bargaining purposes.

In the judgment of the Board, labor relations with its employees are good.

## **MAJOR INITIATIVES**

The School District's 19<sup>th</sup> Superintendent, Gene T. Harris, Ph.D., retired on June 30, 2013, having served in the position since 2001. J. Daniel Good, Ph.D., began serving as Interim Superintendent on July 1, 2013, after being appointed to serve in the position by the Board on June 26, 2013. Prior to his service in Columbus City Schools, Dr. Good was the Superintendent/CEO of Westerville City Schools, in Westerville, Ohio, and the former Superintendent/CEO of Wooster City Schools, in Wooster, Ohio. He also held key leadership positions within the Ohio Department of Education, and has been both a principal and teacher.

The administrative transition marked a critical time in the history of the School District. Prior to the announcement of Dr. Harris' retirement and the selection of Dr. Good as Interim superintendent, the Auditor of State initiated an investigation of alleged manipulation of student attendance records and grade changes, which is still ongoing. After accepting the appointment as Interim Superintendent for the School District, Dr. Good immediately took steps to ensure the integrity of student data by enacting policies and procedures to improve internal controls and provide clear guidance to School District staff regarding the management of student data.

The Board also adopted a resolution endorsing recommendations to reform education in the City of Columbus issued by the Columbus Education Commission, a 25-member panel convened by Mayor Michael B. Coleman and City Council President Andrew Ginther. Under Dr. Good's leadership, the School District has developed interim goals aligned with the Columbus Education Commission's recommendations.

The School District's interim goals are aligned with its mission statement: *Each student is highly educated, prepared for leadership and service and empowered for success as a citizen in a global society.* The interim goals were also developed in accordance with the Board's focus on improving trust and restoring the community's faith in the School District and are as follows:

**I. Each and every child reaches his/her full potential: prepared to go to college, secure a job, serve in the military, or start a business.**

- Pre-K children come to school ready to learn
- High-quality schools in every neighborhood
- Volunteer and Leadership Opportunities
- Career/College Pathways to Success

**II. Learning environments are student-centered, efficient, and stable**

- Recruit, develop, and support the best talent to be located in the most challenging schools
- Effective educators (teachers and principals) are maintained at each school
- Site-based team decisions promote autonomy and encourage longevity
- System takes advantage of benefits technology offers to improve each student's performance
- Business and/or civic school partners are identified and sustained

**III. The School District is accountable to the community; the community's confidence in the School District is restored.**

- Policies and guidelines address potential fraud
- Reduction in administrative overhead
- Austerity logs are maintained and communicated
- Community commitments are honored
- Standards that define high-performing schools are collaboratively developed
- Quarterly reporting to the community is provided
- The community is regularly queried via chats, surveys, forums, etc.; the School District is responsive

Dr. Good has also implemented several major initiatives to address the academic performance of the School District, implement the recommendations of the Columbus Education Commission, and protect the integrity of student data. The initiatives are as follows:

**I. Academic Performance**

- a. Partnership with The Ohio State University to provide Reading Recovery to teacher coaches in the School District's elementary schools so that all children are reading at the third grade standard before they complete their third grade year.
- b. Decentralization of administrative support services to redistribute administrative and support staff into schools with the greatest need to provide more focused, high-skilled and practical support for the School District's teachers and principals.
- c. Increase students' skills and understanding of key mathematical concepts providing intervention support outside of the regular math period, focus on mastery of mathematical concepts, and targeted, job-embedded professional development for teachers.
- d. Expand and develop comprehensive programs designed to meet the unique needs and interests of students who may choose to go on to college, enter the workforce, or join the military following graduation. In collaboration with higher education and other partners our goal is to increase the number of students earning a postsecondary credential.

**II. Columbus Education Commission Recommendations**

- a. Restructuring central office administration and support functions by shifting to site-based management, which places greater decision-making authority with principals, school building leaders, and the school community.
- b. Develop partnerships with other governmental entities and community leaders, such as the partnership with the Columbus Metropolitan Library to focus on literacy through Homework Help Centers and the delivery of library materials directly to students at school.
- c. Provide a principal mentorship program through the Educational Service Center of Central Ohio to pair retired principals with proven leadership and academic success with principals with less than three years of experience and principals who have been identified by their executive director as needing frequent and/or intensive coaching support.
- d. Partner with community stakeholders and service providers to identify opportunities to increase access to high-quality early childhood education to ensure students are prepared for a successful kindergarten experience.

### **III. Integrity of Student Data**

- a. The School District opened a Central Enrollment Center to institute greater control over the creation and maintenance of student data.
- b. The School District developed policies, adopted by the Board, to provide a formal guide for staff to use regarding student withdrawals, trancies, and grade changes.
- c. In partnership with the Board's Office of Internal Audit, established an anonymous Fraud Reporting Hotline and whistleblower protection policy.

### **SCHOOL DISTRICT DEMOGRAPHICS**

Columbus City Schools is the State's largest School District with approximately 49,494 students. The School District's Free and Reduced priced meal percentage has grown from 61 percent in 2001 to over 84.5 percent currently. The student population with disabilities has decreased three percent within that same time frame to 16.7 percent of total student enrollment. The population of students who speak English as a second language is 12.2 percent of total enrollment and represents 95 different languages spoken within the School District. Students who are identified by the approved State assessments as being Gifted and Talented totaled 14.7 percent of student enrollment.

### **ACADEMIC PERFORMANCE**

The Board of Education policies are focused on the education of the students in the Columbus City Schools and are as follows:

- I. The Mission Statement: Each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global society.
- II. Academic Achievement: Students will achieve individually established academic goals so that they are prepared for their next level of learning, and will graduate prepared for the college of their choice and the workforce. Accordingly, students will demonstrate proficiency in:
  - a. Arts
  - b. Foreign language
  - c. Health and physical education
  - d. Mathematics
  - e. Reading
  - f. Science
  - g. Social studies
  - h. Technology
  - i. Writing



- III. Citizenship: Students will contribute to their community, be sustainers of democracy and citizens of the world. Accordingly, within the context of home, school, state, country and world, students will:
  - a. Demonstrate cultural competence
    - i. Value and respect diversity
    - ii. Value different points of view
  - b. Demonstrate civic responsibility
    - i. Volunteer their time and talents for the common good
    - ii. Understand and participate in the political process
    - iii. Understand and participate in government
    - iv. Understand the role and the impact of our actions on a global scale
- IV. Life and Work Skills: Students will be lifelong learners, able to acquire the knowledge and skills necessary to achieve productive, healthy and balanced lives. Students will:
  - a. Display critical thinking skills
  - b. Set, plan and achieve goals
  - c. Effectively manage time, money and other resources
  - d. Communicate effectively
  - e. Adapt to change
  - f. Make informed choices and take personal responsibility for their actions
  - g. Address conflicts in a productive and civil manner
  - h. Value and practice teamwork
  - i. Demonstrate the ability to overcome barriers
  - j. Appreciate the arts
  - k. Understand and practice wellness
  - l. Be leaders and self-empowered citizens

Due to the Auditor of State's investigation into student attendance data, the State of Ohio's Report Card results are under review by the Ohio Department of Education based upon the 2011 findings by the Auditor. As a result, the current administration provides the following information on the School District's academic performance, but cannot verify its validity until the state investigation has concluded.

The School District has demonstrated steady academic growth since July 2001 when Dr. Harris committed to advancing School District performance on the Ohio Department of Education's academic report card from Academic Emergency. Since that time, the School District has climbed progressively to Academic Watch in the 2003-04 school year to its current status of Continuous Improvement, first achieved in the 2006-07 school year.

The State's Performance Index score reflects the overall achievement levels of every School District student enrolled for a full academic year in the core content areas: Reading, Writing, Mathematics, Science and Social Studies. Performance Index Scores improve when a greater percentage of students achieve at the advanced, accelerated and proficient levels and a smaller percentage of students score at the basic, limited or below basic levels.

Despite a slight drop in the Performance Index score for the 2008-09 and 2009-10 school years, the School District's Performance Index score has steadily increased from 67.5 in the 2002-2003 school year, to 71.4 (2003-04), to 73.7 (2004-05), to 79.2 (2005-06), to 80.5 (2006-07), 81.7 (2007-08), 80.4 (2008-09), 80.3 (2009-10), 81.8 (2010-11), and 80.5 (2011-12).

The State of Ohio recently adopted a new State Report Card, which will be fully phased-in by 2015. As such, the current Report Card does not offer a composite grade for School Districts. The 2012-2013 State Report Card issued for the School District demonstrated 4 Fs, 3 Ds, and 2 Cs on the components scored for the first year of the new Report Card implementation. Additional information on the State Report Card can be retrieved at: <http://reportcard.education.ohio.gov/Pages/default.aspx>

## **FISCAL ACCOUNTABILITY**

The School District's ability to effectively and efficiently manage resources in support of the schools is underscored by a strong track record of fiscal responsibility.

Over several levy cycles, the School District has made strategic budget reductions designed to account for lost revenues and modest requests for local levy dollars, while minimizing disruption to the classroom and positively impacting student learning.

The School District is committed to improved student achievement, with 77.55 percent of all School District General Fund dollars going to support students in the classroom. Direct student support includes textbooks and other educational materials, along with salaries and benefits for school-based staff.

The School District's financial forecast indicates that the School District kept the promises that were part of the 2008 approved levy. The average annual expenditure growth was approximately 3.5 percent, which largely includes school choice pass through payment annual increases. The School District has reduced budget growth by \$150 million and will continue additional expenditure reductions due to the failure of a 9.01 combined operating and bond issue levy on November 5, 2013.

## **FACILITIES IMPROVEMENTS**

Effective management of resources extends to the School District's Facilities Master Plan (FMP), which is widely recognized as a model of excellence throughout Ohio. The FMP and facilities improvement team have delivered, in partnership with the community, a total of 42 state of the art learning centers establishing a strong foundation for community in neighborhoods across Columbus. These new and newly renovated facilities were financed in part by the Ohio School Facilities Commission coupled with the successful passage of the Issue 3 bond issue in 2002 and the Issue 75 combined levy and bond issue in 2008.

The latest four of the 42 new and renovated school buildings opened on August 22, 2012, with more than 2,050 classroom seats for the start of the 2012-2013 school year, in addition to the completion of new state of the art science labs and security updates at all middle and high schools throughout the School District. All of these projects include design features that are sustainable or "green" including increased energy efficiency, expanded use of natural light, locally produced and/or recycled materials, increased air quality standards, improved storm water management systems and opportunities for innovative interior and exterior teaching and learning spaces.

These 42 Segment 3 projects are part of the 7-segment FMP and represent a total community investment of \$514,000,000 bolstered by \$175 million from the State of Ohio as part of the School District's ongoing partnership with the Ohio School Facilities Commission. The FMP has remained on time and within budget, despite some difficult market conditions at times.

### **LOCAL DOLLARS SUPPORTING EDUCATION**

The passage of Issue 75 and Issue 3 has also enabled the School District to replace obsolete and worn out infrastructure and add critical instructional support capacity. With the passage of Issue 75 the School District has:

- Implemented Ohio's new graduation standards and the Ohio Core;
- Updated textbooks;
- Replaced nearly half of the School District's outdated bus fleet with 261 new, more cost-effective buses, including six hybrid plug-in models;
- Reduced class sizes for kindergarten through grade three (an average class size of 25:1 was attained across K-3);
- Continued the Neighborhood School Development Partnership (NSDP);
- Improved Food Services operations; and
- Completed a comprehensive review of Transportation Services Department.

Other major initiatives of the School District under the leadership of Dr. Gene T. Harris include:

- **Middle School Redesign**  
The School District is in its third year of a middle school redesign, bridging the gap between elementary and middle school. The initiative has revised school schedules to allow for smaller, more personalized learning communities for teaching and learning. The goal is to engage students in 21<sup>st</sup> Century communication skills by placing a renewed emphasis on reading in the content area.
- **Columbus Global Academy**  
The academy is designed to provide significant support and accelerate the learning of students in grades 6-12 whose primary language is not English.
- **Innovative Schools**  
The Innovative Schools Task Force, comprised of community members, parents, and educators, helped design four academically rigorous regional theme schools, three of which opened in August 2010. These include the Columbus International High School, Columbus City Preparatory School for Boys, and the Columbus City Preparatory School for Girls.
- **The International Baccalaureate Diploma Program**  
The prestigious International Baccalaureate (IB) Diploma Program offered to students at Columbus Alternative High School is globally recognized for its ability to prepare students for higher education opportunities worldwide.

- **Virtual Credit Advancement Programs (VCAP)**

Columbus City Schools (CCS) Virtual Credit Advancement Program (VCAP) offers expanded learning opportunities for all students to take coursework, core and electives on-line. New, expanded, high school virtual course offerings taught by highly qualified certificated teachers are available to serve all students with instruction that is aligned with common core standards. CCS-VCAP provides students with an individualized, blended approach to learning choosing from a full complement of courses for enrichment; including courses in literature, history, science, mathematics, physical education and health. In addition, students enrolled in VCAP on a full-time basis have access to all extracurricular and co-curricular activities available to traditional students. To be eligible to participate in VCAP, students must be enrolled in CCS and be 14-21 years of age.

- **The Higher Education Partnership (HEP)**

Through the HEP, higher education institutions and the School District address issues in urban education. The HEP strategically aligns School District partner initiatives to accelerate student academic achievement and preparation for college and the workforce. Membership in the partnership was increased to 11 higher education members in 2011 (the latest information available). The Work Plan includes the following goals:

Goal 1: Integration of urban education programs and student services to ensure successful progress from pre-school through college.

Goal 2: Maximize resources of all partners to deliver research, teaching and service that are mutually beneficial to students and faculties.

Goal 3: Meaningful professional development and working effectively with parents and communities.

Goal 4: Execute a mutually beneficial research agenda related to urban education.

The HEP includes Ashland University, Capital University, Columbus College of Art and Design, Columbus State Community College, DeVry University, Franklin University, Miami University, Ohio University, Ohio Dominican University, Otterbein University, and The Ohio State University and the district's college access partner, I Know I Can.

Progress has occurred in each of the four goal areas. From the federally funded Teacher Quality Enhancement – Project ASPIRE to Seniors to Sophomores, remarkable strides have been made.

- **The Seniors to Sophomores Program**

Columbus City Schools' students spend their senior year on campus earning free college credits through the Seniors to Sophomores program while concurrently completing their high school graduation requirements. Seniors to Sophomores provides for agreements among the School District and individual public and private colleges and universities to develop the program. The Seniors to Sophomores program is collaboratively designed and delivered among the School District and individual public and private colleges and universities. Seniors to Sophomores partners for the 2012-13 school year included three public university system schools (Ohio University, The Ohio State University, and Columbus State Community College) and three private universities (Franklin University, Capital University, and Otterbein University). The Higher Education Partnership helped facilitate the creation of the School District's initial program proposal.

- **Metro Early College High School**

Metro Early College High School is a small learning community operated by the Educational Council and is open to students in Columbus City Schools and the 15 other School Districts in Franklin County. There is no charge for Columbus City Schools' students to attend Metro Early College High School. Metro's academic focus is to prepare all students for success in college, build capacity in science, math and technology and feed students' aspirations to make a difference in the world. With significant support from Battelle, The Ohio State University, and the Gates Foundation, Metro opened in 2006. Recurrent funding comes from participating School Districts. Approximately 50 percent of those attending Metro are Columbus City Schools' students.

- **The Columbus Teaching Academy**

The Columbus Teaching Academy, a partnership with Ohio State's College of Arts and Sciences, is now in its eighth year. Young women and men considering a career in education meet with their sponsor teacher every afternoon on The Ohio State University campus. In addition to studying education as a career, students serve internships in Columbus elementary and middle schools and work with OSU faculty, staff, and students in pre-college enrichment activities. High school students enrolled in this program earn college credits.

- **The DeVry Advantage Academy**

School District students have the opportunity to simultaneously earn their high school diplomas and associate-level degrees in Web Graphic Design through the DeVry University Advantage Academy program. Students are fully integrated into campus life, services, academic supports and extracurricular activities. Columbus City Schools pays tuition and purchases books; DeVry University, in turn, has substantially discounted tuition and waived student fees. This long standing two year dual enrollment partnership is the only one of its kind offered exclusively to Columbus City School students.

- **The Columbus Africentric Early College**

The Columbus Africentric Early College begins with a Summer Bridge Program for eighth graders in the K-12 school and prepares Africentric high school students to earn college credits, up to an associate's degree, at Columbus State Community College while they are still in high school. The first student to earn an associate's degree along with his high school diploma graduated in June 2009.

- **I Know I Can College Access Program**

Columbus City Schools also partners with I Know I Can, Columbus' only college access program. From elementary school through college, I Know I Can college advisors and volunteers support students' preparation for college. In their own words, I Know I Can provides the inspiration to ignite ambition, the advice to excel and the financial support and guidance to enable students to earn a college degree.

- **STEM Education**

The School District is focused on strengthening its challenging Science, Technology, Engineering, and Math Transformation (STEM) at all levels. STEM students are learning how to deconstruct problems and develop creative solutions to complex problems. School District students are competing regionally and nationally in robotics and math competitions; designing, programming and providing engineering solutions to complex design problems.

- The STEM Academies, Linden McKinley (7-12), Hamilton (K-6), Linden (K-6), South Mifflin (K-6), Windsor (K-6), and the West feeder schools, West HS, Westmoor MS, Starling MS, Avondale ES, Dana ES, Highland ES, Sullivant ES, Valleyview ES, West Broad ES, and Westgate ES offer trans-disciplinary project-based learning.
- CCS offers the National Engineering Curriculum from Project Lead the Way (PLTW) at 6 high schools, Columbus Downtown, East, Linden STEM, Marion-Franklin, Northland and West. The PLTW middle school program, Gateway to Technology programs at Berwick (K-8), Buckeye, Champion, Columbus Preparatory School for Boys, Columbus Preparatory School for Girls, Monroe, Starling, Westmoor and Woodward Park middle schools.
- In an effort to maximize the use of space in CCS buildings, the School District made several changes to the South High School feeder pattern. With the start of the 2012-13 school year, South High School changed to a seventh through twelfth grade building, adding the seventh and eighth grade students from Southmoor Middle School. The former Southmoor building is now Moler Elementary School serving kindergarten through sixth grade students. All other Elementary Schools in the South High School feeder are now Kindergarten through sixth grade.
- Northland High School's Biomedical and Engineering programs and Eastmoor Academy's Biomedical received national certification for the Project Lead the Way (PLTW) program. PLTW offers students either a rigorous pre-engineering or a biomedical sciences track that allows students to apply what they are learning in math and science class to real-life engineering and technology projects. PLTW also prides itself on high-quality professional development of its teachers and an engaged network of business, community and university partners to give students the fullest experience. To achieve national certification, a school must adhere to strict requirements, including—among other things—teaching the project curriculum, administering the exams provided, working with local business and industry, offering students a way to take all of the basic courses offered and providing them a clear pathway into post-secondary education.
- The Columbus International High School, which offers a focused International studies program, moved to its new home, the site of the former North High School located at 100 Arcadia Avenue. The program also added the 11<sup>th</sup> grade. The inaugural class will graduate in 2014. This historic building is specifically designed for a high school campus, with three floors and over 50 classrooms. It is adequately equipped with dedicated computer and science labs, including chemistry-specific labs, art and music rooms.

## **SCHOOL DISTRICT ACCOMPLISHMENTS**

A representative sample of School District accomplishments from the 2012-13 school year includes:

- In August 2012, more than 100 CCS seniors participated in summer commencement.
- Columbus City Schools worked to be compliant with the Child Nutrition Reauthorization of the National School Lunch Program and the School Breakfast Program. Compliance included in addition to more fruits and vegetables, more whole grains, and more calorie restrictions.
- In September 2012, Columbus Alternative High School (CAHS) seniors, Israel I. Madueme and Yusuph O. Mkangara, were named Semifinalists in the 2013 National Achievement® Scholarship Program.
- Centennial High School students and staff were recognized by the Columbus Landmarks Foundation with the Paul E. Young, Jr., Student Award during the foundations 2012 James B. Recchie Design & Preservation Awards. Each year the Columbus Landmarks Foundation honors individuals and institutions that have made exceptional strides in promoting historic preservation and producing quality urban design in central Ohio.
- Linden-McKinley High School Rededication, September 17, 2012: This historic building serves students in grades 7-12, as it did upon its 1927 opening. All classrooms, science labs and special education rooms are updated with state-of-the- art audio visual and technology systems for a state-of-the-art facility. The building is designed to be environmentally sustainable and energy efficient.
- Weinland Park Elementary School is one of three Columbus City Schools on a year-round program. Students in the year-round program attend the same number of days as their counter-parts on a traditional school-year calendar but their breaks are broken up differently and they have alternative options for course work during breaks. The program was featured in the United Way of Central Ohio's Champion of *Children Magazine*, and focused on the program from a parent and teacher perspective.
- Artwork by Fort Hayes Arts and Academics High School Students Derrick Callender, Samiraite Tsige, Shannon Conwell and Emoni Hampton was featured with the work of three professional artists at the James A. Rhodes State Office Tower Main Lobby Gallery for the month of September, 2012. The exhibit, "Marching Forward with History-Wisdom-Faith," examined the historical east side African American community who lived in the Mt. Vernon Avenue-East Long Street area from the 1920's through the 1970's.
- West High School teacher Karen Nuce was one of 40 teachers nationwide chosen to participate in a food science workshop developed and implemented in a partnership between the Food and Drug Administration (FDA), The National Science Teachers Association (NSTA), and Graduate School USA. Mrs. Nuce learned about the development and spread of food-borne illnesses, the vulnerability of at-risk populations, and the science behind safe food handling, storage and preparation. In addition, she conducted experiments to further increase her understanding of food science.

- The 33<sup>rd</sup> Annual Columbus Kiwanis College Fair hosted more than 165 colleges, universities and campus groups for Columbus City Schools students. The event is co-sponsored by CCS and I Know I Can. In addition to information about the schools, attendees learn about how to pay for college through scholarships, grants and loans and learn ways to get the most out of their on-campus visits.
- Adrienne G. Heyrosa, a fourth grader attending Gables Elementary School was recognized by John Hopkins University Center for Talented Youth, earning High Honors in the International Mathematics and Verbal Talent Search. Heyrosa's Schools and College Abilities Test (SCAT) scores were among the top 30 percent of national and international students who took the test.
- Whetstone High School dominated city league sports. The Braves took home first place honors in boys golf, girls tennis, boys cross country, girls soccer and boys soccer. The girls cross country team finished second in the city league tournament.
- Seven Columbus City Schools' teachers received surprise visits from OfficeMax and their school principals to award them \$1,000 worth of classroom supplies, as part of the annual OfficeMax A Day Made Better advocacy program to help erase teacher-funded classrooms. Teachers are: Patricia A. Lee, Clearbrook MS; Stacy Piper, Dominion MS; Matthew Hower, Cedarwood Alternative ES; Erin Wilson, Monroe Alternative MS; Ashley Jelley, Cassady Alternative ES; Andrew Nash, Easthaven ES; Martha Jo Keller, Innis ES.
- Thirteen Columbus City Schools (CCS) participated in Jumpstart's Read for the Record campaign. The annual celebration of reading and learning highlights the need for high quality early education by bringing young people and adults together to set a new world record for the most children reading the same book on the same day. Students read Penguin's "Ladybug Girl & the Bug Squad".
- The 2004 Ohio High School State Champion Brookhaven Bearcats football team were honored during half-time at the Brookhaven-Beechcroft football game, Friday, October 19. The 2004 Bearcats were recognized as the top high school athletic team in the past 21 years by *This Week* Newspapers in 2010. In 2004, the Bearcats dominated their way through the Division II State Championship with a 42-21 win over Avon Lake who boasted their own 29-game winning streak going into the game. Beechcroft was the only team during the 15-0 championship season that came within 20 points of the Bearcats.
- Thirty-two Sullivant Elementary School students who passed both sections of the Ohio Achievement Assessments (OAA) received an iPod Shuffle from a group of school alumni. The Godfathers of Sullivant presented the rewards to students during a school assembly. The students passed both the reading and math sections of the test.
- The Columbus Downtown High School hosted the Special Needs Transition Fair, for students with learning disabilities on November 7, 2012.



- Northland High School took the top two spots in Try-Math-Alon. Northland High School students finished in the top two positions of the National Society of Black Engineers (NSBE) Local Try-Math-Alon. Finishing first was the Gold Team, with members: Angela Holley, Justin Hill, Kumar Dhital, Martine Montero, and Jillian Deas. The Nation Team, consisting of students Jasmine Winston, Viet Nguyen, Walid Musa, Jesse Umoette, and James Strickland came in second place. Both teams advanced to the regional NSBE competition in Chicago.
- Project Mentor, sponsored by Columbus City Schools and Big Brothers, Big Sisters of Central Ohio, partners adults with middle school students to help students understand they can be successful. The program, along with a CCS graduate and a staff member, were featured in a *Columbus Dispatch* story talking about the programs success and impact on students.
- Northland High School Drama Club students donated 716 pounds of food as part of the Trick-or-Treat So Kids Can Eat program, sponsored by the Educational Theater Association. The non-perishable food items were donated to the Mid-Ohio Food Bank.
- Columbus City Schools Transportation Director, Steve Simmons, was elected to the National Association for Pupil Transportation (NAPT) Region 3 Board of Directors. He represents Ohio, Illinois, Indiana, Michigan and Wisconsin along with Canadian provinces of Manitoba, New Brunswick and Prince Edward. Mr. Simmons is also the current president of the Ohio Association for Pupil Transportation.
- Centennial High School's Model African Union Team earned the Outstanding Delegation Award at the Columbus International High School's second-annual Model African Union Simulation. The event is a simulation of the proceedings of the African Union, and provides a unique opportunity for students to study the role, structure and activities of the African Union as well as the economic, social, and political-security issues facing African countries.
- Eastmoor Academy Principal, Alesia Gillison, was nominated for the 2013 Women in School Leadership Award. Sponsored by the American Association of School Administrator's (AASA) and Farmers Insurance, the award is designed to recognize exceptional leadership of active, front-line female administrators who are making a difference in the lives of students every day and to pay tribute to the talent, creativity, and vision of outstanding women educational administrators in the nation's public schools.
- Ridgeview Middle School defeated Woodward Park Middle School for the Columbus City League (CCL) Middle School Volleyball Championship. The Ridgeview Lady Raiders' 2-1 victory is the fifth CCL Middle School Volleyball Championship for the school.
- The Centennial High School Junior Varsity (JV) Volleyball team completed an undefeated season when they beat Briggs High School in the title match.
- Eastmoor Academy High School (EA) won the CCL Volleyball Championship in its defeat of Centennial High School 3-1.

- Indianola Alternative K-8, and the work of Principal, Kathryn Moser, and staff were featured in a national research article titled “Fostering Inquiry and Collaboration: Lessons From an Innovative Middle School”, the article appeared in *Focus on Middle School*, a quarterly publication of the Association for Childhood Education International. The article explored three areas: What does an innovative middle school look like? How does policy inform the school’s daily routines? How do classroom teachers in this space design their curriculum to inspire creativity and collaborative thinking?
- Students at various schools including Valley Forge and Binns Elementary Schools, Ridgeview Middle School, and Briggs and South High Schools, collected winter clothing, personal hygiene products and canned goods to distribute to area families in need over the holidays. The School District’s Transportation Department also collected new, unwrapped toys, gift cards and monetary donations in an effort to fill a school bus and present the items to the 35<sup>th</sup> Annual NBC4 Firefighters for Kids Toy Drive.
- Eastmoor Academy High School was one of nine schools in Ohio recognized by the national non-profit, nonpartisan organization Public Agenda for its students’ achievement in spite of their high-poverty population. Public Agenda’s study, *Failure is Not an Option*, included primary and secondary schools and included a mix of traditional public schools, magnet schools and a charter school identified by the Ohio Department of Education (ODE) as among the highest-performing high-needs schools in the state in terms of student outcomes. Each school has a student poverty level above 50 percent.
- The Godman Guild’s After School Program through Community Leaders, Educators, and Students (A.C.E.S.) received an Exemplary Program Award at the 2012 Educational Council Awards Ceremony. The A.C.E.S. program provides support to students at Weinland Park Elementary School. The Educational Council recognizes and celebrates individuals and programs that display excellence in Ohio’s after school and out-of-school programs.
- Assistant Secretary for the United States Department of Education (DOE), Deborah Delisle, spent part of January 17<sup>th</sup> touring Lincoln Park Elementary School and meeting with Columbus City Schools Principals and other administrators. Delisle was gathering input from the ground level on the federal School Improvement Grant funds, effective use of the grant dollars, and what school leaders think their future needs will be in order to continue improvement efforts.
- Two Columbus City Schools students were recognized at the 28<sup>th</sup> Annual Dr. Martin Luther King Birthday Breakfast on Monday, January 21. Oladapo Olobatuyi, an eighth-grader at Woodward Park Middle School was the student representative for CCS, and McKenna Hensley, a seventh-grader at Arts Impact Middle School (AIMS), was the student orator for the event. Hensley was the first place finisher in the City of Columbus Community Relations Commission 2013 Dr. Martin Luther King, Jr. Youth Oratorical Contest.

- Columbus City Schools Adult and Community Education (ACE) Practical Nursing program celebrated its 60<sup>th</sup> anniversary during the program's graduation ceremony on January 31, 2013. The Practical Nursing Program began in 1953. Columbus City Schools took over the program in 1959.
- The Central Region of the Ohio School Boards Association (OSBA) recognized four district schools for their success receiving state or national recognition for their success in educating students at a high level. The 2013 Outstanding Schools of the Central Region include Columbus Alternative High School (CAHS), Centennial High School, Eastmoor Academy High School, and Winterset Elementary School. Each school received a plaque at the OSBA 2013 Spring Conference.
- Whetstone High School Senior, Culver McWhirter, is among the recipients of the 2013 Honda OSU Math Medal Award. Developed through a partnership between Honda of America Manufacturing and The Ohio State University, the award recognizes and honors superior math students who also have an interest in engineering.
- The Northland High School Vikings Boys Basketball team achieved a rare feat when they won their 100<sup>th</sup> straight basketball Columbus City League game. The streak began more than six seasons ago. The Vikings are currently the top-ranked Division 1 school in the Associated Press state poll.
- The Mifflin High School National Honor Society (NHS) raised over \$1,400 in funds and awareness for the Nationwide Children's Hospital Little Tikes Wagon Drive. The goal was to purchase 16 Little Tikes Wagons for children staying at the hospital. The Mifflin NHS chose the project because one of their members was severely burned as a child and spent four months at the hospital. He remembered playing in the wagons as one of the few positive experiences during his difficult stay.
- The student service learning project "Stories Behind Their Eyes" won the Liberator Award in the group category at the Ohio Liberator Awards. The Liberator Awards recognize individual and group efforts to raise awareness about human trafficking. The "Stories Behind Their Eyes" project involved students at several CCS middle and high schools. Students collected and donated items to a Columbus-area home for women in transition.
- The West High School Alumni Association launched a new partnership between the association and a select group of West High School students. Led by West High School graduates, Shirley Nyhan and Dorance Hornsby, the alumni association volunteers provided mentoring and tutoring to junior and senior students still in need of passing the reading and/or math portions of the Ohio Graduations Test (OGT). Many of the alumni volunteers are retired educators who served in Columbus City Schools.
- Ridgeview Middle School's 7<sup>th</sup> Grade Power of the Pen (POP) Team earned first-place honors at the district competition. POP is a creative writing competition that is dedicated to helping 7<sup>th</sup> and 8<sup>th</sup> grade students develop a creative writing voice that is unique and to embrace the art of creative expression through writing as a life skill. District individual winners included Ridgeview's Sarah Shaffer, Best of Round; Laren Reesman, 4th place; Aiden Drake, 10th place; Cayla Andrick, 15th place. Other winning Ridgeview team

members were Dan Havens and Riley Hysell. Jessie Beach placed 13th for the 8th grade team. Ridgeview's POP coaches are Gifted Coordinators, Elaine Nowak and Ronda Budd. Indianola Alternative K-8's Emma Lou Andrews won Best of Round, and Julia Wein earned 8th place. Dominion Middle School's Arielle Swinehart placed 14th, and Reign Lester received honorable mention for Best of Round.

- Columbus Alternative Senior, Jeshurun A. Gnanasegaram, advanced to “Finalist” standing in the National Merit Scholarship Corp., (NMSC) competition. Of approximately 1.5 million entrants nationwide, Jeshurun is among the 5,000 semifinalists named as a finalist.
- Columbus City Preparatory School for Girls student, Amari Gwinn, is among 12 finalists in the statewide Laws of Life Essay contest. For the contest, students wrote about the “laws” or values by which they live their lives. Designed to further both academic goals and character development, the contest also advances students’ knowledge of and conviction to good character. The contest structure also builds in participation of the wider community, encouraging business and community members to aid schools and parents in helping youth develop good character.
- Three Columbus City Schools students have advanced to the State Geography Bee. Mahamed Majumder from Dominion Middle School, Cedric Fausey from Ecole Kenwood and Will Zimmerman from Ridgeview Middle School competed with other students from around the state for a chance to earn a spot in the National Geographic Bee in Washington, D.C.
- Alum Crest High School computer and technology teacher, Timothy Foster, applied to the online nonprofit organization donorschoose.org for a grant to pay for a Lego Robotics Mindstorm robot kit for his students. He was awarded the grant in February and his students began building the robot and learning to program it. Mr. Foster used the robotics kit to help teach a range of valuable real-world engineering skills and also to launch an after school robotics club.
- Columbus Alternative High School (CAHS) student, Owen Oesterling, finished in the top 11 out of 159 students in the local round of the National Chemistry Olympiad. Sponsored by the American Chemical Society, the competition tests the students’ knowledge and skills in chemistry.
- Auto Tech Program students, Anastasia Salyer and Bryan Gearheart, qualified to compete in the state level of the Ford/AAA Student Auto Skills Competition. Salyer, from Walnut Ridge High School, and Gearheart, from Briggs High School, finished in the top 10 out of 700 applicants in Ohio.
- Columbus City Schools was recognized for its professional development efforts to train teachers as Formative Instructional Practices (FIP) Facilitators in the Ohio Department of Education (ODE) publication, *Race to the Top News and Views*. By the end of the 2013 school year, CCS trained two-to-five teachers in nearly 100 buildings as FIP Facilitators. The article notes that this training “is quite an accomplishment for professional development in a large urban school system over a one-year period.”

- CCS special olympics basketball teams dominated at State Championships. The CCS Comets brought home the top honors in one team division, earned a second place finish in two other team divisions, and garnered six individual gold medals in the recent Special Olympics State Basketball Championship. The Comets Gray won gold in the Women's Division 1 beating out six-time champion Henry County. The Comets Gold won silver in School Age Division 1 while the Comets White took silver in Men's Division 5. In the Basketball Individual Skills competition, the Comets brought home 6 gold, 2 silver and 5 bronze medals.
- Columbus City Schools, Ian Hickey recently appeared on The Ellen Degeneres Show, to talk about his Invention Convention creation, "The Toasty Tuque." A heated hat that keeps your ears warm and toasty while you are outside. Ian, a fifth-grader at Ecole Kenwood French Immersion K-8, is in the process of applying for a patent.
- Columbus City Schools welcomed thousands of visitors to its National Children's Day festivities on April 27, 2013. Each of the District's five regions held celebrations including activities, artistic displays, games and student performances, as well as providing information about the wide range of challenging and innovative academic programs and services the District offers.
- Two Whetstone High School students, Colleen Murray and Caroline Wheeler, participated at the State History Day competition where they qualified to represent Ohio in the National History Day Competition at the University of Maryland in June. Colleen and Caroline created a documentary on Martin Luther for the competition.
- Linden-McKinley STEM Academy students Raven Carter, Me'Hayila, and Alexis Quinn won first place in the Chapter Service Display at the Ohio Family, Community and Career Leaders of America (FCCLA) competition. The three are enrolled in the Early Childhood Education program at the Columbus Downtown High School, and will represent Ohio at the National FCCLA competition in Nashville, TN in July.
- Briggs High School senior, Jordyn Estep, was selected as the Central Ohio District Bowler of the Year. This award is voted on by the Ohio Bowling Coaches Association. Estep, who will be attending the Mount Carmel School of Nursing in the fall, carried a 195 average this year. She was also first team All-City three years in a row.
- The Woodward Park Mock Middle School Trial Team earned the highest rating possible, a Superior, at the Mock Trial Showcase held at the Supreme Court of Ohio. Woodward Park was one of four schools out of the 32 at the event to earn the top rating. Woodward Park students Abby Beers and Lucas Silva won Outstanding Attorney awards while JaiJuan Solis and Michael Williams took home Outstanding Witness awards.
- CCS Teacher, J. Anthony Yuse, authored a book that his students may soon be reading. Yuse is the author of J.C.'s Guitar, a middle grades contemporary fiction novel. Written over the past four years, JC's Guitar is about a 12 year-old boy who has to grow up quickly when confronted with the realities of life.

- Two Columbus City Schools educators were named Teacher of the Year by *Columbus Parent Magazine*. Pamela Reed, Buckeye Middle School, and Sequoia Temple, Maize Elementary School, were nominated by their principals. A panel of judges picked one winner in each category (elementary, middle and high school). Two other School District teachers were also among the finalists.
- Woodward Park Middle School teacher, Tom Shrilla, is one of 50 teachers across the country to be chosen as a Siemens STEM Institute Fellow for 2013. The Siemens STEM Institute is a one-of-a-kind program that promotes hands-on, real-world integration of science, technology, engineering, and math (STEM) in the classroom.
- CCS announced plans to move to a central enrollment process beginning in July 2013. The center will be located at 430 Cleveland Avenue, at the corner of Cleveland Ave. and Jack Gibbs Bld. (on the Fort Hayes Campus). From July 8, forward all students new to the district must be enrolled at the Central Enrollment Center prior to attending classes at any Columbus City Schools location.
- Dr. Bernice D. Smith, Department of Early Childhood Education, is the 2012 recipient of the 2012 Career Achievement Award. The 2012 Education and Human Ecology Hall of Fame and Alumni Award recognizes Dr. Smith for her dedication to supporting the youngest learners and helping them and their families thrive both physically and emotionally. Her tireless resolve has advanced excellence, particularly through the CCS Early Childhood Department and community collaborations. She motivates a cadre of advocates to meet challenges while promoting the growth of the whole child and alleviating any problems families encounter.
- Columbus Alternative High School (CAHS) was recognized by two national news organizations for its effectiveness in preparing students for college. U.S. News and World Report recognized CAHS among America's Best High Schools with a Silver Medal; ranked 54 in Ohio and 1191 nationally. While the Washington Post named CAHS one of America's Most Challenging High Schools. Over a three year period, the data shows CAHS consistently improved, both at the state and national levels. Out of the 1,900 schools ranked nationally, CAHS ranked 462<sup>nd</sup>, and out of the 32 high schools named in Ohio, CAHS has improved in rank from 22<sup>nd</sup> to 14<sup>th</sup> place.
- Six Columbus City Schools (CCS) seniors were selected as Gates Millennium Scholars (GMS), out of the 12 named in the state of Ohio—a rare achievement among School Districts. Established in 1999, the minority scholarships pay for up to 10 years of study, room and board. The honored CCS students include: Osarumwense Onaiwu, Eastmoor Academy; Leslie Turner, Eastmoor Academy; Monae James, Fort Hayes Arts & Academic High School; Sharefa Duhaney, Linden-McKinley STEM Academy; Makayla Tutt, Marion-Franklin High School; Martine Montero, Northland High School. For the past two years, the outstanding string of Gates Millennium Scholars remains unbroken in CCS, the District has had 50% of all of the Ohio Gates Scholars in the State of Ohio; in 2012 eight of the 15 scholars to receive the prestigious award were CCS seniors. Additionally, the District believes Martine Montero is the first Latino in CCS to receive such an award, and is the 18<sup>th</sup> Northland High School student to be so honored.

- Needles in a Haystack: Two Columbus City Schools were recognized for their educational work in helping children in poverty learn at high levels. Duxberry Park Arts Impact Alternative School and Valleyview Elementary School, were recognized by the Thomas B. Fordham Institute.
- The Columbus Museum of Art (CMA) and Columbus City Schools (CCS) hosted their fourth annual Columbus City Schools Day for Families during the first weekend in May. For more than forty-five years, CMA and CCS have collaborated to ensure that every CCS student has a dynamic museum experience in celebration of this longstanding relationship.
- Columbus Alternative High School (CAHS) and Eastmoor Academy were recognized among America's Best High Schools by *Newsweek* and *The Daily Beast* for their effectiveness in preparing students for college. Among the 77 Ohio schools ranked in 2013, CAHS ranked 1668, and Eastmoor Academy ranked 1962. More than 5,000 high schools were invited to participate in the survey, and nearly 2,500 responded.
- Columbus International High School was selected as a new member of the International Spanish Academies Program (ISA) sponsored by the Embassy of Spain in the U.S. The program recognizes K-12 schools which are implementing a high quality Spanish Immersion program.
- The School District announced in May that it will be expanding its Pre-Kindergarten program for the 2013-14 school year to include an additional ten, full-day classrooms across the School District.
- Columbus City Schools' (CCS) bus fleet received the first 115 of 300 new school buses ready to serve the District as part of the transportation department's in-house expansion. The District expects the remaining buses to be delivered in July. The Columbus Board of Education approved the purchase of the new 65 passenger CE Series school buses in April. All eligible students will now be utilizing CCS buses. Public, charter and non-public students as well.
- In July 2013, the Columbus Board of Education approved a reorganization of its International Feeder Pattern beginning with a new name for its International High School. Beginning August 2013, Columbus International High School will officially be known as Columbus North International School (CNIS).
- The Columbus North International School (CNIS), which prides itself on being a leader in international education in Ohio, will host a teacher from Egypt as part of a state department program. Ali Ahmed Ali Mohamed, from Egypt, was awarded a fellowship from the U.S. Department of State to participate in the 2013 Teachers of Critical Languages Program (TCLP). Mohamed will teach Arabic for a full academic year at CNIS, and is one of 16 teachers selected from China and Egypt to participate in the program.

- On July 15, 2013, eight Columbus North International School (CNIS) students and their coach traveled to Israel via WorldLearning, a program that implements the U.S. State Department's Citizen Diplomacy program. The students participated in a basketball-centered cultural exchange program with 16 Palestinian and Israeli students who visited the Columbus North International School in March.

## **FINANCIAL TRENDS**

For fiscal year 2013, the School District's GAAP basis expenses did not exceed its general revenues and program revenues, primarily due to the School District making annual debt payments as well as continued construction on its new facilities. The School District intends to continue monitoring its revenue and expenditure streams in order to provide consistency as enrollment fluctuates.

## **FINANCIAL OUTLOOK AND FINANCIAL PLANNING**

### **FINANCIAL OUTLOOK**

#### **Economic Environment Affecting Forecast Variables –State Economy**

It is important in long range forecasting to consider the economic framework in which projections of revenues are made. Statewide economic data suggests that the economy for the FY14-18 period is growing moderately and is recovering from the 2008-09 recession. It is important to consider the statewide economic data for two important reasons. One, our state funding is directly affected by state revenue collections. The effects of the recession on the economy at the state level created a budget deficit which required the State of Ohio to make nearly \$8 Billion in reductions in the FY12-FY13 state biennium budget which translated into flat funding and/or funding reductions for nearly every School District in Ohio.

The second reason is that the same economic forces which are driving the recovery of state tax revenues are also likely affecting the underlying economics of most communities in Ohio affecting the ability to collect local tax revenue. Generally speaking, local School District economic viability is tied to the same fundamental economics that drive the state.

Another indication that the State of Ohio has achieved solid footing economically is the accumulation of reserves in the State Rainy Day Fund (RDF). The ten year history of the Rainy Day Fund balance shows that the recession depleted the RDF in FY09 and in FY11 began the recovery of the economy and enabled the state to contribute excess revenues to the RDF. As noted the RDF balance in FY13 has reached an all-time record high deposit of \$1.47 billion. This cushion should help ensure that funding for schools approved in the recent state biennium budget HB59, which includes a windfall of revenues for us, will be met through FY15 and could be continued into the future if a brief pull back in the economy occurs over the next few years.



Overall, we believe the economic recovery is stable and the economy improving. This should provide a stable basis to make projections of state revenues to the School District as noted in HB59 through FY15 and continuing through FY18. The improving labor market should also provide a basis for a recovery in local property tax collections in this forecast by: 1) stabilizing declining property values; 2) increasing current property tax collections; and, 3) increasing prior delinquent tax collections.

### **Updated October 2013 Forecast**

The ending cash position of the School District was higher than expected at the end of June 2013 due to fortunate results of operations in both revenue and expenditure line items. The most major difference affecting cash balances is the additional revenue we are projecting from the new state budget from HB59 beginning in FY14 which we did not have definitive data on in May 2013. This added revenue is carried on through FY17 and resulted in a positive effect on ending cash balances. The other increase in revenue we are projecting over our May 2013 forecast is from local property tax revenue which is a result of improving collections of current taxes.

Expenses in FY13 came in lower than expected due to a much focused effort by the School District to lower costs. The lower costs in FY13 establish a baseline and will help reduce costs through the forecast. Other financing sources and uses in FY13 were due to less than expected advances-out and transfers-out to other funds-usually grants at the end of the year. We also received the funds to pay for the Stewart Elementary School QSCB debt from the sale of the buildings fund.

Any increase in ending cash balance in a given year will carry over to the following year increasing cash balance projections in the entire forecast. The School District avoided deficit spending in FY13 but is estimated to start deficit spending in FY14 and will continue that practice throughout the forecast as currently projected especially due to the School District's unsuccessful attempt in passing the November 5, 2013 operating levy. Due to the failed levy, we, the School District, must begin the process of identifying \$50 million in budget reductions per the approximately \$204 million bottom-line deficit projected in FY18.

### **Forecast Risks and Uncertainty:**

Our financial forecast is filled with risks and uncertainty due to the somewhat uncertain economic climate and significant legislative changes that are happening very fast and with little time to plan. We are simply responding to the changes with the best data we have available to us at the time. This has caused us to update our projections and forecasts more frequently than in the past. It gives us a better picture of our economic condition when we have the most accurate data as soon as it becomes available.

## **FINANCIAL PLANNING**

The School District annually prepares a five-year financial forecast to ensure long-term financial success. The five-year financial forecast is prepared and approved by the Board in October and May of each fiscal year. The five-year financial forecast provides actual data on each major revenue and expenditure category for the past three fiscal years and forecasts these same categories for an additional five fiscal years.

The five-year financial forecast is a planning tool used to certify if funds are available for future expenditures and additionally to strategize when the School District will need to return to voters for additional funds or reduce expenditures accordingly. The five-year financial forecast is published on the Ohio Department of Education's website for public use.

## **OTHER INFORMATION**

### **INDEPENDENT AUDIT**

The Basic Financial Statements of the School District are audited by the School District's independent auditor, Dave Yost, Auditor of State. The Independent Auditor's Report is included in the financial section of this report.

### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Columbus City School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. This was the thirteenth consecutive year that the School District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We are submitting our current CAFR to GFOA to determine its eligibility for another certificate as we believe our current report conforms to the Certificate of Achievement Program's requirements.

### **CERTIFICATE OF EXCELLENCE**

The Columbus City School District received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. This was the thirteenth year that the School District has received this award. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. An expert ASBO Panel of Review consisting of certified public accountants and practicing school business officials grants the award only after an intensive review of financial reports. Receiving the award is recognition that a school system has met the highest standards of excellence in school financial reporting. A Certificate of Excellence is valid for a period of one year only. We are submitting our current CAFR to ASBO, as we believe that our current report conforms to the Certificate of Excellence Program requirements.

## ACKNOWLEDGEMENTS

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

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



Dr. Dan Good, Ph.D.  
Interim Superintendent/CEO



Penelope R. Rucker  
Treasurer/CFO

***Columbus City School District***

***Appointed Officials***

***June 30, 2013***

Gene Harris, Ph. D.

Superintendent of Schools

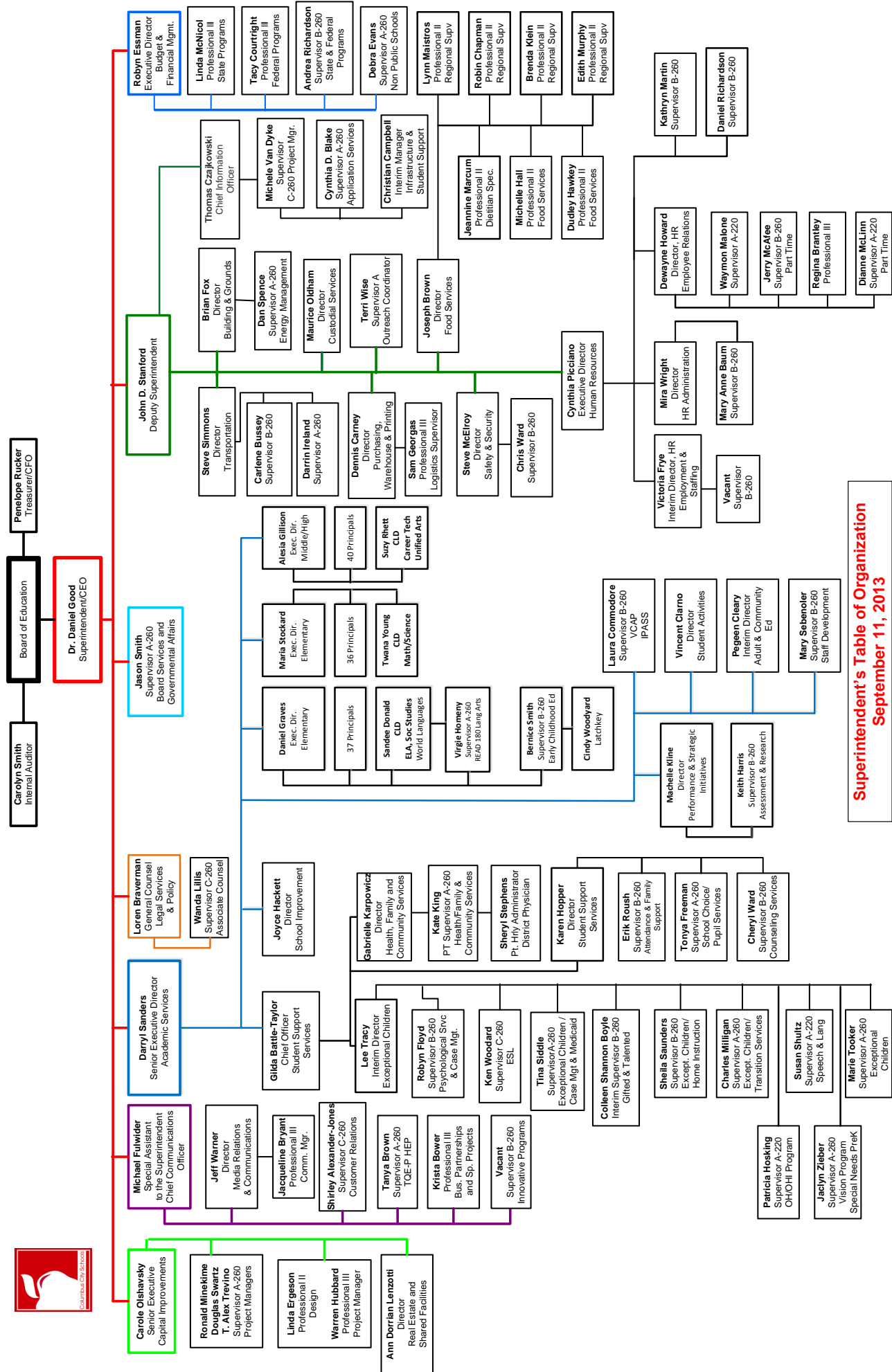
Dan Good, Ph. D.

Interim Superintendent of Schools

Penelope R. Rucker

Treasurer

# Columbus City School District Organizational Chart



**Superintendent's Table of Organization**  
**September 11, 2013**



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Columbus City School District  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**

A handwritten signature in dark ink, reading "Jeffrey R. Emer". The signature is fluid and cursive.

Executive Director/CEO

# Association of School Business Officials International



*The Certificate of Excellence in Financial Reporting Award  
is presented to*

**Columbus City School District**

*For Its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2012*

The CAFR has been reviewed and met or exceeded  
ASBO International's Certificate of Excellence standards



Ron McCulley, CPPB, RSBO  
President

John D. Musso, CAE, RSBA  
Executive Director

This Page Intentionally Left Blank



# **FINANCIAL SECTION**





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of Education:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus City School District, Franklin County, Ohio (the School District), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the School District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the School District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus City School District, Franklin County, Ohio, as of June 30, 2013, and the respective changes in financial position thereof and the budgetary comparison for the General Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### ***Supplementary and Other Information***

Our audit was conducted to opine on the School District's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013, on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly distinguishable.

**Dave Yost**  
Auditor of State  
Columbus, Ohio

December 18, 2013

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

The discussion and analysis of the Columbus City School District's (the "School District") financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the transmittal letter, financial statements, and notes to the basic financial statements to enhance their understanding of the School District's financial performance.

**Financial Highlights**

- ☐ In total, net position increased \$815,849 from the prior fiscal year.
- ☐ General revenues accounted for \$730,700,553. Program specific revenues in the form of charges for services and sales, grants, and contributions accounted for \$155,528,409. Total revenues for the School District were \$886,228,962.
- ☐ The School District had \$885,413,113 in expenses related to governmental activities; only \$155,528,409 of these expenses were offset by program specific charges for services and sales, grants, and contributions. General revenues (primarily grants and entitlements and property taxes) of \$730,700,553 were adequate to provide for these programs.

**Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Columbus City School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and the Statement of Activities provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's major funds with all other nonmajor funds presented in total in one column.

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

**Reporting the School District as a Whole**

One of the most important questions asked about the School District is “How did we do financially during fiscal year 2013?” The Statement of Net Position and the Statement of Activities, which appear first in the School District’s financial statements, report information on the School District as a whole and its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current fiscal year’s revenues and expenses regardless of when cash is received or paid.

These two statements report the School District’s net position and changes in net position. This change in net position is important because it tells the reader that, for the School District as a whole, the financial position of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the School District’s property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District has only one kind of activity:

Governmental Activities – All of the School District’s programs and services are reported here including instruction, support services, extracurricular activities, and operation of non-instructional services.

**Reporting the School District’s Most Significant Funds**

**Fund Financial Statements**

The analysis of the School District’s major funds begins on page nine. Fund financial reports provide detailed information about the School District’s major funds. The School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School District’s major funds, which are the General Fund, the Debt Service Fund, the Building Capital Projects Fund, and the Classroom Facilities Capital Projects Fund.

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

***Governmental Funds*** – Most of the School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at fiscal year-end available for spending in future periods. These funds are reported using the accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

***Fiduciary Funds*** – The School District's only fiduciary funds are a private purpose trust fund and agency funds. All of the School District's fiduciary assets are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds use the accrual basis of accounting.

### **The School District as a Whole**

Recall that the Statement of Net Position provides the perspective of the School District as a whole.

Table 1 provides a summary of the School District's net position for fiscal year 2013 and fiscal year 2012:



**Columbus City School District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2013**  
**Unaudited**

Table 1  
**Net Position**

	2013	2012	Change
<b><u>Assets:</u></b>			
Current and Other Assets	\$922,923,863	\$943,290,036	(\$20,366,173)
Capital Assets, Net	665,547,816	629,127,683	36,420,133
<i>Total Assets</i>	<u>1,588,471,679</u>	<u>1,572,417,719</u>	<u>16,053,960</u>
<b><u>Deferred Outflows of Resources:</u></b>			
Deferred Charge on Refunding	849,711	2,834,690	(1,984,979)
<b><u>Liabilities:</u></b>			
Other Liabilities	117,105,569	136,066,884	(18,961,315)
Long-Term Liabilities	598,213,031	588,191,423	10,021,608
<i>Total Liabilities</i>	<u>715,318,600</u>	<u>724,258,307</u>	<u>(8,939,707)</u>
<b><u>Deferred Inflows of Resources:</u></b>			
Property Taxes	237,871,624	215,918,487	21,953,137
Payment in Lieu of Taxes	39,977,411	39,737,709	239,702
<i>Total Deferred Inflows of Resources</i>	<u>277,849,035</u>	<u>255,656,196</u>	<u>22,192,839</u>
<b><u>Net Position:</u></b>			
Net Investment in Capital Assets	208,074,740	189,974,600	18,100,140
Restricted	173,920,649	169,226,263	4,694,386
Unrestricted	214,158,366	236,137,043	(21,978,677)
<i>Total Net Position</i>	<u>\$596,153,755</u>	<u>\$595,337,906</u>	<u>\$815,849</u>

Overall, an insignificant increase occurred within total assets from the prior fiscal year. However, a significant decrease did occur within property taxes receivable when compared to the prior fiscal year as the result of a decrease in delinquent taxes. Capital Assets, Net increased by \$36,420,133 primarily due to the continued construction of new facilities by the School District through the Ohio School Facilities Commission Accelerated Urban Assistance Program and the purchase of new school buses.

Total Liabilities of the School District decreased \$8,939,707 from the prior fiscal year. Other Liabilities decreased due primarily to the School District paying off the short-term School Facilities Construction and Improvement Bond Anticipation Notes and less contracts payable as a result of the completion of several Classroom Facilities projects. Long-Term Liabilities demonstrated an increase as a result of the net effect of the School District making annual debt payments and issuing new debt for the purchase of school buses.

Net investment in capital assets increased \$18,100,140 due to the School District's capital assets additions exceeding new debt issues. Restricted and Unrestricted Net Position of the School District changed significantly from the prior fiscal year due to the issuance of bond proceeds for capital acquisitions. This resulted in the restriction of funds that had previously been unrestricted.

**Columbus City School District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2013**  
**Unaudited**

Table 2 shows the changes in net position for fiscal years 2013 and 2012.

Table 2  
**Change in Net Position**

	2013	2012	Increase/ (Decrease)
<b><u>Revenues</u></b>			
Program Revenues:			
Charges for Services and Sales	\$14,640,997	\$13,289,050	1,351,947
Operating Grants, Contributions, and Interest	140,887,412	152,887,766	(12,000,354)
Total Program Revenues	<u>155,528,409</u>	<u>166,176,816</u>	<u>(10,648,407)</u>
General Revenues:			
Property Taxes	363,314,500	405,347,308	(42,032,808)
Grants and Entitlements not Restricted to Specific Programs	295,527,629	287,697,522	7,830,107
Contributions and Donations	0	754	(754)
Investment Earnings	696,855	1,373,542	(676,687)
Payment in Lieu of Taxes	40,783,885	38,803,888	1,979,997
Extracurricular Activities	0	0	
Miscellaneous	4,139,386	4,104,221	35,165
Gain on Sale of Capital Assets	26,238,298	0	26,238,298
Total General Revenues	<u>730,700,553</u>	<u>737,327,235</u>	<u>(6,626,682)</u>
Total Revenues	<u>886,228,962</u>	<u>903,504,051</u>	<u>(17,275,089)</u>
<b><u>Program Expenses:</u></b>			
Instruction:			
Regular	376,223,802	363,350,312	12,873,490
Special	115,196,758	113,555,621	1,641,137
Vocational	7,752,987	8,793,721	(1,040,734)
Adult/Continuing	2,242,075	2,322,568	(80,493)
Adult/Continuing - Intergovernmental	848,023	893,357	(45,334)
Student Intervention Services	1,987,648	1,928,771	58,877
Support Services:			
Pupils	56,393,638	58,608,038	(2,214,400)
Instructional Staff	70,795,390	69,855,454	939,936
Board of Education	124,493	172,214	(47,721)
Administration	46,200,884	63,285,952	(17,085,068)
Fiscal	9,867,636	11,349,201	(1,481,565)
Business	68,906	4,026,978	(3,958,072)
Operation and Maintenance of Plant	57,270,380	61,498,712	(4,228,332)
Pupil Transportation	56,999,552	58,842,329	(1,842,777)
Central	8,483,821	10,094,432	(1,610,611)
Operation of Non-Instructional Services	38,330,970	38,337,183	(6,213)
Extracurricular Activities	9,200,679	9,152,699	47,980
Interest and Fiscal Charges	27,425,471	23,949,799	3,475,672
Total Expenses	<u>885,413,113</u>	<u>900,017,341</u>	<u>(14,604,228)</u>
Change in Net Position	815,849	3,486,710	(2,670,861)
Net Position at Beginning of Year	<u>595,337,906</u>	<u>591,851,196</u>	<u>3,486,710</u>
Net Position at End of Year	<u><u>\$596,153,755</u></u>	<u><u>\$595,337,906</u></u>	<u><u>\$815,849</u></u>

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

Program revenues, which are primarily represented by charges for tuition, fees, sales, and extracurricular activities, as well as restricted intergovernmental revenue were \$155,528,409 for fiscal year 2013. Operating Grants and Contributions decreased significantly as a result of the phase out of ARRA funding.

As previously mentioned, general revenues were \$730,700,553 for fiscal year 2013. The majority of these revenues are in the form of Grants and Entitlements not Restricted to Specific Programs and Property Taxes. A significant decrease occurred within Property Taxes as a result of a decrease in amounts available as advances in fiscal year 2013. This decrease in Property Taxes general revenue was offset by the sale of 11.308 acres of surplus property resulting in a significant increase in Gain on Sale of Capital Assets general revenue.

As should be expected, instruction costs represent the largest of the School District's expenses for fiscal year 2013. Expenses overall showed an insignificant decrease from the prior fiscal year, this was a result of the School District's ongoing spending reductions.

The Statement of Activities shows the cost of program services and the charges for services and sales and grants and contributions, including interest, offsetting those services. That is, it identifies the cost of these services supported by tax revenue and unrestricted grants and entitlements. The dependence upon tax revenues and intergovernmental foundation monies is apparent. The community and the State of Ohio, as a whole, provide the vast majority of resources for Columbus City School District students.

### **The School District's Funds**

Information about the School District's major funds starts on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$880,577,205 and expenditures of \$934,276,972.

The General Fund balance decreased \$17,129,423. This was primarily due to the School District experiencing a decrease in property taxes revenue. Expenditures remained consistent with the prior year as the School District still continues to practice cost containment efforts and monitoring of expenditures.

The Debt Service Fund balance increased \$10,610,120 due to the School District making less debt payments compared to the prior year.

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

The Building Capital Projects Fund decreased \$3,319,956 due to the continued progress with the construction of new facilities.

The Classroom Facilities Capital Projects Fund balance decreased \$22,442,660. This decrease was primarily due to the continued progress with the construction of new facilities.

**General Fund - Budget Highlights**

The School District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2013, the School District revised its budget as it attempted to deal with unexpected changes in revenues and expenditures. However, all changes were insignificant.

The School District's ending unobligated cash balance was \$56,482,586 above the final budgeted amount. This was due to the School District's monitoring of expenditures and cost containment efforts.

**Capital Assets and Debt Administration**

***Capital Assets***

At the end of fiscal year 2013, the School District had \$665,547,816 invested in capital assets (net of accumulated depreciation). Additions to capital assets primarily consisted of construction of School District buildings related to ongoing Ohio School Facilities projects, in addition to various building improvements, furniture and equipment, and vehicles. Disposals for the fiscal year were land, land improvements and buildings and equipment. For further information regarding the School District's capital assets, refer to Note 9 in the Notes to the Basic Financial Statements.

***Debt***

At June 30, 2013, the School District had \$527,701,966 in outstanding long-term general obligation debt, which includes serial, term, and capital appreciation bonds as well as the accretion on the capital appreciation bonds. The School District's long-term liabilities also include bond premiums.

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

At June 30, 2013, the School District's overall legal debt margin was \$351,591,821 with an unvoted debt margin of \$8,961,242, and an energy conservation legal debt margin of \$78,911,177. The debt is well within permissible limits.

For further information regarding the School District's debt obligations, refer to Notes 15 and 16 in the Notes to the Basic Financial Statements.

### **Current Issues**

The State economy is emerging from a record-making recession. The effects of the recession on the national, State, and local economy created a State deficit which required the State of Ohio to make nearly \$8 billion in reductions in the fiscal years 2012 and 2013 biennium budget which translated into funding reductions for nearly every school district in Ohio. The School District is still absorbing the reduction in revenues from the State, as well as reduced property tax values. However, at this time the School District is starting to notice a turnaround in the state fiscal stability and fiscal framework for financial projections.

Findings of the analysis purport that the State of Ohio Tax Revenues through FY13 have recovered and exceeded FY08 total tax revenue levels. The two significant contributors to the economic recovery are personal income taxes and sales and use taxes. The recovery of the labor market will continue to be a significant factor to watch in determining if the recovery of the last two fiscal years will continue.

Although the economic recovery is underway in Ohio, it will likely take several more years before School District revenues are more predictable. We are in the first fiscal year of the new State funding formula. This new funding distribution will be effective through fiscal year 2015. State Foundation formula represents approximately 33 percent of the School District's General Fund revenue and is, thus, very significant to the School District and is projected to add \$15.8 million to the School District in FY14 and \$42.3 million to the School District in FY15 and beyond per the new funding distribution report from the Ohio Department of Education.

The final key economic measure we looked at was the unemployment rate. This is a significant measure to monitor for continued economic viability of the recovery. As noted above personal income taxes and sales tax are highly correlated and have been two major drivers of the recent recovery. As of July 2013 the unemployment rate in Ohio stood at 7.2 percent, which is unchanged from July 2012. The 7.2 percent rate is much lower than the 10.0 percent rate in 2009 but it has a long way to go to reach the 5.5 percent rate of 2006. In Franklin County the rate was 6.4 percent at July 2013 which is slightly better than the July 2012 reading of 6.5 percent.

It was anticipated that the School District would be returning to the voters for a local levy in November 2012. However, this did not come to fruition and was defeated when it was placed on the ballot in November 2013. Therefore, it is likely that the School District will introduce a levy onto the ballot in the future for more funds to compliment the vast reductions that have been put in place to slow financial expenditure growth.

***Columbus City School District***  
***Management's Discussion and Analysis***  
***For the Fiscal Year Ended June 30, 2013***  
***Unaudited***

---

In 2001, the Ohio School Facilities Commission (OSFC) assessed every Columbus school and determined that all schools needed to be modernized. The seven-segment Facilities Master Plan (FMP) provides a working blueprint for this process. By June 2013, 42 of the 45 district schools in Segments 1, 2 and 3 of the FMP have been replaced or renovated.

Columbus City School District has committed itself to financial excellence for many years. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Columbus City School District for its Comprehensive Annual Financial Report for the fiscal years ended June 30, 2000 through 2012. The Columbus City School District received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal years ended June 30, 2000 through 2012.

**Contacting the School District's Financial Management**

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

## BASIC FINANCIAL STATEMENTS

**Columbus City School District**  
*Statement of Net Position*  
June 30, 2013

	Governmental Activities
<b><u>Assets:</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$396,833,175
Cash and Cash Equivalents	8,277,136
Investments	67,562,195
Cash and Cash Equivalents With Fiscal Agent	1,315,330
Cash and Cash Equivalents With Escrow Agent	1,438,730
Materials and Supplies Inventory	253,992
Inventory Held for Resale	466,609
Accrued Interest Receivable	226,812
Prepaid Items	163,305
Accounts Receivable	920,725
Property Taxes Receivable	361,523,277
Payments in Lieu of Taxes Receivable	39,977,411
Intergovernmental Receivable	43,965,166
Capital Assets:	
Land	30,625,409
Construction in Progress	99,724,987
Depreciable Capital Assets, Net	535,197,420
<b>Total Assets</b>	<b>1,588,471,679</b>
<b><u>Deferred Outflows of Resources:</u></b>	
Deferred Charge on Refunding	849,711
<b><u>Liabilities:</u></b>	
Accounts Payable	5,423,931
Contracts Payable	2,926,735
Accrued Wages and Benefits Payable	74,235,849
Intergovernmental Payable	17,612,774
Accrued Interest Payable	1,856,085
Matured Compensated Absences Payable	5,215,465
Retainage Payable	1,438,730
Claims Payable	8,396,000
Long-Term Liabilities:	
Due Within One Year	31,064,201
Due in More Than One Year	567,148,830
<b>Total Liabilities</b>	<b>715,318,600</b>
<b><u>Deferred Inflows of Resources:</u></b>	
Property Taxes	237,871,624
Payment in Lieu of Taxes	39,977,411
<b>Total Deferred Inflows of Resources</b>	<b>277,849,035</b>
<b><u>Net Position:</u></b>	
Net Investment in Capital Assets	208,074,740
Restricted for:	
Debt Service	31,884,506
Capital Projects	81,604,089
Public School Purposes:	
Expendable	49,898
Nonexpendable	81,360
Classroom Facilities Maintenance	41,917,079
District Managed Activities	1,325,874
Title I Program	6,920,571
Improving Teacher Quality	1,648,678
Miscellaneous Grants	4,200,284
Other Purposes	4,288,310
Unrestricted	214,158,366
<b>Total Net Position</b>	<b>\$596,153,755</b>

See accompanying notes to the basic financial statements



		Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b><u>Governmental Activities:</u></b>				
Instruction:				
Regular	\$376,223,802	\$5,500,343	\$2,062,291	(\$368,661,168)
Special	115,196,758	316,831	55,482,519	(59,397,408)
Vocational	7,752,987	354,545	2,323,326	(5,075,116)
Adult/Continuing	2,242,075	127,787	2,159,992	45,704
Adult/Continuing - Intergovernmental	848,023	66,185	808,085	26,247
Student Intervention Services	1,987,648	58,516	0	(1,929,132)
Support Services:				
Pupils	56,393,638	24,981	5,610,297	(50,758,360)
Instructional Staff	70,795,390	558,757	32,026,157	(38,210,476)
Board of Education	124,493	0	0	(124,493)
Administration	46,200,884	347,425	2,349,444	(43,504,015)
Fiscal	9,867,636	838	908,251	(8,958,547)
Business	68,906	0	0	(68,906)
Operation and Maintenance of Plant	57,270,380	862,243	138,305	(56,269,832)
Pupil Transportation	56,999,552	697	2,938,917	(54,059,938)
Central	8,483,821	0	3,582,668	(4,901,153)
Operation of Non-Instructional Services	38,330,970	4,409,837	30,341,482	(3,579,651)
Extracurricular Activities	9,200,679	2,012,012	155,678	(7,032,989)
Interest and Fiscal Charges	27,425,471	0	0	(27,425,471)
<b><u>Total Governmental Activities</u></b>	<b><u>\$885,413,113</u></b>	<b><u>\$14,640,997</u></b>	<b><u>\$140,887,412</u></b>	<b><u>(729,884,704)</u></b>
<b><u>General Revenues:</u></b>				
Property Taxes Levied for:				
General Purposes				327,304,109
Debt Service				32,898,259
Capital Outlay				3,112,132
Grants and Entitlements not Restricted to				
Specific Programs				295,527,629
Investment Earnings				696,855
Payments in Lieu of Taxes				40,783,885
Miscellaneous				4,139,386
Gain on Sale of Capital Assets				26,238,298
<b><u>Total General Revenues</u></b>				<b><u>730,700,553</u></b>
Change in Net Position				815,849
<b><u>Net Position at Beginning of Year</u></b>				<b><u>595,337,906</u></b>
<b><u>Net Position at End of Year</u></b>				<b><u>\$596,153,755</u></b>

15

**Columbus City School District**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2013**

	General	Debt Service	Building	Classroom Facilities	Nonmajor Governmental Funds	Total Governmental Funds
<b><u>Assets:</u></b>						
Equity in Pooled Cash and Cash Equivalents	\$261,141,750	\$28,004,866	\$6,624,718	\$29,413,822	\$71,648,019	\$396,833,175
Cash and Cash Equivalents	0	0	7,095,287	1,181,849	0	8,277,136
Investments	0	0	19,066,860	48,495,335	0	67,562,195
Restricted Assets:						
Cash and Cash Equivalents with Fiscal Agent	0	1,315,330	0	0	0	1,315,330
Cash and Cash Equivalents with Escrow Agent	0	0	160,845	1,277,885	0	1,438,730
Receivables:						
Property Taxes	322,425,906	35,659,927	0	0	3,437,444	361,523,277
Payments in Lieu of Taxes	39,977,411	0	0	0	0	39,977,411
Accounts	914,071	0	0	0	6,654	920,725
Intergovernmental	2,889,217	0	0	13,179,184	27,896,765	43,965,166
Accrued Interest	73,467	0	69,337	84,008	0	226,812
Interfund	7,503,008	0	0	0	0	7,503,008
Prepaid Items	163,305	0	0	0	0	163,305
Materials and Supplies Inventory	100,704	0	0	0	153,288	253,992
Inventory Held for Resale	0	0	0	0	466,609	466,609
<b>Total Assets</b>	<b>\$635,188,839</b>	<b>\$64,980,123</b>	<b>\$33,017,047</b>	<b>\$93,632,083</b>	<b>\$103,608,779</b>	<b>\$930,426,871</b>
<b><u>Liabilities:</u></b>						
Accounts Payable	\$3,847,817	\$0	\$148,927	\$200	\$1,426,987	\$5,423,931
Contracts Payable	0	0	338,463	2,588,272	0	2,926,735
Accrued Wages and Benefits Payable	66,385,486	0	153,468	0	7,696,895	74,235,849
Intergovernmental Payable	15,605,660	0	54,130	0	1,952,984	17,612,774
Interfund Payable	0	0	0	0	7,503,008	7,503,008
Matured Compensated Absences Payable	4,857,100	0	0	0	358,365	5,215,465
Retainage Payable from Restricted Assets	0	0	160,845	1,277,885	0	1,438,730
Claims Payable	8,396,000	0	0	0	0	8,396,000
<b>Total Liabilities</b>	<b>99,092,063</b>	<b>0</b>	<b>855,833</b>	<b>3,866,357</b>	<b>18,938,239</b>	<b>122,752,492</b>
<b><u>Deferred Inflows of Resources:</u></b>						
Property Taxes	211,646,390	23,888,290	0	0	2,336,944	237,871,624
Payment in Lieu of Taxes	39,977,411	0	0	0	0	39,977,411
Unavailable Revenues	58,361,572	6,186,897	50,190	12,862,295	16,439,696	93,900,650
<b>Total Deferred Inflows of Resources</b>	<b>309,985,373</b>	<b>30,075,187</b>	<b>50,190</b>	<b>12,862,295</b>	<b>18,776,640</b>	<b>371,749,685</b>
<b><u>Fund Balances:</u></b>						
Nonspendable	264,009	0	0	0	234,648	498,657
Restricted	0	34,904,936	32,111,024	76,903,431	66,516,225	210,435,616
Committed	4,330,404	0	0	0	289,849	4,620,253
Assigned	68,224,473	0	0	0	738,225	68,962,698
Unassigned (Deficit)	153,292,517	0	0	0	(1,885,047)	151,407,470
<b>Total Fund Balances</b>	<b>226,111,403</b>	<b>34,904,936</b>	<b>32,111,024</b>	<b>76,903,431</b>	<b>65,893,900</b>	<b>435,924,694</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$635,188,839</b>	<b>\$64,980,123</b>	<b>\$33,017,047</b>	<b>\$93,632,083</b>	<b>\$103,608,779</b>	<b>\$930,426,871</b>

See accompanying notes to the basic financial statements

**Columbus City School District**  
*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
June 30, 2013*

**Total Governmental Fund Balances** \$435,924,694

***Amounts reported for governmental activities in the  
Statement of Net Position are different because:***

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	30,625,409	
Construction in progress	99,724,987	
Other capital assets	907,939,557	
Accumulated depreciation	(372,742,137)	
Total capital assets		665,547,816

Some of the School District's revenues will be collected after fiscal year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

Delinquent property taxes	64,988,418	
Intergovernmental	28,777,823	
Accrued interest	134,409	
		93,900,650

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (1,856,085)

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources and, therefore are not reported in the funds. 849,711

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

General obligation bonds	(497,185,599)	
Premium on bonds	(30,516,367)	
Workers' compensation	(12,499,925)	
Compensated absences	(58,011,140)	
Total liabilities		(598,213,031)

***Net Position of Governmental Activities*** \$596,153,755

See accompanying notes to the basic financial statements

**Columbus City School District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2013**

	General	Debt Service	Building	Classroom Facilities	Nonmajor Governmental Funds	Total Governmental Funds
<b><u>Revenues:</u></b>						
Property Taxes	\$340,650,050	\$33,807,153	\$0	\$0	\$3,240,139	\$377,697,342
Payments in Lieu of Taxes	40,783,885	0	0	0	0	40,783,885
Intergovernmental	311,459,496	3,892,447	0	4,271,492	122,632,774	442,256,209
Investment Earnings	279,633	(67,282)	68,615	404,990	10,029	695,985
Tuition and Fees	5,299,632	0	0	0	479,788	5,779,420
Extracurricular Activities	334,783	0	0	0	1,413,055	1,747,838
Rent	938,004	0	0	0	1,000	939,004
Charges for Services	930,297	0	0	0	4,520,040	5,450,337
Contributions and Donations	287,139	0	0	0	911,141	1,198,280
Miscellaneous	2,932,287	1,712	64,374	12,946	1,017,586	4,028,905
<b>Total Revenues</b>	<b>703,895,206</b>	<b>37,634,030</b>	<b>132,989</b>	<b>4,689,428</b>	<b>134,225,552</b>	<b>880,577,205</b>
<b><u>Expenditures:</u></b>						
<b>Current:</b>						
<b>Instruction:</b>						
Regular	353,278,312	0	0	0	2,325,289	355,603,601
Special	78,630,425	0	0	0	35,845,342	114,475,767
Vocational	5,917,175	0	0	0	559,126	6,476,301
Adult/Continuing	0	0	0	0	2,156,394	2,156,394
Adult/Continuing - Intergovernmental	0	0	0	0	848,023	848,023
Student Intervention Services	2,001,484	0	0	0	0	2,001,484
<b>Support Services:</b>						
Pupils	50,084,993	0	0	0	5,959,706	56,044,699
Instructional Staff	42,986,011	0	0	0	28,034,595	71,020,606
Board of Education	124,493	0	0	0	0	124,493
Administration	44,629,841	0	0	0	1,787,585	46,417,426
Fiscal	8,131,658	667,946	0	0	989,391	9,788,995
Business	3,260,162	0	0	0	0	3,260,162
Operation and Maintenance of Plant	56,367,359	0	7,997	193,096	1,159,383	57,727,835
Pupil Transportation	54,423,891	0	0	0	10,204,577	64,628,468
Central	6,372,220	0	0	0	2,390,098	8,762,318
Operation of Non-Instructional Services	1,950	0	0	0	38,265,315	38,267,265
Extracurricular Activities	6,891,631	0	0	0	2,297,928	9,189,559
Capital Outlay	48,393	0	12,515,769	37,474,967	0	50,039,129
<b>Debt Service:</b>						
Principal Retirement	0	15,095,000	0	0	0	15,095,000
Interest and Fiscal Charges	0	22,349,447	0	0	0	22,349,447
<b>Total Expenditures</b>	<b>713,149,998</b>	<b>38,112,393</b>	<b>12,523,766</b>	<b>37,668,063</b>	<b>132,822,752</b>	<b>934,276,972</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(9,254,792)</b>	<b>(478,363)</b>	<b>(12,390,777)</b>	<b>(32,978,635)</b>	<b>1,402,800</b>	<b>(53,699,767)</b>
<b><u>Other Financing Sources (Uses):</u></b>						
General Obligation Bonds Issued	0	0	0	0	26,150,000	26,150,000
Premium on General Obligation Bonds	0	1,360,123	0	0	0	1,360,123
Proceeds from Sale of Capital Assets	33,732	0	26,884,022	0	0	26,917,754
Insurance Proceeds	0	0	82,774	0	641,624	724,398
Transfers In	0	9,728,360	0	10,535,975	5,540,003	25,804,338
Transfers Out	(7,908,363)	0	(17,895,975)	0	0	(25,804,338)
<b>Total Other Financing Sources (Uses)</b>	<b>(7,874,631)</b>	<b>11,088,483</b>	<b>9,070,821</b>	<b>10,535,975</b>	<b>32,331,627</b>	<b>55,152,275</b>
<b>Net Change in Fund Balances</b>	<b>(17,129,423)</b>	<b>10,610,120</b>	<b>(3,319,956)</b>	<b>(22,442,660)</b>	<b>33,734,427</b>	<b>1,452,508</b>
<b>Fund Balances at Beginning of Year</b>	<b>243,240,826</b>	<b>24,294,816</b>	<b>35,430,980</b>	<b>99,346,091</b>	<b>32,159,473</b>	<b>434,472,186</b>
<b>Fund Balances at End of Year</b>	<b>\$226,111,403</b>	<b>\$34,904,936</b>	<b>\$32,111,024</b>	<b>\$76,903,431</b>	<b>\$65,893,900</b>	<b>\$435,924,694</b>

See accompanying notes to the basic financial statements

**Columbus City School District**  
*Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Fiscal Year Ended June 30, 2013*

**Net Change in Fund Balances - Total Governmental Funds** \$1,452,508

***Amounts reported for governmental activities in the  
Statement of Activities are different because:***

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital assets additions	56,914,035	
Depreciation expense	(19,814,446)	
Excess of capital outlay over depreciation expense		37,099,589

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. However, the cost of capital assets is removed from the capital assets account in the Statement of Net Position and offset against the proceeds from the sale of capital assets resulting in a gain or loss on the sale of capital assets in the Statement of Activities.

Proceeds from sale of capital assets	(26,917,754)	
Gain on sale of capital assets	26,238,298	
		(679,456)

Because some revenues will not be collected for several months after the School District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.

Delinquent property taxes	(14,382,842)	
Intergovernmental	(6,867,867)	
Interest	870	
Contributions and donations	(58,600)	
Miscellaneous	(2,500)	
		(21,310,939)

The issuance of long-term debt provides current financial resources to governmental funds, but in the Statement of Net Position, the debt is reported as a liability.

Proceeds of general obligation bonds	(26,150,000)	
Premium on general obligation bonds	(1,360,123)	
		(27,510,123)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current fiscal year, these amounts consist of:

General obligation bonds principal payments		15,095,000
---	--	------------

Accretion and amortization of bond premiums, the deferred loss on refunding debt, as well as accrued interest payable on the bonds are not reported in the funds, but are allocated as an expense over the life of the debt in the Statement of Activities

Increase in accrued interest	(3,739,266)	
Accretion on bonds	(1,202,936)	
Amortization of premium on bonds	1,851,157	
Amortization of loss on refunding	(1,984,979)	
		(5,076,024)

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in compensated absences payable	(1,474,439)	
Decrease in workers' compensation claims payable	3,219,733	
		1,745,294

<b><i>Change in Net Position of Governmental Activities</i></b>		<b><u>\$815,849</u></b>
---	--	-------------------------

See accompanying notes to the basic financial statements

**Columbus City School District**  
*Statement of Revenues, Expenditures and Changes in*  
*Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b><u>Revenues:</u></b>				
Property Taxes	\$384,345,293	\$379,343,793	\$358,169,460	(\$21,174,333)
Payments in Lieu of Taxes	7,557,701	7,678,391	39,977,411	32,299,020
Intergovernmental	295,042,416	299,754,002	305,261,604	5,507,602
Investment Earnings	515,831	524,068	533,697	9,629
Tuition and Fees	5,348,211	5,373,012	5,279,318	(93,694)
Extracurricular Activities	805,504	670,541	334,783	(335,758)
Rent	1,099,903	992,562	935,755	(56,807)
Charges for Services	1,621,975	1,162,085	889,130	(272,955)
Contributions and Donations	401,950	348,840	173,602	(175,238)
Miscellaneous	3,200,462	3,094,042	2,845,496	(248,546)
<b><u>Total Revenues</u></b>	<b><u>699,939,246</u></b>	<b><u>698,941,336</u></b>	<b><u>714,400,256</u></b>	<b><u>15,458,920</u></b>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	397,401,239	361,303,965	355,811,090	5,492,875
Special	59,469,140	78,882,146	78,844,316	37,830
Vocational	5,384,431	6,226,742	6,168,633	58,109
Student Intervention Services	2,540,816	2,735,653	2,069,231	666,422
Support Services:				
Pupils	37,870,959	49,894,609	49,769,142	125,467
Instructional Staff	34,208,229	55,666,276	41,420,882	14,245,394
Board of Education	211,114	159,352	127,502	31,850
Administration	35,169,916	46,542,316	45,453,646	1,088,670
Fiscal	17,282,571	10,922,215	8,007,314	2,914,901
Business	4,908,471	3,821,652	3,558,318	263,334
Operation and Maintenance of Plant	62,808,371	61,564,828	61,077,733	487,095
Pupil Transportation	58,132,483	54,968,347	54,734,529	233,818
Central	24,583,968	16,111,444	13,039,091	3,072,353
Operation of Non-Instructional Services	50,000	11,700	1,679	10,021
Extracurricular Activities	6,705,716	7,531,035	7,075,828	455,207
Capital Outlay	45,016	58,105	50,213	7,892
<b><u>Total Expenditures</u></b>	<b><u>746,772,440</u></b>	<b><u>756,400,385</u></b>	<b><u>727,209,147</u></b>	<b><u>29,191,238</u></b>
Excess of Revenues Over (Under) Expenditures	<u>(46,833,194)</u>	<u>(57,459,049)</u>	<u>(12,808,891)</u>	<u>44,650,158</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Proceeds from Sale of Capital Assets	33,732	33,732	33,732	0
Refund of Prior Year Expenditures	102,866	102,866	102,866	0
Transfers In	404,820	404,820	0	(404,820)
Transfers Out	(7,902,964)	(8,307,784)	(7,908,363)	399,421
Advances In	0	0	27,816,736	27,816,736
Advances Out	0	0	(15,989,009)	(15,989,009)
Refund of Prior Year Receipts	(67,135)	(72,135)	(62,035)	10,100
<b><u>Total Other Financing Sources (Uses)</u></b>	<b><u>(7,428,681)</u></b>	<b><u>(7,838,501)</u></b>	<b><u>3,993,927</u></b>	<b><u>11,832,428</u></b>
Net Change in Fund Balance	(54,261,875)	(65,297,550)	(8,814,964)	56,482,586
Fund Balance at Beginning of Year	246,160,170	246,160,170	246,160,170	0
Prior Year Encumbrances Appropriated	7,680,010	7,680,010	7,680,010	0
Fund Balance at End of Year	<u>\$199,578,305</u>	<u>\$188,542,630</u>	<u>\$245,025,216</u>	<u>\$56,482,586</u>

See accompanying notes to the basic financial statements 20

***Columbus City School District***  
***Statement of Fiduciary Net Position***  
***Fiduciary Funds***  
***June 30, 2013***

	Private Purpose Trust Fund	Agency Funds
<b><u>Assets:</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$11,801	<u>\$693,005</u>
<b><u>Liabilities:</u></b>		
Due to Students	<u>0</u>	<u>\$693,005</u>
<b><u>Net Position:</u></b>		
Held in Trust for Other Purposes	<u>\$11,801</u>	

See accompanying notes to the basic financial statements

***Columbus City School District***  
***Statement of Changes in Fiduciary Net Position***  
***Fiduciary Fund***  
***For the Fiscal Year Ended June 30, 2013***

	Private Purpose Trust Fund
	<hr/>
<b><u>Additions:</u></b>	
Contributions and Donations	\$565
<b><u>Deductions:</u></b>	
	<hr/>
	0
<i>Increase in Net Position</i>	565
<i>Net Position at Beginning of Year</i>	<hr/>
	11,236
<i>Net Position at End of Year</i>	<hr/> <hr/>
	\$11,801

See accompanying notes to the basic financial statements



*Columbus City School District*  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

**NOTE 1 – DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY**

The Columbus City School District, Franklin County, Ohio (the "School 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 School District is a city district as defined by Section 3311.02 of the Ohio Revised Code. The School District operates under a locally elected Board of Education (seven members) and is responsible for the provision of public education to residents of the School District. The School District also provides vocational (job training) education for residents of the School District.

The School District serves an area of approximately 116 square miles. It is staffed by 2,346 non-certificated employees, 3,755 certificated personnel and 292 administrative employees who provide services to 49,494 students and other community members. The School District currently operates 116 instructional buildings, three bus compounds, two maintenance service buildings, and 10 administration buildings.

*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 are not misleading. The primary government of the School District consists of all funds, departments, boards, and agencies that are not legally separate from the School District. For the School District, this includes general operations, food service, student guidance, extracurricular activities, educational media, care and upkeep of grounds and buildings of the School District, and other appropriate areas.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board and (1) the School District is able to significantly influence the programs or services performed or provided by the organization; or (2) the School District is legally entitled to or can otherwise access the organization's resources; the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the School District. The School District has no component units.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Columbus City School 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 standards-setting body for establishing governmental accounting and financial reporting principles. The more significant of the School District's accounting policies are described below.

### **Basis of Presentation**

The School District's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

#### *Government-wide Financial Statements*

The Statement of Net Position and the Statement of Activities display information about the School District as a whole. These statements include the financial activities of the School District, except for fiduciary funds. The government-wide financial statements usually distinguish between those activities of the School District that are governmental and those that are considered business-type; however, the School District has no business-type activities.

The Statement of Net Position presents the financial condition of the governmental activities of the School District at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School District.

#### *Fund Financial Statements*

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

*Columbus City School District*  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

**Fund Accounting**

The School District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the School District are divided into two categories; governmental and fiduciary.

*Governmental Funds:*

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

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

Debt Service Fund – This fund is used to account for and report the accumulation of resources restricted for, and the payment of, general obligation bond principal and interest and certain other long-term obligations when the School District is obligated for the payment.

Building Capital Projects Fund – This fund is used to account for and report all transactions restricted for constructing improvements, renovations and additions to the School District's buildings, including equipment, furniture and fixtures.

Classroom Facilities Capital Projects Fund – This fund is used to account for and report grants restricted for constructing improvements, renovations and additions to the School District's buildings, including equipment, furniture and fixtures.

The other governmental funds of the School District account for grants and other resources whose use is restricted, committed, or assigned to a particular purpose. The School District's permanent nonmajor fund is a fund used to account for donations/contributions where the principal balance is non-expendable and the interest can only be used for public school services.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

***Fiduciary Funds:***

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the School District under a trust agreement for individuals, private organizations, or other governments and are not available to support the School District's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School District's only fiduciary funds are a private purpose trust fund which accounts for contributions received for scholarship programs and an agency fund which accounts for student managed activity programs.

**Measurement Focus**

***Government-wide Financial Statements***

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the School District are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

***Fund Financial Statements***

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The private purpose trust fund is reported using the flow of economic resources measurement focus.

**Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the financial statements of the fiduciary fund are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows of resources, and in the presentation of expenses versus expenditures.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

***Revenues - Exchange and Non-exchange Transactions***

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Measurable" means that the amount of the transaction can be determined, and "available" means that the resources are collectible within the current fiscal year, or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within 60 days of fiscal year-end.

Non-exchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, payments in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes and payments in lieu of taxes is recognized in the fiscal year for which the taxes are levied (See Note 7). 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 fiscal year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available for advance, grants, interest, and miscellaneous.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the School District, deferred outflows of resources include a deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the School District, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and revenue in lieu of taxes represent amounts for which there is an enforceable legal claim as of June 30, 2013, but which were levied to finance fiscal year 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables which will not be collected within the available period.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

For the School District, unavailable revenue includes delinquent property taxes, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

***Expenses/Expenditures***

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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.

**Cash and Cash Equivalents**

Cash received by the School District is deposited into one of several bank accounts with individual fund integrity being maintained through the School District's records for cash that is pooled. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the financial statements. The School District has monies related to the Ohio School Facilities Commission Project and the School District's local share of the project invested separately from the School District's internal investment pool. These amounts are presented as "Cash and Cash Equivalents" and "Investments" on the financial statements. The School District also has amounts in escrow accounts to hold retainage amounts still owed to contractors. These amounts are presented as "Restricted Assets: Cash and Cash Equivalents With Escrow Agent" on the financial statements. The School District also holds money in a sinking fund to be used for the payment of the 2011 School Improvement Bonds. The balance in this account is presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents."

During fiscal year 2013, the School District's investments included U.S. Government and U.S. Government Agency Securities, a mutual fund, repurchase agreements, commercial paper, and STAROhio. Investments are reported at fair value which is based on quoted market prices, except for mutual funds, which are based on current share price.

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 the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's net asset value per share which is the price the investment could be sold for at June 30, 2013.

Following Ohio statutes, the Board of Education has, by resolution, specified the funds to receive an allocation of investment earnings. Investment earnings credited to the General Fund during fiscal year 2013 amounted to \$279,633, which includes \$146,329 assigned from other School District funds.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the School District are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

**Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or imposed by law through constitutional provisions. Restricted assets in the Building Capital Projects Fund and Classroom Facilities Capital Projects Fund represent monies held in an escrow account that is still owed to contractors for work completed relating to the school construction project. Restricted assets in the Debt Service Fund represent monies held with a fiscal agent in a sinking fund for debt service payments related to the 2011 School Improvement Bonds.

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Interfund Receivable/Payable". Interfund balances are eliminated in the Statement of Net Position.

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2013, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the fiscal year in which services are consumed.

**Inventory**

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventories consist of materials and supplies held for consumption and donated commodities held for resale.

**Capital Assets**

All capital assets of the School District are general capital assets that are associated with governmental activities. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost, which is determined by indexing the current replacement cost back to the year of acquisition) and updated for additions and retirements during the fiscal year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$5,000 for furniture, equipment, and vehicles. For construction in progress, land improvements, and

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

building improvements, the School District maintains a capitalization threshold of \$50,000. The capitalization threshold for land and buildings is zero dollars. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

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

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	10 - 40 years
Buildings and Improvements	5 - 100 years
Furniture and Equipment	3 - 30 years
Vehicles	3 - 25 years

### **Compensated Absences**

Vacation and personal leave 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 School District will compensate the employees for the benefits through paid time off or some other means. The School District records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination 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 School District's past experience of making termination payments.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditures to the extent that payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees will be paid.

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

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.



**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences and claims that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Bonds that will be paid from governmental funds are recognized as an expenditure and liability in the governmental fund financial statements when due.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the School District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

*Restricted* - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

*Committed* - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level of formal action (resolution) of the School District Board of Education. Those committed amounts cannot be used for any other purpose unless the School District Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* - Amounts in the assigned fund balance classification are intended to be used by the School District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Education. The treasurer has been given authority to assign amounts for these purposes by the School District Board of Education.

The treasurer assigned fund balance to cover a gap between estimated revenue and appropriations in the 2014 appropriated budget.

*Unassigned* - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

The School District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for food service operations, music and athletic programs, and federal and State grants restricted to expenditures for specified purposes. The expendable and non-expendable portions of the Permanent Fund's net position is based upon external restrictions imposed by donors whereas the expendable portion of net position must be used for School District purposes and the non-expendable portion must be retained intact by the School District.

The School District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**Internal Activity**

Transfers within governmental activities are eliminated on the government-wide financial statements.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

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

**Budgetary Process**

All funds, other than the agency funds, are legally required to be budgeted and appropriated. Advances are unbudgeted by the School District. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the Board of Education may appropriate. The appropriation resolution is the Board's

*Columbus City School District*  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Board. The legal level of control has been established by the Board of Education at the fund level. The Treasurer has been authorized to allocate Board appropriations to the function and object level within each fund.

The certificate of estimated resources may be amended during the fiscal year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts reflect the amounts in the amended certificate in effect at the time the final appropriations were passed.

The appropriations resolution is subject to amendment by the Board throughout the fiscal year with the restriction that appropriations may not exceed estimated revenues. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior fiscal years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Board of Education during the fiscal year, including all supplemental appropriations.

**Bond Premiums and Compounded Interest on Capital Appreciation Bonds**

For governmental activities, bond premiums are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Capital appreciation bonds are accreted each fiscal year for the compounded interest accrued during the fiscal year. Bond premiums and the compounded interest on the capital appreciation bonds are presented as an addition to the face amount of the bonds payable.

On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds were issued. Accretion on the capital appreciation bonds is not reported. Interest on the capital appreciation bonds is recorded as an expenditure when the debt becomes due.

**Deferred Charge on Refunding**

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the Statement of Net Position.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

**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.

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES**

For fiscal year 2013, the School District has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 61, "The Financial Reporting Entity: Omnibus," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the School District's financial statements.

GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. These changes were incorporated in the School District's fiscal year 2013 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the School District's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the School District's fiscal year 2013 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the School District's fiscal year 2013 financial statements; however, there was no effect on beginning net position/fund balance.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the School District's financial statements; however, there was no effect on beginning net position and/or fund balance.

**NOTE 4 – ACCOUNTABILITY**

At June 30, 2013, the following funds had deficit fund balances:

<u>Fund Name</u>	<u>Amount</u>
Special Revenue Funds:	
Miscellaneous State Grants	\$240
Adult Basic Education	50,517
Race to the Top	426,384
Vocational Education	84,542
Transition Program for Refugee Children	15,304
Title I	1,234,307
Early Childhood Special Education, IDEA	14,823
Improving Teacher Quality - Title II-A	58,930
Total	<u><u>\$1,885,047</u></u>

The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**NOTE 5 – BUDGETARY BASIS OF ACCOUNTING**

While the School District is reporting financial position, results of operations, and changes in fund balances 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 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis) is presented for the General Fund 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 are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

3. Encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Advances In and Advances Out are operating transactions (budget basis) as opposed to Balance Sheet transactions (GAAP basis).
5. Investments are recorded at fair value (GAAP basis) rather than cost (budget basis).

The following table summarizes the adjustments necessary to reconcile the GAAP and budgetary basis statements for the General Fund.

Net Change in Fund Balance	
GAAP Basis	(\$17,129,423)
Adjustments:	
Revenue Accruals	10,350,732
Expenditure Accruals	2,169,103
Advances	11,827,727
Encumbrances	(16,290,287)
Increase in Fair Value of Investments - 2012	83,424
Decrease in Fair Value of Investments - 2013	173,760
Budget Basis	<u><u>(\$8,814,964)</u></u>

#### **NOTE 6 – DEPOSITS AND INVESTMENTS**

Monies held by the School District are classified by State Statute into three categories.

Active deposits are public deposits determined to be necessary to meet current demands upon the School District treasury. Active monies must be maintained either as cash in the School District Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Board of Education has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

*Columbus City School District*  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

Interim monies held by the School District can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above;
7. The State Treasurer's investment pool (STAROhio); and
8. Commercial paper and bankers acceptances if training requirements have been met.

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. Investments may only be made through specified dealers and institutions.

*Deposits:*

Custodial credit risk for deposits is the risk that in the event of bank failure, the School District will not be able to recover deposits or collateral securities that are in the possession of an outside party. At fiscal year-end, \$292,505,519 of the School District's pooled bank balances of \$303,290,148 were exposed to custodial credit risk because they were uninsured and collateralized with securities held by the pledging financial institution. Also, at fiscal year-end, \$2,482,526 of the School District's Classroom Facilities Capital Projects Fund's specific balance of \$2,518,256, and \$7,145,269 of the School District's Building Capital Projects Fund's specific balance of \$7,352,431 was exposed to custodial credit risk because they were uninsured and collateralized with securities held by the pledging financial institution.

**Columbus City School District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2013**

The School District's policy is to deposit monies with financial institutions that are able to abide by the laws governing insurance and the collateral of public funds. Ohio law requires that deposits either be insured or protected by eligible securities pledged to and deposited either with the School District or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

**Investments:** As of June 30, 2013, the School District had the following investments. All investments, except those relating to the Ohio School Facilities Commission Project and the School District's local share of the project, are in an internal investment pool.

	Fair Value	Investment Maturities in Years				S&P's/ Moody's Rating	Percent of Total Investments
		Less than 1	1 - 2	3 - 4	5		
STAROhio	\$8,057,828	\$8,057,828	\$0	\$0	\$0	AAAm	N/A
Federal Farm Credit Bank Bonds	40,564,603	7,870,741	8,845,232	23,848,630	0	Aaa	22.98%
Federal Farm Credit Bank Consolidation Bonds	2,187,854	200,074	0	1,987,780	0	Aaa	1.24%
Federal Farm Credit Bank Discount Notes	3,149,624	3,149,624	0	0	0	Aaa	1.78%
Federal Home Loan Bank Bonds	31,330,075	12,833,376	7,006,600	9,964,537	1,525,562	Aaa	17.75%
Federal Home Loan Bank Consolidation Bonds	1,471,072	740,422	0	730,650	0	Aaa	0.83%
Federal Home Loan Bank Consolidation Discount Notes	400,000	400,000	0	0	0	Aaa	0.23%
Federal Home Loan Bank Discount Notes	6,525,580	6,525,580	0	0	0	Aaa	3.70%
Federal Home Loan Mortgage Corporation Bonds	22,531,159	8,117,223	4,510,440	7,952,676	1,950,820	Aaa	12.76%
Federal Home Loan Mortgage Corporation Discount Notes	10,469,590	10,469,590	0	0	0	Aaa	5.93%
Federal National Mortgage Association Bonds	30,103,272	9,304,711	5,710,523	15,088,038	0	Aaa	17.05%
Federal National Mortgage Association Discount Notes	5,056,722	5,056,722	0	0	0	Aaa	2.86%
Toyota Motor Credit Company Discount Commercial Paper	1,999,200	1,999,200	0	0	0	----	1.13%
U.S. Treasury Bills	3,149,831	3,149,831	0	0	0	Aaa	N/A
U.S. Treasury Notes	9,511,430	9,511,430	0	0	0	Aaa	N/A
Totals	<u>\$176,507,840</u>	<u>\$87,386,352</u>	<u>\$26,072,795</u>	<u>\$59,572,311</u>	<u>\$3,476,382</u>		

**Interest Rate Risk:** As a means of limiting its exposure to fair value losses caused by rising interest rates, the School District attempts, to the extent possible, to match investments with anticipated cash flow requirements. Unless matched to a specific obligation or debt of the School District, the School District will not directly invest in securities maturing more than five years from the date of investment. The School District does not have a formal policy regarding interest rate risk.



**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

*Credit Risk:* The Standard and Poor's or Moody's rating of the School District's investments is listed in the table above. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The Toyota Motor Credit Company Discount Commercial Paper is rated A1+/P1 by Moody's and Standard and poor's. The School District's investment policy limits investments to those authorized by State statute which restricts investments to those that are highly rated or issued by United States Government sponsored enterprises.

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the School District's securities are either insured and registered in the name of the School District or at least registered in the name of the School District. The School District has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

*Concentration of Credit Risk:* The School District's investment policy places no limit on the amount it may invest in any one issuer. The percentage that each investment represents of the total investments is listed in the table preceding.

In addition to deposits and investments, the School District has insured and uncollateralized cash in the amount of \$1,315,330 being held by Huntington Bank. This cash is restricted in its use for debt payment of the 2011 School Improvement Bonds.

#### **NOTE 7 – PROPERTY TAXES**

Property taxes are levied and assessed on a calendar year basis while the School District's fiscal year runs from July through June. First half tax collections are received by the School 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 and public utility property located in the School District. Real property tax revenue received in calendar year 2013 represents collections of calendar year 2012 taxes. Real property taxes received in calendar year 2013 were levied after April 1, 2012, on the assessed value listed as of January 1, 2012, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenue received in calendar year 2013 represents collections of calendar year 2012 taxes. Public utility real and tangible personal property taxes received in calendar year 2013 became a lien December 31, 2011, were levied after April 1, 2012, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The Franklin County Treasurer collects property taxes on behalf of all governments in the County. The County Auditor periodically advances to the School District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 2013, are available to finance fiscal year 2013 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable includes real property and public utility property taxes that are measurable as of June 30, 2013, and for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, only the amount of real property taxes available as an advance at June 30 was levied to finance current fiscal year operations and is reported as revenue at fiscal year-end. The portion of the receivable not levied to finance current fiscal year operations is offset by a credit of deferred inflows – property taxes.

The amount available as an advance at June 30, 2013, was \$58,663,234 and is recognized as revenue: \$52,556,391 in the General Fund, \$5,584,740 in the Debt Service Fund and \$522,103 in the Classroom Facilities Maintenance Special Revenue Fund. The amount available as an advance at June 30, 2012, was \$77,715,207 and is recognized as revenue: \$70,075,802 in the General Fund, \$6,947,740 in the Debt Service Fund and \$691,665 in the Classroom Facilities Maintenance Special Revenue Fund.

On an accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on a modified accrual basis, the revenue has been reported as deferred inflows of resources – unavailable revenue.

The assessed values upon which fiscal year 2013 taxes were collected are:

	2012 Second- Half Collections		2013 First- Half Collections	
	Amount	Percent	Amount	Percent
Real Estate	\$8,912,584,000	97.58%	\$8,723,415,730	97.35%
Public Utility Personal	220,632,230	2.42%	237,826,130	2.65%
Total Assessed Value	<u>\$9,133,216,230</u>	<u>100.00%</u>	<u>\$8,961,241,860</u>	<u>100.00%</u>
Tax rate per \$1,000 of assessed valuation	\$75.85		\$76.15	

**Payments in Lieu of Taxes**

The School District is party to Tax Increment Financing (TIF) agreements. Municipalities, townships, and counties can enter into TIF agreements which lock in real property at its unimproved value for up to 30 years in a defined TIF district. Some TIF agreements also require the TIF government to allocate service payments to school districts and other governments to help offset the property taxes these governments would have received had the improvements to real property not been exempted. The service payments that the School District receives as part of TIF agreements are presented on the financial statements as Payments in Lieu of Taxes.

*Columbus City School District*  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

**NOTE 8 – RECEIVABLES**

Receivables at June 30, 2013, consisted of property taxes, payments in lieu of taxes, accounts, intergovernmental grants, accrued interest, and interfund. 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 with the exception of the Ohio School Facilities Commission Grant monies and property taxes. Ohio School Facilities Commission Grant monies will be collected over the life of the construction of new facilities. Property taxes, although ultimately collectible, include some portion of delinquents that will not be collected within one year. A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<u>Governmental Activities:</u>	
Ohio School Facilities Commission	
Accelerated Urban Assistance Program	\$13,179,184
Title I	10,761,071
Title I - School Improvement, Stimulus A Grant	3,692,734
School Improvement Competitive Grant	3,146,731
Title II-A, Improving Teacher Quality	3,013,241
Payments from Bureau of Workers' Compensation	2,824,811
Race to the Top Grant	2,750,673
Title III, LEP Grant	607,438
ARRA Title I, School Improvement Grant	534,576
Carl D. Perkins Grant	465,237
Special Education, Part B - IDEA Grant	452,899
Smaller Learning Communities	380,284
Other	889,382
History Speaks Grant	320,020
FLAP Grant	204,371
Adult Basic Literacy Education Grant	155,657
McKinney Vento Homeless Grant	113,909
Early Childhood Special Education, IDEA Grant	106,749
Central Ohio Workforce Investment Corporation	74,305
Title I-D, Delinquent Grant	65,542
Food Service Reimbursements	42,311
WCBE - Radio Community Service Grant	40,900
Title I, Neglected Grant	36,141
EL/Civics Grant	27,635
Career Camp Grant	27,176
Early Childhood Education Grant	18,698
Alternative Challenge Grant	18,263
City of Columbus Angel in You	7,000
NEA Foundation Student Achievement	4,500
School Psychology Interns Grant	3,728
Total Intergovernmental Receivables	<u><u>\$43,965,166</u></u>

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
For the Fiscal Year Ended June 30, 2013

During the fiscal year and in prior fiscal years, the School District was awarded grants in the amount of \$185,139,980 from the Ohio School Facilities Commission Accelerated Urban Assistance Program for the construction of new facilities.

**NOTE 9 – CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2013, was as follows:

	Balance at 6/30/12	Additions	Deductions	Balance at 6/30/13
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$31,042,870	\$0	(\$417,461)	\$30,625,409
Construction in Progress	105,381,804	46,739,810	(52,396,627)	99,724,987
Total Capital Assets Not Being Depreciated	<u>136,424,674</u>	<u>46,739,810</u>	<u>(52,814,088)</u>	<u>130,350,396</u>
Capital Assets Being Depreciated:				
Land Improvements	17,001,220	0	(623,620)	16,377,600
Buildings and Improvements	768,524,559	52,396,627	(7,520,280)	813,400,906
Furniture and Equipment	27,786,485	169,800	(674,018)	27,282,267
Vehicles	40,874,359	10,004,425	0	50,878,784
Total Capital Assets Being Depreciated	<u>854,186,623</u>	<u>62,570,852</u>	<u>(8,817,918)</u>	<u>907,939,557</u>
Less Accumulated Depreciation:				
Land Improvements	(13,857,940)	(344,932)	623,620	(13,579,252)
Building and Improvements	(306,745,950)	(16,193,325)	7,265,736	(315,673,539)
Furniture and Equipment	(22,692,019)	(973,695)	666,567	(22,999,147)
Vehicles	(18,187,705)	(2,302,494)	0	(20,490,199)
Total Accumulated Depreciation	<u>(361,483,614)</u>	<u>(19,814,446) *</u>	<u>8,555,923</u>	<u>(372,742,137)</u>
Total Capital Assets Being Depreciated, Net	<u>492,703,009</u>	<u>42,756,406</u>	<u>(261,995)</u>	<u>535,197,420</u>
Governmental Activities Capital Assets, Net	<u>\$629,127,683</u>	<u>\$89,496,216</u>	<u>(\$53,076,083)</u>	<u>\$665,547,816</u>

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

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

Instruction:	
Regular	\$15,026,788
Special	53,608
Vocational	1,567,176
Adult/Continuing	21,610
Support Services:	
Pupils	65,131
Instructional Staff	32,013
Administration	262,156
Business	23,389
Operation and Maintenance of Plant	200,668
Pupil Transportation	2,329,843
Central	48,941
Operation of Non-Instructional Services	116,887
Extracurricular Activities	66,236
Total Depreciation Expense	<u><u>\$19,814,446</u></u>

## **NOTE 10 – RISK MANAGEMENT**

### **Property and Liability**

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains comprehensive insurance coverage with private carriers for real property, building contents, vehicles, general liability, boiler and machinery, and builder's risk. Settled claims have not exceeded the coverage in any of the past three fiscal years. There has not been a significant reduction in coverage from the prior fiscal year.

### **Employee Health Care Benefits**

The School District is self-insured for employee health care benefits, including prescription drug coverage, for all of its employees. The health care benefits program is currently administered by Medical Mutual of Ohio, which provides claims review and processing services. The prescription drug coverage is administered by Express Scripts. The self-insurance program is reported in the General Fund.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The liability for unpaid claims of \$8,396,000 reported in the General Fund at June 30, 2013, is based on the requirements of GASB Statement No. 10, “*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*,” as amended by GASB Statement No. 30, “*Risk Management Omnibus*,” which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. Estimates were calculated based upon an independent actuarial evaluation of claims payable. The estimate was not affected by incremental claims adjustment expenses and does not include other allocated or unallocated claims adjustment expenses.

Employees choosing the Medical Mutual Select and Medical Mutual Choice have an unlimited lifetime benefit. The School District does not purchase stop loss coverage and is, therefore, responsible for all claims within the plans’ limits.

Changes in claims activity for employee health care benefits for the past two fiscal years are as follows:

	Balance at Beginning of Fiscal Year	Current Fiscal Year Claims	Claims Payments	Balance at End of Fiscal Year
2012	\$5,818,000	\$96,060,041	\$94,054,041	\$7,824,000
2013	7,824,000	100,320,147	99,748,147	8,396,000

**Ohio Bureau of Workers’ Compensation Retrospective Rating Program**

The School District participates in the Ohio Bureau of Workers’ Compensation (the “Bureau”) Retrospective Rating Program. Under the retrospective rating program, the School District assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in calendar year 2013 are \$300,000 per claim and 150 percent of the annual premium in the aggregate. Estimates of claim liabilities based on actuarial methods, for incurred claims as calculated by the Bureau for the cumulative retrospective rating period January 1, 2003, through December 31, 2013, total \$9,864,087 and are recorded in addition to an estimate for incurred but not reported (IBNR) claims totaling \$2,635,838 in the government-wide financial statements. The General Fund pays the workers’ compensation claims and then charges a percentage based upon historical information to each of the respective funds in the same year that the salaries are paid. The liability for the Workers’ Compensation Retrospective Rating Program is included within long-term liabilities in the Statement of Net Position for \$12,499,925.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The amounts reported in the government-wide financial statements at June 30, 2013, are based on the requirements of GASB Statement No. 10, “*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*,” as amended by GASB Statement No. 30, “*Risk Management Omnibus*,” which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. Estimates were calculated based upon an independent actuarial evaluation of claims payable. This estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Settled claims have not exceeded the coverage in any of the past three fiscal years. There has not been a significant reduction in coverage from the prior fiscal year.

Changes in claims activity for the Workers’ Compensation Retrospective Rating Program for the past two fiscal years are as follows:

	Balance at Beginning of Fiscal Year	Current Fiscal Year Claims	Claims Payments	Balance at End of Fiscal Year
2012	\$15,510,066	\$4,625,493	\$4,415,901	\$15,719,658
2013	15,719,658	522,108	3,741,841	12,499,925

**NOTE 11 – DEFINED BENEFIT PENSION PLANS**

**School Employees Retirement System**

Plan Description – The School District contributes to the School Employees Retirement System (SERS), a cost-sharing, multiple-employer defined benefit pension plan. SERS provides retirement, disability and survivor benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Ohio Revised Code Chapter 3309. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by visiting the SERS website at [www.ohsers.org](http://www.ohsers.org) under Employers/Audit Resources.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

Funding Policy – Plan members are required to contribute 10 percent of their annual covered salary and the School District is required to contribute 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended by the SERS' Retirement Board up to a statutory maximum amount of 10 percent for plan members and 14 percent for employers. The Retirement Board, acting with the advice of the actuary, allocates the employer contribution rate among four of the System's funds (Pension Trust Fund, Death Benefit Fund, Medicare B Fund, and Health Care Fund). For the fiscal year ended June 30, 2013, the allocation to pension and death benefits was 13.10 percent. The remaining 0.90 percent of the 14 percent employer contribution rate is allocated to the Medicare B and Health Care funds. The School District's required contributions for pension obligations to SERS for the fiscal years ended June 30, 2013, 2012, and 2011 were \$13,849,310, \$14,945,549, and \$12,821,782, respectively. The full amount has been contributed for fiscal years 2013, 2012, and 2011.

**State Teachers Retirement System of Ohio**

Plan Description – The School District participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.



***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2013, plan members were required to contribute 10 percent of their annual covered salary. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The School District's required contributions for pension obligations to STRS Ohio for the fiscal year ended June 30, 2013, 2012, and 2011 were \$42,250,786, \$42,659,001, and \$43,939,219, respectively. For fiscal year 2013, 82.71 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2012 and 2011.

Contributions made to STRS Ohio for the DC Plan for fiscal year 2013 were \$762,942 made by the School District and \$544,958 made by the plan members. In addition, member contributions of \$699,994 were made for fiscal year 2013 for the defined contribution portion of the Combined Plan.

**Social Security System**

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System of Ohio have an option to choose Social Security or the School Employees Retirement System. As of June 30, 2013, one member of the Board of Education has elected Social Security. The Board's liability is 6.2 percent of wages paid.

**NOTE 12 – POSTEMPLOYMENT BENEFITS**

**School Employees Retirement System**

Plan Description – The School District participates in two cost-sharing, multiple-employer defined benefit other postemployment benefit (OPEB) plans administered by the School Employees Retirement System (SERS) for non-certified retirees and their beneficiaries, a Health Care Plan and a Medicare Part B Plan. The Health Care Plan includes hospitalization and physicians' fees through several types of plans including HMO's, PPO's and traditional indemnity plans as well as a prescription drug program. The Medicare Part B Plan reimburses Medicare Part B premiums paid by eligible retirees and beneficiaries up to a statutory limit. Benefit provisions and the obligations to contribute are established by SERS based on authority granted by State statute. The financial reports of both Plans are included in the SERS Comprehensive Annual Financial Report which can be obtained on SERS' website at [www.ohsers.org](http://www.ohsers.org) under Employers/Audit Resources.

Funding Policy – State statute permits SERS to fund the health care benefits through employer contributions. Each year, after the allocation for statutorily required benefits, the Retirement Board allocates the remainder of the employer contribution of 14 percent of covered payroll to the Health Care Fund. The Health Care Fund was established and is administered in accordance with Internal Revenue Code Section 105(e). For fiscal year 2013, 0.16 percent of covered payroll was allocated to health care. In addition, employers pay a surcharge for employees earning less than an actuarially determined amount; for fiscal year 2013, this amount was \$20,525. During fiscal year 2013, the School District paid \$740,862 in surcharge.

Active employee members do not contribute to the Health Care Plan. Retirees and their beneficiaries are required to pay a health care premium that varies depending on the plan selected, the number of qualified years of service, Medicare eligibility and retirement status.

The School District's contributions for health care for the fiscal years ended June 30, 2013, 2012, and 2011 were \$915,341, \$2,391,558, and \$3,904,651, respectively. The full amount has been contributed for fiscal years 2013, 2012, and 2011.

The Retirement Board, acting with advice of the actuary, allocates a portion of the employer contribution to the Medicare Part B Fund. For fiscal year 2013, this actuarially required allocation was 0.74 percent of covered payroll. The School District's contributions for Medicare Part B for the fiscal years ended June 30, 2013, 2012, and 2011 were \$806,968, \$882,611, and \$825,110, respectively. The full amount has been contributed for fiscal years 2013, 2012, and 2011.

### **State Teachers Retirement System of Ohio**

Plan Description – The School District participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2013, STRS Ohio allocated employer contributions equal to one percent of covered payroll to post-employment health care. The School District's contributions for health care for the fiscal years ended June 30, 2013, 2012, and 2011 were \$3,250,060, \$3,281,462, and \$3,379,940, respectively. For fiscal year 2013, 82.71 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2012 and 2011.

## **NOTE 13 – EMPLOYEE BENEFITS**

### **Compensated Absences**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Eligible classified employees and administrators earn 10 to 25 days of vacation per fiscal year, depending upon length of service. Accumulated, unused vacation time is paid to classified employees and administrators upon termination of employment. Teachers do not earn vacation time.

Teachers, classified employees, and administrators earn sick leave at the rate of one and one-half days per month. Sick leave may be accumulated without limit for all employees. Upon retirement, payment is made for accumulated, unused sick leave up to a maximum number of days, depending upon length of service and the negotiated contract.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

**Insurance**

The School District is self-insured for employee healthcare benefits for all its employees. Employees are provided with life insurance through Lincoln Financial Insurance Company, dental insurance through Delta Dental Plan of Ohio, and vision insurance through Vision Service Plan (VSP).

**Deferred Compensation**

School District employees may participate in the Ohio Public Employees Deferred Compensation Plan, NEA Value Builders, MetLife, AXA Equitable, ING, and Great American Life plans. These plans were created in accordance with Internal Revenue Code Section 457. School District employees are also permitted to participate in the 403b plans offered by many Board approved vendors. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

**NOTE 14 – LEASES – LESSEE DISCLOSURE**

During a prior fiscal year, the School District entered into noncancelable operating leases for the use of copiers. The lease agreements provide for a purchase of the copiers at fair market value at the end of the lease term. Operating lease payments are reported as function expenditures in governmental funds and on budgetary statements. Total operating lease payments for fiscal year 2013 totaled \$321,005 in the General Fund.

The following is a schedule of the future minimum lease payments

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Total</u> <u>Payments</u>
2014	\$321,005
2015	321,005
2016	321,005
2017	80,251
Total	<u><u>\$1,043,266</u></u>

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
For the Fiscal Year Ended June 30, 2013

---

**NOTE 15 – LONG-TERM OBLIGATIONS**

The changes in the School District's long-term obligations during the fiscal year 2013 were as follows:

	Amounts Outstanding 6/30/12	Additions	Deductions	Amounts Outstanding 6/30/13	Amounts Due Within One Year
<u>Governmental Activities:</u>					
2003 School Facilities					
Construction and Improvement					
Bonds - 2.61% to 4.7%					
Serial Bonds	\$5,160,000	\$0	\$5,160,000	\$0	\$0
Unamortized Premium	197,638	0	197,638	0	0
2004 School Facilities					
Construction and Improvement					
Bonds - 3.0% to 4.7%					
Serial Bonds	12,655,000	0	4,015,000	8,640,000	4,215,000
Unamortized Premium	219,784	0	88,871	130,913	0
2006 School Facilities Construction and Improvement Refunding					
Bonds - 4.25% to 5.0%					
Serial Bonds	205,740,000	0	1,765,000	203,975,000	5,290,000
Term Bonds	64,300,000	0	0	64,300,000	0
Capital Appreciation Bonds	4,084,897	0	0	4,084,897	0
Accretion on Capital					
Appreciation Bonds	4,011,754	1,042,827	0	5,054,581	0
Unamortized Premium	23,238,579	0	1,142,179	22,096,400	0
2007 School Facilities Construction and Improvement Refunding					
Bonds - 4.25% to 5.0%					
Serial Bonds	4,165,000	0	250,000	3,915,000	260,000
Term Bonds	1,830,000	0	0	1,830,000	0
Unamortized Premium	68,611	0	4,186	64,425	0
2008 School Facilities					
Construction and Improvement					
Bonds 3.0% to 5.0%					
Serial Bonds	7,055,000	0	530,000	6,525,000	550,000
Term Bonds	8,005,000	0	0	8,005,000	0
Capital Appreciation Bonds	419,998	0	0	419,998	0
Accretion on Capital					
Appreciation Bonds	191,406	69,713	0	261,119	0
Unamortized Premium	\$189,027	\$0	\$9,259	\$179,768	\$0

*(continued)*

**Columbus City School District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2013**

	Amounts Outstanding 6/30/12	Additions	Deductions	Amounts Outstanding 6/30/13	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds:					
2009 School Facilities					
Construction and Improvement					
Bonds - 3.0% to 5.0%					
Serial Bonds	\$41,360,000	\$0	\$555,000	\$40,805,000	\$830,000
Term Bonds	31,225,000	0	0	31,225,000	0
Unamortized Premium	2,396,508	0	109,347	2,287,161	0
2009 School Facilities					
Construction and Improvement					
Bonds - 2.0% to 5.0%					
Serial Bonds	39,790,000	0	1,720,000	38,070,000	1,755,000
Capital Appreciation Bonds	1,154,987	0	0	1,154,987	0
Accretion on Capital					
Appreciation Bonds	214,621	90,396	0	305,017	0
Unamortized Premium	3,062,702	0	175,848	2,886,854	0
2009 School Facilities					
Construction and Improvement					
Build America Bonds - 6.15%					
Term Bonds	14,970,000	0	0	14,970,000	0
Unamortized Premium	149,483	0	6,979	142,504	0
2009 School Energy Conservation and					
Improvement Refunding					
Bonds - 2.0% to 4.5%					
Serial Bonds	2,665,000	0	925,000	1,740,000	965,000
Unamortized Premium	143,523	0	42,007	101,516	0
2011 School Improvement					
Bonds - 5.56%					
	9,865,000	0	0	9,865,000	0
2011 School Facilities Construction and					
Improvement Bonds - 2.5% to 5.0%					
Serial Bonds	5,635,000	0	0	5,635,000	485,000
Term Bonds	9,175,000	0	0	9,175,000	0
Unamortized Premium	381,744	0	17,825	363,919	0
2012 School Facilities Construction and					
Improvement Refunding					
Bonds - 2.5% to 5.0%					
Serial Bonds	9,045,000	0	175,000	8,870,000	1,980,000
Term Bonds	2,210,000	0	0	2,210,000	0
Unamortized Premium	\$959,802	\$0	\$57,018	\$902,784	\$0

*(continued)*

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
For the Fiscal Year Ended June 30, 2013

	Amounts Outstanding 6/30/12	Additions	Deductions	Amounts Outstanding 6/30/13	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds:					
2013 General Obligation School Bus					
Acquisition Bonds - 1.0% to 4.0%					
Serial Bonds	\$0	\$26,150,000	\$0	\$26,150,000	\$0
Unamortized Premium	0	1,360,123	0	1,360,123	0
Compensated Absences	56,536,701	15,386,113	13,911,674	58,011,140	10,629,736
Ohio Bureau of Workers' Compensation					
Retrospective Rating Program Claims	15,719,658	522,108	3,741,841	12,499,925	4,104,465
Total Governmental Activities					
Long-Term Obligations	<u>\$588,191,423</u>	<u>\$44,621,280</u>	<u>\$34,599,672</u>	<u>\$598,213,031</u>	<u>\$31,064,201</u>

2003 School Facilities Construction and Improvement Bonds

On May 1, 2003, the School District issued \$200,000,000 in voted general obligation bonds. The bond issue included serial and term bonds, in the amount of \$131,470,000 and \$68,530,000, respectively. The bonds were issued for a 28 year period with final maturity at December 1, 2031. The debt proceeds were used as the School District's local share of school construction under the Ohio School Facilities Commission Accelerated Urban Assistance Program.

The original bond issue consisted of serial and term bonds. \$89,560,000 of the serial bonds and \$66,545,000 of the term bonds were refunded on October 11, 2006. On April 19, 2012, an additional \$9,375,000 of serial bonds and the remaining \$1,985,000 of term bonds were refunded.

The serial bonds that mature on or after December 1, 2013, are subject to redemption at the option of the School District, either in whole or in part, in such order as the School District shall determine, on any date on or after June 1, 2013, at the redemption price of 100 percent of the principal amount redeemed plus accrued interest to the date fixed for redemption.

2004 School Facilities Construction and Improvement Bonds

On July 7, 2004, the School District issued \$164,000,000 in voted general obligation bonds. The bond issue included serial and term bonds, in the amounts of \$132,335,000 and \$31,665,000, respectively. The bonds were issued for a 28 year period with final maturity at December 1, 2032. The debt proceeds were used as the School District's local share of school construction under the Ohio School Facilities Commission Accelerated Urban Assistance Program.

The original bond issue consisted of serial and term bonds. \$102,420,000 of the serial bonds and \$31,665,000 of the term bonds were refunded on October 11, 2006.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The serial bonds that mature on or after December 1, 2015, are subject to redemption at the option of the School District, either in whole or in part, in such order as the School District shall determine, on any date on or after December 1, 2014, at the redemption price of 100 percent of the principal amount redeemed, plus accrued interest, to the date fixed for redemption.

2006 School Facilities Construction and Improvement Refunding Bonds

On October 11, 2006, the School District issued \$282,864,897 of general obligation bonds. The bond issue included serial, term and capital appreciation bonds in the amounts of \$214,480,000, \$64,300,000 and \$4,084,897, respectively. The bonds refunded \$156,105,000 of outstanding 2003 School Facilities Construction and Improvement Bonds and \$134,085,000 of outstanding 2004 School Facilities Construction and Improvement Bonds. The bonds were issued for a 26 year period with final maturity at December 1, 2032.

The term bonds were issued at \$64,300,000. The term bonds that mature on December 1, 2032, are subject to mandatory sinking fund redemption on December 1, 2029, and on each December 1 thereafter at 100 percent of the principal amount thereof, plus accrued interest, to the date of redemptions according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2029	\$6,885,000
2030	22,650,000
2031	23,615,000
2032	11,150,000

The serial bonds issued at \$214,480,000, and with final maturity dates after December 1, 2016, are subject to optional redemption, in whole or in part on any date in any order of maturity as determined by the School District and by lot within a maturity, at the option of the Board of Education on or after December 1, 2016, at the redemption price of 100 percent.

The capital appreciation bonds, issued at \$4,084,897, are not subject to prior redemption. The fiscal year 2013 accretion amount was \$1,042,827. The capital appreciation bonds will mature December 1, 2027, 2028, and 2029 as follows:

<u>Year</u>	<u>Maturity Amount</u>
2027	\$21,670,000
2028	21,675,000
2029	15,470,000

The above amounts of refunded bonds are defeased and are not reported in the accompanying basic financial statements.

At June 30, 2013, \$286,240,000 of the refunded bonds were outstanding.



***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

**2007 School Facilities Construction and Improvement Refunding Bonds**

On November 29, 2007, the School District issued \$6,895,000 in general obligation bonds for the purpose of paying off a portion of the July 24, 2007, bond anticipation notes and to advance refund \$6,705,000 of the 2001 Linden Elementary School Construction Bonds. The bond issue included serial and term bonds, in the amount of \$5,065,000 and \$1,830,000, respectively. The bonds were issued for a 21 year period, with final maturity in December 2028.

The term bonds were issued at \$1,830,000. The term bonds that mature on December 1, 2028, are subject to mandatory sinking fund redemption on December 1, 2025, and on each December 1 thereafter at 100 percent of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2025	\$425,000
2026	445,000
2027	470,000
2028	490,000

The serial bonds issued at \$5,065,000 and with final maturity dates after December 1, 2018, are subject to optional redemption, in whole or in part on any date in any order of maturity as determined by the School District and by lot within a maturity, at the option of the Board of Education on or after December 1, 2017, at the redemption price of 100 percent.

The above amounts of refunded bonds are defeased and are not reported in the accompanying basic financial statements.

At June 30, 2013, \$5,635,000 of the refunded bonds were outstanding.

**2008 School Facilities Construction and Improvement Bonds**

On December 9, 2008, the School District issued \$16,999,998 in general obligation bonds for the purpose of paying off the remaining portion of the December 13, 2007, bond anticipation notes. The bond issue included serial, term and capital appreciation bonds, in the amount of \$8,575,000, \$8,005,000, and \$419,998, respectively. The bonds were issued for a 24 year period with final maturity at December 1, 2032.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The term bonds were issued at \$8,005,000. The term bonds that mature on December 1, 2032, are subject to mandatory sinking fund redemption on December 1, 2025, and on each December 1 thereafter at 100 percent of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2025	\$830,000
2026	875,000
2027	920,000
2028	965,000
2029	1,020,000
2030	1,075,000
2031	1,130,000
2032	1,190,000

The serial bonds issued at \$8,575,000 and with final maturity dates after December 1, 2020, are subject to optional redemption, in whole or in part on any date in order of maturity as determined by the School District and by lot within maturity, at the option of the Board of Education on or after December 1, 2018, at the redemption price of 100 percent.

The capital appreciation bonds, issued at \$419,998, are not subject to prior redemption. The fiscal year 2013 accretion amount was \$69,713. The capital appreciation bonds will mature December 1, 2018 and 2019 as follows:

<u>Year</u>	<u>Maturity Amount</u>
2018	\$650,000
2019	650,000

**2009 School Facilities Construction and Improvement Bonds**

On May 20, 2009, the School District issued \$72,890,000 in general obligation bonds for the purpose of paying off the December 2008 and February 2009 bond anticipation notes at their maturity. The bond issue included serial and term bonds, in the amounts of \$41,665,000 and \$31,225,000, respectively. The bonds were issued for a 24 year period with first maturity at December 1, 2011, and final maturity at December 1, 2033.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The term bonds were issued at \$31,225,000. The term bonds that mature on December 1, 2029, are subject to mandatory sinking fund redemption on December 1, 2028, at 100 percent of the principal amount thereof, plus accrued interest. The term bonds that mature on December 1, 2033, are subject to mandatory sinking fund redemption on December 1, 2030, and on each December 1 thereafter at 100 percent of the principal amount thereof, plus accrued interest, to the date of redemptions according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2028	\$4,520,000
2029	4,720,000
2030	4,935,000
2031	5,420,000
2032	5,680,000
2033	5,950,000

The serial bonds issued at \$41,665,000 and with final maturity dates after December 1, 2019, are subject to optional redemption, in whole or in part on any date in any order of maturity as determined by the School District and by lot within maturity, at the option of the Board of Education on or after June 1, 2019, at the redemption price of 100 percent.

2009 School Facilities Construction and Improvement Bonds

On September 18, 2009, the School District issued \$41,999,987 in general obligation bonds for the purpose of paying off a portion of the March 2009 bond anticipation notes at their maturity. The bond issue included serial and capital appreciation bonds, in the amounts of \$40,845,000 and \$1,154,987, respectively. The bonds were issued for a 20 year period with first maturity at December 1, 2011, and final maturity at December 1, 2029.

The serial bonds issued at \$40,845,000 and with final maturity dates after December 1, 2020, are subject to optional redemption, in whole or in part on any date in order of maturity as determined by the School District and by lot within maturity, at the option of the Board of Education on or after December 1, 2019, at the redemption price of 100 percent.

The capital appreciation bonds, issued at \$1,154,987, are not subject to prior redemption. The fiscal year 2013 accretion amount was \$90,396. The capital appreciation bonds will mature December 1, 2018, in the amount of \$2,075,000.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

**2009 School Facilities Construction and Improvement Build America Bonds**

On September 18, 2009, the School District issued \$14,970,000 in general obligation term bonds for the purpose of paying off a portion of the March 2009 bond anticipation notes at their maturity. The term bonds were issued for a 24 year period with first maturity on December 1, 2011, and final maturity at December 1, 2033.

The term bonds that mature on December 1, 2033, are subject to mandatory sinking fund redemption on December 1, 2030, at 100 percent of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2030	\$3,525,000
2031	3,665,000
2032	3,815,000
2033	3,965,000

The term bonds that mature on December 1, 2020, and thereafter, are subject to optional redemption, in whole or in part, on any date in any order of maturity as determined by the Board of Education and by lot within a maturity, at the option of the Board of Education on or after December 1, 2019 at par, which is 100 percent of the face value of the bonds.

The term bonds are also subject to extraordinary optional redemption, in whole at any time or in part on any interest payment date, at a redemption price of 100 percent of the principal amount thereof, plus accrued interest, to the date fixed for redemption in the event that the Build America payments from the federal government cease or are in an amount less than 35 percent of the corresponding interest payable on the bonds.

**2009 School Energy Conservation and Improvement Refunding Bonds**

On September 18, 2009, the School District issued bonds for the purpose of advance refunding the \$4,470,000 outstanding 2000 Energy Conservation and Improvement Bonds. The bonds were issued for a six year period with first maturity on June 1, 2010, and final maturity on June 1, 2015.

The above amounts of refunded bonds are defeased and are not reported in the accompanying basic financial statements. The balance of the refunded bonds was fully repaid at June 30, 2011.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

2011 School Improvement Bonds

On May 1, 2011, the School District issued \$9,865,000 in School Improvement Bonds, Series 2011 (Taxable Qualified School Construction Bonds), for the purpose of paying part of the cost of renovating, remodeling, and improving Stewart Elementary School and acquiring land together with equipment, furnishings, landscaping, and other site improvements. The bonds were issued for a 15 year period. The School District has elected to make annual payments into a sinking fund account with the first payment due on December 1, 2011, and the final payment due on December 1, 2025. On a budgetary basis, the payments to the sinking fund are reflected as debt service principal expenditures. However, on a GAAP basis, the sinking fund balance of \$1,315,330 is reflected on the School District's statements of financial position. The remaining sinking fund payments are as follows:

Fiscal Year	Sinking Fund Payments
2014	\$657,665
2015	657,665
2016	657,665
2017	657,665
2018	657,665
2019-2023	3,288,325
2024-2026	1,973,020
	<u>\$8,549,670</u>

The bonds are subject to extraordinary mandatory redemption if the School District fails to expend all of the proceeds of the bonds within the three year period beginning on the date of delivery of the bonds. The bonds are subject to extraordinary mandatory redemption, in whole or in part, at a redemption price equal to 100 percent of the principal amount redeemed, plus any interest accrued to the redemption date.

The bonds are subject to optional redemption, in whole or in part, on any date in any order of maturity as determined by the Board of Education and by lot within a maturity, at the option of the Board of Education on or after December 1, 2020, at par, which is 100 percent of the face value of the bonds.

The bonds are subject to extraordinary optional redemption by the School District prior to maturity, in whole, at any time, or in part on any interest date, at a redemption price of 100 percent, plus interest accrued to date fixed for redemption in the event that the subsidy payments from the federal government cease or are in an amount less than the lesser of (i) the interest payable under such bond or (ii) the amount of interest which would have been payable under such bond if interest were determined at the applicable credit rate determined under Section 54A(b)(3) of the Ohio Revised Code with respect to such bond.

***Columbus City School District***  
***Notes to the Basic Financial Statements***  
***For the Fiscal Year Ended June 30, 2013***

---

**2011 School Facilities Construction and Improvement Bonds**

On November 30, 2011, the School District issued \$14,810,000 in general obligation bonds for the purpose of paying off a portion of the December 2010 bond anticipation notes issued for the purpose of paying part of the cost of renovating, remodeling, and acquiring land together with equipment, furnishings, landscaping, and other site improvements. The bond issue included serial and term bonds, in the amounts of \$5,635,000 and \$9,175,000, respectively. The bonds were issued for a 22 year period with first maturity at December 1, 2013, and final maturity at December 1, 2033.

The term bonds were issued at \$9,175,000. The term bonds that mature on December 1, 2033, are subject to mandatory sinking fund redemption on December 1, 2023, and on each December 1 thereafter at 100 percent of the principal amount thereof, plus accrued interest, to the date of redemption according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2023	\$670,000
2024	700,000
2025	735,000
2026	765,000
2027	795,000
2028	830,000
2029	860,000
2030	895,000
2031	935,000
2032	975,000
2033	1,015,000

The serial bonds issued at \$5,635,000, and with final maturity dates after December 1, 2022, are subject to optional redemption, in whole or in part on any date in any order of maturity as determined by the School District and by lot within maturity, at the option of the Board of Education on or after December 1, 2021, at the redemption price of 100 percent.

**2012 School Facilities Construction and Improvement Refunding Bonds**

On April 19, 2012, the School District issued \$11,255,000 of general obligation bonds. The bond issue included serial and term bonds in the amounts of \$9,045,000 and \$2,210,000, respectively. The bonds refunded \$11,360,000 of outstanding 2003 School Facilities Construction and Improvement Bonds. The bonds were issued for a 17 year period with final maturity on December 1, 2028.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The term bonds were issued at \$2,210,000. The term bonds that mature on December 1, 2018, December 1, 2023, and December 1, 2026, are subject to mandatory sinking fund redemption on December 1, 2017, and on each December 1 thereafter at 100 percent of the principal amount thereof, plus accrued interest, to the date of redemptions according to the following schedule:

<u>Year</u>	<u>Principal Amount to be Redeemed</u>
2017	\$30,000
2018	130,000
2021	60,000
2022	130,000
2023	1,235,000
2024	25,000
2026	600,000

The refunding bonds maturing on December 1, 2023, and thereafter (to only include the 2022 and 2023 mandatory sinking fund redemption for the 2023 term bonds) are subject to optional redemption, in whole or in part on any date in any order of maturity as determined by the Board of Education and by lot within maturity, at the option of the Board of Education on or after June 1, 2022, at the redemption price of 100 percent.

The above amounts of refunded bonds are defeased and are not reported in the accompanying basic financial statements.

At June 30, 2013, \$11,360,000 of the refunded bonds were outstanding.

2013 General Obligation School Bus Acquisition Bonds

On June 25, 2013, the School District issued \$26,150,000 in general obligation bonds for the purpose of acquiring school buses and other equipment used in transporting pupils. The bonds were issued for a 10 year period with first maturity at December 1, 2014, and final maturity at December 1, 2023.

Principal and interest requirements to retire the School District's outstanding debt at June 30, 2013, are as follows:

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
For the Fiscal Year Ended June 30, 2013

Fiscal Year Ending June 30,	General Obligation Bonds					
	Serial Bonds		Term Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$16,330,000	\$15,055,424	\$0	\$6,683,406	\$0	\$0
2015	20,280,000	14,744,573	0	6,683,406	0	0
2016	19,820,000	13,941,884	0	6,683,406	0	0
2017	20,800,000	13,086,150	0	6,683,406	0	0
2018	21,685,000	12,160,094	30,000	6,683,106		
2019-2023	122,350,000	44,950,751	320,000	33,394,581	1,574,985	1,800,015
2024-2028	116,060,000	15,285,834	19,355,000	30,963,532	1,669,890	20,000,110
2029-2033	7,000,000	333,238	110,945,000	18,159,773	2,415,007	34,729,993
2034	0	0	10,930,000	284,806	0	0
Totals	<u>\$344,325,000</u>	<u>\$129,557,948</u>	<u>\$141,580,000</u>	<u>\$116,219,422</u>	<u>\$5,659,882</u>	<u>\$56,530,118</u>

All general obligation bonds will be retired from the Debt Service Fund with property tax revenues. Compensated absences will be paid from the General Fund, the Food Service, Adult Education, WCBE, Latchkey, Classroom Facilities Maintenance, Auxiliary Services, Public School Preschool, Miscellaneous State Grants, Adult Basic Education, Race to the Top, Special Education Part B – IDEA, Vocational Education, School Improvement, Title III – Limited English Proficiency, Title I, Early Childhood Special Education, Improving Teacher Quality – Title II-A, and Miscellaneous Federal Grants Special Revenue Funds, and the Building Capital Projects Fund. The Ohio Bureau of Workers’ Compensation Retrospective Rating Program Claims Payable will be paid from the General Fund.

The School District’s overall legal debt margin was \$351,591,821, with an unvoted debt margin of \$8,961,242 and an Energy Conservation debt margin of \$78,911,177 at June 30, 2013.

As of June 30, 2013, \$60,097,821 of the debt proceeds were unexpended.

**NOTE 16 – FUND OBLIGATIONS**

A summary of the short-term note transactions for the fiscal year ended June 30, 2013, follows:

Types / Issues	Balance 6/30/12	Issued	Retired	Balance 6/30/13
2011 - 1.0% School Facilities Construction and Improvement Bond Anticipation Notes \$5,500,000	<u>\$5,500,000</u>	<u>\$0</u>	<u>\$5,500,000</u>	<u>\$0</u>



**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

**2011 School Facilities Construction and Improvement Bond Anticipation Notes**

On November 30, 2011, the School District issued \$5,500,000 in bond anticipation notes. The notes were issued to pay off the \$5,500,000 bond anticipation notes issued on December 31, 2010. The notes were issued at an interest rate of one percent with a final maturity date of November 30, 2012. The School District paid off the bond anticipation notes at maturity.

**NOTE 17 – INTERFUND ACTIVITY**

As of June 30, 2013, the Nonmajor Governmental Funds owed the General Fund \$7,503,008. General Fund advances are made to move unrestricted balances to support programs and projects accounted for in other funds. Advancing monies to other funds is necessary due to timing differences in the receipt of grant monies. When the monies are finally received, the grant fund will use these restricted monies to reimburse the General Fund for the initial advance.

Transfers made during the fiscal year ended June 30, 2013, were as follows:

		<b>Transfers From</b>		
		<b>General</b>	<b>Buildings</b>	<b>Total</b>
<b>Transfers To</b>	Debt Service	\$2,368,360	\$7,360,000	\$9,728,360
	Classroom Facilities	0	10,535,975	10,535,975
	Nonmajor Governmental Funds	5,540,003	0	5,540,003
	Total	<u>\$7,908,363</u>	<u>\$17,895,975</u>	<u>\$25,804,338</u>

Transfers of \$2,368,360 and \$5,540,003 were made from the General Fund to the Debt Service Fund and Nonmajor Governmental Funds to reallocate monies for debt service payments and to support programs accounted for in other funds. Transfer of \$7,360,000 and \$10,535,975 were made from the Building Capital Projects Fund to the Debt Service fund and Classroom Facilities Capital Projects Fund for debt service and capital acquisition payments.

**NOTE 18 – SET-ASIDES**

The School District is required by State statute to annually set aside, in the General Fund, an amount based on a statutory formula for the acquisition and construction of capital improvements. Amounts not spent by fiscal year-end or offset by similarly restricted resources received during the fiscal year must be held in cash at fiscal year-end and carried forward to be used for the same purposes in future fiscal years.

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

The following cash basis information identifies the change in the fiscal year-end set-aside amounts for capital acquisitions. Disclosure of this information is required by State statute.

	<u>Capital Acquisitions</u>
Set-aside Balance as of June 30, 2012	\$0
Current Fiscal Year Set-aside Requirement	8,421,575
Qualifying Disbursements	<u>(14,194,046)</u>
Total	<u>(\$5,772,471)</u>
Set-aside Balance as of June 30, 2013	<u><u>\$0</u></u>

Although the School District had offsets and qualifying expenditures for capital acquisitions that exceeded the set-aside requirements, these amounts may not be used to reduce the set-aside requirements of future fiscal years and therefore are not presented as being carried forward to the next fiscal year.

## **NOTE 19 – CONTINGENCIES**

### **Grants**

The Auditor of State is currently performing a School District specific special audit of supporting documentation for student attendance data reported to the Ohio Department of Education. The result of this review is still pending and will be reported separately to the Ohio Department of Education at a later date.

The School District received financial assistance from federal and State agencies in the form of grants. The expenditure 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. This also encompasses the Auditor of State's ongoing review of student attendance data. However, the effect of any such disallowed claims on the overall financial position of the School District at June 30, 2013, if applicable, cannot be determined at this time.

### **Litigation**

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

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
For the Fiscal Year Ended June 30, 2013

---

**NOTE 20 – CONTRACTUAL COMMITMENTS**

The School District has been and will continue to undertake a number of new construction projects as part of the Ohio School Facilities Commission Accelerated Urban Assistance Program. The outstanding construction commitments at June 30, 2013, are:

Contractor	Contract Amount	Amount Expended	Balance at 6/30/13
Miles McClellan Construction	\$9,465,389	\$508,909	\$8,956,480
Robertson Construction	7,913,738	7,013,028	900,710
Summit Construction	7,645,156	7,615,408	29,748
Dunlop & Johnston Inc.	6,990,746	6,621,635	369,111
Radico	6,401,835	6,375,973	25,862
Settle Muter Electric	5,911,171	5,895,169	16,002
H&A Mechanical	3,437,383	3,166,697	270,686
Moody Nolan	2,425,844	2,409,934	15,910
Accurate Electric	2,329,105	2,005,506	323,599
HKI Associates, Inc.	1,968,742	1,547,042	421,700
Claypool Electric	1,820,335	1,764,688	55,647
Aggressive Mechanical	1,386,465	1,380,614	5,851
Balog Steines Hendricks Manchester	969,753	941,233	28,520
Central Fire Protection	293,827	290,727	3,100
Continental	141,132	129,758	11,374
Design Group	1,097,211	938,180	159,031
Dupler	25,675	19,770	5,905
Farber Corporation	385,799	50,141	335,658
Feldkamp Enterprises	1,138,793	1,117,244	21,549
Fox Mechanical	880,375	784,324	96,051
Gutridge Plumbing, Inc.	1,745,459	1,734,662	10,797
Hardlines Design	774,643	620,201	154,442
Hina Environmental	68,983	68,470	513
Horizon Engineering	43,274	41,970	1,304
Kinzelman Kline Gossman	630,100	446,960	183,140
Russ James Contracting	127,000	98,370	28,630
Stan and Associates	69,723	15,060	54,663
Tom Sexton	151,058	142,654	8,404
Total	<u>\$66,238,714</u>	<u>\$53,744,327</u>	<u>\$12,494,387</u>

**Columbus City School District**  
*Notes to the Basic Financial Statements*  
For the Fiscal Year Ended June 30, 2013

**NOTE 21 – FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the School District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	Debt Service	Building	Classroom Facilities	Nonmajor Governmental Funds	Total
<b><i>Nonspendable</i></b>						
Prepays	\$163,305	\$0	\$0	\$0	\$0	\$163,305
Materials and Supplies Inventory	100,704	0	0	0	153,288	253,992
Public School Purposes	0	0	0	0	81,360	81,360
<b><i>Total Nonspendable</i></b>	<b>264,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,648</b>	<b>498,657</b>
<b><i>Restricted for</i></b>						
Debt Service	0	34,904,936	0	0	0	34,904,936
Food Service Operations	0	0	0	0	437,224	437,224
Library Donations	0	0	0	0	106,606	106,606
Adult Education Operations	0	0	0	0	490,568	490,568
Latchkey Program	0	0	0	0	279,562	279,562
District Managed Student Activities	0	0	0	0	1,325,874	1,325,874
Auxiliary Services	0	0	0	0	1,287,010	1,287,010
Miscellaneous Grants	0	0	0	0	4,755,521	4,755,521
Capital Improvements	0	0	32,111,024	0	16,223,335	48,334,359
Public School Purposes	0	0	0	0	225,142	225,142
Classroom Facilities	0	0	0	76,903,431	41,385,383	118,288,814
<b><i>Total Restricted</i></b>	<b>0</b>	<b>34,904,936</b>	<b>32,111,024</b>	<b>76,903,431</b>	<b>66,516,225</b>	<b>210,435,616</b>
<b><i>Committed to</i></b>						
WCBE Operations	0	0	0	0	289,849	289,849
Self Insurance	4,330,404	0	0	0	0	4,330,404
<b><i>Total Committed</i></b>	<b>4,330,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>289,849</b>	<b>4,620,253</b>
<b><i>Assigned to</i></b>						
Fiscal Year 2014 Appropriations	58,335,916	0	0	0	0	58,335,916
Public School Purposes	32,182	0	0	0	0	32,182
Capital Improvements	0	0	0	0	738,225	738,225
Purchases on Order	9,856,375	0	0	0	0	9,856,375
<b><i>Total Assigned</i></b>	<b>68,224,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>738,225</b>	<b>68,962,698</b>
<b><i>Unassigned (Deficit)</i></b>	<b>153,292,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,885,047)</b>	<b>151,407,470</b>
<b><i>Total Fund Balances</i></b>	<b>\$226,111,403</b>	<b>\$34,904,936</b>	<b>\$32,111,024</b>	<b>\$76,903,431</b>	<b>\$65,893,900</b>	<b>\$435,924,694</b>

*Columbus City School District*  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2013*

---

**NOTE 22 – SIGNIFICANT COMMITMENTS**

**Encumbrances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At fiscal year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were as follows:

General fund	\$16,290,294
Building	4,350,556
Classroom Facilities	18,450,742
Nonmajor Governmental Funds	20,465,734
Total	<u>\$59,557,326</u>

**NOTE 23 – SUBSEQUENT EVENTS**

On November 5, 2013, voters denied a 9.01-mill bond and tax levy. The levy was to be used for capital improvements and current expenses of the School District.

**COLUMBUS CITY SCHOOL DISTRICT**  
**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

*Columbus City School District*

*Nonmajor Governmental Fund Descriptions*

---

***SPECIAL REVENUE FUNDS***

Special Revenue Funds are established to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following are descriptions of the School District's nonmajor special revenue funds:

***Nonmajor Special Revenue Funds***

Food Service

To account for and report the proceeds from the sale of lunches restricted to the food service operations of the School District.

Library Donation

To account for and report contributions restricted for specific School District programs.

Adult Education

To account for and report the tuition restricted for adult education classes.

Other Grants

To account for and report local grants restricted to expenditures for specified purposes.

WCBE

To account for and report committed donations for the operations and services provided by the School District's FM radio station.

Latchkey

To account for and report fees restricted for after-school care and instructional services to students whose parents are not at home when the student gets out of school.

Classroom Facilities Maintenance

To account for and report property taxes restricted to expenditures for the maintenance and upkeep of classroom facilities.

District Managed Student Activities

To account for and report program fees restricted for student activity programs which have student participation in the activity, but do not have student management of the programs.

Auxiliary Services

To account for and report restricted State grants for services and materials provided to pupils attending non-public schools within the School District.

*(continued)*

***Columbus City School District***

***Nonmajor Governmental Fund Descriptions - (continued)***

---

***Nonmajor Special Revenue Funds - (continued)***

Post Secondary Vocational Education

To account for and report restricted State grants used to provide opportunities for adults to acquire adequate employment skills.

Teacher Development

To account for and report State grants restricted to the development of in-service programs. (This fund did not have any budgetary activity in fiscal year 2013, therefore, budgetary information is not provided.)

Management Information Systems

To account for and report State grants restricted to hardware and software development or other costs associated with the requirements of the management information system. (This fund did not have any budgetary activity in fiscal year 2013, therefore, budgetary information is not provided.)

Public School Preschool

To account for and report State grants restricted to preschool programs for 3 and 4-year-olds.

Data Communication

To account for and report State grants restricted to Ohio Educational Computer Network Connections.

Alternative Schools

To account for and report State grants restricted to alternative educational programs for existing and new at-risk and delinquent youth. Programs focus on youth that have been expelled or suspended, have dropped out of school, are at risk of dropping out of school, are habitually truant or disruptive, or are on probation or on parole from a Department of Youth Services facility.

Miscellaneous State Grants

To account for and report various restricted grants received from State agencies which are not classified elsewhere.

Adult Basic Education

To account for and report federal and State grants restricted to programs in reading, writing, and math competency for adults that do not have a high school diploma.

Education Jobs

To account for and report federal grants restricted to saving and creating education jobs, which enables the School District to provide education support for students.

*(continued)*



***Columbus City School District***

***Nonmajor Governmental Fund Descriptions - (continued)***

---

***Nonmajor Special Revenue Funds - (continued)***

Race to the Top

To account for and report federal grants restricted to new programs or expansion of existing programs to support initiatives in the following areas: Standards and Assessments; Using Data to Improve Instruction; Great Teachers and Leaders; and Turning Around the Lowest-Achieving Schools.

Special Education Part B – IDEA

To account for and report federal grants restricted to providing an appropriate public education to all children with disabilities.

Vocational Education

To account for and report restricted State grants used for the development of vocational education programs.

Education Stabilization

To account for and report restricted federal grants used to help stabilize State and local budgets in order to minimize and avoid reductions in education and other essential services. (This fund did not have any budgetary activity in fiscal year 2013, therefore, budgetary information is not provided.)

Title II-D Technology

To account for and report federal grants restricted to professional development and student learning. The grant offers a unique opportunity to schools that are ready and willing to embrace the change that is required for 21<sup>st</sup> Century learning. Through sustained, collaborative, job-embedded professional development and the use of research-based methods, teachers will experience new models and strategies for teaching and learning. Teachers will become facilitators and co-learners, and create technology-enabled learning environments in which students will meet or exceed the State academic content standards and develop 21<sup>st</sup> Century skills.

Title I – School Improvement, Stimulus A

To account for and report federal grants restricted to economically disadvantaged school districts and some of their eligible schools for improving educational outcomes for students who are failing or at risk of failing to meet State standards.

*(continued)*

***Columbus City School District***

***Nonmajor Governmental Fund Descriptions - (continued)***

---

***Nonmajor Special Revenue Funds - (continued)***

Title I – School Improvement, Stimulus G

To account for and report restricted federal grants provided to School District buildings through a competitive process in amounts ranging from \$50,000 to \$2,000,000 per year for three years for implementing a school improvement plan that is focused on the specific reasons that caused the building to be identified for school improvement under the No Child Left Behind Act.

Title III – Limited English Proficiency

To account for and report federal grants restricted to elementary and secondary school programs, including activities at the preschool level, to meet the educational needs of children of limited English proficiency.

Transition Program for Refugee Children

To account for and report federal grants restricted to the educational needs of refugee children who are enrolled in public and non-profit private elementary and secondary schools.

Title I

To account for and report federal grants restricted to the special needs of educationally deprived children.

Innovative Programs – Title V

To account for and report federal grants restricted to the reform of elementary and secondary education.

Early Childhood Special Education, IDEA

To account for and report federal grants restricted to Preschool Grant Programs (Section 619 of Public Law 99-457) which address the improvement and expansion of services for handicapped children ages three through five years.

Improving Teacher Quality – Title II-A

To account for and report restricted federal grants used to hire additional classroom teachers in grades one through three, so that the number of students per teacher will be reduced, and to improve teacher quality.

Miscellaneous Federal Grants

To account for and report restricted grants received from the federal government which are not classified elsewhere.

***Columbus City School District***

***Nonmajor Governmental Fund Descriptions - (continued)***

---

***CAPITAL PROJECTS FUNDS***

The Capital Projects Funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The following are descriptions of the School District's nonmajor capital projects funds:

***Nonmajor Capital Projects Funds***

**Permanent Improvement**

To account for and report all restricted transactions relating to the acquiring, constructing, or improving facilities within the School District.

**Replacement**

To account for and report resources assigned to rebuilding, restoration or improvement of school buildings.

**Schoolnet Equipment**

To account for and report grants restricted to the wiring of all classrooms and to provide a computer workstation and related technology for every classroom in Ohio's low-wealth school districts.

**School Building Assistance Limited**

To account for and report grants restricted to major renovations and repairs of school facilities.

***PERMANENT FUND***

The Permanent Fund accounts for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the School District's programs, that is, for the benefit of the School District or its citizenry.

***Nonmajor Permanent Fund***

**Endowment**

To account for and report restricted contributions and donations which have been set aside as an investment for public school purposes. The income from this fund may be expended, but the principal must remain intact. The funds may be spent for School District purposes.

**Columbus City School District**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$54,555,201	\$16,961,560	\$131,258	\$71,648,019
Receivables:				
Property Taxes	3,437,444	0	0	3,437,444
Accounts	6,654	0	0	6,654
Intergovernmental	27,896,765	0	0	27,896,765
Materials and Supplies Inventory	153,288	0	0	153,288
Inventory Held for Resale	466,609	0	0	466,609
<b>Total Assets</b>	<b>\$86,515,961</b>	<b>\$16,961,560</b>	<b>\$131,258</b>	<b>\$103,608,779</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$1,426,987	\$0	\$0	\$1,426,987
Accrued Wages and Benefits Payable	7,696,895	0	0	7,696,895
Intergovernmental Payable	1,952,984	0	0	1,952,984
Interfund Payable	7,503,008	0	0	7,503,008
Matured Compensated Absences Payable	358,365	0	0	358,365
<b>Total Liabilities</b>	<b>18,938,239</b>	<b>0</b>	<b>0</b>	<b>18,938,239</b>
<b><u>Deferred Inflows of Resources:</u></b>				
Property Taxes	2,336,944	0	0	2,336,944
Unavailable Revenues	16,439,696	0	0	16,439,696
<b>Total Deferred Inflows of Resources</b>	<b>18,776,640</b>	<b>0</b>	<b>0</b>	<b>18,776,640</b>
<b><u>Fund Balances:</u></b>				
Nonspendable	153,288	0	81,360	234,648
Restricted	50,242,992	16,223,335	49,898	66,516,225
Committed	289,849	0	0	289,849
Assigned	0	738,225	0	738,225
Unassigned (Deficit)	(1,885,047)	0	0	(1,885,047)
<b>Total Fund Balances</b>	<b>48,801,082</b>	<b>16,961,560</b>	<b>131,258</b>	<b>65,893,900</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$86,515,961</b>	<b>\$16,961,560</b>	<b>\$131,258</b>	<b>\$103,608,779</b>

**Columbus City School District**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Fiscal Year Ended June 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b><u>Revenues:</u></b>				
Property Taxes	\$3,240,139	\$0	\$0	\$3,240,139
Intergovernmental	122,632,774	0	0	122,632,774
Investment Earnings	9,833	0	196	10,029
Tuition and Fees	479,788	0	0	479,788
Extracurricular Activities	1,413,055	0	0	1,413,055
Rent	1,000	0	0	1,000
Charges for Services	4,520,040	0	0	4,520,040
Contributions and Donations	911,141	0	0	911,141
Miscellaneous	1,017,586	0	0	1,017,586
<b>Total Revenues</b>	<b>134,225,356</b>	<b>0</b>	<b>196</b>	<b>134,225,552</b>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	2,325,289	0	0	2,325,289
Special	35,845,342	0	0	35,845,342
Vocational	559,126	0	0	559,126
Adult/Continuing	2,156,394	0	0	2,156,394
Adult/Continuing - Intergovernmental	848,023	0	0	848,023
Support Services:				
Pupils	5,959,706	0	0	5,959,706
Instructional Staff	28,034,595	0	0	28,034,595
Administration	1,787,585	0	0	1,787,585
Fiscal	989,391	0	0	989,391
Operation and Maintenance of Plant	1,159,383	0	0	1,159,383
Pupil Transportation	200,152	10,004,425	0	10,204,577
Central	2,389,769	329	0	2,390,098
Operation of Non-Instructional Services	38,265,315	0	0	38,265,315
Extracurricular Activities	2,297,928	0	0	2,297,928
<b>Total Expenditures</b>	<b>122,817,998</b>	<b>10,004,754</b>	<b>0</b>	<b>132,822,752</b>
Excess of Revenues Over (Under) Expenditures	11,407,358	(10,004,754)	196	1,402,800
<b><u>Other Financing Sources:</u></b>				
General Obligation Bonds Issued	0	26,150,000	0	26,150,000
Insurance Proceeds	0	641,624	0	641,624
Transfers In	5,540,003	0	0	5,540,003
<b>Total Other Financing Sources</b>	<b>5,540,003</b>	<b>26,791,624</b>	<b>0</b>	<b>32,331,627</b>
Net Change in Fund Balances	16,947,361	16,786,870	196	33,734,427
Fund Balances at Beginning of Year	31,853,721	174,690	131,062	32,159,473
Fund Balances at End of Year	<u>\$48,801,082</u>	<u>\$16,961,560</u>	<u>\$131,258</u>	<u>\$65,893,900</u>

**Columbus City School District**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2013**

	Food Service	Library Donation	Adult Education	Other Grants	WCBE
<b><u>Assets:</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$1,306,686	\$106,606	\$749,341	\$698,635	\$478,730
Receivables:					
Property Taxes	0	0	0	0	0
Accounts	1,657	0	4,588	0	0
Intergovernmental	379,912	0	0	232,965	0
Materials and Supplies Inventory	153,288	0	0	0	0
Inventory Held for Resale	466,609	0	0	0	0
<b>Total Assets</b>	<b>\$2,308,152</b>	<b>\$106,606</b>	<b>\$753,929</b>	<b>\$931,600</b>	<b>\$478,730</b>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$270,996	\$0	\$6,820	\$26,719	\$28,333
Accrued Wages and Benefits Payable	1,075,098	0	216,740	8,413	134,225
Intergovernmental Payable	370,687	0	37,645	4,254	26,323
Interfund Payable	0	0	0	0	0
Matured Compensated Absences Payable	859	0	2,156	0	0
<b>Total Liabilities</b>	<b>1,717,640</b>	<b>0</b>	<b>263,361</b>	<b>39,386</b>	<b>188,881</b>
<b><u>Deferred Inflows of Resources:</u></b>					
Property Taxes	0	0	0	0	0
Unavailable Revenues	0	0	0	112,981	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,981</b>	<b>0</b>
<b><u>Fund Balances:</u></b>					
Nonspendable	153,288	0	0	0	0
Restricted	437,224	106,606	490,568	779,233	0
Committed	0	0	0	0	289,849
Unassigned (Deficit)	0	0	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b>590,512</b>	<b>106,606</b>	<b>490,568</b>	<b>779,233</b>	<b>289,849</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$2,308,152</b>	<b>\$106,606</b>	<b>\$753,929</b>	<b>\$931,600</b>	<b>\$478,730</b>

Latchkey	Classroom Facilities Maintenance	District Managed Student Activities	Auxiliary Services	Post Secondary Vocational Education	Teacher Development	Management Information Systems	Public School Preschool
\$458,382	\$41,013,606	\$1,401,442	\$1,873,876	\$2,473	\$6	\$0	\$213,639
0	3,437,444	0	0	0	0	0	0
0	0	409	0	0	0	0	0
0	0	1,005	11,600	0	0	510	20,122
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$458,382</u>	<u>\$44,451,050</u>	<u>\$1,402,856</u>	<u>\$1,885,476</u>	<u>\$2,473</u>	<u>\$6</u>	<u>\$510</u>	<u>\$233,761</u>
\$475	\$38,267	\$76,269	\$307,497	\$2,473	\$0	\$0	\$0
133,157	83,314	0	248,028	0	0	0	49,486
38,952	28,745	713	42,941	0	0	0	9,031
0	0	0	0	0	0	0	0
6,236	0	0	0	0	0	0	0
<u>178,820</u>	<u>150,326</u>	<u>76,982</u>	<u>598,466</u>	<u>2,473</u>	<u>0</u>	<u>0</u>	<u>58,517</u>
0	2,336,944	0	0	0	0	0	0
0	578,397	0	0	0	0	0	0
<u>0</u>	<u>2,915,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
279,562	41,385,383	1,325,874	1,287,010	0	6	510	175,244
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>279,562</u>	<u>41,385,383</u>	<u>1,325,874</u>	<u>1,287,010</u>	<u>0</u>	<u>6</u>	<u>510</u>	<u>175,244</u>
<u>\$458,382</u>	<u>\$44,451,050</u>	<u>\$1,402,856</u>	<u>\$1,885,476</u>	<u>\$2,473</u>	<u>\$6</u>	<u>\$510</u>	<u>\$233,761</u>

(continued)

**Columbus City School District**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2013**  
**(continued)**

	Data Communication	Alternative Schools	Miscellaneous State Grants	Adult Basic Education	Education Jobs
<b><u>Assets:</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$15,386	\$0	\$829	\$455	\$0
Receivables:					
Property Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	18,489	4,453	188,020	13,434
Materials and Supplies Inventory	0	0	0	0	0
Inventory Held for Resale	0	0	0	0	0
<b>Total Assets</b>	<b>\$15,386</b>	<b>\$18,489</b>	<b>\$5,282</b>	<b>\$188,475</b>	<b>\$13,434</b>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$5,362	\$0	\$0	\$0	\$0
Accrued Wages and Benefits Payable	0	0	0	84,916	0
Intergovernmental Payable	0	0	474	19,110	0
Interfund Payable	0	0	1,320	92,755	0
Matured Compensated Absences Payable	0	0	0	4,486	0
<b>Total Liabilities</b>	<b>5,362</b>	<b>0</b>	<b>1,794</b>	<b>201,267</b>	<b>0</b>
<b><u>Deferred Inflows of Resources:</u></b>					
Property Taxes	0	0	0	0	0
Unavailable Revenues	0	18,263	3,728	37,725	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>18,263</b>	<b>3,728</b>	<b>37,725</b>	<b>0</b>
<b><u>Fund Balances:</u></b>					
Nonspendable	0	0	0	0	0
Restricted	10,024	226	0	0	13,434
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	(240)	(50,517)	0
<b>Total Fund Balances (Deficit)</b>	<b>10,024</b>	<b>226</b>	<b>(240)</b>	<b>(50,517)</b>	<b>13,434</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$15,386</b>	<b>\$18,489</b>	<b>\$5,282</b>	<b>\$188,475</b>	<b>\$13,434</b>



Race to the Top	Special Education Part B - IDEA	Vocational Education	Education Stabilization	Title II-D Technology	Title I - School Improvement, Stimulus A	Title I - School Improvement, Stimulus G
\$337,534	\$210,403	\$66,955	\$0	\$95	\$293,204	\$538,702
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,758,703	533,430	471,322	28,787	933	3,699,435	3,706,438
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$3,096,237</u>	<u>\$743,833</u>	<u>\$538,277</u>	<u>\$28,787</u>	<u>\$1,028</u>	<u>\$3,992,639</u>	<u>\$4,245,140</u>
\$239,424	\$12,438	\$46,134	\$0	\$0	\$30,164	\$163,054
525,989	110,668	162,717	0	0	1,294	470,444
133,447	64,431	28,249	0	0	134,765	172,153
919,572	7,902	248,101	0	0	755,954	1,200,365
16,524	0	0	0	0	0	0
<u>1,834,956</u>	<u>195,439</u>	<u>485,201</u>	<u>0</u>	<u>0</u>	<u>922,177</u>	<u>2,006,016</u>
0	0	0	0	0	0	0
1,687,665	452,899	137,618	0	0	2,950,742	2,227,011
<u>1,687,665</u>	<u>452,899</u>	<u>137,618</u>	<u>0</u>	<u>0</u>	<u>2,950,742</u>	<u>2,227,011</u>
0	0	0	0	0	0	0
0	95,495	0	28,787	1,028	119,720	12,113
0	0	0	0	0	0	0
(426,384)	0	(84,542)	0	0	0	0
<u>(426,384)</u>	<u>95,495</u>	<u>(84,542)</u>	<u>28,787</u>	<u>1,028</u>	<u>119,720</u>	<u>12,113</u>
<u>\$3,096,237</u>	<u>\$743,833</u>	<u>\$538,277</u>	<u>\$28,787</u>	<u>\$1,028</u>	<u>\$3,992,639</u>	<u>\$4,245,140</u>

(continued)

**Columbus City School District**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2013**  
**(continued)**

	Title III - Limited English Proficiency	Transition Program for Refugee Children	Title I	Innovative Programs - Title V	Early Childhood Special Education, IDEA
<b><u>Assets:</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$24,897	\$0	\$972,018	\$31,403	\$0
Receivables:					
Property Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	611,982	278	11,156,474	204,637	108,318
Materials and Supplies Inventory	0	0	0	0	0
Inventory Held for Resale	0	0	0	0	0
<b>Total Assets</b>	<b>\$636,879</b>	<b>\$278</b>	<b>\$12,128,492</b>	<b>\$236,040</b>	<b>\$108,318</b>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$1,309	\$0	\$115,274	\$0	\$0
Accrued Wages and Benefits Payable	119,390	0	3,805,978	0	14,366
Intergovernmental Payable	0	2,993	707,054	77	2,199
Interfund Payable	108,136	12,589	3,341,128	27,337	106,576
Matured Compensated Absences Payable	0	0	311,063	0	0
<b>Total Liabilities</b>	<b>228,835</b>	<b>15,582</b>	<b>8,280,497</b>	<b>27,414</b>	<b>123,141</b>
<b><u>Deferred Inflows of Resources:</u></b>					
Property Taxes	0	0	0	0	0
Unavailable Revenues	387,670	0	5,082,302	185,202	0
<b>Total Deferred Inflows of Resources</b>	<b>387,670</b>	<b>0</b>	<b>5,082,302</b>	<b>185,202</b>	<b>0</b>
<b><u>Fund Balances:</u></b>					
Nonspendable	0	0	0	0	0
Restricted	20,374	0	0	23,424	0
Committed	0	0	0	0	0
Unassigned (Deficit)	0	(15,304)	(1,234,307)	0	(14,823)
<b>Total Fund Balances (Deficit)</b>	<b>20,374</b>	<b>(15,304)</b>	<b>(1,234,307)</b>	<b>23,424</b>	<b>(14,823)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$636,879</b>	<b>\$278</b>	<b>\$12,128,492</b>	<b>\$236,040</b>	<b>\$108,318</b>

Improving Teacher Quality - Title II-A	Miscellaneous Federal Grants	Total Nonmajor Special Revenue Funds
\$154,747	\$3,605,151	\$54,555,201
0	0	3,437,444
0	0	6,654
3,036,683	708,835	27,896,765
0	0	153,288
0	0	466,609
<u>\$3,191,430</u>	<u>\$4,313,986</u>	<u>\$86,515,961</u>
\$45,790	\$10,189	\$1,426,987
385,881	66,791	7,696,895
116,627	12,114	1,952,984
681,273	0	7,503,008
0	17,041	358,365
<u>1,229,571</u>	<u>106,135</u>	<u>18,938,239</u>
0	0	2,336,944
<u>2,020,789</u>	<u>556,704</u>	<u>16,439,696</u>
<u>2,020,789</u>	<u>556,704</u>	<u>18,776,640</u>
0	0	153,288
0	3,651,147	50,242,992
0	0	289,849
<u>(58,930)</u>	<u>0</u>	<u>(1,885,047)</u>
<u>(58,930)</u>	<u>3,651,147</u>	<u>48,801,082</u>
<u>\$3,191,430</u>	<u>\$4,313,986</u>	<u>\$86,515,961</u>

**Columbus City School District**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2013

	Food Service	Library Donation	Adult Education	Other Grants
<b><u>Revenues:</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	23,600,245	0	2,723,704	96,672
Investment Earnings	0	0	0	0
Tuition and Fees	0	0	223,082	0
Extracurricular Activities	0	0	0	0
Rent	0	0	0	0
Charges for Services	2,835,103	0	730	80,884
Contributions and Donations	0	0	0	58,600
Miscellaneous	9,467	0	49	301,329
<i>Total Revenues</i>	<u>26,444,815</u>	<u>0</u>	<u>2,947,565</u>	<u>537,485</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	0	0	88,429
Special	0	0	0	36,493
Vocational	0	0	0	0
Adult/Continuing	0	0	1,567,747	0
Adult/Continuing - Intergovernmental	0	0	848,023	0
Support Services:				
Pupils	0	0	75,626	176,920
Instructional Staff	0	14,328	15,437	322,181
Administration	0	0	283,966	0
Fiscal	0	0	0	1,854
Operation and Maintenance of Plant	0	0	0	64,833
Pupil Transportation	0	0	0	6,572
Central	0	0	0	0
Operation of Non-Instructional Services	27,448,034	0	0	54,998
Extracurricular Activities	0	0	0	10,225
<i>Total Expenditures</i>	<u>27,448,034</u>	<u>14,328</u>	<u>2,790,799</u>	<u>762,505</u>
Excess of Revenues Over (Under) Expenditures	(1,003,219)	(14,328)	156,766	(225,020)
<b><u>Other Financing Sources:</u></b>				
Transfers In	<u>4,891,812</u>	<u>0</u>	<u>0</u>	<u>5,400</u>
Net Change in Fund Balances	3,888,593	(14,328)	156,766	(219,620)
Fund Balances (Deficit) at Beginning of Year	<u>(3,298,081)</u>	<u>120,934</u>	<u>333,802</u>	<u>998,853</u>
Fund Balances (Deficit) at End of Year	<u><u>\$590,512</u></u>	<u><u>\$106,606</u></u>	<u><u>\$490,568</u></u>	<u><u>\$779,233</u></u>

WCBE	Latchkey	Classroom Facilities Maintenance	District Managed Student Activities	Auxiliary Services	Post Secondary Vocational Education
\$0	\$0	\$3,240,139	\$0	\$0	\$0
0	164,319	543,075	0	4,713,995	25,000
0	0	0	0	9,833	0
0	0	0	185,799	0	0
0	0	0	1,413,055	0	0
1,000	0	0	0	0	0
0	1,565,227	0	38,096	0	0
749,196	0	0	103,345	0	0
554,498	0	0	92,296	24,932	0
<u>1,304,694</u>	<u>1,729,546</u>	<u>3,783,214</u>	<u>1,832,591</u>	<u>4,748,760</u>	<u>25,000</u>
0	0	0	0	0	0
0	0	0	2,767	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	394	5,572	0
0	0	0	8,275	0	25,059
0	0	0	0	188,701	0
0	0	106,275	0	0	0
0	0	1,025,597	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,256,493	1,757,250	0	1,160	6,599,474	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,277,798</u>	<u>0</u>	<u>0</u>
<u>1,256,493</u>	<u>1,757,250</u>	<u>1,131,872</u>	<u>2,290,394</u>	<u>6,793,747</u>	<u>25,059</u>
48,201	(27,704)	2,651,342	(457,803)	(2,044,987)	(59)
<u>0</u>	<u>0</u>	<u>0</u>	<u>642,791</u>	<u>0</u>	<u>0</u>
48,201	(27,704)	2,651,342	184,988	(2,044,987)	(59)
<u>241,648</u>	<u>307,266</u>	<u>38,734,041</u>	<u>1,140,886</u>	<u>3,331,997</u>	<u>59</u>
<u>\$289,849</u>	<u>\$279,562</u>	<u>\$41,385,383</u>	<u>\$1,325,874</u>	<u>\$1,287,010</u>	<u>\$0</u>
<i>(continued)</i>					

**Columbus City School District**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2013  
(continued)

	Teacher Development	Management Information Systems	Public School Preschool	Data Communication
<b><u>Revenues:</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	510	317,251	217,571
Investment Earnings	0	0	0	0
Tuition and Fees	0	0	70,907	0
Extracurricular Activities	0	0	0	0
Rent	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>510</u>	<u>388,158</u>	<u>217,571</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	0	0	0
Special	0	0	222,029	0
Vocational	0	0	0	0
Adult/Continuing	0	0	0	0
Adult/Continuing - Intergovernmental	0	0	0	0
Support Services:				
Pupils	0	0	0	0
Instructional Staff	0	0	172,229	0
Administration	0	0	0	0
Fiscal	0	0	3,619	0
Operation and Maintenance of Plant	0	0	0	0
Pupil Transportation	0	0	0	0
Central	0	0	0	207,576
Operation of Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>397,877</u>	<u>207,576</u>
Excess of Revenues Over (Under) Expenditures	0	510	(9,719)	9,995
<b><u>Other Financing Sources:</u></b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	510	(9,719)	9,995
Fund Balances (Deficit) at Beginning of Year	<u>6</u>	<u>0</u>	<u>184,963</u>	<u>29</u>
Fund Balances (Deficit) at End of Year	<u><u>\$6</u></u>	<u><u>\$510</u></u>	<u><u>\$175,244</u></u>	<u><u>\$10,024</u></u>

Alternative Schools	Miscellaneous State Grants	Adult Basic Education	Education Jobs	Race to the Top	Special Education Part B - IDEA
\$0	\$0	\$0	\$0	\$0	\$0
308,203	135,526	967,428	13,434	8,931,633	11,865,813
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	27,321	0	0
308,203	135,526	967,428	40,755	8,931,633	11,865,813
0	3,373	0	0	2,101,933	0
0	0	4,486	0	2,991,132	13,410
0	0	0	0	0	0
0	0	585,997	0	0	0
0	0	0	0	0	0
292,299	137,981	197,681	0	992,668	0
0	0	96,447	0	1,686,223	8,831,961
0	0	30,252	0	0	394,778
0	580	11,274	0	85,349	141,121
0	0	0	0	0	0
0	0	0	0	10,830	0
15,500	0	0	0	534,136	0
0	0	0	0	0	387,959
0	0	0	0	0	0
307,799	141,934	926,137	0	8,402,271	9,769,229
404	(6,408)	41,291	40,755	529,362	2,096,584
0	0	0	0	0	0
404	(6,408)	41,291	40,755	529,362	2,096,584
(178)	6,168	(91,808)	(27,321)	(955,746)	(2,001,089)
\$226	(\$240)	(\$50,517)	\$13,434	(\$426,384)	\$95,495
(continued)					

**Columbus City School District**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2013  
(continued)

	Vocational Education	Education Stabilization	Title II-D Technology	Title I - School Improvement, Stimulus A
<b><u>Revenues:</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	2,150,673	28,787	266,188	1,635,570
Investment Earnings	0	0	0	0
Tuition and Fees	0	0	0	0
Extracurricular Activities	0	0	0	0
Rent	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Revenues</i>	<u>2,150,673</u>	<u>28,787</u>	<u>266,188</u>	<u>1,635,570</u>
<b><u>Expenditures:</u></b>				
Current:				
Instruction:				
Regular	0	0	834	0
Special	135	0	0	390,929
Vocational	559,126	0	0	0
Adult/Continuing	2,650	0	0	0
Adult/Continuing - Intergovernmental	0	0	0	0
Support Services:				
Pupils	998,050	0	0	0
Instructional Staff	438,662	0	0	988,962
Administration	0	0	0	0
Fiscal	0	0	0	0
Operation and Maintenance of Plant	0	0	0	0
Pupil Transportation	0	0	0	0
Central	0	0	0	0
Operation of Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
<i>Total Expenditures</i>	<u>1,998,623</u>	<u>0</u>	<u>834</u>	<u>1,379,891</u>
Excess of Revenues Over (Under) Expenditures	152,050	28,787	265,354	255,679
<b><u>Other Financing Sources:</u></b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	152,050	28,787	265,354	255,679
Fund Balances (Deficit) at Beginning of Year	<u>(236,592)</u>	<u>0</u>	<u>(264,326)</u>	<u>(135,959)</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$84,542)</u></u>	<u><u>\$28,787</u></u>	<u><u>\$1,028</u></u>	<u><u>\$119,720</u></u>



Title I - School Improvement, Stimulus G	Title III - Limited English Proficiency	Transition Program for Refugee Children	Title I	Innovative Programs - Title V	Early Childhood Special Education, IDEA
\$0	\$0	\$0	\$0	\$0	\$0
8,055,813	1,331,956	73,870	43,854,501	111,108	275,253
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	7,694	0	0
8,055,813	1,331,956	73,870	43,862,195	111,108	275,253
0	0	0	89,356	30,404	0
3,255,784	218,929	58,406	28,386,887	0	263,955
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,201,816	627,289	0	1,084,467	1,926	0
2,341,057	290,262	0	7,634,224	47,897	0
0	0	0	362,560	4,844	0
0	13,047	0	546,516	0	2,692
0	0	0	294	0	0
48,839	0	0	131,747	0	0
0	0	0	170,277	0	0
0	3,903	0	751,108	0	0
0	0	0	9,905	0	0
6,847,496	1,153,430	58,406	39,167,341	85,071	266,647
1,208,317	178,526	15,464	4,694,854	26,037	8,606
0	0	0	0	0	0
1,208,317	178,526	15,464	4,694,854	26,037	8,606
(1,196,204)	(158,152)	(30,768)	(5,929,161)	(2,613)	(23,429)
\$12,113	\$20,374	(\$15,304)	(\$1,234,307)	\$23,424	(\$14,823)
(continued)					

**Columbus City School District**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended June 30, 2013  
(continued)

	Improving Teacher Quality - Title II-A	Miscellaneous Federal Grants	Total Nonmajor Special Revenue Funds
<b><u>Revenues:</u></b>			
Property Taxes	\$0	\$0	\$3,240,139
Intergovernmental	5,188,728	5,035,948	122,632,774
Investment Earnings	0	0	9,833
Tuition and Fees	0	0	479,788
Extracurricular Activities	0	0	1,413,055
Rent	0	0	1,000
Charges for Services	0	0	4,520,040
Contributions and Donations	0	0	911,141
Miscellaneous	0	0	1,017,586
<i>Total Revenues</i>	<u>5,188,728</u>	<u>5,035,948</u>	<u>134,225,356</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular	0	10,960	2,325,289
Special	0	0	35,845,342
Vocational	0	0	559,126
Adult/Continuing	0	0	2,156,394
Adult/Continuing - Intergovernmental	0	0	848,023
Support Services:			
Pupils	6,900	160,117	5,959,706
Instructional Staff	4,205,749	915,642	28,034,595
Administration	209,962	312,522	1,787,585
Fiscal	60,365	16,699	989,391
Operation and Maintenance of Plant	0	68,659	1,159,383
Pupil Transportation	0	2,164	200,152
Central	0	1,462,280	2,389,769
Operation of Non-Instructional Services	0	4,936	38,265,315
Extracurricular Activities	0	0	2,297,928
<i>Total Expenditures</i>	<u>4,482,976</u>	<u>2,953,979</u>	<u>122,817,998</u>
Excess of Revenues Over (Under) Expenditures	705,752	2,081,969	11,407,358
<b><u>Other Financing Sources:</u></b>			
Transfers In	<u>0</u>	<u>0</u>	<u>5,540,003</u>
Net Change in Fund Balances	705,752	2,081,969	16,947,361
Fund Balances (Deficit) at Beginning of Year	<u>(764,682)</u>	<u>1,569,178</u>	<u>31,853,721</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$58,930)</u></u>	<u><u>\$3,651,147</u></u>	<u><u>\$48,801,082</u></u>

**Columbus City School District**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**June 30, 2013**

	Permanent Improvement	Replacement	School Building Assistance Limited	Total Nonmajor Capital Projects Funds
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$16,212,356	\$738,225	\$10,979	\$16,961,560
<b><u>Liabilities:</u></b>	\$0	\$0	\$0	\$0
<b><u>Fund Balances:</u></b>				
Restricted	16,212,356	0	10,979	16,223,335
Assigned	0	738,225	0	738,225
<i>Total Fund Balances</i>	16,212,356	738,225	10,979	16,961,560
<i>Total Liabilities and Fund Balance</i>	\$16,212,356	\$738,225	\$10,979	\$16,961,560

**Columbus City School District**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Fiscal Year Ended June 30, 2013

	Permanent Improvement	Replacement	School Building Assistance Limited	Total Nonmajor Capital Projects Funds
<b><u>Revenues:</u></b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b><u>Expenditures:</u></b>				
Current:				
Support Services:				
Pupil Transportation	10,004,425	0	0	10,004,425
Central	<u>329</u>	<u>0</u>	<u>0</u>	<u>329</u>
<i>Total Expenditures</i>	<u>10,004,754</u>	<u>0</u>	<u>0</u>	<u>10,004,754</u>
Excess of Revenues Under Expenditures	<u>(10,004,754)</u>	<u>0</u>	<u>0</u>	<u>(10,004,754)</u>
<b><u>Other Financing Sources:</u></b>				
General Obligation Bonds Issued	26,150,000	0	0	26,150,000
Insurance Proceeds	<u>0</u>	<u>641,624</u>	<u>0</u>	<u>641,624</u>
<i>Total Other Financing Sources</i>	<u>26,150,000</u>	<u>641,624</u>	<u>0</u>	<u>26,791,624</u>
Net Change in Fund Balances	16,145,246	641,624	0	16,786,870
Fund Balances at Beginning of Year	<u>67,110</u>	<u>96,601</u>	<u>10,979</u>	<u>174,690</u>
Fund Balances at End of Year	<u><u>\$16,212,356</u></u>	<u><u>\$738,225</u></u>	<u><u>\$10,979</u></u>	<u><u>\$16,961,560</u></u>

***Columbus City School District***

***Fiduciary Fund Descriptions***

---

***AGENCY FUND***

Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, other governmental units, and/or other funds.

**Student Managed Activities**

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

**Columbus City School District**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Balance at 6/30/2012	Additions	Deletions	Balance at 6/30/2013
<b>STUDENT MANAGED ACTIVITIES</b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$682,930</u>	<u>\$700,184</u>	<u>\$690,109</u>	<u>\$693,005</u>
<b><u>Liabilities:</u></b>				
Due to Students	<u>\$682,930</u>	<u>\$700,184</u>	<u>\$690,109</u>	<u>\$693,005</u>

**COLUMBUS CITY SCHOOL DISTRICT**

**INDIVIDUAL FUND SCHEDULES OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (BUDGET BASIS)**

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Property Taxes	\$379,343,793	\$358,169,460	(\$21,174,333)
Payments in Lieu of Taxes	7,678,391	39,977,411	32,299,020
Intergovernmental	299,754,002	305,261,604	5,507,602
Investment Earnings	524,068	533,697	9,629
Tuition and Fees	5,373,012	5,279,318	(93,694)
Extracurricular Activities	670,541	334,783	(335,758)
Rent	992,562	935,755	(56,807)
Charges for Services	1,162,085	889,130	(272,955)
Contributions and Donations	348,840	173,602	(175,238)
Miscellaneous	3,094,042	2,845,496	(248,546)
<b>Total Revenues</b>	<b>698,941,336</b>	<b>714,400,256</b>	<b>15,458,920</b>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Salaries	163,440,863	160,167,116	3,273,747
Fringe Benefits	60,320,632	59,209,769	1,110,863
Purchased Services	131,473,486	130,517,831	955,655
Materials and Supplies	5,272,375	5,119,823	152,552
Capital Outlay	794,929	794,871	58
Other	1,680	1,680	0
<b>Total Regular</b>	<b>361,303,965</b>	<b>355,811,090</b>	<b>5,492,875</b>
Special:			
Salaries	54,123,000	54,122,047	953
Fringe Benefits	20,023,000	20,022,026	974
Purchased Services	4,313,714	4,312,825	889
Materials and Supplies	338,191	307,904	30,287
Capital Outlay	82,739	79,514	3,225
Other	1,502	0	1,502
<b>Total Special</b>	<b>78,882,146</b>	<b>78,844,316</b>	<b>37,830</b>
Vocational:			
Salaries	3,831,000	3,830,015	985
Fringe Benefits	1,348,000	1,347,451	549
Purchased Services	661,968	608,017	53,951
Materials and Supplies	328,776	327,464	1,312
Capital Outlay	47,110	45,899	1,211
Other	9,888	9,787	101
<b>Total Vocational</b>	<b>\$6,226,742</b>	<b>\$6,168,633</b>	<b>\$58,109</b>
			(continued)



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Student Intervention Services:			
Salaries	\$1,983,922	\$1,368,876	\$615,046
Fringe Benefits	361,894	323,238	38,656
Purchased Services	223,780	223,093	687
Materials and Supplies	166,057	154,024	12,033
Total Student Intervention Services	2,735,653	2,069,231	666,422
Total Instruction	449,148,506	442,893,270	6,255,236
Support Services:			
Pupils:			
Salaries	34,787,272	34,786,975	297
Fringe Benefits	13,035,543	13,034,956	587
Purchased Services	1,382,432	1,304,042	78,390
Materials and Supplies	664,706	619,732	44,974
Capital Outlay	24,406	23,267	1,139
Other	250	170	80
Total Pupils	49,894,609	49,769,142	125,467
Instructional Staff:			
Salaries	30,221,402	24,320,815	5,900,587
Fringe Benefits	21,647,060	14,134,086	7,512,974
Purchased Services	3,106,135	2,464,232	641,903
Materials and Supplies	360,917	324,474	36,443
Capital Outlay	290,390	174,801	115,589
Other	40,372	2,474	37,898
Total Instructional Staff	55,666,276	41,420,882	14,245,394
Board of Education:			
Salaries	30,000	30,000	0
Fringe Benefits	6,000	5,383	617
Purchased Services	24,121	22,343	1,778
Materials and Supplies	7,337	7,325	12
Other	91,894	62,451	29,443
Total Board of Education	159,352	127,502	31,850
Administration:			
Salaries	31,353,500	31,353,201	299
Fringe Benefits	12,338,000	12,337,065	935
Purchased Services	2,060,720	1,179,313	881,407
Materials and Supplies	269,345	262,344	7,001
Capital Outlay	63,578	54,631	8,947
Other	457,173	267,092	190,081
Total Administration	\$46,542,316	\$45,453,646	\$1,088,670

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Fiscal:			
Salaries	\$341,000	\$340,769	\$231
Fringe Benefits	1,842,000	1,775,846	66,154
Purchased Services	564,405	495,026	69,379
Materials and Supplies	83,692	75,028	8,664
Capital Outlay	23,705	21,661	2,044
Other	8,067,413	5,298,984	2,768,429
Total Fiscal	10,922,215	8,007,314	2,914,901
Business:			
Salaries	1,304,811	1,304,334	477
Fringe Benefits	542,782	542,661	121
Purchased Services	1,728,311	1,661,621	66,690
Materials and Supplies	116,265	0	116,265
Capital Outlay	51,752	42,070	9,682
Other	77,731	7,632	70,099
Total Business	3,821,652	3,558,318	263,334
Operation and Maintenance of Plant:			
Salaries	25,188,000	25,187,686	314
Fringe Benefits	12,184,000	12,183,546	454
Purchased Services	21,558,720	21,091,490	467,230
Materials and Supplies	2,577,861	2,559,114	18,747
Capital Outlay	55,047	54,697	350
Other	1,200	1,200	0
Total Operation and Maintenance of Plant	61,564,828	61,077,733	487,095
Pupil Transportation:			
Salaries	21,529,000	21,528,710	290
Fringe Benefits	12,235,000	12,234,808	192
Purchased Services	15,009,889	14,884,986	124,903
Materials and Supplies	6,120,695	6,024,183	96,512
Capital Outlay	55,028	46,177	8,851
Other	18,735	15,665	3,070
Total Pupil Transportation	54,968,347	54,734,529	233,818
Central:			
Salaries	3,279,803	3,278,813	990
Fringe Benefits	3,437,947	3,437,947	0
Purchased Services	5,177,703	3,230,578	1,947,125
Materials and Supplies	1,783,314	668,762	1,114,552
Capital Outlay	2,343,309	2,334,120	9,189
Other	89,368	88,871	497
Total Central	16,111,444	13,039,091	3,072,353
Total Support Services	\$299,651,039	\$277,188,157	\$22,462,882

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation of Non-Instructional Services:			
Community Services:			
Other	\$200	\$200	\$0
Other Operation of Non-Instructional Services:			
Salaries	10,000	0	10,000
Materials and Supplies	1,500	1,479	21
Total Other Operation of Non-Instructional Services:	11,500	1,479	10,021
Total Operation of Non-Instructional Services	11,700	1,679	10,021
Extracurricular Activities:			
Academic Oriented Activities:			
Salaries	379,147	378,927	220
Fringe Benefits	68,116	67,942	174
Other	150	0	150
Total Academic Oriented Activities	447,413	446,869	544
Sports Oriented Activities:			
Salaries	3,833,000	3,832,423	577
Fringe Benefits	968,000	967,388	612
Purchased Services	459,861	432,375	27,486
Materials and Supplies	23,690	21,942	1,748
Capital Outlay	21,388	7,827	13,561
Total Sports Oriented Activities	5,305,939	5,261,955	43,984
School and Public Service Co-Curricular Activities:			
Salaries	218,869	218,861	8
Fringe Benefits	43,000	42,847	153
Capital Outlay	12,284	12,038	246
Other	1,503,530	1,093,258	410,272
Total School and Public Service Co-Curricular Activities	1,777,683	1,367,004	410,679
Total Extracurricular Activities	7,531,035	7,075,828	455,207
Capital Outlay:			
Architecture and Engineering Services:			
Purchased Services	1,800	0	1,800
Building Improvement Services:			
Purchased Services	54,905	48,905	6,000
Materials and Supplies	1,400	1,308	92
Total Building Improvement Services	56,305	50,213	6,092
Total Capital Outlay	58,105	50,213	7,892
Total Expenditures	756,400,385	727,209,147	29,191,238
Excess of Revenues Under Expenditures	(\$57,459,049)	(\$12,808,891)	\$44,650,158

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Proceeds from Sale of Capital Assets	\$33,732	\$33,732	\$0
Refund of Prior Year Expenditures	102,866	102,866	0
Transfers In	404,820	0	(404,820)
Transfers Out	(8,307,784)	(7,908,363)	399,421
Advances In	0	27,816,736	27,816,736
Advances Out	0	(15,989,009)	(15,989,009)
Refund of Prior Year Receipts	(72,135)	(62,035)	10,100
<b><u>Total Other Financing Sources (Uses)</u></b>	<b><u>(7,838,501)</u></b>	<b><u>3,993,927</u></b>	<b><u>11,832,428</u></b>
Net Change in Fund Balance	(65,297,550)	(8,814,964)	56,482,586
Fund Balance at Beginning of Year	246,160,170	246,160,170	0
Prior Year Encumbrances Appropriated	7,680,010	7,680,010	0
Fund Balance at End of Year	<u>\$188,542,630</u>	<u>\$245,025,216</u>	<u>\$56,482,586</u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Budget Basis)*  
*Debt Service Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Property Taxes	\$35,432,253	\$35,170,153	(\$262,100)
Intergovernmental	1,313,015	3,892,447	2,579,432
Miscellaneous	578	1,712	1,134
<i>Total Revenues</i>	<u>36,745,846</u>	<u>39,064,312</u>	<u>2,318,466</u>
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Fiscal:			
Other	667,946	667,946	0
Debt Service:			
Principal Retirement	22,565,465	21,910,330	655,135
Interest and Fiscal Charges	23,266,588	22,381,530	885,058
<i>Total Debt Service</i>	<u>45,832,053</u>	<u>44,291,860</u>	<u>1,540,193</u>
<i>Total Expenditures</i>	<u>46,499,999</u>	<u>44,959,806</u>	<u>1,540,193</u>
Excess of Revenues Under Expenditures	<u>(9,754,153)</u>	<u>(5,895,494)</u>	<u>3,858,659</u>
<b><u>Other Financing Sources:</u></b>			
Premium on General Obligation Bonds	458,802	1,360,123	901,321
Transfers In	3,281,606	9,728,360	6,446,754
<i>Total Other Financing Sources</i>	<u>3,740,408</u>	<u>11,088,483</u>	<u>7,348,075</u>
Net Change in Fund Balance	(6,013,745)	5,192,989	11,206,734
Fund Balance at Beginning of Year	<u>22,879,154</u>	<u>22,879,154</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,865,409</u></u>	<u><u>\$28,072,143</u></u>	<u><u>\$11,206,734</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**Building Capital Projects Fund**  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Investment Earnings	\$197,498	\$197,498	\$0
Miscellaneous	6,533	6,533	0
<i>Total Revenues</i>	<i>204,031</i>	<i>204,031</i>	<i>0</i>
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Operation and Maintenance of Plant:			
Purchased Services	17,000	16,160	840
Materials and Supplies	17,000	16,838	162
Capital Outlay	127,290	23,392	103,898
Total Support Services	161,290	56,390	104,900
Capital Outlay:			
Site Acquisition Services:			
Purchased Services	1,756	620	1,136
Total Site Acquisition Services	1,756	620	1,136
Site Improvement Services:			
Purchased Services	17,500	17,111	389
Capital Outlay	12,965,701	4,567,546	8,398,155
Total Site Improvement Services	12,983,201	4,584,657	8,398,544
Architecture and Engineering Services:			
Purchased Services	1,677,243	578,630	1,098,613
Capital Outlay	21,000	20,947	53
Total Architecture and Engineering Services	1,698,243	599,577	1,098,666
Building Acquisition and Construction Services:			
Salaries	3,112,503	857,622	2,254,881
Fringe Benefits	329,000	328,186	814
Purchased Services	131,000	130,690	310
Materials and Supplies	3,000	3,000	0
Capital Outlay	380,000	379,748	252
Total Building Acquisition and Construction Services	3,955,503	1,699,246	2,256,257
Building Improvement Services:			
Purchased Services	1,089,000	1,087,986	1,014
Capital Outlay	15,942,665	11,673,834	4,268,831
Total Building Improvement Services	\$17,031,665	\$12,761,820	\$4,269,845

(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**Building Capital Projects Fund**  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Other Facilities Acquisition and Construction Services:			
Purchased Services	\$701,883	\$233,509	\$468,374
Materials and Supplies	16,000	15,164	836
Capital Outlay	7,000	6,764	236
	<hr/>	<hr/>	<hr/>
Total Other Facilities Acquisition and Construction Services	724,883	255,437	469,446
	<hr/>	<hr/>	<hr/>
Total Capital Outlay	36,395,251	19,901,357	16,493,894
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	36,556,541	19,957,747	16,598,794
	<hr/>	<hr/>	<hr/>
Excess of Revenues Under Expenditures	(36,352,510)	(19,753,716)	16,598,794
	<hr/>	<hr/>	<hr/>
<b><u>Other Financing Sources (Uses):</u></b>			
Proceeds from Sale of Capital Assets	19,795,969	26,941,863	7,145,894
Insurance Proceeds	0	82,774	82,774
Transfers Out	(17,895,975)	(17,895,975)	0
	<hr/>	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	1,899,994	9,128,662	7,228,668
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	(34,452,516)	(10,625,054)	23,827,462
	<hr/>	<hr/>	<hr/>
Fund Balance at Beginning of Year	24,750,359	24,750,359	0
	<hr/>	<hr/>	<hr/>
Prior Year Encumbrances Appropriated	14,452,516	14,452,516	0
	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	<u>\$4,750,359</u>	<u>\$28,577,821</u>	<u>\$23,827,462</u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Classroom Facilities Capital Projects Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$677,314	\$4,345,869	\$3,668,555
Investment Earnings	1,923	12,340	10,417
Miscellaneous	896	5,751	4,855
<i>Total Revenues</i>	<u>680,133</u>	<u>4,363,960</u>	<u>3,683,827</u>
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Operation and Maintenance of Plant:			
Purchased Services	3,409	1,145	2,264
Capital Outlay:			
Site Improvement Services:			
Capital Outlay	1,868,684	637,884	1,230,800
Architecture and Engineering Services:			
Purchased Services	29,000	28,582	418
Capital Outlay	394,563	115,802	278,761
Total Architecture and Engineering Services	<u>423,563</u>	<u>144,384</u>	<u>279,179</u>
Building Acquisition and Construction Services:			
Purchased Services	2,282,000	2,281,277	723
Materials and Supplies	38,000	37,342	658
Capital Outlay	75,498,690	37,901,034	37,597,656
Total Building Acquisition and Construction Services	<u>77,818,690</u>	<u>40,219,653</u>	<u>37,599,037</u>
Building Improvement Services:			
Purchased Services	5,714,000	5,713,144	856
Materials and Supplies	4,000	3,760	240
Capital Outlay	30,853,912	13,760,455	17,093,457
Total Building Improvement Services	<u>36,571,912</u>	<u>19,477,359</u>	<u>17,094,553</u>
Total Capital Outlay	<u>116,682,849</u>	<u>60,479,280</u>	<u>56,203,569</u>
<i>Total Expenditures</i>	<u>116,686,258</u>	<u>60,480,425</u>	<u>56,205,833</u>
Excess of Revenues Under Expenditures	<u>(\$116,006,125)</u>	<u>(\$56,116,465)</u>	<u>\$59,889,660</u> <i>(continued)</i>



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Classroom Facilities Capital Projects Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Refund of Prior Year Expenditures	\$7,195	\$7,195	\$0
Transfers In	11,312,671	10,535,975	(776,696)
Transfers Out	(776,696)	0	776,696
<i>Total Other Financing Sources (Uses)</i>	<u>10,543,170</u>	<u>10,543,170</u>	<u>0</u>
Net Change in Fund Balance	(105,462,955)	(45,573,295)	59,889,660
Fund Balance at Beginning of Year	58,412,213	58,412,213	0
Prior Year Encumbrances Appropriated	<u>47,462,954</u>	<u>47,462,954</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$412,212</u></u>	<u><u>\$60,301,872</u></u>	<u><u>\$59,889,660</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**Food Service Special Revenue Fund**  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$25,068,513	\$25,299,940	\$231,427
Charges for Services	2,530,227	2,553,585	23,358
Miscellaneous	1,036	1,046	10
<i>Total Revenues</i>	<u>27,599,776</u>	<u>27,854,571</u>	<u>254,795</u>
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Food Service Operations:			
Salaries	9,322,692	8,867,297	455,395
Fringe Benefits	4,938,812	4,877,961	60,851
Purchased Services	472,449	455,325	17,124
Materials and Supplies	12,973,133	12,965,954	7,179
Capital Outlay	8,413	8,413	0
Other	43,125	30,675	12,450
<i>Total Expenditures</i>	<u>27,758,624</u>	<u>27,205,625</u>	<u>552,999</u>
Excess of Revenues Over (Under) Expenditures	<u>(158,848)</u>	<u>648,946</u>	<u>807,794</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Refund of Prior Year Expenditures	8,421	8,421	0
Transfers In	4,891,803	4,891,812	9
Refund of Prior Year Receipts	(8)	(8)	0
Advances In	0	8,486,119	8,486,119
Advances Out	0	(13,325,152)	(13,325,152)
<i>Total Other Financing Sources (Uses)</i>	<u>4,900,216</u>	<u>61,192</u>	<u>(4,839,024)</u>
Net Change in Fund Balance	4,741,368	710,138	(4,031,230)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>258,630</u>	<u>258,630</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,999,998</u></u>	<u><u>\$968,768</u></u>	<u><u>(\$4,031,230)</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Library Donation Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff:			
Materials and Supplies	120,934	14,328	106,606
Net Change in Fund Balance	(120,934)	(14,328)	106,606
Fund Balance at Beginning of Year	116,855	116,855	0
Prior Year Encumbrances Appropriated	4,079	4,079	0
Fund Balance at End of Year	\$0	\$106,606	\$106,606

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Adult Education Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$2,207,300	\$2,723,704	\$516,404
Tuition and Fees	177,105	218,539	41,434
Charges for Services	575	710	135
Miscellaneous	19	24	5
<i>Total Revenues</i>	<u>2,384,999</u>	<u>2,942,977</u>	<u>557,978</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Adult/Continuing:			
Salaries	1,047,790	1,023,758	24,032
Fringe Benefits	344,161	337,491	6,670
Purchased Services	142,036	134,143	7,893
Materials and Supplies	118,312	114,847	3,465
Capital Outlay	1,252	1,252	0
Other	1,950	1,677	273
<i>Total Instruction</i>	<u>1,655,501</u>	<u>1,613,168</u>	<u>42,333</u>
Support Services:			
Pupils:			
Salaries	83,422	47,694	35,728
Fringe Benefits	21,249	17,903	3,346
<i>Total Pupils</i>	<u>104,671</u>	<u>65,597</u>	<u>39,074</u>
Instructional Staff:			
Salaries	13,061	13,061	0
Fringe Benefits	2,376	2,376	0
<i>Total Instructional Staff</i>	<u>15,437</u>	<u>15,437</u>	<u>0</u>
Administration:			
Salaries	236,815	234,801	2,014
Fringe Benefits	87,323	79,907	7,416
Other	500	500	0
<i>Total Administration</i>	<u>324,638</u>	<u>315,208</u>	<u>9,430</u>
<i>Total Support Services</i>	<u>444,746</u>	<u>396,242</u>	<u>48,504</u>
Intergovernmental:			
Other	920,000	848,023	71,977
<i>Total Expenditures</i>	<u>3,020,247</u>	<u>2,857,433</u>	<u>162,814</u>
Excess of Revenues Over (Under) Expenditures	(635,248)	85,544	720,792
<b><u>Other Financing Uses:</u></b>			
Refund of Prior Year Expenditures	(55)	(55)	0
Net Change in Fund Balance	(635,303)	85,489	720,792
Fund Balance at Beginning of Year	615,796	615,796	0
Prior Year Encumbrances Appropriated	20,302	20,302	0
Fund Balance at End of Year	<u>\$795</u>	<u>\$721,587</u>	<u>\$720,792</u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Other Grants Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$34,094	\$95,436	\$61,342
Charges for Services	643	1,800	1,157
Contributions and Donations	30,187	84,500	54,313
Miscellaneous	131,484	368,053	236,569
<i>Total Revenues</i>	<u>196,408</u>	<u>549,789</u>	<u>353,381</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Salaries	221,530	21,055	200,475
Fringe Benefits	4,000	3,813	187
Purchased Services	69,000	68,451	549
Materials and Supplies	42,000	41,452	548
Capital Outlay	5,000	4,503	497
Total Regular	<u>341,530</u>	<u>139,274</u>	<u>202,256</u>
Special:			
Salaries	59,540	29,977	29,563
Fringe Benefits	5,500	5,455	45
Capital Outlay	2,000	2,000	0
Total Special	<u>67,040</u>	<u>37,432</u>	<u>29,608</u>
Total Instruction	<u>408,570</u>	<u>176,706</u>	<u>231,864</u>
Support Services:			
Pupils:			
Salaries	46,095	45,939	156
Fringe Benefits	15,000	14,805	195
Purchased Services	43,000	42,753	247
Materials and Supplies	55,000	54,565	435
Capital Outlay	6,000	6,000	0
Other	30,000	29,383	617
Total Pupils	<u>195,095</u>	<u>193,445</u>	<u>1,650</u>
Instructional Staff:			
Salaries	109,902	68,257	41,645
Fringe Benefits	13,000	12,795	205
Purchased Services	326,000	325,080	920
Materials and Supplies	11,000	10,846	154
Other	1,100	1,040	60
Total Instructional Staff	<u>\$461,002</u>	<u>\$418,018</u>	<u>\$42,984</u>

(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Other Grants Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Fiscal:			
Other	\$4,949	\$1,854	\$3,095
Operation and Maintenance of Plant:			
Purchased Services	163,124	64,833	98,291
Pupil Transportation:			
Purchased Services	38,735	14,922	23,813
Total Support Services	862,905	693,072	169,833
Operation of Non-Instructional Services:			
Services:			
Food Service Operations:			
Materials and Supplies	7,635	2,914	4,721
Community Services:			
Purchased Services	252,423	97,084	155,339
Total Operation of Non-Instructional Services	260,058	99,998	160,060
Extracurricular Activities:			
Academic Oriented Activities:			
Materials and Supplies	25	25	0
Capital Outlay	27,239	10,200	17,039
Total Extracurricular Activities	27,264	10,225	17,039
<i>Total Expenditures</i>	1,558,797	980,001	578,796
Excess of Revenues Under Expenditures	(\$1,362,389)	(\$430,212)	\$932,177
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In	5,500	5,400	(100)
Transfers Out	(100)	0	100
Refund of Prior Year Receipts	(37,004)	(37,004)	0
<i>Total Other Financing Sources (Uses)</i>	(31,604)	(31,604)	0
Net Change in Fund Balance	(1,393,993)	(461,816)	932,177
Fund Balance at Beginning of Year	722,660	722,660	0
Prior Year Encumbrances Appropriated	231,201	231,201	0
Fund Balance at End of Year	(\$440,132)	\$492,045	\$932,177

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*WCBE Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Rent	\$1,004	\$1,000	(4)
Contributions and Donations	752,243	749,196	(3,047)
Miscellaneous	556,753	554,498	(2,255)
<i>Total Revenues</i>	<u>1,310,000</u>	<u>1,304,694</u>	<u>(5,306)</u>
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services:			
Salaries	1,296,018	554,542	741,476
Fringe Benefits	266,251	263,708	2,543
Purchased Services	439,721	410,561	29,160
Material and Supplies	28,250	19,356	8,894
Capital Outlay	5,065	2,170	2,895
Other	24,000	23,049	951
<i>Total Expenditures</i>	<u>2,059,305</u>	<u>1,273,386</u>	<u>785,919</u>
Net Change in Fund Balance	(749,305)	31,308	780,613
Fund Balance at Beginning of Year	322,792	322,792	0
Prior Year Encumbrances Appropriated	<u>86,065</u>	<u>86,065</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$340,448)</u></u>	<u><u>\$440,165</u></u>	<u><u>\$780,613</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Latchkey Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$165,312	\$164,319	(\$993)
Charges for Services	1,574,688	1,565,227	(9,461)
<i>Total Revenues</i>	<u>1,740,000</u>	<u>1,729,546</u>	<u>(10,454)</u>
<b><u>Expenditures:</u></b>			
Current:			
Operation of Non-Instructional Services:			
Community Services:			
Salaries	1,105,843	1,105,843	0
Fringe Benefits	600,605	600,605	0
Purchased Services	7,338	6,337	1,001
Materials and Supplies	15,105	15,105	0
<i>Total Expenditures</i>	<u>1,728,891</u>	<u>1,727,890</u>	<u>1,001</u>
Excess of Revenues Over Expenditures	11,109	1,656	(9,453)
<b><u>Other Financing Uses:</u></b>			
Refund of Prior Year Receipts	(1,830)	(1,830)	0
Net Change in Fund Balance	9,279	(174)	(9,453)
Fund Balance at Beginning of Year	449,918	449,918	0
Prior Year Encumbrances Appropriated	3,961	3,961	0
Fund Balance at End of Year	<u><u>\$463,158</u></u>	<u><u>\$453,705</u></u>	<u><u>(\$9,453)</u></u>



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Classroom Facilities Maintenance Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Property Taxes	\$3,639,857	\$3,409,701	(\$230,156)
Intergovernmental	3,044,500	543,075	(2,501,425)
<i>Total Revenues</i>	<u>6,684,357</u>	<u>3,952,776</u>	<u>(2,731,581)</u>
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Fiscal:			
Purchased Services	44,542	39,030	5,512
Materials and Supplies	1,733	1,733	0
Other	65,512	65,512	0
Total Fiscal	<u>111,787</u>	<u>106,275</u>	<u>5,512</u>
Operation and Maintenance of Plant:			
Salaries	4,194,603	440,508	3,754,095
Fringe Benefits	219,705	216,076	3,629
Purchased Services	543,090	314,107	228,983
Materials and Supplies	248,500	147,063	101,437
Total Operation and Maintenance of Plant	<u>5,205,898</u>	<u>1,117,754</u>	<u>4,088,144</u>
<i>Total Expenditures</i>	<u>5,317,685</u>	<u>1,224,029</u>	<u>4,093,656</u>
Net Change in Fund Balance	1,366,672	2,728,747	1,362,075
Fund Balance at Beginning of Year	37,865,425	37,865,425	0
Prior Year Encumbrances Appropriated	317,685	317,685	0
Fund Balance at End of Year	<u><u>\$39,549,782</u></u>	<u><u>\$40,911,857</u></u>	<u><u>\$1,362,075</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*District Managed Student Activities Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Tuition and Fees	\$213,836	\$185,799	(\$28,037)
Extracurricular Activities	1,624,796	1,411,760	(213,036)
Charges for Services	43,845	38,096	(5,749)
Contributions and Donations	118,871	103,285	(15,586)
Miscellaneous	103,910	90,286	(13,624)
<i>Total Revenues</i>	<i>2,105,258</i>	<i>1,829,226</i>	<i>(276,032)</i>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Other	6,228	4,428	1,800
Support Services:			
Pupils:			
Other	3,450	471	2,979
Instructional Staff:			
Other	13,000	9,189	3,811
Fiscal:			
Other	16,900	0	16,900
<i>Total Support Services</i>	<i>33,350</i>	<i>9,660</i>	<i>23,690</i>
Operation of Non-Instructional Services:			
Community Services:			
Other	12,670	8,175	4,495
<i>Total Operation of Non-Instructional Services</i>	<i>12,670</i>	<i>8,175</i>	<i>4,495</i>
Extracurricular Activities:			
Academic Oriented Activities:			
Salaries	2,394	2,051	343
Fringe Benefits	399	399	0
Capital Outlay	8,000	4,445	3,555
Other	792,016	561,532	230,484
<i>Total Academic Oriented Activities</i>	<i>802,809</i>	<i>568,427</i>	<i>234,382</i>
Occupation Oriented Activities:			
Capital Outlay	2,200	2,200	0
Other	206,688	93,195	113,493
<i>Total Occupation Oriented Activities</i>	<i>\$208,888</i>	<i>\$95,395</i>	<i>\$113,493</i>

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*District Managed Student Activities Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Sports Oriented Activities:			
Salaries	\$51,867	\$23,201	\$28,666
Fringe Benefits	4,339	4,339	0
Capital Outlay	77,846	26,585	51,261
Other	1,929,713	1,555,826	373,887
Total Sports Oriented Activities	2,063,765	1,609,951	453,814
School and Public Service Co-Curricular Activities:			
Capital Outlay	7,726	6,926	800
Other	499,440	359,921	139,519
Total School and Public Service Co-Curricular Activities	507,166	366,847	140,319
Total Extracurricular Activities	3,582,628	2,640,620	942,008
<i>Total Expenditures</i>	3,634,876	2,662,883	971,993
Excess of Revenues Under Expenditures	(1,529,618)	(833,657)	695,961
<b><u>Other Financing Sources (Uses):</u></b>			
Refund of Prior Year Expenditures	1,951	1,951	0
Transfers In	642,791	642,791	0
Refund of Prior Year Receipts	(4,571)	(4,571)	0
<i>Total Other Financing Sources (Uses)</i>	640,171	640,171	0
Net Change in Fund Balance	(889,447)	(193,486)	695,961
Fund Balance at Beginning of Year	962,121	962,121	0
Prior Year Encumbrances Appropriated	239,382	239,382	0
Fund Balance at End of Year	\$312,056	\$1,008,017	\$695,961

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Auxiliary Services Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$6,464,839	\$6,313,936	(\$150,903)
Investment Earnings	10,068	9,833	(235)
Miscellaneous	6,878	6,717	(161)
<i>Total Revenues</i>	<u>6,481,785</u>	<u>6,330,486</u>	<u>(151,299)</u>
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils:			
Salaries	6,593	4,218	2,375
Fringe Benefits	1,400	1,326	74
Total Pupils	<u>7,993</u>	<u>5,544</u>	<u>2,449</u>
Administration:			
Salaries	240,450	137,291	103,159
Fringe Benefits	53,000	52,476	524
Purchased Services	4,000	3,589	411
Materials and Supplies	6,100	6,006	94
Capital Outlay	2,900	2,842	58
Total Administration	<u>306,450</u>	<u>202,204</u>	<u>104,246</u>
Total Support Services	<u>314,443</u>	<u>207,748</u>	<u>106,695</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries	3,049,731	1,809,771	1,239,960
Fringe Benefits	612,000	611,361	639
Purchased Services	1,038,000	1,037,437	563
Materials and Supplies	1,873,000	1,872,911	89
Capital Outlay	1,593,000	1,592,101	899
Total Operation of Non-Instructional Services	<u>8,165,731</u>	<u>6,923,581</u>	<u>1,242,150</u>
<i>Total Expenditures</i>	<u>8,480,174</u>	<u>7,131,329</u>	<u>1,348,845</u>
Excess of Revenues Under Expenditures	<u>(1,998,389)</u>	<u>(800,843)</u>	<u>1,197,546</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Refund of Prior Year Expenditures	18,215	18,215	0
Refund of Prior Year Receipts	(989)	(989)	0
<i>Total Other Financing Sources (Uses)</i>	<u>17,226</u>	<u>17,226</u>	<u>0</u>
Net Change in Fund Balance	(1,981,163)	(783,617)	1,197,546
Fund Balance at Beginning of Year	1,996,517	1,996,517	0
Prior Year Encumbrances Appropriated	131,163	131,163	0
Fund Balance at End of Year	<u>\$146,517</u>	<u>\$1,344,063</u>	<u>\$1,197,546</u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Post Secondary Vocational Education Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$25,000	\$25,000	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Instructional Staff:			
Purchased Services	25,059	25,059	0
Net Change in Fund Balance	(59)	(59)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	59	59	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Public School Preschool Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$157,001	\$325,244	\$168,243
Tuition and Fees	34,228	70,907	36,679
<i>Total Revenues</i>	<u>191,229</u>	<u>396,151</u>	<u>204,922</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	171,412	168,213	3,199
Fringe Benefits	52,000	51,899	101
Total Instruction	<u>223,412</u>	<u>220,112</u>	<u>3,300</u>
Support Services:			
Instructional Staff:			
Salaries	82,130	82,130	0
Fringe Benefits	86,000	85,574	426
Total Instructional Staff	<u>168,130</u>	<u>167,704</u>	<u>426</u>
Fiscal:			
Other	<u>7,691</u>	<u>3,619</u>	<u>4,072</u>
Total Support Services	<u>175,821</u>	<u>171,323</u>	<u>4,498</u>
<i>Total Expenditures</i>	<u>399,233</u>	<u>391,435</u>	<u>7,798</u>
Excess of Revenues Over (Under) Expenditures	<u>(208,004)</u>	<u>4,716</u>	<u>212,720</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In	183,771	0	(183,771)
Transfers Out	(183,771)	0	183,771
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(208,004)	4,716	212,720
Fund Balance at Beginning of Year	<u>208,923</u>	<u>208,923</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$919</u></u>	<u><u>\$213,639</u></u>	<u><u>\$212,720</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Data Communication Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$250,000	\$217,571	(\$32,429)
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Central:			
Purchased Services	25,000	24,676	324
Materials and Supplies	137,000	136,074	926
Capital Outlay	303,971	272,792	31,179
<i>Total Expenditures</i>	465,971	433,542	32,429
Excess of Revenues Under Expenditures	(215,971)	(215,971)	0
<b><u>Other Financing Uses:</u></b>			
Refund of Prior Year Receipts	(29)	(29)	0
Net Change in Fund Balance	(216,000)	(216,000)	0
Fund Balance at Beginning of Year	29	29	0
Prior Year Encumbrances Appropriated	215,971	215,971	0
Fund Balance at End of Year	\$0	\$0	\$0

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Alternative Schools Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$450,000	\$420,477	(\$29,523)
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils:			
Purchased Services	304,269	290,496	13,773
Materials and Supplies	2,000	1,977	23
Total Pupils	306,269	292,473	13,796
Central:			
Purchased Services	16,231	15,500	731
<i>Total Expenditures</i>	322,500	307,973	14,527
Excess of Revenues Over Expenditures	127,500	112,504	(14,996)
<b><u>Other Financing Uses:</u></b>			
Advances Out	0	(130,000)	(130,000)
Net Change in Fund Balance	127,500	(17,496)	(144,996)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	17,496	17,496	0
Fund Balance at End of Year	\$144,996	\$0	(\$144,996)



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Miscellaneous State Grants Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$250,000	\$141,218	(\$108,782)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Purchased Services	7,827	408	7,419
Materials and Supplies	4,000	3,775	225
Total Instruction	11,827	4,183	7,644
Support Services:			
Pupils:			
Salaries	198,257	100,650	97,607
Fringe Benefits	27,000	26,765	235
Materials and Supplies	11,000	10,543	457
Total Pupils	236,257	137,958	98,299
Fiscal:			
Other	1,916	580	1,336
Total Support Services	238,173	138,538	99,635
<i>Total Expenditures</i>	250,000	142,721	107,279
Excess of Revenues Under Expenditures	0	(1,503)	(1,503)
<b><u>Other Financing Sources:</u></b>			
Advances In	0	1,320	1,320
Net Change in Fund Balance	0	(183)	(183)
Fund Balance at Beginning of Year	181	181	0
Prior Year Encumbrances Appropriated	2	2	0
Fund Balance at End of Year	\$183	\$0	(\$183)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Adult Basic Education Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,200,000	\$1,010,471	(\$189,529)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Adult/Continuing:			
Salaries	445,852	445,852	0
Fringe Benefits	96,000	95,213	787
Purchased Services	900	900	0
Materials and Supplies	8,000	7,835	165
Capital Outlay	18,000	17,868	132
Total Instruction	568,752	567,668	1,084
Support Services:			
Pupils:			
Salaries	153,516	139,848	13,668
Fringe Benefits	62,000	61,978	22
Total Pupils	215,516	201,826	13,690
Instructional Staff:			
Salaries	105,873	58,132	47,741
Fringe Benefits	38,000	37,052	948
Purchased Services	1,000	1,000	0
Total Instructional Staff	144,873	96,184	48,689
Administration:			
Salaries	35,521	21,787	13,734
Fringe Benefits	6,000	5,559	441
Purchased Services	5,000	4,924	76
Total Administration	46,521	32,270	14,251
Fiscal:			
Other	\$24,410	\$11,274	\$13,136

(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Adult Basic Education Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation and Maintenance of Plant:			
Purchased Services	\$1,555	\$740	\$815
Total Support Services	432,875	342,294	90,581
<i>Total Expenditures</i>	1,001,627	909,962	91,665
Excess of Revenues Over Expenditures	198,373	100,509	(97,864)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	0	92,755	92,755
Advances Out	0	(194,892)	(194,892)
<i>Total Other Financing Sources (Uses)</i>	0	(102,137)	(102,137)
Net Change in Fund Balance	198,373	(1,628)	(200,001)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	1,628	1,628	0
Fund Balance at End of Year	\$200,001	\$0	(\$200,001)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Education Jobs Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$860,000	\$858,442	(\$1,558)
<b><u>Expenditures:</u></b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	860,000	858,442	(1,558)
<b><u>Other Financing Uses:</u></b>			
Advances Out	<u>0</u>	<u>(858,442)</u>	<u>(858,442)</u>
Net Change in Fund Balance	860,000	0	(860,000)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$860,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$860,000)</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Race to the Top Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$11,743,135	\$8,292,690	(\$3,450,445)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Salaries	1,599,178	1,460,298	138,880
Fringe Benefits	570,000	569,690	310
Materials and Supplies	17,000	16,189	811
Total Regular	2,186,178	2,046,177	140,001
Special:			
Purchased Services	3,808,244	2,998,001	810,243
Total Instruction	5,994,422	5,044,178	950,244
Support Services:			
Pupils:			
Salaries	1,255,272	732,767	522,505
Fringe Benefits	256,000	255,433	567
Total Pupils	1,511,272	988,200	523,072
Instructional Staff:			
Salaries	1,101,988	987,452	114,536
Fringe Benefits	227,000	226,993	7
Purchased Services	558,000	557,243	757
Materials and Supplies	36,000	35,893	107
Capital Outlay	180,000	179,510	490
Other	14,000	13,276	724
Total Instructional Staff	2,116,988	2,000,367	116,621
Fiscal:			
Other	194,416	85,349	109,067
Pupil Transportation:			
Purchased Services	\$27,190	\$11,958	\$15,232

(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Race to the Top Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Central:			
Salaries	\$837,286	\$177,250	\$660,036
Fringe Benefits	55,000	54,857	143
Purchased Services	428,000	427,038	962
Total Central	1,320,286	659,145	661,141
Total Support Services	5,170,152	3,745,019	1,425,133
<i>Total Expenditures</i>	11,164,574	8,789,197	2,375,377
Excess of Revenues Over (Under) Expenditures	578,561	(496,507)	(1,075,068)
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In	256,865	0	(256,865)
Transfers Out	(256,865)	0	256,865
Advances In	0	919,572	919,572
Advances Out	0	(1,044,502)	(1,044,502)
<i>Total Other Financing Sources (Uses)</i>	0	(124,930)	(124,930)
Net Change in Fund Balance	578,561	(621,437)	(1,199,998)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	621,437	621,437	0
Fund Balance at End of Year	<u>\$1,199,998</u>	<u>\$0</u>	<u>(\$1,199,998)</u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Special Education Part B - IDEA Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$12,500,000	\$11,983,399	(\$516,601)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Purchased Services	79,344	38,410	40,934
Total Instruction	79,344	38,410	40,934
Support Services:			
Pupils:			
Salaries	169,488	62,943	106,545
Fringe Benefits	22,000	21,839	161
Purchased Services	77,000	76,582	418
Total Pupils	268,488	161,364	107,124
Instructional Staff:			
Salaries	6,003,674	5,999,440	4,234
Fringe Benefits	4,417,000	4,416,340	660
Purchased Services	61,000	60,445	555
Total Instructional Staff	10,481,674	10,476,225	5,449
Administration:			
Salaries	476,215	344,639	131,576
Fringe Benefits	105,000	104,922	78
Purchased Services	100	77	23
Materials and Supplies	3,800	3,750	50
Total Administration	585,115	453,388	131,727
Fiscal:			
Other	290,226	141,121	149,105
Total Support Services	\$11,625,503	\$11,232,098	\$393,405

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Special Education Part B - IDEA Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation of Non-Instructional Services:			
Community Services:			
Salaries	\$277,693	\$123,395	\$154,298
Fringe Benefits	49,000	48,961	39
Purchased Services	256,000	255,686	314
Total Community Services	582,693	428,042	154,651
<i>Total Expenditures</i>	12,287,540	11,698,550	588,990
Excess of Revenues Over Expenditures	212,460	284,849	72,389
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	0	7,902	7,902
Advances Out	0	(270,297)	(270,297)
<i>Total Other Financing Sources (Uses)</i>	0	(262,395)	(262,395)
Net Change in Fund Balance	212,460	22,454	(190,006)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	72,540	72,540	0
Fund Balance at End of Year	\$285,000	\$94,994	(\$190,006)



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Vocational Education Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$2,750,000	\$2,053,878	(\$696,122)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Vocational:			
Purchased Services	56,000	55,197	803
Materials and Supplies	214,000	213,160	840
Capital Outlay	365,379	363,994	1,385
Total Vocational	635,379	632,351	3,028
Adult/Continuing Instruction:			
Purchased Services	5,723	2,650	3,073
Total Instruction	641,102	635,001	6,101
Support Services:			
Pupils:			
Salaries	660,851	635,354	25,497
Fringe Benefits	226,000	225,812	188
Purchased Services	113,000	112,591	409
Total Pupils	999,851	973,757	26,094
Instructional Staff:			
Salaries	489,171	232,434	256,737
Fringe Benefits	161,000	160,644	356
Purchased Services	64,000	63,247	753
Total Instructional Staff	714,171	456,325	257,846
Pupil Transportation:			
Purchased Services	1,453	660	793
Total Support Services	1,715,475	1,430,742	284,733
<i>Total Expenditures</i>	<i>2,356,577</i>	<i>2,065,743</i>	<i>290,834</i>
Excess of Revenues Over (Under) Expenditures	\$393,423	(\$11,865)	(\$405,288)

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Vocational Education Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	\$0	\$248,101	\$248,101
Advances Out	<u>0</u>	<u>(442,817)</u>	<u>(442,817)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(194,716)</u>	<u>(194,716)</u>
Net Change in Fund Balance	393,423	(206,581)	(600,004)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>206,581</u>	<u>206,581</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$600,004</u></u>	<u><u>\$0</u></u>	<u><u>(\$600,004)</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**Title II-D Technology Special Revenue Fund**  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$300,000	\$288,230	(\$11,770)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Purchased Services	21,172	21,172	0
Capital Outlay	244,506	244,083	423
<i>Total Expenditures</i>	265,678	265,255	423
Excess of Revenues Over Expenditures	34,322	22,975	(11,347)
<b><u>Other Financing Uses:</u></b>			
Advances Out	0	(288,557)	(288,557)
Net Change in Fund Balance	34,322	(265,582)	(299,904)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	265,677	265,677	0
Fund Balance at End of Year	\$299,999	\$95	(\$299,904)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**Title I - School Improvement, Stimulus A Special Revenue Fund**  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$4,625,000	\$1,042,882	(\$3,582,118)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	1,164,559	294,376	870,183
Fringe Benefits	54,000	53,407	593
Purchased Services	71,000	70,498	502
Materials and Supplies	12,000	11,497	503
Total Instruction	1,301,559	429,778	871,781
Support Services:			
Instructional Staff:			
Salaries	2,195,252	312,757	1,882,495
Fringe Benefits	57,000	56,614	386
Purchased Services	826,000	825,809	191
Materials and Supplies	18,000	17,973	27
Total Support Services	3,096,252	1,213,153	1,883,099
<b>Total Expenditures</b>	4,397,811	1,642,931	2,754,880
Excess of Revenues Over (Under) Expenditures	227,189	(600,049)	(827,238)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	0	755,954	755,954
Advances Out	0	(289,605)	(289,605)
<b>Total Other Financing Sources (Uses)</b>	0	466,349	466,349
Net Change in Fund Balance	227,189	(133,700)	(360,889)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	133,700	133,700	0
Fund Balance at End of Year	\$360,889	\$0	(\$360,889)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title I - School Improvement, Stimulus G Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$14,500,000	\$7,714,386	(\$6,785,614)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	2,387,209	1,889,733	497,476
Fringe Benefits	541,000	540,140	860
Purchased Services	925,000	924,532	468
Materials and Supplies	261,000	260,198	802
Capital Outlay	109,000	108,704	296
Total Instruction	4,223,209	3,723,307	499,902
Support Services:			
Pupils:			
Salaries	2,191,629	788,823	1,402,806
Fringe Benefits	301,000	300,831	169
Purchased Services	211,000	210,844	156
Materials and Supplies	15,000	14,120	880
Total Pupils	2,718,629	1,314,618	1,404,011
Instructional Staff:			
Salaries	4,384,401	1,265,701	3,118,700
Fringe Benefits	497,000	496,591	409
Purchased Services	831,000	830,942	58
Materials and Supplies	37,000	36,687	313
Total Instructional Staff	5,749,401	2,629,921	3,119,480
Administration:			
Salaries	35,290	16,205	19,085
Fringe Benefits	5,000	4,963	37
Total Administration	40,290	21,168	19,122
Pupil Transportation:			
Purchased Services	231,061	86,413	144,648
Total Support Services	8,739,381	4,052,120	4,687,261
<b>Total Expenditures</b>	<b>12,962,590</b>	<b>7,775,427</b>	<b>5,187,163</b>
Excess of Revenues Over (Under) Expenditures	\$1,537,410	(\$61,041)	(\$1,598,451)

(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title I - School Improvement, Stimulus G Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	\$0	\$1,200,365	\$1,200,365
Advances Out	<u>0</u>	<u>(1,615,615)</u>	<u>(1,615,615)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(415,250)</u>	<u>(415,250)</u>
Net Change in Fund Balance	1,537,410	(476,291)	(2,013,701)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>477,590</u>	<u>477,590</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,015,000</u></u>	<u><u>\$1,299</u></u>	<u><u>(\$2,013,701)</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**Title III - Limited English Proficiency Special Revenue Fund**  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,830,000	\$1,216,587	(\$613,413)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	158,883	44,020	114,863
Fringe Benefits	8,100	8,012	88
Materials and Supplies	140,000	139,729	271
Capital Outlay	89,000	88,495	505
Total Instruction	395,983	280,256	115,727
Support Services:			
Pupils:			
Salaries	447,856	447,856	0
Fringe Benefits	20,000	20,000	0
Purchased Services	900	883	17
Total Pupils	468,756	468,739	17
Instructional Staff:			
Salaries	499,529	320,196	179,333
Fringe Benefits	101,000	100,332	668
Purchased Services	30,000	29,187	813
Total Instructional Staff	630,529	449,715	180,814
Fiscal:			
Other	32,430	13,047	19,383
Total Support Services	1,131,715	931,501	200,214
Operation of Non-Instructional Services:			
Community Services:			
Materials and Supplies	9,525	3,911	5,614
<b>Total Expenditures</b>	1,537,223	1,215,668	321,555
Excess of Revenues Over Expenditures	\$292,777	\$919	(\$291,858)

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title III - Limited English Proficiency Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	\$0	\$108,018	\$108,018
Advances Out	0	(211,166)	(211,166)
<i>Total Other Financing Sources (Uses)</i>	0	(103,148)	(103,148)
Net Change in Fund Balance	292,777	(102,229)	(395,006)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	102,229	102,229	0
Fund Balance at End of Year	<u>\$395,006</u>	<u>\$0</u>	<u>(\$395,006)</u>



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Transition Program for Refugee Children Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$150,000	\$73,592	(\$76,408)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	76,934	53,218	23,716
Fringe Benefits	10,000	9,897	103
<i>Total Expenditures</i>	86,934	63,115	23,819
Excess of Revenues Over Expenditures	63,066	10,477	(52,589)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	0	12,589	12,589
Advances Out	(23,066)	(23,066)	0
<i>Total Other Financing Sources (Uses)</i>	(23,066)	(10,477)	12,589
Net Change in Fund Balance	40,000	0	(40,000)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$40,000	\$0	(\$40,000)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title I Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$52,468,606	\$41,128,183	(\$11,340,423)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	20,344,057	19,722,590	621,467
Fringe Benefits	6,500,000	6,495,611	4,389
Purchased Services	356,000	355,780	220
Materials and Supplies	1,600,000	1,598,455	1,545
Capital Outlay	667,000	666,308	692
Other	530	527	3
Total Instruction	29,467,587	28,839,271	628,316
Support Services:			
Pupils:			
Salaries	754,018	376,048	377,970
Fringe Benefits	135,000	134,836	164
Purchased Services	615,000	614,024	976
Materials and Supplies	100,000	99,145	855
Total Pupils	1,604,018	1,224,053	379,965
Instructional Staff:			
Salaries	9,792,906	4,438,332	5,354,574
Fringe Benefits	1,900,000	1,898,687	1,313
Purchased Services	2,326,000	2,325,797	203
Materials and Supplies	120,000	119,287	713
Capital Outlay	1,300	1,252	48
Total Instructional Staff	14,140,206	8,783,355	5,356,851
Administration:			
Salaries	400,121	216,297	183,824
Fringe Benefits	82,000	81,266	734
Purchased Services	35,000	34,204	796
Materials and Supplies	4,300	4,221	79
Total Administration	\$521,421	\$335,988	\$185,433

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title I Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Fiscal:			
Salaries	\$712,531	\$104,263	\$608,268
Fringe Benefits	55,000	54,884	116
Other	440,000	439,177	823
Total Fiscal	1,207,531	598,324	609,207
Operation and Maintenance of Plant:			
Salaries	350	244	106
Fringe Benefits	50	50	0
Total Operation and Maintenance of Plant	400	294	106
Pupil Transportation:			
Purchased Services	314,725	143,361	171,364
Central:			
Salaries	307,768	184,996	122,772
Fringe Benefits	74,000	73,442	558
Total Central	381,768	258,438	123,330
Total Support Services	18,170,069	11,343,813	6,826,256
Operation of Non-Instructional Services:			
Community Services:			
Salaries	898,785	550,688	348,097
Fringe Benefits	166,000	165,132	868
Purchased Services	8,200	8,200	0
Materials and Supplies	29,000	28,420	580
Capital Outlay	2,300	2,285	15
Total Operation of Non-Instructional Services	1,104,285	754,725	349,560
Extracurricular Activities:			
Academic Oriented Activities:			
Other	21,909	10,000	11,909
<i>Total Expenditures</i>	48,763,850	40,947,809	7,816,041
Excess of Revenues Over Expenditures	\$3,704,756	\$180,374	(\$3,524,382)

*(continued)*

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title I Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Refund of Prior Year Expenditures	\$7,694	\$7,694	\$0
Transfers In	23,700	0	(23,700)
Transfers Out	(23,700)	0	23,700
Advances In	0	3,341,128	3,341,128
Advances Out	0	(8,569,302)	(8,569,302)
<i>Total Other Financing Sources (Uses)</i>	<u>7,694</u>	<u>(5,220,480)</u>	<u>(5,228,174)</u>
Net Change in Fund Balance	3,712,450	(5,040,106)	(8,752,556)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>5,222,550</u>	<u>5,222,550</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,935,000</u></u>	<u><u>\$182,444</u></u>	<u><u>(\$8,752,556)</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Innovative Programs - Title V Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$189,884	\$91,673	(\$98,211)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Purchased Services	3,000	2,786	214
Materials and Supplies	67,199	57,294	9,905
Total Regular	70,199	60,080	10,119
Support Services:			
Pupils:			
Capital Outlay	4,539	1,926	2,613
Total Pupils	4,539	1,926	2,613
Instructional Staff:			
Salaries	37,713	21,985	15,728
Fringe Benefits	4,000	3,988	12
Purchased Services	25,000	24,636	364
Total Instructional Staff	66,713	50,609	16,104
Administration:			
Purchased Services	16,173	6,959	9,214
Total Support Services	87,425	59,494	27,931
<i>Total Expenditures</i>	157,624	119,574	38,050
Excess of Revenues Over (Under) Expenditures	32,260	(27,901)	(60,161)
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In	10,116	0	(10,116)
Transfers Out	(10,116)	0	10,116
Advances In	0	27,337	27,337
Advances Out	0	(17,177)	(17,177)
<i>Total Other Financing Sources (Uses)</i>	0	10,160	10,160
Net Change in Fund Balance	32,260	(17,741)	(50,001)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	17,741	17,741	0
Fund Balance at End of Year	\$50,001	\$0	(\$50,001)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Early Childhood Special Education, IDEA Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$400,000	\$194,448	(\$205,552)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Special:			
Salaries	183,082	182,653	429
Fringe Benefits	76,000	75,010	990
Materials and Supplies	14,000	13,325	675
Total Instruction	273,082	270,988	2,094
Support Services:			
Fiscal:			
Other	3,723	2,692	1,031
Total Support Services	3,723	2,692	1,031
<i>Total Expenditures</i>	276,805	273,680	3,125
Excess of Revenues Over (Under) Expenditures	123,195	(79,232)	(202,427)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	0	106,576	106,576
Advances Out	0	(42,145)	(42,145)
<i>Total Other Financing Sources (Uses)</i>	0	64,431	64,431
Net Change in Fund Balance	123,195	(14,801)	(137,996)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	14,801	14,801	0
Fund Balance at End of Year	\$137,996	\$0	(\$137,996)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Improving Teacher Quality - Title II-A Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$7,700,000	\$4,532,722	(\$3,167,278)
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Salaries	735,905	368,946	366,959
Fringe Benefits	129,000	128,177	823
Total Instruction	864,905	497,123	367,782
Support Services:			
Pupils:			
Purchased Services	24,507	9,800	14,707
Instructional Staff:			
Salaries	4,066,510	2,371,917	1,694,593
Fringe Benefits	747,000	746,511	489
Purchased Services	737,000	736,768	232
Materials and Supplies	165,000	164,945	55
Capital Outlay	51,000	50,246	754
Total Instructional Staff	5,766,510	4,070,387	1,696,123
Administration:			
Salaries	321,758	159,136	162,622
Fringe Benefits	59,000	58,220	780
Total Administration	380,758	217,356	163,402
Fiscal:			
Other	61,000	60,365	635
Business:			
Salaries	89,360	0	89,360
Total Support Services	6,322,135	4,357,908	1,964,227
<i>Total Expenditures</i>	7,187,040	4,855,031	2,332,009
Excess of Revenues Over (Under) Expenditures	\$512,960	(\$322,309)	(\$835,269)
			(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Improving Teacher Quality - Title II-A Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	\$0	\$681,273	\$681,273
Advances Out	<u>0</u>	<u>(494,001)</u>	<u>(494,001)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>187,272</u>	<u>187,272</u>
Net Change in Fund Balance	512,960	(135,037)	(647,997)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>135,037</u>	<u>135,037</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$647,997</u></u>	<u><u>\$0</u></u>	<u><u>(\$647,997)</u></u>



**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Miscellaneous Federal Grants Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$3,000,000	\$5,129,592	\$2,129,592
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Purchased Services	24,227	10,960	13,267
Support Services:			
Pupils:			
Salaries	206,846	80,040	126,806
Fringe Benefits	31,000	30,946	54
Purchased Services	34,000	33,783	217
Materials and Supplies	14,000	13,504	496
Capital Outlay	500	489	11
Other	13,000	12,630	370
Total Pupils	299,346	171,392	127,954
Instructional Staff:			
Salaries	455,313	434,680	20,633
Fringe Benefits	99,000	98,701	299
Purchased Services	403,000	402,637	363
Materials and Supplies	33,000	32,512	488
Capital Outlay	31,000	30,187	813
Total Instructional Staff	1,021,313	998,717	22,596
Administration:			
Salaries	248,176	244,650	3,526
Fringe Benefits	72,000	71,688	312
Total Administration	320,176	316,338	3,838
Fiscal:			
Other	37,153	16,699	20,454
Operation and Maintenance of Plant:			
Salaries	68,473	27,728	40,745
Fringe Benefits	100	72	28
Purchased Services	32,000	31,406	594
Materials and Supplies	10,000	9,267	733
Total Operation and Maintenance of Plant	\$110,573	\$68,473	\$42,100

(continued)

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Miscellaneous Federal Grants Special Revenue Fund*  
*For the Fiscal Year Ended June 30, 2013*  
*(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Pupil Transportation:			
Materials and Supplies	\$88,249	\$2,164	\$86,085
Central:			
Purchased Services	2,510,468	2,074,752	435,716
Total Support Services	4,387,278	3,648,535	738,743
Operation of Non-Instructional Services:			
Community Services:			
Materials and Supplies	10,957	4,936	6,021
<i>Total Expenditures</i>	4,422,462	3,664,431	758,031
Net Change in Fund Balance	(1,422,462)	1,465,161	2,887,623
Fund Balance at Beginning of Year	1,056,637	1,056,637	0
Prior Year Encumbrances Appropriated	722,506	722,506	0
Fund Balance at End of Year	\$356,681	\$3,244,304	\$2,887,623

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Permanent Improvement Capital Projects Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular:			
Materials and Supplies	8,661	8,661	0
Support Services:			
Pupil Transportation:			
Capital Outlay	26,149,577	26,098,500	51,077
Central:			
Capital Outlay	47,904	47,811	93
Total Support Services	26,197,481	26,146,311	51,170
<i>Total Expenditures</i>	26,206,142	26,154,972	51,170
Excess of Revenues Under Expenditures	(26,206,142)	(26,154,972)	51,170
<b><u>Other Financing Sources:</u></b>			
General Obligations Bonds Issued	26,150,000	26,150,000	0
Net Change in Fund Balance	(56,142)	(4,972)	51,170
Fund Balance at Beginning of Year	67,110	67,110	0
Prior Year Encumbrances Appropriated	56,142	56,142	0
Fund Balance at End of Year	\$67,110	\$118,280	\$51,170

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Replacement Capital Projects Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Miscellaneous	\$37,000	\$0	(\$37,000)
<b><u>Expenditures:</u></b>			
Current:			
Operation and Maintenance of Plant:			
Purchased Services	133,435	0	133,435
Excess of Revenues Under Expenditures	(96,435)	0	96,435
<b><u>Other Financing Sources:</u></b>			
Insurance Proceeds	0	641,624	641,624
Net Change in Fund Balance	(96,435)	641,624	738,059
Fund Balance at Beginning of Year	96,601	96,601	0
Fund Balance at End of Year	\$166	\$738,225	\$738,059

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Schoolnet Equipment Capital Projects Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Intergovernmental	\$200,000	\$0	(\$200,000)
<b><u>Expenditures:</u></b>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	200,000	0	(200,000)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$200,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$200,000)</u></u>

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*School Building Assistance Limited Capital Projects Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
Capital Outlay:			
Site Improvement Services:			
Capital Outlay	10,979	0	10,979
Net Change in Fund Balance	(10,979)	0	10,979
Fund Balance at Beginning of Year	10,979	10,979	0
Fund Balance at End of Year	\$0	\$10,979	\$10,979

**Columbus City School District**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Endowment Permanent Fund*  
*For the Fiscal Year Ended June 30, 2013*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Investment Earnings	\$196	\$196	\$0
<b><u>Expenditures:</u></b>			
Current:			
Support Services:			
Pupils:			
Other	1,500	0	1,500
Net Change in Fund Balance	(1,304)	196	1,500
Fund Balance at Beginning of Year	131,062	131,062	0
Fund Balance at End of Year	\$129,758	\$131,258	\$1,500

This Page Intentionally Left Blank



# **STATISTICAL SECTION**



## *STATISTICAL TABLES*

---

This part of Columbus City School 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 School District's overall financial health.

<u>CONTENTS</u>	<u>PAGES</u>
Financial Trends	152-163
These schedules contain trend information to help the reader understand how the School District's financial performance and well-being have changed over time.	
Revenue Capacity	164-173
These schedules contain information to help the reader assess the School District's most significant local revenue sources.	
Debt Capacity	174-179
These schedules present information to help the reader assess the affordability of the School District's current levels of outstanding debt and the School District's ability to issue additional debt in the future.	
Demographic and Economic Information	181-183
These schedules offer demographic and economic indicators to help the reader understand the environment within which the School District's financial activities take place.	
Operating information	185-194
These schedules contain service and capital assets data to help the reader understand how the information in the School District's financial report relates to the services the School District provides and the activities it performs.	

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

**Columbus City School District**  
*Net Position by Component*  
*Governmental Activities*  
*Last Ten Fiscal Years*  
*(accrual basis of accounting)*

Fiscal Year	2004	2005	2006	2007
Net Investment in Capital Assets	\$138,911,328	\$101,483,785	\$78,012,508	\$157,028,996
Restricted for:				
Debt Service	15,904,608	12,064,763	13,933,689	29,510,707
Capital Projects	262,393,282	125,487,284	166,021,389	102,131,178
Public School Purposes:				
Expendable	140,787	163,815	163,515	212,400
Nonexpendable	673,401	673,401	673,401	673,401
Other Purposes	31,904,733	33,172,167	37,172,881	46,530,420
Unrestricted (Deficit)	(306,725,795)	(72,595,529)	(22,908,600)	73,619,761
<i>Total Net Position</i>	<u>\$143,202,344</u>	<u>\$200,449,686</u>	<u>\$273,068,783</u>	<u>\$409,706,863</u>

2008	2009	2010	2011	2012	2013
\$173,387,249	\$139,327,989	\$188,708,432	\$178,057,903	\$189,974,600	\$208,074,740
24,887,766	109,422,768	34,102,539	26,110,981	28,420,629	31,884,506
81,747,034	60,146,458	108,722,026	101,455,745	82,262,092	81,604,089
243,996	253,651	257,167	132,051	49,702	49,898
673,401	673,401	673,401	801,642	81,360	81,360
49,004,113	42,531,648	52,184,490	60,021,770	58,412,480	60,300,796
69,906,992	123,588,490	175,823,294	225,271,104	236,137,043	214,158,366
<u>\$399,850,551</u>	<u>\$475,944,405</u>	<u>\$560,471,349</u>	<u>\$591,851,196</u>	<u>\$595,337,906</u>	<u>\$596,153,755</u>

**Columbus City School District**  
*Changes in Net Position*  
*Governmental Activities*  
*Last Ten Fiscal Years*  
*(accrual basis of accounting)*

Fiscal Year	2004	2005	2006	2007
<b>Expenses:</b>				
Current:				
Instruction:				
Regular	\$278,118,279	\$314,091,889	\$312,347,701	\$293,469,060
Special	80,535,499	85,413,229	78,504,191	89,524,013
Vocational	21,114,819	14,040,774	10,736,361	10,445,182
Adult/Continuing (1)	5,252,817	3,071,029	2,425,019	2,253,559
Adult/Continuing - Intergovernmental	0	0	0	0
Student Intervention Services (1)	0	0	8,598,912	14,136,826
Support Services:				
Pupils	53,188,569	47,790,920	47,931,201	45,843,170
Instructional Staff	67,934,149	76,705,011	82,164,176	64,418,757
Board of Education	43,366	69,427	76,390	173,859
Administration	53,012,782	51,380,573	41,021,722	48,200,511
Fiscal	20,133,183	15,048,909	13,714,697	13,632,207
Business	2,460,253	0	4,441,970	3,220,352
Operation and Maintenance of Plant	61,823,222	56,317,813	60,513,709	63,191,116
Pupil Transportation	29,611,211	32,673,761	36,604,349	44,886,806
Central	26,790,621	26,991,245	23,708,882	25,132,427
Operation of Non-Instructional Services	27,498,942	29,652,433	34,530,084	34,256,509
Extracurricular Activities	14,322,606	14,992,196	7,718,721	7,531,387
Interest and Fiscal Charges	15,072,633	25,802,812	10,404,007	12,257,313
<i>Total Expenses</i>	<u>756,912,951</u>	<u>794,042,021</u>	<u>775,442,092</u>	<u>772,573,054</u>
<b>Program Revenues:</b>				
Charges for Services and Sales:				
Instruction:				
Regular	2,293,253	2,046,144	2,795,914	3,543,413
Special	498,407	642,641	577,543	2,377,476
Vocational	169,545	98,950	97,425	430,544
Adult/Continuing (2)	1,326,741	977,904	1,080,362	884,849
Adult/Continuing - Intergovernmental	0	0	0	0
Student Intervention Services (2)	0	0	0	0
Support Services:				
Pupils	378,917	378,788	387,769	86,847
Instructional Staff	375,753	478,610	423,509	34,357
Administration	1,277,087	998,883	918,723	788,928
Fiscal	210,299	105,022	365,793	1,612
Operation and Maintenance of Plant	507,852	399,122	563,540	1,146
Pupil Transportation	240,519	238,745	386,713	0
Central	178,019	172,636	130,299	0
Operation of Non-Instructional Services	7,377,340	7,139,325	6,517,142	5,850,882
Extracurricular Activities	1,702,455	1,716,611	1,632,185	1,609,781
Operating Grants, Contributions, and Interest	164,315,187	182,402,146	152,276,584	154,984,923
Capital Grants and Contributions	15,000	553,035	15,000	125,000
<i>Total Program Revenues</i>	<u>180,866,374</u>	<u>198,348,562</u>	<u>168,168,501</u>	<u>170,719,758</u>
<i>Net Expense</i>	<u>(\$576,046,577)</u>	<u>(\$595,693,459)</u>	<u>(\$607,273,591)</u>	<u>(\$601,853,296)</u>

2008	2009	2010	2011	2012	2013
\$333,637,633	\$339,881,279	\$362,099,913	\$367,357,778	\$363,350,312	\$376,223,802
92,964,504	101,040,134	111,639,396	118,664,722	113,555,621	115,196,758
13,340,466	10,550,511	9,898,782	11,379,831	8,793,721	7,752,987
2,481,549	2,530,779	2,148,235	2,414,516	2,322,568	2,242,075
0	0	0	0	893,357	848,023
14,010,535	2,612,552	2,315,695	2,168,895	1,928,771	1,987,648
50,564,641	56,390,136	58,748,856	61,923,056	58,608,038	56,393,638
66,939,400	75,697,511	76,861,390	75,738,568	69,855,454	70,795,390
119,957	186,196	121,508	79,137	172,214	124,493
49,380,916	52,949,866	50,564,485	48,856,324	63,285,952	46,200,884
21,368,496	13,673,008	14,137,196	10,116,691	11,349,201	9,867,636
3,292,677	25,696	6,238,862	2,149,456	4,026,978	68,906
64,967,754	66,921,441	68,485,846	63,300,077	61,498,712	57,270,380
48,671,909	54,001,204	59,766,197	56,422,250	58,842,329	56,999,552
23,671,897	29,087,926	19,434,722	16,316,005	10,094,432	8,483,821
36,959,899	37,882,087	38,950,257	38,081,702	38,337,183	38,330,970
7,366,538	7,808,576	8,596,820	8,330,333	9,152,699	9,200,679
20,733,501	18,487,917	24,272,508	24,153,683	23,949,799	27,425,471
850,472,272	869,726,819	914,280,668	907,453,024	900,017,341	885,413,113
3,556,682	4,215,832	5,097,451	3,941,783	4,501,031	5,500,343
857,374	852,980	452,577	359,228	311,031	316,831
120,665	274,128	230,211	334,727	334,727	354,545
1,004,151	851,910	846,594	15,996	139,168	127,787
0	0	0	0	78,109	66,185
0	2,010	87,319	205,718	55,515	58,516
734,036	227,426	218,368	688	6,156	24,981
406,790	124,885	122,604	527,048	501,199	558,757
1,370,854	487,558	449,532	317,241	339,487	347,425
303,013	2,550	570	18,534	0	838
845,678	63,341	39,023	556,570	761,253	862,243
634,850	5,982	33,819	0	0	697
221,331	19,663	0	0	0	0
6,148,405	5,398,527	5,439,381	3,459,301	4,286,812	4,409,837
1,527,165	1,928,834	1,920,251	1,962,441	1,974,562	2,012,012
137,899,147	136,370,265	166,043,387	175,384,891	152,887,766	140,887,412
297,044	600,825	0	0	0	0
155,927,185	151,426,716	180,981,087	187,084,166	166,176,816	155,528,409
(\$694,545,087)	(\$718,300,103)	(\$733,299,581)	(\$720,368,858)	(\$733,840,525)	(\$729,884,704)
					(continued)

**Columbus City School District**  
*Changes in Net Position*  
*Governmental Activities*  
*Last Ten Fiscal Years*  
*(accrual basis of accounting)*  
*(continued)*

Fiscal Year	2004	2005	2006	2007
<b>General Revenues and Other Changes in Net Position:</b>				
Property Taxes Levied for:				
General Purposes (3)	\$287,429,181	\$352,960,286	\$371,193,749	\$409,614,280
Debt Service	18,413,900	30,767,734	26,863,209	40,533,244
Capital Outlay	3,707,953	3,944,996	3,924,443	5,681,393
Grants and Entitlements not Restricted				
to Specific Programs	188,643,400	246,863,208	240,297,248	243,017,184
Contributions and Donations	0	0	0	0
Investments Earnings	1,489,025	9,149,680	16,694,892	24,209,137
Payments in Lieu of Taxes (3)	0	4,606,016	7,119,921	7,447,169
Miscellaneous	5,757,326	4,648,881	5,784,331	7,988,969
Gain on Sale of Capital Assets	0	0	8,014,895	0
<i>Total General Revenues and Other Changes in Net Position</i>	<u>505,440,785</u>	<u>652,940,801</u>	<u>679,892,688</u>	<u>738,491,376</u>
<i>Change in Net Position</i>	<u><u>(\$70,605,792)</u></u>	<u><u>\$57,247,342</u></u>	<u><u>\$72,619,097</u></u>	<u><u>\$136,638,080</u></u>

- (1) Prior to fiscal year 2006, Adult/Continuing expenses and Student Intervention Services expenses were combined; however, both are presented separately in fiscal years after 2005.
- (2) Prior to fiscal year 2009, Adult/Continuing and Student Intervention Services charges for services program revenues were combined; however, both are presented separately in fiscal years after 2008.
- (3) Prior to fiscal year 2005, payments received through tax incentive financing agreements were classified as property taxes revenues; however, beginning in fiscal year 2005, such revenues were classified as payments in lieu of taxes revenue.



2008	2009	2010	2011	2012	2013
\$337,697,721	\$405,188,651	\$377,613,351	\$344,291,087	\$366,605,230	\$327,304,109
33,383,869	38,223,465	35,135,365	31,421,888	35,180,550	32,898,259
3,541,952	3,916,265	3,573,709	3,290,050	3,561,528	3,112,132
275,688,810	297,699,979	351,784,273	325,815,707	287,697,522	295,527,629
140,000	88,979	70	500	754	0
18,309,812	6,737,757	3,145,023	1,549,924	1,373,542	696,855
5,992,191	35,232,947	40,278,643	38,140,408	38,803,888	40,783,885
9,933,524	7,305,914	6,297,186	7,239,141	4,104,221	4,139,386
896	0	0	0	0	26,238,298
684,688,775	794,393,957	817,827,620	751,748,705	737,327,235	730,700,553
(\$9,856,312)	\$76,093,854	\$84,528,039	\$31,379,847	\$3,486,710	\$815,849

**Columbus City School District**  
*Program Revenues by Function/Program*  
*Governmental Activities*  
*Last Ten Fiscal Years*  
*(accrual basis of accounting)*

Fiscal Year	2004	2005	2006	2007
<b>Function / Program:</b>				
Instruction:				
Regular	\$9,436,899	\$9,324,266	\$10,263,858	\$11,599,495
Special	79,983,728	79,373,571	38,139,401	42,859,536
Vocational	4,139,542	3,590,741	3,751,772	2,810,168
Adult/Continuing (1)	2,374,738	2,754,844	2,743,466	2,427,470
Adult/Continuing - Intergovernmental	0	0	0	0
Student Intervention Services (1)	0	0	0	0
Support Services:				
Pupils	7,090,792	10,277,123	11,491,498	10,473,587
Instructional Staff	25,243,756	32,735,538	35,659,624	34,434,218
Administration	3,386,482	4,302,612	4,243,437	4,114,572
Fiscal	1,660,863	1,474,211	1,477,395	1,290,468
Business	0	0	0	0
Operation and Maintenance of Plant	733,949	1,306,205	1,678,128	3,576,335
Pupil Transportation	11,847,918	14,908,274	15,031,188	14,440,741 *
Central	2,764,141	3,015,144	8,964,410	9,459,567
Operation of Non-Instructional Services	30,283,148	33,363,105	32,893,439	31,486,875
Extracurricular Activities	1,920,418	1,922,928	1,830,885	1,746,726
<i>Total Program Revenues</i>	<u>\$180,866,374</u>	<u>\$198,348,562</u>	<u>\$168,168,501</u>	<u>\$170,719,758</u>

(1) Prior to fiscal year 2009, Adult/Continuing and Student Intervention Services program revenues were combined; however, both are presented separately in fiscal years after 2008.

\* The large variance from 2007 to 2008 is a result of monies received by the Ohio Department of Education being classified as restricted monies in years prior to 2008. In 2008, these monies were identified as being unrestricted for program revenue purposes and are now presented as general revenues within the School District.

2008	2009	2010	2011	2012	2013
\$9,252,650	\$9,580,340	\$8,218,275	\$15,017,771	\$9,908,268	\$7,562,634
44,031,079	43,224,238	58,332,346	62,987,266	56,383,448	55,799,350
2,326,997	2,603,283	2,631,212	2,678,911	2,912,047	2,677,871
2,590,365	2,305,427	2,293,458	2,297,522	2,128,506	2,287,779
0	0	0	0	866,751	874,270
0	23,617	240,738	318,772	55,775	58,516
13,623,983	11,804,774	14,348,395	13,971,479	10,724,230	5,635,278
32,799,783	32,251,603	43,830,755	38,619,719	31,257,144	32,584,914
4,210,951	3,236,959	2,960,715	3,048,233	3,078,276	2,696,869
1,476,287	804,958	2,162,778	1,366,471	1,339,639	909,089
0	0	8,037	2,180	8,390	0
1,211,319	597,846	126,442	710,832	781,625	1,000,548
4,369,927 *	3,487,150	3,669,776	4,091,205	3,472,398	2,939,614
3,555,112	4,907,565	3,807,686	3,827,635	4,141,246	3,582,668
34,772,158	34,511,590	36,253,212	36,010,006	36,954,444	34,751,319
1,706,574	2,087,366	2,097,262	2,136,164	2,164,629	2,167,690
<u>\$155,927,185</u>	<u>\$151,426,716</u>	<u>\$180,981,087</u>	<u>\$187,084,166</u>	<u>\$166,176,816</u>	<u>\$155,528,409</u>

**Columbus City School District**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	2004	2005	2006 (1)	2007 (1)
<b>General Fund:</b>				
Nonspendable	\$0	\$0	\$0	\$0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	26,916,482	10,232,117	76,499,114	64,053,699
Unreserved (Deficit)	(58,264,215)	(30,859,351)	(50,741,286)	35,718,527
<b>Total General Fund (Deficit)</b>	<b>(31,347,733)</b>	<b>(20,627,234)</b>	<b>25,757,828</b>	<b>99,772,226</b>
<b>All Other Governmental Funds:</b>				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Reserved	13,313,796	25,559,562	116,855,704	154,742,354
Unreserved, Undesignated Reported in:				
Special Revenue Funds	11,647,877	23,130,096	18,911,457	30,205,372
Debt Service Funds	12,127,248	17,747,947	8,956,742	24,345,083
Capital Projects Funds	190,398,554	344,437,816 *	243,996,807	137,383,445
Permanent Fund	140,787	163,815	163,515	212,400
<b>Total All Other Governmental Funds</b>	<b>227,628,262</b>	<b>411,039,236</b>	<b>388,884,225</b>	<b>346,888,654</b>
<b>Total Governmental Funds</b>	<b>\$196,280,529</b>	<b>\$390,412,002</b>	<b>\$414,642,053</b>	<b>\$446,660,880</b>

(1) Beginning in fiscal year 2007, the School District reclassified its Enterprise Funds to Special Revenue Funds. Fiscal year 2006 was restated to reflect this change; however, fiscal years prior to 2006 were not restated.

(2) The School District implemented GASB 54 in fiscal year 2011. Fiscal year 2010 was restated to reflect this change; however, fiscal years prior to 2010 were not restated.

\* The amount of unreserved, undesignated fund balances reported in capital projects funds increased significantly in fiscal years 2003 and 2005 due to the issuance of bonds in those fiscal years.

2008	2009	2010 (2)	2011 (2)	2012	2013
\$0	\$0	\$322,866	\$279,960	\$240,424	\$264,009
0	0	277,641	800,651	870,347	4,330,404
0	0	6,753,644	7,265,292	5,471,665	68,224,473
0	0	189,467,438	238,430,121	236,658,390	153,292,517
98,945,956	112,362,782	0	0	0	0
807,335	44,228,181	0	0	0	0
99,753,291	156,590,963	196,821,589	246,776,024	243,240,826	226,111,403
0	0	801,642	801,642	201,002	234,648
0	0	260,939,854	261,497,181	205,860,750	210,435,616
0	0	61,458	175,571	241,648	289,849
0	0	133,433	2,615,439	163,711	738,225
0	0	(17,741,959)	(7,096,314)	(15,235,751)	(1,885,047)
114,385,439	46,004,448	0	0	0	0
17,104,637	20,271,986	0	0	0	0
20,423,630	99,537,005	0	0	0	0
88,677,242	123,747,815	0	0	0	0
243,996	253,651	0	0	0	0
240,834,944	289,814,905	244,194,428	257,993,519	191,231,360	209,813,291
<u>\$340,588,235</u>	<u>\$446,405,868</u>	<u>\$441,016,017</u>	<u>\$504,769,543</u>	<u>\$434,472,186</u>	<u>\$435,924,694</u>

**Columbus City School District**  
*Changes in Fund Balances - Governmental Funds*  
*Last Ten Fiscal Years*  
*(modified accrual basis of accounting)*

	2004	2005	2006 (1)	2007 (1)	2008
<b><u>Revenues:</u></b>					
Property Taxes (2)	\$326,624,650	\$376,823,691	\$396,067,777	\$447,420,409	\$368,231,415
Payments in Lieu of Taxes (2)	0	4,606,016	7,119,921	7,447,169	5,992,191
Intergovernmental	324,813,059	372,657,266	414,763,503	429,105,480	435,315,009
Investment Earnings	1,800,749	9,283,751	17,004,766	23,540,362	19,136,612
Tuition and Fees	5,772,014	5,473,329	9,857,750	8,174,298	8,949,533
Extracurricular Activities	0	0	0	0	0
Rent	0	0	0	0	0
Charges for Services	0	0	4,367,330	5,784,625	6,739,197
Contributions and Donations	0	0	0	0	0
Miscellaneous	8,299,479	9,120,319	12,166,261	12,155,116	14,246,609
<b>Total Revenues</b>	<b>667,309,951</b>	<b>777,964,372</b>	<b>861,347,308</b>	<b>933,627,459</b>	<b>858,610,566</b>
<b><u>Expenditures:</u></b>					
<b>Current:</b>					
Instruction:					
Regular	265,354,480	282,469,289	291,549,219	292,911,035	305,407,945
Special	78,793,126	84,478,441	81,534,717	88,678,965	92,952,352
Vocational	19,719,349	13,620,035	11,974,300	9,997,550	9,644,312
Adult/Continuing (3)	1,944,718	1,361,962	2,443,419	2,279,451	2,463,038
Adult/Continuing - Intergovernmental	0	0	0	0	0
Student Intervention Services (3)	0	0	8,598,912	14,136,826	14,010,535
Support Services:					
Pupils	51,059,717	46,705,565	48,851,702	45,089,753	48,950,800
Instructional Staff	66,627,988	76,278,185	81,041,154	64,487,669	68,691,546
Board of Education	43,366	69,427	76,390	173,859	119,957
Administration	48,916,621	49,736,363	43,815,959	47,328,093	48,210,713
Fiscal	22,003,749	14,201,048	14,009,716	13,615,116	21,399,148
Business	502	3,595,413	4,514,890	3,222,442	0
Operation and Maintenance of Plant	62,412,038	55,461,480	62,427,678	61,014,250	67,728,958
Pupil Transportation	28,915,014	33,364,648	36,646,705	43,936,484	49,552,172
Central	24,107,348	26,861,677	24,177,711	26,347,184	23,458,382
Operation of Non-Instructional Services	5,698,663	7,262,205	34,290,664	33,739,568	36,068,288
Extracurricular Activities	10,138,959	7,771,183	7,755,402	7,351,228	7,345,523
Capital Outlay	10,716,011	17,317,200	58,861,401	121,209,260	152,757,655
Debt Service:					
Principal Retirement	10,512,362	72,956,927	16,275,025	14,385,454	46,323,632
Interest and Fiscal Charges	11,785,384	18,077,980	18,176,894	11,708,144	16,649,779
Issuance Costs	0	1,423,174	0	2,396,095	128,604
Capital Appreciation Bond Interest	0	0	0	0	0
<b>Total Expenditures</b>	<b>718,749,395</b>	<b>813,012,202</b>	<b>847,021,858</b>	<b>904,008,426</b>	<b>1,011,863,339</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(51,439,444)</b>	<b>(35,047,830)</b>	<b>14,325,450</b>	<b>29,619,033</b>	<b>(153,252,773)</b>
<b><u>Other Financing Sources (Uses):</u></b>					
General Obligation Bonds Issued	0	164,000,000	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	282,864,897	6,895,000
Premium on General Obligation Bonds	0	4,682,751	0	29,696,676	204,058
Premium on General Obligation Refunding Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(310,165,477)	(7,089,055)
Bond Anticipation Notes Issued	0	60,000,000	0	0	47,080,198
Proceeds from Sale of Capital Assets	52,345	15,946	9,904,601	3,698	89,927
Insurance Proceeds	0	0	0	0	0
Inception of Capital Lease	0	479,490	0	0	0
Transfers In	437,323	823,156	746,167	34,067,177	10,494,172
Transfers Out	(437,323)	(822,040)	(746,167)	(34,067,177)	(10,494,172)
<b>Total Other Financing Sources (Uses)</b>	<b>52,345</b>	<b>229,179,303</b>	<b>9,904,601</b>	<b>2,399,794</b>	<b>47,180,128</b>
<b>Net Change in Fund Balances</b>	<b>(\$51,387,099)</b>	<b>\$194,131,473</b>	<b>\$24,230,051</b>	<b>\$32,018,827</b>	<b>(\$106,072,645)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>3.2%</b>	<b>11.4%</b>	<b>4.4%</b>	<b>3.3%</b>	<b>7.4%</b>

(1) Beginning in fiscal year 2007, the School District reclassified its Enterprise Funds to Special Revenue Funds. Fiscal year 2006 was restated to reflect this change; however, fiscal years prior to 2006 were not restated.

(2) Prior to fiscal year 2005, payments received through tax incentive financing agreements were classified as property taxes revenues; however, beginning in fiscal year 2005, such revenues were classified as payments in lieu of taxes revenue.

(3) Prior to fiscal year 2006, Adult/Continuing and Student Intervention Services expenditures were combined; however, both are presented separately in fiscal years after 2005.

2009	2010	2011	2012	2013
\$425,878,162	\$404,791,949	\$395,233,955	\$396,782,904	\$377,697,342
35,232,947	40,278,643	38,140,408	38,803,888	40,783,885
452,368,764	468,370,337	509,549,317	455,933,581	442,256,209
6,495,669	3,134,707	1,559,590	1,383,570	695,985
6,592,871	7,156,723	4,079,906	5,645,605	5,779,420
1,630,822	1,640,783	1,632,971	1,677,303	1,747,838
546,044	580,288	636,223	834,776	939,004
5,685,889	5,559,906	5,278,258	5,203,283	5,450,337
1,741,523	1,645,679	1,833,713	1,582,289	1,198,280
7,305,914	6,297,186	7,239,141	4,101,721	4,028,905
943,478,605	939,456,201	965,183,482	911,948,920	880,577,205
320,714,359	345,209,175	350,365,312	353,736,209	355,603,601
97,850,009	111,632,929	117,685,826	116,063,585	114,475,767
10,171,778	8,907,997	10,054,383	7,496,622	6,476,301
2,416,671	2,137,047	2,389,770	2,398,240	2,156,394
0	0	0	893,357	848,023
2,607,321	2,320,610	2,144,577	1,924,364	2,001,484
56,296,292	58,676,115	61,362,756	59,257,006	56,044,699
76,315,443	76,959,159	75,940,761	70,262,893	71,020,606
186,196	121,508	79,137	165,212	124,493
50,566,784	50,503,282	47,746,912	63,261,434	46,417,426
15,817,065	14,158,506	10,123,234	11,262,541	9,788,995
2,341,348	5,023,631	4,159,232	3,795,795	3,260,162
67,104,066	66,607,811	62,315,756	61,068,986	57,727,835
56,383,981	72,168,880	53,949,605	57,650,503	64,628,468
28,988,121	18,914,227	15,928,828	9,875,717	8,762,318
37,071,661	38,644,944	37,846,792	38,572,302	38,267,265
7,707,785	8,579,419	8,251,788	8,744,737	9,189,559
103,035,860	28,295,510	35,172,356	72,774,593	50,039,129
30,433,300	70,453,159	14,265,000	32,483,650	15,095,000
17,334,977	22,404,185	18,462,203	22,648,744	22,349,447
988,844	546,465	237,510	360,325	0
6,606,255	3,705,816	3,782,728	2,946,350	0
990,938,116	1,005,970,375	932,264,466	997,643,165	934,276,972
(47,459,511)	(66,514,174)	32,919,016	(85,694,245)	(53,699,767)
89,889,998	56,969,987	9,865,000	14,810,000	26,150,000
0	4,600,000	0	11,255,000	0
3,312,262	3,684,492	312,010	392,142	1,360,123
0	252,041	0	969,305	0
0	(4,795,446)	0	(12,066,122)	0
60,000,000	0	20,500,000	0	0
74,884	414,489	157,500	36,563	26,917,754
0	0	0	0	724,398
0	0	0	0	0
4,639,185	195,903,543	32,927,852	4,871,887	25,804,338
(4,639,185)	(195,903,543)	(32,927,852)	(4,871,887)	(25,804,338)
153,277,144	61,125,563	30,834,510	15,396,888	55,152,275
\$105,817,633	(\$5,388,611)	\$63,753,526	(\$70,297,357)	\$1,452,508
5.4%	9.6%	3.6%	6.0%	4.2%

**Columbus City School District**  
*Assessed Valuation and Estimated Actual Value of Taxable Property*  
*Last Ten Collection (Calendar) Years*

Collection Year	Real Property				Tangible Personal Property	
	Assessed Value				Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU	Total Real Property	Estimated Actual Value	Assessed Value	Estimated Actual Value
2004	\$4,242,585,580	\$3,473,637,770	\$7,716,223,350	\$22,046,352,429	\$314,165,560	\$1,256,662,240
2005	4,374,084,580	3,479,221,700	7,853,306,280	22,438,017,943	334,181,070	1,336,724,280
2006	5,433,800,560	3,708,082,170	9,141,882,730	26,119,664,943	289,096,620	1,156,386,480
2007	5,589,997,460	3,840,708,520	9,430,705,980	26,944,874,229	283,009,390	1,132,037,560
2008	5,641,772,850	3,970,291,290	9,612,064,140	27,463,040,400	194,751,730	779,006,920
2009	5,658,643,690	4,072,568,130	9,731,211,820	27,803,462,343	203,045,100	812,180,400
2010	5,666,938,140	4,089,641,020	9,756,579,160	27,875,940,457	210,375,540	841,502,160
2011	5,627,350,170	4,015,098,310	9,642,448,480	27,549,852,800	225,826,590	903,306,360
2012	5,114,053,190	3,798,530,810	8,912,584,000	25,464,525,714	220,632,230	882,528,920
2013	5,109,816,130	3,613,599,600	8,723,415,730	24,924,044,943	237,826,130	951,304,520

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission transmission and distribution property. General business tangible property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax has been phased out. The assessment percent was 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax is 2010. The percentages for telecommunications are 10.0 percent for 2009, 5.0 percent for 2010 and zero for 2011.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent rollback, 2 1/2 percent rollback, and homestead exemptions before being billed. The 10 percent rollback for commercial/industrial property was eliminated in 2006.

Source: Ohio Department of Taxation and Franklin County Auditor

(1) Ratio represents assessed value/total estimated actual value.



Tangible Personal Property General Business		Total			Weighted Average Property Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio (1)	
\$910,682,287	\$3,642,729,148	\$8,941,071,197	\$26,945,743,817	33.18	\$59.18
887,513,933	3,550,055,732	9,075,001,283	27,324,797,955	33.21	67.65
690,966,854	3,685,156,555	10,121,946,204	30,961,207,978	32.69	66.47
516,278,079	4,130,224,632	10,229,993,449	32,207,136,421	31.76	67.65
265,293,013	4,244,688,208	10,072,108,883	32,486,735,528	31.00	67.65
30,285,060	302,850,600	9,964,541,980	28,918,493,343	34.46	75.50
15,014,620	300,292,400	9,981,969,320	29,017,735,017	34.40	75.50
0	0	9,868,275,070	28,453,159,160	34.68	75.50
0	0	9,133,216,230	26,347,054,634	34.67	75.85
0	0	8,961,241,860	25,875,349,463	34.63	76.15

***Columbus City School District***  
***Principal Real and Personal Property Taxpayers***  
***2013 and 2004***

Tax Payer	2013		Percentage of Real Property Assessed Valuation
	Assessed Value	Rank	
Columbus Southern Power Company	\$192,365,050	1	2.15%
Nationwide Mutual	69,295,070	2	0.77%
Columbia Gas of Ohio, Inc.	44,062,750	3	0.49%
Huntington Center	39,830,000	4	0.44%
Battelle Memorial	21,527,800	5	0.24%
Grant/Riverside Methodist Hospital	20,758,150	6	0.23%
Ohio Health Corp	16,156,190	7	0.18%
American Electric Power	16,124,160	8	0.18%
Governors Square	14,655,480	9	0.16%
Capitol South Community Urban Redevelopment	13,965,750	10	0.16%
Ohio Bell Telephone Company (Ameritech)	-		-
Distribution Land Corp.	-		-
Duke Realty LP	-		-
Equitable Life Assurance	-		-
Total	448,740,400		5.00%
All Others	8,512,501,460		95.00%
Total Assessed Valuation	<u>\$8,961,241,860</u>		<u>100.00%</u>

Source: City of Columbus 2012 Comprehensive Annual Financial Report

2004		
Assessed Value	Rank	Percentage of Real Property Assessed Valuation
\$232,568,410	1	2.60%
99,260,390	3	1.11%
38,397,740	6	0.43%
58,450,000	4	0.65%
-		-
-		-
-		-
29,770,160	8	0.33%
-		-
43,603,800	5	0.49%
105,243,650	2	1.18%
37,408,980	7	0.42%
29,560,980	9	0.33%
25,200,000	10	0.28%
699,464,110		7.82%
8,241,607,087		92.18%
<u>\$8,941,071,197</u>		<u>100.00%</u>

**Columbus City School District**  
*Property Tax Rates (Per \$1,000 of Assessed Valuation)*  
*Direct and Overlapping Governments*  
*Last Ten Collection (Calendar) Years*

	2004	2005	2006
<b>UNVOTED MILLAGE:</b>			
Operating	<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>
<b>VOTED MILLAGE - BY LEVY:</b>			
1976 Current Expense			
Residential/Agricultural Real	\$2.17	\$2.15	\$1.79
Commercial/Industrial and Public Utility Real	3.24	3.27	3.15
General Business and Public Utility Personal	7.20	7.20	7.20
1976 Current Expense			
Residential/Agricultural Real	4.40	4.37	3.63
Commercial/Industrial and Public Utility Real	6.57	6.64	6.38
General Business and Public Utility Personal	14.60	14.60	14.60
1981 Current Expense			
Residential/Agricultural Real	2.54	2.52	2.10
Commercial/Industrial and Public Utility Real	3.96	4.00	3.84
General Business and Public Utility Personal	7.60	7.60	7.60
1986 Current Expense			
Residential/Agricultural Real	3.57	3.54	2.95
Commercial/Industrial and Public Utility Real	5.25	5.30	5.10
General Business and Public Utility Personal	7.94	7.94	7.94
1991 Current Expense			
Residential/Agricultural Real	5.36	5.32	4.43
Commercial/Industrial and Public Utility Real	7.60	7.67	7.37
General Business and Public Utility Personal	8.95	8.95	8.95
1992 Bond Levy (\$92,000,000)			
Residential/Agricultural Real	1.00	0.98	0.72
Commercial/Industrial and Public Utility Real	1.00	0.98	0.72
General Business and Public Utility Personal	1.00	0.98	0.72
1996 Current Expense			
Residential/Agricultural Real	3.75	3.73	3.10
Commercial/Industrial and Public Utility Real	4.70	4.75	4.57
General Business and Public Utility Personal	5.50	5.50	5.50
2002 Permanent Improvement			
Residential/Agricultural Real	0.44	0.43	0.36
Commercial/Industrial and Public Utility Real	0.48	0.48	0.46
General Business and Public Utility Personal	0.50	0.50	0.50
2002 Bond Levy (\$391,852,599)			
Residential/Agricultural Real	1.38	2.92	2.00
Commercial/Industrial and Public Utility Real	1.38	2.92	2.00
General Business and Public Utility Personal	1.38	2.92	2.00

2007	2008	2009	2010	2011	2012	2013
<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>
\$1.79	\$1.78	\$1.78	\$1.79	\$1.80	\$1.99	\$1.99
3.15	3.15	3.06	3.08	3.11	3.20	3.22
7.20	7.20	7.20	7.20	7.20	7.20	7.20
3.63	3.62	3.61	3.63	3.66	4.03	4.04
6.39	6.39	6.21	6.25	6.31	6.49	6.53
14.60	14.60	14.60	14.60	14.60	14.60	14.60
2.09	2.09	2.08	2.09	2.11	2.33	2.33
3.85	3.85	3.74	3.77	3.80	3.91	3.94
7.60	7.60	7.60	7.60	7.60	7.60	7.60
2.94	2.94	2.93	2.95	2.97	3.27	3.28
5.11	5.11	4.96	4.99	5.04	5.19	5.22
7.94	7.94	7.94	7.94	7.94	7.94	7.94
4.42	4.41	4.40	4.42	4.46	4.91	4.93
7.39	7.39	7.18	7.22	7.29	7.51	7.55
8.95	8.95	8.95	8.95	8.95	8.95	8.95
1.01	1.01	0.71	0.71	0.71	N/A	N/A
1.01	1.01	0.71	0.71	0.71	N/A	N/A
1.01	1.01	0.71	0.71	0.71	N/A	N/A
3.10	3.09	3.09	3.10	3.12	3.44	3.45
4.58	4.57	4.45	4.47	4.51	4.65	4.68
5.50	5.50	5.50	5.50	5.50	5.50	5.50
0.36	0.36	0.36	0.36	0.36	0.40	0.40
0.46	0.46	0.45	0.45	0.46	0.47	0.47
0.50	0.50	0.50	0.50	0.50	0.50	0.50
2.89	2.89	2.47	2.47	2.47	3.25	3.48
2.89	2.89	2.47	2.47	2.47	3.25	3.48
2.89	2.89	2.47	2.47	2.47	3.25	3.48

(continued)

**Columbus City School District**  
*Property Tax Rates (Per \$1,000 of Assessed Valuation)*  
*Direct and Overlapping Governments*  
*Last Ten Collection (Calendar) Years*  
*(continued)*

	2004	2005	2006
2004 Current Expense			
Residential/Agricultural Real	\$0.00	\$6.90	\$5.75
Commercial/Industrial and Public Utility Real	0.00	6.95	6.68
General Business and Public Utility Personal	0.00	6.95	6.95
2008 Current Expense			
Residential/Agricultural Real	0.00	0.00	0.00
Commercial/Industrial and Public Utility Real	0.00	0.00	0.00
General Business and Public Utility Personal	0.00	0.00	0.00
2008 Bond Levy (\$164,000,000)			
Residential/Agricultural Real	0.00	0.00	0.00
Commercial/Industrial and Public Utility Real	0.00	0.00	0.00
General Business and Public Utility Personal	0.00	0.00	0.00
<b>TOTAL VOTED MILLAGE BY TYPE OF PROPERTY</b>			
Residential/Agricultural Real	24.61	32.86	26.83
Commercial/Industrial and Public Utility Real	34.18	42.96	40.27
General Business and Public Utility Personal	54.67	63.14	61.96
<b>TOTAL UNVOTED AND VOTED MILLAGE BY TYPE OF PROPERTY</b>			
Residential/Agricultural Real	24.61	32.86	26.83
Commercial/Industrial and Public Utility Real	34.18	42.96	40.27
General Business and Public Utility Personal	59.18	67.65	66.47
<b>WEIGHTED AVERAGE</b>	59.18	67.65	66.47
<b>OVERLAPPING RATES BY TAXING DISTRICT (1)</b>			
<b>TOWNSHIPS:</b>			
Residential/Agricultural Real	0.05 - 9.40	0.04 - 9.40	0.04 - 7.87
Commercial/Industrial and Public Utility Real	0.05 - 9.40	0.04 - 9.40	0.04 - 8.88
General Business and Public Utility Personal	0.05 - 9.40	0.04 - 9.40	0.04 - 9.40
<b>CORPORATIONS:</b>			
Residential/Agricultural Real	0.09 - 5.73	0.09 - 5.73	0.08 - 4.58
Commercial/Industrial and Public Utility Real	0.11 - 6.91	0.12 - 6.96	0.11 - 6.16
General Business and Public Utility Personal	0.21 - 8.30	0.20 - 8.30	0.17 - 8.30
<b>COUNTY AND OTHER UNITS:</b>			
Residential/Agricultural Real	0.18 - 3.07	0.18 - 3.06	0.15 - 2.61
Commercial/Industrial and Public Utility Real	0.22 - 3.31	0.22 - 3.34	0.21 - 3.21
General Business and Public Utility Personal	0.52 - 3.50	0.48 - 3.50	0.42 - 3.50

Source: Ohio Department of Taxation

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue for that year.

Rates may only be raised by obtaining the approval of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

- (1) The overlapping rates by taxing district are presented for all overlapping governments by type of government and property type. Each corresponding range provides the lowest and highest tax rate for each type of property by government type. All property tax rates for each type of government fall within the ranges presented.

2007	2008	2009	2010	2011	2012	2013
\$5.73	\$5.72	\$5.71	\$5.73	\$5.78	\$6.37	\$6.39
6.69	6.69	6.51	6.54	6.60	6.80	6.84
6.95	6.95	6.95	6.95	6.95	6.95	6.95
0.00	0.00	7.85	7.85	7.85	7.85	7.85
0.00	0.00	7.63	7.68	7.75	7.85	7.85
0.00	0.00	7.85	7.85	7.85	7.85	7.85
0.00	0.00	0.72	0.72	0.72	1.00	1.07
0.00	0.00	0.72	0.72	0.72	1.00	1.07
0.00	0.00	0.72	0.72	0.72	1.00	1.07
27.96	27.91	35.71	35.82	36.01	38.84	39.21
41.52	41.51	48.09	48.35	48.77	50.32	50.85
63.14	63.14	70.99	70.99	70.99	71.34	71.64
27.96	27.91	35.71	35.82	36.01	38.84	39.21
41.52	41.51	48.09	48.35	48.77	50.32	50.85
67.65	67.65	75.50	75.50	75.50	75.85	76.15
67.65	67.65	75.50	75.50	75.50	75.85	76.15
0.05 - 7.88	0.02 - 7.88	0.03 - 9.10	0.03 - 9.10	0.05 - 9.40	0.06 - 9.40	0.06 - 9.40
0.07 - 8.88	0.02 - 8.81	0.03 - 9.07	0.03 - 9.10	0.07 - 9.75	0.07 - 9.75	0.07 - 9.75
0.07 - 9.40	0.02 - 9.40	0.03 - 9.10	0.03 - 9.10	0.07 - 9.75	0.07 - 9.75	0.07 - 9.75
0.08 - 4.59	0.08 - 4.59	0.08 - 4.60	0.08 - 4.57	0.24 - 4.58	0.24 - 4.28	0.14 - 7.50
0.11 - 6.59	0.11 - 6.61	0.11 - 5.98	0.11 - 5.99	0.24 - 5.99	0.24 - 5.21	0.14 - 7.50
0.20 - 8.30	0.16 - 8.30	0.24 - 8.30	0.21 - 8.30	0.24 - 8.30	0.24 - 8.30	0.14 - 7.50
0.15 - 2.60	0.23 - 2.60	0.15 - 3.50	0.15 - 3.50	0.08 - 3.50	0.08 - 4.00	0.08 - 4.00
0.21 - 3.21	0.21 - 3.22	0.21 - 3.39	0.21 - 3.40	0.11 - 3.43	0.12 - 4.00	0.12 - 4.00
0.45 - 3.50	0.44 - 3.50	0.44 - 3.50	0.44 - 3.50	0.15 - 3.50	0.15 - 4.00	0.20 - 4.00

***Columbus City School District***  
*Property Tax Levies and Collections - Real, Public Utility Personal*  
*and General Business Personal Property*  
*Last Ten Collection (Calendar) Years*

<u>Collection Year (1)</u>	<u>Total Current Tax Levied (2)</u>	<u>Current Tax Collection</u>	<u>Percent of Current Levy Collected</u>	<u>Delinquent Tax Collection (3)</u>
2003	\$337,620,850	\$314,056,091	93.02%	\$16,086,346
2004	341,326,702	314,874,590	92.39	19,793,223
2005	427,113,841	394,620,611	92.39	17,054,463
2006	417,264,411	372,855,395	89.35	21,851,526
2007	431,806,909	376,939,187	87.29	21,154,409
2008	424,110,101	357,902,662	84.39	21,072,873
2009	496,169,648	408,752,692	82.38	23,297,750
2010	491,434,234	414,090,863	84.26	21,885,989
2011	489,095,601	405,058,385	82.82	21,940,370
2012	489,444,874	400,236,100	81.77	22,434,691

Source: Franklin County Auditor

- (1) The 2013 information cannot be presented because all collections have not been made by June 30, 2013.
- (2) Taxes levied and collected are presented on a cash basis because that is the manner that information is maintained by the County Auditor.
- (3) Penalties and interest are included since, by Ohio law, they become part of the tax obligation as assessment occurs.



<u>Total Tax Collections</u>	<u>Percent Of Total Collections To Total Levy</u>	<u>Outstanding Delinquent Taxes (3)</u>	<u>Percent of Outstanding Delinquent Taxes To Total Tax Levied</u>
\$330,142,437	97.78%	\$40,153,091	11.89%
334,667,813	98.05	33,774,399	9.90%
411,675,074	96.39	39,256,455	9.19%
394,706,921	94.59	47,664,964	11.42%
398,093,596	92.19	54,057,090	12.52%
378,975,535	89.36	75,507,310	17.80%
432,050,442	87.08	87,037,786	17.54%
435,976,852	88.72	70,806,856	14.41%
426,998,755	87.30	69,605,359	14.23%
422,670,791	86.36	56,364,662	11.52%

**Columbus City School District**  
*Ratio of Debt to Estimated Actual Value,  
 Personal Income, and Debt Per Capita  
 Last Ten Fiscal Years*

Fiscal Year	General Obligation Bonds (1) (5)	Bond Anticipation Notes (1)	Energy Conservation Bonds (1)	Capital Leases (1)	Total Outstanding Debt	Estimated Actual Value (2)
2004	\$267,024,545	\$0	\$11,295,000	\$943,706	\$279,263,251	\$26,945,743,817
2005	427,937,692	0	9,430,000	692,444	438,060,136	27,324,797,955
2006	407,233,130	0	7,345,000	387,419	414,965,549	30,961,207,978
2007	397,878,684	0	6,675,000	296,964	404,850,648	32,207,136,421
2008	382,686,329	20,150,666	5,975,000	200,931	409,012,926	32,486,735,528
2009	460,499,469	135,219,823	5,240,000	98,975	601,058,267	28,918,493,343
2010	509,881,318	29,000,000	4,403,732	0	543,285,050	29,017,735,017
2011	507,950,345	21,885,004	3,520,966	0	533,356,315	28,453,159,160
2012	510,477,174	5,500,000	2,623,200	0	518,600,374	26,347,054,634
2013	525,860,450	0	1,841,516	0	527,701,966	25,875,349,463

Source: (1) School District Financial Records; includes outstanding principal on debt issuances, as well as accretion on capital appreciation bonds, unamortized premiums, and loss on refunding of bonds.

(2) Ohio Department of Taxation.

(3) City of Columbus 2012 Comprehensive Annual Financial Report; information is reported for calendar years 2003 through 2012 as fiscal years 2004 through 2013.

(4) Computation of per capita personal income multiplied by population.

(5) Due to the implementation of GASB 65 in fiscal year 2013, loss on refunding of bonds is no longer included in the 2013 General Obligation Bonds amount.

Population (3)	Personal Income (4)	Ratio of Debt to Estimated Actual Value	Ratio of Debt to Personal Income	Debt Per Capita
743,343	\$25,386,650,136	1.04%	1.10%	375.69
754,876	26,829,802,792	1.60%	1.63%	580.31
763,351	28,941,689,814	1.34%	1.43%	543.61
768,804	29,267,599,476	1.26%	1.38%	526.60
773,277	30,221,984,991	1.26%	1.35%	528.93
776,463	31,065,508,167	2.08%	1.93%	774.10
778,762	31,989,206,674	1.87%	1.70%	697.63
787,033	31,066,553,609	1.87%	1.72%	677.68
790,498	32,101,333,282	1.97%	1.62%	656.04
794,956	32,578,091,836	2.04%	1.62%	663.81

***Columbus City School District***  
*Ratio of General Obligation Bonded Debt to*  
*Estimated Actual Value and General Obligation Bonded Debt Per Capita*  
*Last Ten Fiscal Years*

Fiscal Year	General Obligation Bonded Debt (1)(4)	Estimated Actual Value (2)	Population (3)	Ratio of General Obligation Debt to Estimated Actual Value	General Obligation Debt Per Capita
2004	\$278,319,545	\$26,945,743,817	743,343	1.03%	374.42
2005	437,367,692	27,324,797,955	754,876	1.60%	579.39
2006	414,578,130	30,961,207,978	763,351	1.34%	543.10
2007	404,553,684	32,207,136,421	768,804	1.26%	526.21
2008	388,661,329	32,486,735,528	773,277	1.20%	502.62
2009	465,739,469	28,918,493,343	776,463	1.61%	599.82
2010	514,285,050	29,017,735,017	778,762	1.77%	660.39
2011	511,471,311	28,453,159,160	787,033	1.80%	649.87
2012	513,100,374	26,347,054,634	790,498	1.95%	649.08
2013	527,701,966	25,875,349,463	794,956	2.04%	663.81

Source: (1) Includes the School District's general obligation bonds and Energy Conservation bonds.

(2) Ohio Department of Taxation.

(3) City of Columbus 2012 Comprehensive Annual Financial Report; information is reported for calendar years 2003 through 2012 as fiscal years 2004 through 2013.

(4) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these revenues are not shown as a deduction from general obligation bonded debt.

**Columbus City School District**  
*Computation of Direct and Overlapping Debt*  
June 30, 2013

Jurisdiction	Debt Attributable to Governmental Activities	Percentage Applicable to District (1)	Amount Applicable to District
Direct:			
Columbus City School District:			
General Obligation Bonds	\$525,860,450	100.00 %	\$525,860,450
Energy Conservation Bonds	1,841,516	100.00	1,841,516
Total Direct Debt	527,701,966		527,701,966
Overlapping:			
Franklin County:			
General Obligation Bonds	264,974,000	34.74	92,051,968
Loan Obligations	10,428,000	34.74	3,622,687
Bond Anticipation Notes	35,495,000	34.74	12,330,963
Capital Lease Obligation	24,626,000	34.74	8,555,072
City of Columbus:			
General Obligation Bonds	1,107,905,000	60.79	673,495,450
Revenue Bonds	10,152,000	60.79	6,171,401
OPWC Notes	5,917,000	60.79	3,596,944
City of Gahanna:			
General Obligation Bonds	18,346,606	0.94	172,458
OPWC Loans	2,061,767	0.94	19,381
SIB Loan	4,404,269	0.94	41,400
Capital Lease Obligation	521,428	0.83	4,328
City of New Albany:			
General Obligation Bonds	27,420,000	0.04	10,968
OWDA Loans	1,478,993	0.04	592
OPWC Loans	1,892,493	0.04	757
Capital Lease Obligation	131,875	0.04	53
City of Upper Arlington:			
General Obligation Bonds	49,457,505	0.18	89,024
Jefferson Township:			
General Obligation Bonds	1,129,500	0.18	2,033
Madison Township:			
Ohio Park Improvement Loans	91,154	1.66	1,513
Mifflin Township:			
General Obligation Bonds	1,390,000	3.82	53,098
Plain Township:			
General Obligation Bonds	1,498,660	0.04	599
Solid Waste Authority of Central Ohio:			
General Obligation Bonds	125,535,000	33.26	41,752,941
Taxable Revenue Notes	4,470,000	33.26	1,486,722
Promissory Note	224,313	33.26	74,607
New Albany Plain Local Park District:			
General Obligation Bonds	81,978,086	0.02	16,396
Total Overlapping Debt	1,781,528,649		843,551,354
Total Direct and Overlapping Debt	\$2,309,230,615		\$1,371,253,320

Source: Ohio Municipal Advisory Council

- (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.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the School District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the School District. This process recognizes that, when considering the School District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken in account. However, this does not imply that every taxpayer is a resident, and therefore, responsible for repaying the debt, of each overlapping government.

**Columbus City School District**  
*Computation of Legal Debt Margin*  
*Last Ten Fiscal Years*

	2004	2005	2006
Total Assessed Valuation	\$8,941,071,197	\$9,075,001,283	\$10,121,946,204
Less Railroad and Telephone Property Valuation	0	0	(106,380,250)
Less General Business Tangible Personal Property Valuation	0	0	(690,966,854)
Total Assessed Valuation used to Calculate Legal Debt Margin (1)(3)	8,941,071,197	9,075,001,283	9,324,599,100
Overall debt limitation - 9.0% of assessed valuation (2)	804,696,408	816,750,115	839,213,919
Gross indebtedness authorized by the School District	278,319,545	437,367,692	414,578,130
Less exempt debt:			
Energy Conservation Bonds	(11,295,000)	(9,430,000)	(7,345,000)
Debt within 9.0% limitation	267,024,545	427,937,692	407,233,130
Less amount available in the Debt Service Fund	(12,903,977)	(18,073,538)	(13,550,014)
Net debt within 9.0% limitation	254,120,568	409,864,154	393,683,116
Legal debt margin within 9.0% limitation	\$550,575,840	\$406,885,961	\$445,530,803
Legal Debt Margin as a Percentage of the Debt Limit	68.4%	49.8%	53.1%
<hr/>			
Energy Conservation Debt limitation 0.9% of assessed valuation	\$80,469,641	\$81,675,012	\$83,921,392
Net debt within 0.9% limitation	(11,295,000)	(9,430,000)	(7,345,000)
Energy Conservation Debt Margin	\$69,174,641	\$72,245,012	\$76,576,392
Energy Conservation Debt Margin as a Percentage of the Energy Conservation Debt Limit	86.0%	88.5%	91.2%
<hr/>			
Unvoted debt limitation .10% of assessed valuation (2)	\$8,941,071	\$9,075,001	\$9,324,599
Gross indebtedness authorized by the School District	11,295,000	9,430,000	7,345,000
Less exempt debt:			
Energy Conservation Bonds	(11,295,000)	(9,430,000)	(7,345,000)
Legal debt margin within .10% limitation	\$8,941,071	\$9,075,001	\$9,324,599
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	100.0%	100.0%	100.0%

Source: Ohio Department of Taxation and School District Records

(1) The definition of tax valuation for the purpose of calculating the debt margin was modified by H.B. 530, effective 3/30/06, to exclude tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations.

(2) Ohio Bond Law sets a limit of nine percent for voted debt and .10 percent for unvoted debt.

(3) Effective fiscal year 2011, railroad and telephone property valuation and general business tangible personal property valuation revenues were phased out, and are therefore no longer included as an exclusion above.

2007	2008	2009	2010	2011	2012	2013
\$10,229,993,449	\$10,072,108,883	\$9,964,541,980	\$9,981,969,320	\$9,868,275,070	\$9,133,216,230	\$8,961,241,860
(108,303,580)	(66,501,790)	(49,773,070)	(30,285,060)	0	0	0
(516,278,079)	(265,293,013)	(30,285,060)	(15,014,620)	0	0	0
9,605,411,790	9,740,314,080	9,884,483,850	9,936,669,640	9,868,275,070	9,133,216,230	8,961,241,860
864,487,061	876,628,267	889,603,547	894,300,268	888,144,756	821,989,461	806,511,767
404,553,684	372,101,347	566,660,001	507,405,804	499,543,532	486,009,882	491,564,882
(6,675,000)	(5,975,000)	(5,240,000)	(4,470,000)	(3,575,000)	(2,665,000)	(1,740,000)
397,878,684	366,126,347	561,420,001	502,935,804	495,968,532	483,344,882	489,824,882
(29,498,177)	(30,270,796)	(109,605,213)	(36,242,744)	(28,378,499)	(24,294,816)	(34,904,936)
368,380,507	335,855,551	451,814,788	466,693,060	467,590,033	459,050,066	454,919,946
\$496,106,554	\$540,772,716	\$437,788,759	\$427,607,208	\$420,554,723	\$362,939,395	\$351,591,821
57.4%	61.7%	49.2%	47.8%	47.4%	44.2%	43.6%
\$86,448,706	\$87,662,827	\$88,960,355	\$89,430,027	\$88,814,476	\$82,198,946	\$80,651,177
(6,675,000)	(5,975,000)	(5,240,000)	(4,470,000)	(3,575,000)	(2,665,000)	(1,740,000)
\$79,773,706	\$81,687,827	\$83,720,355	\$84,960,027	\$85,239,476	\$79,533,946	\$78,911,177
92.3%	93.2%	94.1%	95.0%	96.0%	96.8%	97.8%
\$9,605,412	\$9,740,314	\$9,884,484	\$9,936,670	\$9,868,275	\$9,133,216	\$8,961,242
6,675,000	5,975,000	5,240,000	4,470,000	3,575,000	2,665,000	1,740,000
(6,675,000)	(5,975,000)	(5,240,000)	(4,470,000)	(3,575,000)	(2,665,000)	(1,740,000)
\$9,605,412	\$9,740,314	\$9,884,484	\$9,936,670	\$9,868,275	\$9,133,216	\$8,961,242
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

This Page Intentionally Left Blank



***Columbus City School District***  
*Demographic and Economic Statistics*  
*Last Ten Fiscal Years*

Year	Population (1)	Franklin County Per Capita Personal Income (2)	School Enrollment (3)	Franklin County Unemployment Rate (4)
2004	743,343	\$34,152	62,884	4.70%
2005	754,876	35,542	60,425	5.40
2006	763,351	37,914	59,621	5.30
2007	768,804	38,069	56,019	4.70
2008	773,277	39,083	55,072	4.70
2009	776,463	40,009	52,894	9.00
2010	778,762	41,077	52,851	9.20
2011	787,033	39,473	49,616	8.20
2012	790,498	40,609	48,675	6.50
2013	794,956	40,981	49,494	6.40

Source: (1) City of Columbus 2012 Comprehensive Annual Financial Report; information is reported for calendar years 2003 through 2012 as fiscal years 2004 through 2013.

(2) Per capita income information is reported for calendar years 2003 through 2012 reported as fiscal years 2004 through 2013 using data provided in Franklin County's 2012 Comprehensive Annual Financial Report.

(3) School District Records.

(4) Ohio Department of Job and Family Services, Bureau of Labor Market information.

***Columbus City School District***  
***Principal Employers***  
***Fiscal Years 2013 and 2004***

Employer	2013		Percentage of Total Employees
	Total Employees	Rank	
The Ohio State University	27,404	1	2.90%
State of Ohio	24,748	2	2.62
J.P. Morgan Chase & Co.	19,200	3	2.03
Ohio Health	14,025	4	1.49
Nationwide Mutual Insurance Co.	11,316	5	1.20
Kroger Co.	10,031	6	1.06
Columbus City School District	9,753	7	1.03
City of Columbus	8,455	8	0.90
Mount Carmel Health System	7,961	9	0.84
The Limited Brands	7,800	10	0.83
Federal Government	-		-
Bank One, NA	-		-
Franklin County	-		-
Total Employees from Top Ten Employers	140,693		14.90
All Other Employers	803,107		85.10
Total Employees	943,800		100.00%

Source: City of Columbus 2012 Comprehensive Annual Financial Report.

2004		
Total Employees	Rank	Percentage of Total Employees
17,361	2	2.00%
25,787	1	2.98
-		-
8,304	7	0.96
10,815	5	1.25
-		0.93
12,092	4	1.40
8,067	8	-
-		-
7,200	9	0.83
13,300	3	1.54
8,873	6	1.02
7,161	10	0.83
118,960		13.74
746,940		86.26
865,900		100.00%

This Page Intentionally Left Blank

*Columbus City School District  
Building Statistics  
Last Two Fiscal Years*

Building	Primary Use of Building	Year Built/ Renovated	2012 Average Daily Membership	2013 Average Daily Membership
Alpine	Elementary School	1967	483	508
Arlington Park	Elementary School	1963	225	226
Avalon	Elementary School	1977	589	589
Avondale	Elementary School	1895	264	312
Beatty Park at Eastgate	Elementary School	1954	0	121
Binns	Elementary School	1957	316	345
Broadleigh	Elementary School	1952	306	312
Burroughs	Elementary School	1921	365	410
Cassady	Elementary School	1964	364	353
Cedarwood	Elementary School	1965	374	357
Clinton	Elementary School	1922	351	374
Colerain	Elementary School	1975	205	219
Como	Elementary School	1954	340	368
Cranbrook	Elementary School	1957	279	307
Dana	Elementary School	1911	301	294
Devonshire	Elementary School	1963	458	460
Duxberry Park	Elementary School	1959	301	279
Eakin	Elementary School	1922	289	291
East Columbus	Elementary School	1920	364	364
East Linden	Elementary School	1911	302	308
Eastgate	Elementary School	2007	321	308
Easthaven	Elementary School	1968	393	410
Fairmoor	Elementary School	1950	423	436
Fairwood	Elementary School	1924	364	394
Forest Park	Elementary School	1962	418	468
Gables	Elementary School	1976	388	413
Georgian Heights	Elementary School	1959	387	473
Heyl Avenue	Elementary School	1910	292	0
Highland	Elementary School	1894	336	339
Huy	Elementary School	1955	429	464
Indian Springs	Elementary School	1950	426	425
Innis	Elementary School	1975	376	360
Leawood	Elementary School	1960	305	295
Liberty	Elementary School	1975	293	342
Lincoln Park	Elementary School	1924	252	305
Lindbergh	Elementary School	1958	268	256
Livingston	Elementary School	1890	345	461
Maize	Elementary School	1960	288	293
Maybury	Elementary School	1964	324	324
Moler	Elementary School	1963	251	399
North Linden	Elementary School	1950	377	375
Northtowne	Elementary School	1968	289	268
Oakland Park	Elementary School	1952	312	320
Oakmont	Elementary School	1966	280	296
Ohio Avenue	Elementary School	1960	370	363
Olde Orchard	Elementary School	1960	482	499
Parkmoor Urban Academy	Elementary School	1966	268	257
Parsons	Elementary School	2007	480	477
Salem	Elementary School	1962	369	351
Scottwood	Elementary School	1957	408	442

*(continued)*

**Columbus City School District**  
*Building Statistics*  
*Last Two Fiscal Years*  
*(continued)*

Building	Primary Use of Building	Year Built/ Renovated	2012 Average Daily Membership	2013 Average Daily Membership
Shady Lane	Elementary School	1956	382	381
Siebert	Elementary School	1976	227	254
Southwood	Elementary School	1894	328	394
Stewart	Elementary School	1874	0	283
Sullivant at Franklinton	Elementary School	1952	293	297
Trevitt	Elementary School	1964	335	366
Valley Forge	Elementary School	1963	264	309
Valleyview	Elementary School	1957	323	337
Watkins at Clarfield	Elementary School	1927	391	391
Weinland Park at Hudson	Elementary School	1966	327	342
West Broad	Elementary School	1910	469	486
West Mound at Watkins	Elementary School	1952	455	453
Westgate	Elementary School	1961	388	371
Winterset	Elementary School	1968	299	302
Woodcrest	Elementary School	1961	380	370
AIMS at Everett	Middle School	1898	0	505
Buckeye	Middle School	1962	547	528
Champion	Middle School	1909	254	255
Columbus City Preparatory School for Boys	Middle School	1962	203	269
Columbus City Preparatory School for Girls	Middle School	1975	331	465
Dominion	Middle School	1955	538	523
Hilltonia	Middle School	1956	550	500
Johnson Park	Middle School	1959	0	336
Medina	Middle School	1959	445	446
Mifflin MS	Middle School/ESL	1935	482	422
Monroe	Middle School	1963	349	265
Ridgeview	Middle School	1966	543	527
Sherwood	Middle School	1966	472	437
Southmoor	Middle School	1967	447	0
Starling	Middle School	1917	310	317
Wedgewood	Middle School	1965	545	543
Westmoor	Middle School	1958	507	487
Woodward Park	Middle School	1966	856	860
Yorktown	Middle School	1967	427	396
Beechcroft	High School	1974	681	619
Briggs	High School	1974	925	902
Brookhaven	High School	1961	607	492
Centennial	High School	1975	826	786
Columbus Alternative	High School	1926	619	699
Columbus Downtown	High School	2009	556	31
Columbus International	High School	1954	282	403
East	High School	1922	510	474
Eastmoor Academy	High School	1954	732	717
Fort Hayes	High School	1976	642	670
Independence	High School	1975	699	669
Marion-Franklin	High School	1951	764	733
Mifflin	High School	1977	570	546
Northland	High School	1965	1,000	930

*(continued)*

**Columbus City School District**  
*Building Statistics*  
*Last Two Fiscal Years*  
*(continued)*

Building	Primary Use of Building	Year Built/ Renovated	2012 Average Daily Membership	2013 Average Daily Membership
South	High School	1922	482	722
Walnut Ridge	High School	1961	728	677
West	High School	1927	822	822
Whetstone	High School	1961	952	888
Africentric (K8/HS)	Kindergarten through 12th Grade	1952	829	771
Berwick	Kindergarten through 8th Grade	1956	751	730
Ecole Kenwood	Kindergarten through 8th Grade	1962	366	372
Indianola ES	Kindergarten through 8th Grade	1908	576	579
Columbus Spanish Immersion Academy (Beaumont)	Kindergarten through 8th Grade	1957	389	404
Columbus Global Academy	6th through 12th Grade	2009	462	607
Fifth Avenue International (Formerly Fifth Avenue Alternative)	Kindergarten through 7th Grade	1976	394	440
Hamilton STEM (Formerly Hamilton Alternative)	Kindergarten through 6th Grade	1953	429	441
South Mifflin STEM (Formerly South Mifflin)	Kindergarten through 6th Grade	1952	285	279
Linden STEM (Formerly Linden)	Kindergarten through 6th Grade	2004	497	468
	7th through 12th Grade/High School/			
Linden-McKinley STEM/Linden-McKinley/I-Pass	Special Programs School	1924	737	732
Windsor STEM (Formerly Windsor Academy)	Kindergarten through 6th Grade	1959	391	374
Alum Crest HS	High School - Special Programs	1961	113	98
Clearbrook	Special Programs School	1957	82	68
Fort Hayes Career Center	Special Programs School	2007	52	46
Special Education Center	Special Programs School	2007	268	273
Kingswood Data Processing Center	Administration - Data Processing	1964	N/A	N/A
Neil Avenue Center	Administration	1941	N/A	N/A
Columbus Education Center	Administration	1974	N/A	N/A
Fifth Street Annex	Administration	1974	N/A	N/A
Hudson Street Distribution Center	Administration	1990	N/A	N/A
Northgate Center	Administration	1976	N/A	N/A
Shepard Service Center	Administration	1937	N/A	N/A
Sixth Street Annex	Administration	1968	N/A	N/A
Trades and Industry Center	Administration	1974	N/A	N/A
Maryland Park Center	Administration	1969	N/A	N/A
17th Avenue Service Center	Operation and Maintenance of Plant	1974	N/A	N/A
Smith Road Garage	Operation and Maintenance of Plant	1974	N/A	N/A
Scarboro Bus Compound	Pupil Transportation	1974	N/A	N/A
Morse Road Bus Compound	Pupil Transportation	1974	N/A	N/A
Fort Hayes Bus Compound	Pupil Transportation	1978	N/A	N/A

Source: School District Capital Assets Records. Average daily membership amounts were obtained from the Ohio Department of Education website.

The School District has elected to present buildings by type of use as this is the most relevant categorization of these capital assets.

N/A - Not applicable for non-instructional use facilities.

ESL - English as Second Language

**Columbus City School District**  
*Operating Indicators by Function*  
*Last Eight Fiscal Years*

	<u>2006</u>
<b><u>Governmental Activities:</u></b>	
Instruction:	
Enrollment (Students) (1)	59,621
Graduation Rate (2)	68.6%
Percentage of Students with Disabilities (2)	14.6%
Percentage of Limited English Proficient Students (2)	7.2%
School Administration:	
Student Attendance Rate (2)	93.5%
Business and Fiscal:	
Nonpayroll Checks Issued (3)	32,522
Payroll Checks Issued (3)	3,829
Payroll ACHs and EFTs Issued (3)	243,488
Operation and Maintenance of Plant:	
School District Acreage Maintained by Grounds Staff (4)	120
Pupil Transportation (5):	
Public School Students Transported (2)	25,743
Non-Public School Students Transported (2)	797
Community School Students Transported (2)	2,080
Daily Bus Fleet Mileage (2)	42,835
Latchkey:	
Average Number of Students Enrolled (6)	1,200
Food Service Operations (7):	
Free Breakfasts Served	2,881,474
Reduced Price Breakfasts Served	232,915
Paid Breakfasts Served	646,444
Free Lunches Served	5,058,873
Reduced Price Lunches Served	486,993
Paid Lunches Served	1,471,038

Sources:

- (1) School District Enrollment Records
- (2) Ohio Department of Education Website
- (3) School District Treasurer's Office Records
- (4) School District Building and Grounds Department Records
- (5) Based on the process of reporting this data to the Ohio Department of Education, transportation numbers are based on the prior fiscal year's figures.
- (6) School District Latchkey Office Records
- (7) School District Food Service Records

Information prior to fiscal year 2006 is not available.

Note: The amounts shown for breakfasts served are shown by eligibility category (free, reduced, full price), which are the amounts used for reimbursement purposes. However, each of the School District's schools participated in the non-pricing breakfast program through the Ohio Department of Education, which means the breakfasts served are counted based on the students' eligibility categories but none of the students are charged for the breakfasts.



2007	2008	2009	2010	2011	2012	2013
56,019	55,072	52,894	52,851	49,616	48,675	49,494
72.9%	70.6%	73.9%	72.7%	77.6%	75.2%	79.2%
15.6%	15.7%	16.2%	16.6%	17.1%	17.3%	16.7%
7.7%	8.6%	11.4%	10.1%	9.7%	10.2%	12.2%
94.0%	94.1%	94.3%	94.2%	94.5%	94.1%	92.5%
31,331	31,659	29,273	30,126	28,084	28,821	27,336
4,656	3,757	3,726	3,569	3,419	3,503	6,595
225,123	218,151	213,841	222,608	219,228	227,183	208,500
120	120	114	115	116	116	116
25,592	22,761	25,182	22,292	25,585	27,262	20,980
1,180	1,527	1,991	1,541	2,228	1,347	1,809
1,511	2,611	3,444	4,336	6,883	6,896	7,263
45,171	43,698	62,424	73,619	69,495	72,105	75,125
1,100	996	940	855	822	853	892
2,713,060	3,067,070	3,203,780	3,103,622	3,197,965	3,439,239	3,325,288
226,422	234,393	243,354	233,121	203,729	214,160	182,435
742,054	868,811	733,833	662,293	645,061	654,593	701,942
4,833,275	4,827,727	4,897,287	5,081,366	5,030,088	5,176,712	4,946,468
419,976	376,289	381,091	395,177	338,630	329,797	280,410
1,182,798	1,128,207	952,497	938,035	894,986	834,154	898,054

***Columbus City School District***

***Employees by Function***

***Last Ten Fiscal Years***

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b><u>Governmental Activities:</u></b>				
Instruction:				
Regular	3,343	3,116	2,948	2,577
Special	1,046	1,101	1,121	1,155
Vocational	242	154	200	152
Adult/Continuing (1)	0	0	0	0
Student Intervention Services (1)	0	0	0	0
Support Services:				
Pupils	838	688	657	626
Instructional Staff	1,414	1,383	1,406	1,212
Board of Education (2)	0	0	0	0
Administration (2)	630	573	574	542
Fiscal (3)	136	128	129	98
Business (3)	0	0	0	0
Operation and Maintenance of Plant	696	636	621	605
Pupil Transportation	637	586	603	592
Central	114	123	125	122
Operation of Non-Instructional Services	877	760	615	508
Extracurricular Activities	41	38	36	28
Capital Outlay	7	14	18	17
Other	84	56	18	24
	<u>10,105</u>	<u>9,356</u>	<u>9,071</u>	<u>8,258</u>
<i>Total Number of Employees</i>	<u>10,105</u>	<u>9,356</u>	<u>9,071</u>	<u>8,258</u>

Source: School District Personnel Records

The number of employees above are actual employees while the amounts shown on page 23 represent full-time equivalents.

- (1) Prior to fiscal year 2009, Adult/Continuing employees and Student Intervention Services employees were combined; however, both are presented separately beginning in fiscal year 2009.
- (2) Prior to fiscal year 2009, Board of Education employees and Administration employees were combined; however, both are presented separately beginning in fiscal year 2009.
- (3) Prior to fiscal year 2009, Fiscal employees and Business employees were combined; however, both are presented separately beginning in fiscal year 2009.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
2,361	2,439	2,896	2,223	2,239	2,277
1,180	1,218	1,295	1,309	1,332	1,157
97	100	87	81	77	49
15	13	39	40	42	63
0	1	0	0	0	5
575	551	623	593	604	614
1,314	1,157	1,252	1,299	1,296	1,154
0	7	7	7	7	7
596	517	581	526	535	506
98	63	61	59	58	53
0	29	34	28	25	27
637	629	659	621	585	565
638	661	509	500	471	504
123	122	145	112	113	104
548	485	289	301	308	408
24	23	28	210	229	74
0	12	12	16	14	10
15	0	94	96	95	0
<u>8,221</u>	<u>8,027</u>	<u>8,611</u>	<u>8,021</u>	<u>8,030</u>	<u>7,577</u>

***Columbus City School District***  
*Operating Statistics*  
*Last Ten Fiscal Years*

Year	General Government Expenditures (1)	Enrollment	Per Pupil Cost	Percentage Change	Teaching Staff (2)	Pupil/ Teacher Ratio
2004	\$718,749,395	62,884	11,430	4.61%	5,245	11.99
2005	813,012,202	60,425	13,455	17.72%	4,588	13.17
2006	847,021,858	59,621	14,207	5.59%	4,324	13.79
2007	904,008,426	56,019	16,138	13.59%	4,322	12.96
2008	1,011,863,339	55,072	18,373	13.86%	4,192	13.14
2009	990,938,116	52,894	18,734	1.96%	4,127	12.82
2010	1,005,970,375	52,851	19,034	1.60%	4,284	12.34
2011	932,264,466	49,616	18,790	-1.28%	3,952	12.55
2012	997,643,165	48,675	20,496	9.08%	3,798	12.82
2013	934,276,972	49,494	18,877	-7.90%	3,755	13.18

Source: School District Records

(1) Statement of Revenues, Expenditures and  
Changes in Fund Balances - Governmental Funds

(2) This schedule reflects the actual number of teachers, while the schedule on page 193 is based upon full-time equivalents resulting in the difference in the number of teachers.

**Columbus City School District**  
*Staff Level by Race and Sex in Full-Time Equivalents*  
June 30, 2013

	Male		Female		Total	
	Number	%	Number	%	Number	%
Administration:						
White	45.20	15.5 %	99.30	34.1 %	144.50	49.6 %
Black	48.00	16.4	96.60	33.0	144.60	49.4
Spanish	1.00	0.3	0.00	0.0	1.00	0.3
Asian	2.00	0.7	0.00	0.1	2.00	0.7
	<u>96.20</u>	<u>32.9</u>	<u>195.90</u>	<u>67.1</u>	<u>292.10</u>	<u>100.0</u>
Teachers:						
White	655.27	17.4	2,224.53	59.3	2,879.80	76.7
Black	175.50	4.7	616.40	16.4	791.90	21.1
Spanish	13.00	0.3	33.00	0.9	46.00	1.2
Asian	9.00	0.2	23.00	0.6	32.00	0.8
Indian	2.00	0.1	2.00	0.1	4.00	0.2
	<u>854.77</u>	<u>22.7</u>	<u>2,898.93</u>	<u>77.1</u>	<u>3,753.70</u>	<u>100.0</u>
Classified:						
White	245.88	14.8	391.73	23.5	637.61	38.3
Black	459.44	27.6	543.35	32.7	1,002.79	60.3
Spanish	2.63	0.2	4.25	0.3	6.88	0.5
Asian	3.88	0.2	6.50	0.4	10.38	0.6
Indian	2.00	0.1	3.31	0.2	5.31	0.3
	<u>713.83</u>	<u>42.9</u>	<u>949.14</u>	<u>57.0</u>	<u>1,662.97</u>	<u>100.0</u>
Educational Aides:						
White	35.75	5.2	288.11	42.2	323.86	47.4
Black	85.88	12.5	227.31	33.3	313.19	45.7
Spanish	2.75	0.4	27.81	4.1	30.56	4.5
Asian	5.25	0.8	8.31	1.2	13.56	2.0
Indian	0.44	0.1	1.75	0.3	2.19	0.4
	<u>130.07</u>	<u>19.0</u>	<u>553.29</u>	<u>81.0</u>	<u>683.36</u>	<u>100.0</u>
Total:						
White	982.10	15.4	3,003.67	47.0	3,985.77	62.4
Black	768.82	12.0	1,483.66	23.2	2,252.48	35.2
Spanish	19.38	0.3	65.06	1.0	84.44	1.3
Asian	20.13	0.3	37.81	0.6	57.94	0.9
Indian	4.44	0.1	7.06	0.1	11.50	0.2
	<u><u>1,794.87</u></u>	<u><u>28.1</u></u>	<u><u>4,597.26</u></u>	<u><u>71.9</u></u>	<u><u>6,392.13</u></u>	<u><u>100.0</u></u>

Source: School District Personnel Records

**Columbus City School District**  
*Miscellaneous Statistical Data*  
June 30, 2013

Year of Incorporation: 1845  
Form of Government: School District/President  
Area of District: 116 square miles

Population: 794,956

<u>Number of Schools</u>		<u>Average Daily Membership</u>	
Elementary Schools	63	Elementary Schools	22,032
STEM Schools	12	STEM Schools	6,206
Middle Schools	17	Middle Schools	7,845
High Schools and Career Centers	20	High Schools	12,889
Special Schools and ESL Centers	2	Other	522
Total	<u>114</u>	Total	<u>49,494</u>

Number of Teachers, Levels of Degree and Years of Experience

<u>Degree</u>	Education	
	Number of Teachers	Percentage of Total
Bachelor's Equivalent	20	0.53%
Bachelor of Arts	348	9.27%
Bachelor's + 30 Semester Hours	709	18.88%
Master's	2,037	54.25%
Master's + 30 Semester Hours	589	15.69%
Doctorate	52	1.38%
Total (1)	<u>3,755</u>	<u>100.00%</u>

<u>Years of Experience</u>	Experience	
	Number of Teachers	Percentage of Total
0 - 5	560	14.91%
6 - 10	702	18.71%
11 - 15	1,005	26.76%
16 - 20	674	17.95%
21 - 25	471	12.54%
26 and over	343	9.13%
Total (1)	<u>3,755</u>	<u>100.00%</u>

Source: School District Personnel and Capital Assets Records. Average daily membership amounts were obtained from the Ohio Department of Education website.

(1) This schedule reflects the actual number of teachers, while the schedule on page 190 is based upon full-time equivalents resulting in the difference in the number of teachers.

# COMPREHENSIVE ANNUAL FINANCIAL REPORT 2013



*Learn. Dream. Succeed.*

## **COLUMBUS CITY SCHOOLS,**

established in 1845, is the state of Ohio's largest school district, serving the needs of more than 50,000 students in 116 schools.

The district is under the leadership of Interim Superintendent/CEO, Dan Good, Ph.D., and a seven-member Board of Education.

## **STAY CONNECTED**

### **COLUMBUS CITY SCHOOLS**

270 East State Street  
Columbus, Ohio 43215

### **FACTLine:**

(614) 221-FACT (221-3228)  
factline@columbus.k12.oh.us

### **Customer Relations:**

(614) 365-8888



[www.columbus.k12.oh.us](http://www.columbus.k12.oh.us)