

Mary Taylor, CPA
Auditor of State

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Federal Awards Receipts and Expenditures Schedule.....	1
Notes to the Federal Awards Receipts and Expenditures Schedule	4
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control over Compliance in Accordance With OMB Circular A-133 and the Federal Awards Receipts and Expenditures Schedule	7
Schedule of Findings and Questioned Costs.....	9
Schedule of Prior Audit Findings and Questioned Costs	11
Corrective Action Plan.....	12
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	13

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**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009**

Federal Grantor/ Pass Through Grantor Program Title	Grant Award Year	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education:</i>				
Nutrition Cluster:				
Non-Cash Assistance (Food Donation): National School Lunch Program	2009	10.555	\$ 1,255,654	\$ 1,255,654
Cash Assistance:				
School Breakfast Program	2009	10.553	5,106,222	5,106,222
National School Lunch Program	2009	10.555	12,108,148	12,108,148
Total Nutrition Cluster			<u>18,470,024</u>	<u>18,470,024</u>
Non-Cash Assistance (Food Donation): Fresh Fruit and Vegetable Program	2009	10.582	26,383	26,383
Child and Adult Care Food Program	2009	10.558	3,887	3,887
TOTAL U.S. DEPARTMENT OF AGRICULTURE:			<u>18,500,294</u>	<u>18,500,294</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Special Education - Grants for Infants and Families with Disabilities	2009	84.181	154,737	196,771
Safe and Drug Free Schools and Communities: National Programs	2009	84.184	355,355	356,330
Fund for the Improvement of Education	2009	84.215	214,425	214,344
	2008	84.215	336,306	337,466
Total Fund for the Improvement of Education			<u>550,731</u>	<u>551,810</u>
State Grants for Innovative Programs	2006	84.298	134,380	135,055
Teacher Quality Enhancement Grants	2009	84.336	1,838,376	1,868,209
Total Direct Funding:			<u>3,033,579</u>	<u>3,108,175</u>
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education Grants to States	2009	84.027	11,898,262	12,705,520
	2008	84.027	3,617,182	1,941,352
Total Special Education Grants to States			<u>15,515,444</u>	<u>14,646,872</u>
Special Education - Preschool Grant	2009	84.173	192,426	212,356
	2008	84.173	81,548	50,651
Total Special Education- Preschool Grant			<u>273,974</u>	<u>263,007</u>
Total Special Education Cluster:			<u>15,789,418</u>	<u>14,909,879</u>
Adult Education: State Grant Program	2009	84.002	741,263	823,204
Adult Education: State Grant Program	2008	84.002	60,895	3,127
Total Adult Education: State Grant Program			<u>802,158</u>	<u>826,331</u>

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Grant Award Year	Federal CFDA Number	Receipts	Disbursements
U.S. DEPARTMENT OF EDUCATION (Continued)				
<i>Passed Through Ohio Department of Education: (Continued)</i>				
Title I - Grants to Local Educational Agencies	2009	84.010	33,333,047	36,302,474
	2008	84.010	13,429,544	9,333,280
	2006	84.010	-	(1,844)
Total Title I - Grants to Local Educational Agencies			<u>46,762,591</u>	<u>45,633,910</u>
Title I - Education for Homeless Children and Youth	2009	84.196	268,406	295,036
	2008	84.196	87,446	37,820
Total Title I - Education for Homeless Children and Youth			<u>355,852</u>	<u>332,856</u>
Vocational Education: Basic Grants to States	2009	84.048	1,620,068	1,813,897
	2008	84.048	1,014,002	780,624
Total Vocational Education: Basic Grants to States			<u>2,634,070</u>	<u>2,594,521</u>
Safe and Drug Free Schools and Communities: State Grants	2009	84.186	327,280	411,885
	2008	84.186	153,974	100,690
Total Safe and Drug Free Schools and Communities: State Grants			<u>481,254</u>	<u>512,575</u>
Javits Gifted and Talented Student Education Grant Program	2008	84.206	-	(90)
Twenty-First Century Community Learning Centers	2009	84.287	275,328	300,000
	2008	84.287	214,064	58,232
Total Twenty-First Century Community Learning Centers			<u>489,392</u>	<u>358,232</u>
Foreign Language Assistance	2009	84.293	24,549	29,667
	2008	84.293	2,356	3,017
Total Foreign Language Assistance			<u>26,905</u>	<u>32,684</u>
State Grants for Innovative Programs	2009	84.298	76,867	473,344
	2008	84.298	41,410	184,292
Total State Grants for Innovative Programs			<u>118,277</u>	<u>657,636</u>
Technology Literacy Challenge Fund Grant	2009	84.318	801,494	883,480
	2008	84.318	64,677	57,351
Total Technology Literacy Challenge Fund Grant			<u>866,171</u>	<u>940,831</u>

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Grant Award Year	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF EDUCATION (Continued)</u>				
<i>Passed Through Ohio Department of Education: (Continued)</i>				
Gaining Early Awareness and Readiness for Undergraduate Programs	2009	84.334	45,298	50,198
	2008	84.334	53,317	-
Total Gaining Early Awareness and Readiness for Undergraduate Programs			98,615	50,198
Reading First State Grants	2009	84.357	1,004,049	1,138,154
	2008	84.357	664,921	530,817
Total Reading First State Grants			1,668,970	1,668,971
English Language Acquisition Grants	2009	84.365	1,039,576	1,127,790
	2008	84.365	404,913	313,937
Total English Language Acquisition Grants			1,444,489	1,441,727
Mathematics and Science Partnerships	2009	84.366	474,236	716,511
	2008	84.366	281,675	27,988
Total Mathematics and Science Partnership			755,911	744,499
Improving Teacher Quality State Grants	2009	84.367	4,506,337	5,311,196
	2008	84.367	3,246,757	1,900,022
Total Improving Teacher Quality State Grants			7,753,094	7,211,218
Teacher Incentive Fund (TIF)	2009	84.374	423,477	560,253
	2008	84.374	573,644	433,085
Total Teacher Incentive Fund (TIF)			997,121	993,338
Total Passed Through Ohio Department of Education:			81,044,288	78,909,316
<i>Passed Through Great Lakes Educational Loan Services, Inc. Federal Family Education Loans (FFEL) Program</i>				
	2009	84.032	760,685	760,685
TOTAL U.S. DEPARTMENT OF EDUCATION:			84,838,552	82,778,176
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families	2009	93.558	164,799	233,781
	2008	93.558	226,450	181,005
Total Temporary Assistance for Needy Families			391,249	414,786
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<i>Passed Through Franklin County Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families	2009	93.558	-	3,432
	2008	93.558	555,593	382,409
Total Temporary Assistance for Needy Families			555,593	385,841
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Medical Assistance Program (Medicaid Title XIX)	2009	93.778	2,655,700	-
Total Passed through State Department of Mental Retardation			2,655,700	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			3,602,542	800,627
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
<i>Passed Through Ohio Department of Education:</i>				
Learn and Serve America School and Community Based Programs	2006	94.004	(13,888)	-
<u>US DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Direct from Federal Emergency Management Agency</i>				
Disaster Grants, Public Assistance	2009	97.306	392,810	392,810
Totals			\$ 107,320,310	\$ 102,471,906

The accompanying notes to this schedule are an integral part of this schedule.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2009**

NOTE A—SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) reports the Columbus City School District's (the District's) federal award programs' receipts and disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B—CHILD NUTRITION CLUSTER

The District commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the District assumes it expends federal monies first.

NOTE C— FOOD DONATION PROGRAM

Program regulations do not require the District to maintain separate inventory records for purchased food versus food commodities it receives from the U.S. Department of Agriculture. The District reports commodities consumed on the Schedule at the fair value.

NOTE D—MATCHING REQUIREMENTS

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E – COMMUNITY ALTERNATIVE FUNDING SYSTEM (CAFS)

The District received \$2,655,700 of CAFS funds during 2009. The funds relate to reimbursement for CAFS services provided during prior periods.

NOTE F – TEACHER ADVANCEMENT PROGRAM (TAP)

The District operates a Teacher Advancement Program (TAP) through the Ohio Department of Education. This program contains cash receipts from Improving Teacher Quality State Grants, #84.367, and the Fund for the Improvement of Education, #84.215, which are commingled together along with State grant funds. It is assumed federal monies are expended first.

NOTE G – TRANSFERS BETWEEN PROGRAM YEARS

Federal regulations require schools to obligate certain federal awards by June 30. However, with ODE's consent, schools can transfer unobligated amounts to the subsequent fiscal year's program. These transfers resulted in the Schedule reporting negative receipts. The District transferred the following amounts from 2008 to 2009 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Transferred from 2008 to 2009</u>
ABLE – Adult Education State Grant Program	84.002	\$2,371



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Board of Education:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Columbus City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 14, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the District's management in a separate letter dated December 14, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain instance of noncompliance or other matter that we reported to the District's management in a separate letter dated December 14, 2009.

We intend this report solely for the information and use of the audit committee, management, Board of Education, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

December 14, 2009



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE

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

To the Board of Education:

Compliance

We have audited the compliance of the Columbus City School District, Franklin County, Ohio, (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended June 30, 2009. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the District's major federal programs. The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, Columbus City School District complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings and questioned costs as item 2009-001. In a separate letter to the District's management dated December 14, 2009, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control over Compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

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Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to administer a federal program such that there is more than a remote likelihood that the District's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the District's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted matters involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the District's management in a separate letter dated December 14, 2009.

The District's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the District's response and, accordingly, we express no opinion on it.

Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Columbus City School District, Franklin County, Ohio as of and for the year ended June 30, 2009, and have issued our report thereon dated December 14, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying federal awards receipts and expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of Education, and federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

January 15, 2010, except for the Federal Awards Receipts and Expenditures Schedule dated December 14, 2009.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
JUNE 30, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • <u>Nutrition Cluster</u> School Breakfast Program CFDA # 10.553 National School Lunch Program CFDA #10.555 • <u>Special Education Cluster</u> IDEA Part B CFDA #84.027 Preschool Grant CFDA #84.173 • <u>Title II-A Improving Teacher Quality</u> CFDA #84.367 • <u>Title I</u> CFDA #84.010
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
JUNE 30, 2009
(Continued)**

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

Finding Number	2009-001
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CFDA Title and Number	Title I, #84.010
Federal Award Year	2009
Federal Agency	U.S. Department of Education
Pass-Through Agency	Ohio Department of Education

Eligibility - Allocation of funds to schools - Title I - Noncompliance Finding / Questioned Cost

34 C.F.R. Section 200.78(a) requires that a Local Educational Authority (LEA) must allocate funds under Title I subpart A to school attendance areas and schools, identified as eligible and selected to participate under section 1113(a) or (b) of the Elementary and Secondary Education Act (ESEA), in rank order on the basis of the total number of children from low-income families in each area or school. In calculating the total number of children from low-income families, the LEA must include children from low-income families who attend private schools. An LEA must use that portion of Title I subpart A funds attributable to private school children from the low-income families included in the calculation to provide services to eligible private school children.

For the fiscal year 2009 grant, overspending occurred in the following District school that received allocations under the Title I grant:

School	Total Expenditures	Budgeted School Allocation	Variance	% of Allocation Spent
Columbus City Schools:				
West Broad ES	\$185,232	\$168,000	\$17,232	110%

Questioned costs for the individual school expenditures that were in excess of allocated budgets are \$17,232 of the District's \$45,633,910 spent on the Title I program during fiscal year 2009.

We recommend the District implement procedures such as more detailed budgets and planning of activities at the school level, in addition to further monitoring throughout the year by the grant personnel and assigned school budget administrators along with a corrective action on a timely basis to prevent overspending at the school building level, in order to ensure that schools are served in rank order on the basis of poverty levels at each respective school.

**COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
JUNE 30, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2008-001	Finding for Recovery for unallowable insurance claims by employees and self-insurance deficiencies	Yes	
2008-002	Financial Reporting deficiency as a result of financial statement adjustments	No	Partially Corrected - Reissued as Management Letter recommendation.
2008-003	Policies and procedures for food service inventories	Yes	
2008-004	Title I - school allocations overspent resulting in schools being served outside of poverty rank with a corresponding questioned cost	No	Not Corrected – reissued as 2009-001
2008-005	Reading First State Grants – Period of Availability noncompliance	Yes	
2008-006	Nutrition Cluster, Title I, Special Education-Grants to States, Reading First State Grants, and Improving Teacher Quality State Grants – Noncompliance Finding of Allowable Costs/Cost Principles	No	Partially Corrected; reissued as Management Letter citation.
2008-007	Fresh Fruit and Vegetable Program failure to reconcile approval reporting with goods received	Yes	

COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COST
OMB CIRCULAR A-133 & .505
JUNE 30, 2009

CORRECTIVE ACTION PLAN

Finding Number/ Recommendation(s)	Process Owner	Planned Corrective Action / Implementation Date
2009-RPT-001 – Eligibility – Allocation of funds to schools – Title I*	Bell	The Office of School Improvement and Federal Programs shall further increase the monitoring of expenditures to prevent overspending at the school building level. Implementation Date: October 2008



Mary Taylor, CPA

Auditor of State

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

To the Board of Education:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedures enumerated below, which were agreed to by to by the Board, solely to assist the Board in evaluating whether the Columbus City School District (the District) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently; we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We noted the Board adopted an anti-harassment policy at its meeting on December 18, 2007.
2. We read the policy, noting it included the following requirements from Ohio Rev. Code Section 3313.666(B):
 - (1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;
 - (2) A definition of harassment, intimidation, or bullying that includes the definition in division (A) of Ohio Rev. Code Section 3313.666;
 - (3) A procedure for reporting prohibited incidents;
 - (4) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
 - (5) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;

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- (6) A procedure for documenting any prohibited incident that is reported;
- (7) A procedure for responding to and investigating any reported incident;
- (8) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;
- (9) A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student's rights under the first amendment to the Constitution of the United States;
- (10) A requirement that the district administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its web site, if the district has a web site, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and is not intended to be and should not be used by anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

December 14, 2009

COLUMBUS CITY SCHOOLS

2009

COMPREHENSIVE ANNUAL FINANCIAL REPORT

2008-2009

Fiscal Year Ended June 30, 2009

Issued By: Penelope Rucker,
Treasurer & Chief Financial Officer

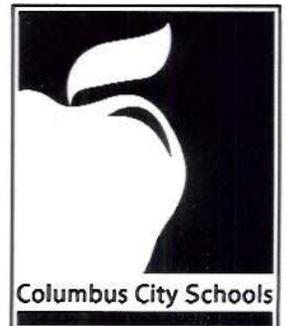


**Each student is highly educated, prepared for leadership and service,
and empowered for success as a citizen in a global community.**

Learn.

Dream.

Succeed.



Columbus City Schools

Columbus City Schools
270 E. State Street
Columbus, Ohio 43215
614-365-5680

www.columbus.k12.oh.us



Comprehensive Annual Financial Report

Of the

Columbus City School District

270 East State Street

Columbus, Ohio 43215

Fiscal Year Ended June 30, 2009

**Prepared by
Treasurer's Office
Penelope R. Rucker
Treasurer/CFO**

**Columbus City School District
Board of Education**

**Columbus City School District
Board of Education
Fiscal Year 2009**



**Carol Perkins
President**



**Stephanie Groce
Vice President**



Gary L. Baker, II



Betty Drummond



Shawna Gibbs



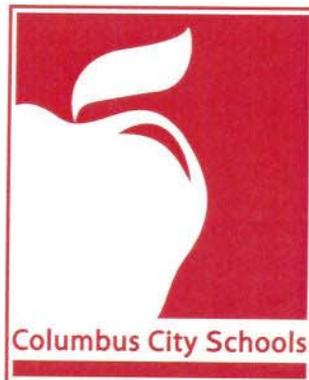
Bryan Stewart



Romona Reyes



**Gene T. Harris
Superintendent**



**Penelope Rucker
Treasurer/CFO**

**INTRODUCTORY
SECTION**

*Columbus City School District
Comprehensive Annual Financial Report
For The Fiscal Year Ended June 30, 2009*

TABLE OF CONTENTS

INTRODUCTORY SECTION

Table of Contents.....	i
Letter of Transmittal	v
Appointed Officials.....	xxv
Organization Chart.....	xxvi
GFOA Certificate of Achievement	xxvii
ASBO Certificate of Excellence	xxviii

FINANCIAL SECTION

Independent Accountants' Report.....	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets.....	13
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet – Governmental Funds	15
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	18

TABLE OF CONTENTS
(Continued)

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) – General Fund.....	19
Statement of Fiduciary Assets and Liabilities – Agency Funds	20
Notes to the Basic Financial Statements.....	21
Combining and Individual Fund Statements:	
Nonmajor Governmental Fund Descriptions.....	64
Combining Balance Sheet – Nonmajor Governmental Funds.....	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	71
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	80
Combining Balance Sheet – Nonmajor Capital Projects Funds	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	90
Fiduciary Fund Descriptions.....	92
Combining Statement of Changes in Assets and Liabilities – Agency Funds	93
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis):	
General Fund.....	96
Debt Service Fund.....	100
Building Fund	101
Classroom Facilities Fund.....	103
Food Service Fund	104
Uniform School Supplies Fund.....	105
Rotary – Special Services Fund	106
Adult Education Fund.....	107
Public School Support Fund	108
Other Grants Fund.....	110
WCBE Fund.....	113

TABLE OF CONTENTS
(Continued)

Latchkey Fund	114
Computer Network Class “A” Site Fund.....	115
Classroom Facilities Maintenance Fund.....	116
District Managed Activities Fund.....	117
Auxiliary Services Fund	119
Post Secondary Vocational Education Fund.....	120
Gifted Education Fund.....	121
Management Information Systems Fund.....	122
Public School Preschool Fund	123
Entry Year Programs Fund	124
Data Communication Fund.....	125
Schoolnet Professional Development Fund.....	126
Ohio Reads Fund.....	127
Vocational Educational Enhancements Fund	128
Alternative Schools Fund.....	129
Poverty Based Aid Fund	130
Miscellaneous State Grants Fund.....	132
Adult Basic Education Fund	134
Special Education Part B – IDEA Fund.....	136
Vocational Education Fund.....	138
Indian Education Grants Fund	140
Title III – Limited English Proficiency Fund	141
Transition Program for Refugee Children Fund	143
Title I Fund	144
Innovative Programs – Title V Fund	146
Safe and Drug-Free Schools Grant – Title IV-A Fund.....	148
Early Childhood Special Education, IDEA Fund	149
Improving Teacher Quality – Title II-A Fund	150
Schoolwide Building Program Fund.....	152
Miscellaneous Federal Grants Fund.....	153
Permanent Improvement Fund.....	156
Replacement Fund	157
Schoolnet Equipment Fund.....	158
School Building Assistance Limited Fund	159
Endowment Fund.....	160

STATISTICAL SECTION

Statistical Tables Descriptions.....	161
Net Assets by Component – Governmental Activities – Last Eight Fiscal Years.....	162
Changes in Net Assets – Governmental Activities – Last Eight Fiscal Years.....	164
Program Revenues by Function / Program – Governmental Activities – Last Eight Fiscal Years	168

TABLE OF CONTENTS
(Continued)

Fund Balances – Governmental Funds – Last Ten Fiscal Years 170

Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years 172

Assessed Valuation and Estimated Actual Value of Taxable Property –
Last Ten Collection (Calendar) Years 174

Principal Real and Personal Property Taxpayers – 2009 and 2000 176

Property Tax Rates (Per \$1,000 of Assessed Valuation) – Direct and
Overlapping Governments – Last Ten Collection (Calendar) Years 178

Property Tax Levies and Collections – Real, Public Utility Personal and General
Business Personal Property – Last Ten Collection (Calendar) Years 182

Ratio of Debt to Estimated Actual Value, Personal Income, and Debt Per
Capita – Last Ten Fiscal Years 184

Ratio of General Obligation Bonded Debt to Estimated Actual Value and
General Obligation Bonded Debt Per Capita – Last Ten Fiscal Years 186

Computation of Direct and Overlapping Debt 187

Computation of Legal Debt Margin – Last Ten Fiscal Years 188

Demographic and Economic Statistics – Last Ten Fiscal Years 191

Principal Employers – Fiscal Years 2009 and 2000 192

Building Statistics – Last Two Fiscal Years 195

Operating Indicators by Function – Last Four Fiscal Years 198

Employees by Function – Last Seven Fiscal Years 200

Operating Statistics – Last Eight Fiscal Years 202

Staff Level by Race and Sex in Full-Time Equivalents 203

Miscellaneous Statistical Data 204



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

December 14, 2009

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, 2009. 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, 2009. This report will also be available on the School District's website at www.columbus.k12.oh.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 unqualified ("clean") opinion on the Columbus City School District's financial statements for the fiscal year ended June 30, 2009. The Independent Accountants' Report is located at the front of the Financial Section of this report.

Management's Discussion and Analysis immediately follows the Independent Accountants' 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, 2009, were:

	<u>Date Current Term Commenced</u>	<u>Present Term Expires</u>
Carol L. Perkins, President	01/01/08	12/31/11
Stephanie Groce, Vice-President	01/01/08	12/31/11
Betty Drummond	01/01/06	12/31/09
Bryan O. Steward	02/10/09	12/31/09
W. Shawna Gibbs	01/01/08	12/31/11
Gary L. Baker, II	01/01/08	12/31/11
Ramona R. Reyes	01/01/06	12/31/09

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, 2006, for another four year term. Prior to the superintendency, Dr. Gene T. Harris was the Deputy Superintendent of Business and Operations.

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 Rucker was appointed Treasurer, effective April 28, 2009, through July 31, 2013.

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. 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. Six of the top ten largest employers in the Columbus area are government or government-oriented (the State of Ohio, The Ohio State University, United States Federal Government, Columbus City Schools, City of Columbus, and Franklin County). 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	3.7%
Manufacturing	7.9%
Transportation, Warehousing and Utilities	5.3%
Wholesale and Retail Trade	15.0%
Information	1.9%
Financial Activities	7.5%
Professional and Business Services	16.2%
Educational and Health Services	12.2%
Leisure and Hospitality Services	9.5%
Other Services	3.9%
Government	16.9%

Source: Ohio Department of Job and Family Services, Labor Market
Information (LMI) - Average for calendar year 2008

The City's unemployment rate (9.1 percent) at June 30, 2009, continued to be below the State of Ohio (11.2 percent) and is comparable to the United States (9.7 percent). Columbus has grown to an area covering 227.1 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 21st 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 21st 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 120 square miles. According to information obtained from the City of Columbus' 2008 annual financial report, the City of Columbus has a population of 776,463 for 2008 (the latest available data).

During fiscal year 2009, the School District's average daily membership was 51,973. Of the total membership, 23,350 students reported to 69 regular elementary schools, 2,838 students reported to K-6 STEM, K-8 or K-12 schools, 10,194 students reported to 22 middle schools, 14,807 students reported to 18 high schools, and 784 students reported to 12 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, 17th Avenue Service Center, Smith Ridge Garage, and three transportation depots.

EMPLOYEE RELATIONS

The School District currently has 7,141 full-time equivalent employees. During fiscal year 2009, the School District paid (determined on a cash basis) from its General Fund approximately \$334.8 million in salaries and wages and \$117.0 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, 4,127 are professionals serving as teachers, all of whom have at least a bachelor's degree. The 2008-2009 starting salary for a teacher with a bachelor's degree is \$37,698; the maximum teacher salary (for a teacher with a Ph.D. degree and 30 years experience) is \$88,665.

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 School District has a 12-month contract extension to the collective bargaining agreement with the CEA that will expire August 20, 2011.

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. The current OAPSE contract expired February 29, 2008. The School District, however, is still bound by the terms of this agreement and is currently in negotiations for a new contract agreement.

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

MAJOR INITIATIVES

Continuing under the strong leadership of the 19th Superintendent, Gene T. Harris, Ph.D., the Columbus City School District (the "School District") continues to make measurable progress in increasing student academic achievement, the School District's prime goal. Working with members of the Columbus Board of Education, Dr. Harris has sought through the efficiency and effectiveness of the School District's operations to maximize resources directly impacting classroom instruction. On December 19, 2006, the Columbus Board of Education adopted Policy Governance, a framework for setting and evaluating School District policy and evaluating the employees who report directly to the Board: the Superintendent, the Treasurer, and the Internal Auditor.

The four ends of Policy Governance with regard to the education of students in the Columbus City Schools are as follows:

1. The Mission Statement: Each student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.
2. 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

3. 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
4. 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

The major work of the School District described in the document *A System of Excellent Schools 2012 and Beyond* responds to the impact of globalization and focuses on the 21st century skills all students will need. They include:

- Expert thinking;
- Problem solving; and
- Complex communication.

The core areas of focus to provide every student with a quality education are:

- High Quality Curriculum, Instruction and Professional Development;
- Leadership;
- A Network of Neighborhood, Community and Family Partners;
- Safe and Secure Environments;
- Business and Higher Education Partnerships; and
- Buildings and Resources.

The four key strategies are:

- Increasing Support to Classroom Teachers;
- Creating and Strengthening Community Partnerships;
- Reducing Non-academic Barriers to Achievement/Social Services; and
- Continuing Fiscal Checks and Balances.

The broad focus of the School District's educational program is to ensure that every student, in every classroom in the School District, is provided a quality educational program. It focuses on all students making measurable progress as the result of a shared emphasis on aligned curriculum, targeted instruction, and higher expectations for students at school and at home.

Upon becoming superintendent in July 2001, Dr. Harris vowed to move the School District beyond the State's designation of "academic emergency" on the annual State report card by summer 2003. On the 2001-02 report card, the School District showed improvement in 21 of 22 categories. In August 2003, Dr. Harris achieved the first major goal of her work plan, moving to "academic watch."

One of the State standards the School District met for the first time in August 2003 was attendance. The School District has now met the State attendance standard six years in a row, with its highest attendance rate in the past 10 years (94.3 percent) occurring in fiscal year 2009. State report card results continue to provide solid evidence that the School District's students are achieving at higher levels. One example is the School District's Performance Index Score. 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. 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), and to 81.7 (2007-08).

A Performance Index score of 80.5 earned the School District a Continuous Improvement rating two fiscal years ago, the second of Dr. Harris' major short-term goals. The School District maintained Continuous Improvement status in 2007-08 and 2008-09, most recently with a score of 80.4.

The School District also earned a Value Added Green measurement on the State report card, with students gaining more than a year's worth of learning last school year. This is especially significant in light of the major nonacademic barriers to academic achievement that urban students face in Columbus, Ohio, and throughout the nation. These barriers include poverty, race, and limited English proficiency, among others. Through Dr. Harris' Higher Education Partnership and pre-kindergarten collaborations with other agencies and providers, the School District is creating a pre-k-16 continuum to reduce the impacts of these barriers on academic achievement in the early years, to retain students through key transitions (especially middle to high school) and to set a common expectation of earning the diploma and continuing with higher education for all students and their families.

Six years ago was the first time School District students took the Ohio Graduation Test, and 61 percent passed the reading section of the test, while 42 percent passed the math section of the test. On the most recent (2008-09) State report card, 77 percent passed reading and 68 percent passed math, gains of 16 percent and 26 percent, respectively.

School District staff members are taking students at whatever level they may be and providing them with the instruction they need to improve academically, as evidenced by Performance Index scores, Green value added designation, and a variety of other assessments over time. This measured year-to-year improvement takes on greater importance when one knows the Columbus City Schools:

- Has the largest Limited English Proficiency (LEP) student population in terms of the number of students served in the State of Ohio;
- Serves a student enrollment of which more than 70 percent qualify for free or reduced-price lunch, a prime indicator of the ever increasing numbers of students and families living in poverty in Columbus, Ohio; and
- Continues to reduce staff and close schools as a result of an enrollment shift to public charter schools and private schools through a legislated voucher program.

The Ohio Achievement Tests in grades three through eight are given according to the students' current grade levels, so most students taking the test one year would take a different set of tests the next year. The Ohio Graduation Test is designed in such a way that questions do not repeat from year to year, so maintaining a gain in most to all subject areas from year to year is a significant achievement.

The School District's major long-term academic goal is *Project 2012*. In addition to striving for the higher designation of "Effective" on the School District's State report card, all staff members are working with students from pre-kindergarten through 12th grade to increase the graduation rate to – and beyond – the State standard of 90 percent beginning with the Class of 2012...when this year's tenth graders graduate.

Project 2012 focuses all teaching and support staff and resources around reaching, and then surpassing, that 90-percent target graduation rate by creating measurable benchmarks for progress and improving the graduation rate for every graduating class prior to 2012. At all levels, students are being connected to the importance of high school graduation in their lives. Further, achieving the high school diploma is becoming a shared expectation and the next step is higher education, whether immediately after high school or as a result of qualifying for a career-focused position that assumes the pursuit of more education, including licenses and/or degrees.

The high school diploma is:

- The "product" of the School District;
- The passport to helping students achieve their dreams;
- An essential step between childhood and adulthood; and
- An important achievement, but not the capstone of all the education 21st Century students will need to live successful, productive adult lives.

The Superintendent's current work plan focuses on shaping the School District "Beyond 2012" and moving toward the "Effective" designation on the State report card. She has charged all School District staff to do everything in their power to ensure "100% Student Success."

A representative sample of School District accomplishments in and arising from the 2008-09 school year include:

- In December 2008, *US News & World Report* again recognized seven Columbus City Schools, which received half of the 14 awards in Franklin County. Columbus Alternative High School (CAHS) received a "silver" award and Briggs, Centennial, Eastmoor Academy, Fort Hayes Arts and Academic, Marion-Franklin, and Whetstone high schools received a "bronze or better" award.
- Members of Columbus City School's Class of 2009 earned \$54,075,093 in scholarship and grant offers, up from \$22 million in 2002 as a benchmark.
- Columbus City Schools has once again secured top bond ratings from the country's leading rating services: Standard & Poor's (S&P), Moody's, and Fitch. The ratings place the School District among the top 40 school districts in Ohio and rank it as one of the best urban school districts in the country.
- Seniors graduating from 18 Columbus high schools attracted more than \$1 million per school in scholarship and grant offers, with Northland High School members of the Class of 2009 leading the School District with \$7,337,936 in offers received.
- Columbus Alternative High School has earned the Central Region Triple Crown Award from the Ohio School Boards Association, the only high school of 300 in the 14-county central region to be honored by *Newsweek* and *US News and World Report* and to be designated by the Ohio Department of Education as a School of Promise. This is the third consecutive time CAHS has won this award.
- Columbus City Schools Transportation & Fleet Services Department was named one of four 2009 Clean Air Award recipients by the Mid-Ohio Regional Planning Commission. The award acknowledges the efforts of the School District to dramatically reduce emissions by installing pollution-reduction technology on more than 100 school buses, as well as replacing 137 older, less efficient buses.
- Columbus City Schools has more working National Board Certified Teachers than any other school district in the State – a total of 114.
- In June 2009, 21 seniors from across the School District, participants in the Seniors to Sophomores program, graduated from high school with up to one year of college credit from six local institutions of higher learning. The students each earned an average of 24 semester or 36 quarter college credit hours, at no cost to themselves and their families.
- The Columbus Alternative High School twelfth-grade team placed first in the nation at the 2008 National Scholastic K-12 Chess Championship.
- A Beechcroft High School teacher received the Paul Harris Fellow Award, the highest honor that Rotary can give to a non-Rotarian.

- Eleven Columbus City School District seniors from Centennial, Eastmoor Academy, Fort Hayes, and Columbus Alternative high schools were designated National Merit Semifinalists (5), National Achievement Semifinalists (2), and National Merit Commended Scholars (4).
- Thanks to Big Brothers Big Sisters (BBBS) of Central Ohio and the Nationwide Foundation, Project Mentor expanded during the 2008-2009 school year to reach more than 1,200 Columbus middle and high school students by pairing them with a mentor. BBBS is currently recruiting new mentors for the 2009-10 school year and its goal is to match and support approximately 1,900 middle- and high-school students.
- Twenty-five Columbus City School District students were designated Advanced Placement Scholars by earning grades of 3 or higher out of the maximum of 5 on three or more AP exams, earning college credit for these courses while still in high school.
- Five of the 16 Gates Millennium Scholarship recipients in Ohio graduated in June 2009 from Columbus City Schools. Northland High School had three and Brookhaven and Linden-McKinley High Schools had one Gates Millennium Scholar each. The School District had the largest number of Gates scholarship recipients in the State. The award covers all college expenses: everything from books and pencils to tuition and board.
- Columbus City School District has expanded its pre-kindergarten program to include 32 sites throughout the city identified as having the greatest need, up from 28 sites last school year.
- The Northland Vikings Boys Basketball team earned the Division I State championship in March and Columbus Africentric Early College High School's Lady Nubians won two State titles, as well. The Lady Nubians are the first and only female City League team to win two State championships and the only girls' basketball team from a public high school to win a State championship in 2009, earning three straight regional championships, four straight City League championships, and five consecutive School District titles.
- In June 2009, 24 seniors who had been chosen to be DeVry Advantage students graduated with a high school diploma and an associate's degree in Network Systems Administration from DeVry University. Collectively, they earned a total of 1,632 semester hours at no cost to themselves and their families.
- Ten Northland High School students competed in the National Society of Black Engineers (NSBE) National Convention in Las Vegas, Nevada, in March.
- The Whetstone Women's Ensemble earned the highest overall rating possible, a Superior (1) in the Ohio Music Education Association (OMEA) State competition held in May 2009.
- A Brookhaven senior earned an appointment to West Point Military Academy. Admittance into to the U.S. Air Force, Military, Naval or Merchant Marine Academies offers the opportunity for students to receive a first-class education at no cost to their families. Further, once students graduate from the academy, they are able to serve the nation as commissioned officers in the United States military.
- The 2009 Governor of Buckeye Boys State is a senior at Beechcroft High School.
- The Department of Early Childhood Education's pre-kindergarten programs at six Columbus City Schools have been recognized and awarded accreditation through the National Association for the Education of Young Children, up from four last school year.

- Three Columbus elementary students were named first place winners, with each receiving a \$500 college scholarship, in the 14th Annual Invention Convention in May. In addition, 19 Columbus City School District students were designated as “Superior Innovators” and each was awarded a \$50 savings bond.
- All School District students must take the PSAT, which qualifies more School District students for the National Merit and National Achievement scholarship competitions and helps to identify students who may qualify with further testing to receive Gifted and Talented services.
- A senior at Columbus Africentric Early College High School participated in Columbus State Community College’s commencement ceremony in June 2009 by earning an Associate of Arts degree while completing his high school graduation requirements. The student and 20 of his classmates earned a total of 934 college quarter-hour credits at Columbus State prior to their graduation from Columbus City Schools, at no cost to themselves and their families.
- In November 2008, Columbus City Schools received two Awards of Merit from the Ohio Historic Preservation Office of the Ohio Historical Society for preserving the 1893 Ohio Avenue Elementary School and for leadership and collaboration in preserving the City’s historical school buildings as 21st-Century learning environments.
- In June 2009, three Columbus City School District scholars participated in the Ohio Department of Education-sponsored Martin W. Essex School for the Gifted, a highly selective one-week summer program for gifted Ohio students during the summer following their 11th-grade school year.
- More than one in five Columbus City School District students are identified under State standards as Gifted and Talented. The School District offers Gifted and Talented services in all schools and at all grade levels.
- Northtowne and Dana Elementary Schools’ Early Childhood Education programs have earned accreditation from the National Association for the Education of Young Children (the “NAEYC”), the nation’s leading organization of early childhood professionals. The two schools join five other School District schools that were accredited the previous school year.
- The Research-based Education for Autistic Children (REACH) program was begun in August 2006 and serves 24 children with an autism spectrum disorder (ages 3-7) at Sullivant Elementary School. A trans-disciplinary team of teachers, related services staff and paraprofessionals work with parents and community partners to provide instruction, therapies, and behavioral support to children with autism spectrum disorder.
- Columbus City Schools implemented a “water only” vending policy in 2008-09, and will implement the Nationwide Children’s Hospital Snackwise® vending system in the 2009-10 school year. Color-coded, prepared, prepackaged snacks will assist students in making healthier choices.
- After Issue 75 passed in November 2008, the Columbus Board of Education approved spending \$22 million for the purchase of 137 replacement school buses, each loaded with safety features including a GPS system and fuel-efficient engineering, providing the School District with an anticipated \$300,000 in savings per year in total maintenance costs. At the start of the 2009-10 school year, 69 had been received with the remainder expected in December 2009.

- Columbus City Schools continues to offer a free breakfast to all students regardless of income to ensure that every student starts the school day off without hunger impacting his or her readiness to learn.

Moving from the designation of Academic Watch to Continuous Improvement on the State report card for 2006-07, meeting for the third time the Performance Index score required to maintain the Continuous Improvement designation and Green value-added designation, meeting or exceeding the State attendance standard for six straight years and overseeing a massive construction program that is renewing the School District's infrastructure are four strong examples of the continuing impact of this strategy.

Through *Project 2012*, School District staff are supporting systemic changes and focusing on targeted initiatives, all of which are designed to increase student academic achievement; to close long-standing achievement gaps that can be identified by race, poverty and gender, among other factors; and to build staff capacity to provide quality instruction, set higher expectations for all students and achieve measurable results in safe, warm, dry, inviting and adequately equipped learning environments.

Dr. Harris has committed the School District's leadership to develop, implement, replicate, and monitor the best practices and procedures to increase all students' levels of academic performance. By creating an executive management team with business or other skills specifically needed to accomplish major district-wide changes, Superintendent Harris continues to make systemic changes and transform the school culture from one of defensive defeatism to re-energized optimism, bringing community and staff together to achieve high, yet achievable, goals.

Key School District initiatives that support academic targets and the Columbus Board of Education's Ends Policies in the school year (2009-10) now beginning are summarized below:

- Focusing all staff on the new 3Rs: **Rigor** (of the curriculum), **Relevance** (to 21st Century workplace realities), and **Relationships** (between teacher and student, parents and school, and school/district and community).
- Creating more attractive school dining areas featuring healthier food choices while the School District benefits from significant cost savings.
- Celebrating, by the end of 2009, the opening of six new or renovated schools that complete Phases 1 and 2 of the School District's Facilities Master Plan and preparing for the renovation or building of 10 new schools in Phase 3.
- Offering Columbus City Schools' Global Academy resources to students in grades 6-12 whose primary language spoken at home is not English.
- Phasing in 137 new, more cost-effective buses loaded with safety features.
- Reducing K-3 average class size from 28:1 to 25:1.
- Laying the groundwork for four academically rigorous regional theme schools including an international high school.

Passage of Issue 75 in November 2008 has also enabled the School District to:

- Implement Ohio CORE, including adding a period back to the school day that had been eliminated for budgetary reasons;
- Reduce class sizes for kindergarten through grade 3;
- Increase the number of 8th graders completing Algebra I;
- Increase the number of preschools in high-need areas;
- Update textbooks and instructional materials;
- Purchase new buses;
- Build on Leadership Development and Professional Development currently underway;
- Increase after-school and Saturday programs with strategic direction;
- Develop additional partnerships with non-profits to address non-academic barriers to learning;
- Ensure all parents have access to K-12 School Systems of Excellence in their neighborhoods; and
- Develop K-12 pathways for alternative schools.

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

- **The Seniors to Sophomores Program**

This is the second school year that selected Columbus City School District seniors are spending their senior year on campus earning free college credits through the Seniors to Sophomores program. Originally, an initiative of Ohio Governor Ted Strickland using \$4 million in grant money, Seniors to Sophomores expects school districts to work out agreements with individual public colleges and universities to develop the program. Columbus City Schools' program proposal was unique in that it included three Public University System Schools in Ohio (Ohio University, The Ohio State University, and Columbus State Community College) and two private universities (Franklin and Ohio Dominican). Dr. Harris' creation of an ongoing Higher Education Partnership with eight Central Ohio institutions of higher learning facilitated the creation of Columbus City Schools' program proposal.

- **The Science, Technology, Engineering, and Math Transformation (STEM)**

With a \$600,000 grant from the Ohio Board of Regents, the School District has begun the implementation of a Science, Technology, Engineering and Math curriculum for grades 7-12 at Linden-McKinley High School beginning in the fall of 2009. The Academy of Engineering at East High School and a Biomedical Sciences Program at Eastmoor Academy opened last fall. Additional STEM programs strategically located within the School District are planned. STEM school students will be provided with an Advanced Placement (AP) curriculum using integrated, project-based learning. After-school STEM clubs, a biomedical science pathway at Berwick Alternative Elementary School, the use of Project Lead The Way engineering curriculum, and Engineering Summer Camp opportunities will support the STEM emphasis and expansion.

- **The Academic Acceleration Academy (AAA)**
The first charter school sponsored by the School District three years ago, the AAA, is a high school designed to serve eighth- through twelfth-grade over-aged students. The school specifically targets students who are at risk for not completing high school in a traditional setting, and it provides an intensive program to accelerate graduation from high school.
- **The SuccessWorks Academy**
An alternative education program, the SuccessWorks Academy serves the needs of students with chronic/intense behavior problems whose actions account for over half of all discipline-related statistics in the School District. The academy accepted its first students in early 2007.
- **Metro High School**
Metro 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 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 with ninth graders two years ago and is adding a class each year. Recurrent funding comes from school districts whose students attend the school with some of those school districts requiring parents to pay all or part of the cost, but Columbus City School District students and their families do not pay to attend this school. All Metro students remain enrolled in their home high schools and may continue extracurricular activities.
- **The Columbus Teaching Academy**
The Columbus Teaching Academy, a partnership with Ohio State's College of Arts and Sciences, is now in its fourth year. Young women and men considering a career in education meet with their Columbus City School's teacher every afternoon on The Ohio State University campus. Throughout the school year, they meet at different sites across 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.
- **Positive Behavioral Intervention and Supports (PBIS)**
PBIS is a bundling of successful school-discipline strategies into a cohesive plan that has been studied and measured nationally. It integrates behavioral science, practical interventions and social values into a systemic approach to improve student behavior and school climate. School team training occurred in the 2007-08 school year and training in CHAMPS, the classroom management component, continues from its inception last school year. Two of the expected outcomes of implementing this program are more focused student behaviors centered on teaching and learning and a mutually respectful partnership toward achieving common educational goals, culminating in earning the diploma. The bottom line is always increased academic achievement.

- **The DeVry Advantage Academy**
Selected seniors, beginning with the Class of 2008, have the opportunity to simultaneously earn their high school diplomas and associate-level degrees in Network Systems Administration from DeVry University through the DeVry Advantage Academy program. These students are fully integrated into campus life, services, academic supports and extracurricular activities. Columbus City Schools pays tuition and purchases books; DeVry, in turn, has substantially discounted tuition and waived student fees.
- **The International Baccalaureate Diploma Program**
The prestigious International Baccalaureate (IB) Diploma Program offered to students at Columbus Alternative High School prepares them for higher education opportunities worldwide.
- **Credit Recovery and Virtual High School Programs**
The after-school Credit Recovery Program, helping students earn credits they need to receive their high school diplomas, and the Virtual High School Program focuses on bringing back former School District students lacking credits to graduate, reclaiming charter school students, attracting home-schooled students, and providing a different path for those seeking to earn additional credits while attending high school.
- **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.

The work of the School District focuses on *Project 2012 and Beyond*, a synopsis of which follows below.

In order to reach the challenging goals defined by the Board's Ends Policies, including a 90 percent graduation rate, the administrative team of Columbus City Schools has designed a comprehensive plan supported by several research-based, state-of-the-art initiatives that integrate seamlessly to make Columbus City Schools one of the highest performing districts anywhere over the next decade.

During the past eight years, the School District has demonstrated steady improvement by implementing several aligned initiatives including: Curriculum Guides; Pacing Guides; Assessments; Curriculum Review Teams; and intensive staff development including the PBIS and CHAMPS programs. While these initiatives have resulted in student achievement gains, they have not moved the School District to the highest levels of achievement.

This next level of work focuses on providing rigorous, world class instruction for every student with a shared goal of “100% Student Success.” To accomplish this, the School District will provide the following components: 1) high quality curriculum instruction and professional development; 2) development and alignment of leadership capacity and performance; 3) a network of partnerships, community, family, business and higher education; 4) safe and secure schools and climates to support learning and working; and 5) effective management of buildings and School District resources.

The School District’s vision also encompasses the development of a common understanding of highly effective, high-expectation instruction across the School District. One tool the School District will use to do this is Professional Rounds. The Professional Rounds Process engages principals and teachers in the careful analysis of the rigor, relevance, and effectiveness of instruction and student work in classrooms across the School District.

A second tool, School Leadership Teams or SLT(s), will aggressively implement plans to improve student achievement in their own buildings. The process was jointly developed with the teachers’ association and includes representatives from all stakeholder groups. All School Improvement Plans, based on an analysis of all building data, will focus on practical methods to ensure that effective instructional strategies are shared, supported, implemented, and continually refined.

The third tool the School District will use as a part of the “next level of work” is strong articulation of pre-K through grade 12 feeder patterns. A student’s education extends from pre -K through grade 12, implying that focusing instructional improvement on a single building is inadequate for student success. Hence the School District is growing cooperation among schools that are in vertical feeder patterns by providing time, training, and support. The School District continues to train staff in two vertical feeder patterns to create a Strategic Roadmap that aligns their School Improvement Plans with the School District mission, Ends Policies, strategic initiatives and success measures. Additional training is also helping staff understand their roles and responsibilities as leaders in a collaborative system working toward a goal of “100% Student Success.”

The challenge of the next three years (achieving a 90 percent graduation rate with the Class of 2012) will be to raise awareness of all staff and stakeholders to implement this system district-wide so that each student will become “highly educated, prepared for leadership and service and empowered for success as a citizen in a global community.” This remains the School District’s mission as succinctly expressed by the Columbus Board of Education in its Ends Policies.

FINANCIAL TRENDS

For fiscal year 2009, the School District’s revenues exceeded its expenditures, primarily due to the School District issuing debt during the fiscal year but not yet incurring the expenditures. However, 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

A systemic overhaul of the School District's organizational structure and stronger policies, procedures, and fiscal controls relating to accountability are supporting the steady gains in achievement. In 2002, Columbus citizens gave the School District a vote of confidence when they approved a \$392 million bond issue which, with a State match of 30 percent, is funding the first two phases of the School District's comprehensive Facilities Master Plan (FMP). Linden Elementary School was the first Columbus City Schools project to be funded through the levy and State matching funds; it went into full service in April 2004 with a community open house in August 2004.

By the end of 2009, 34 new or completely renovated Columbus schools will be in service to the children of Columbus. The last remaining project of Segments 1 and 2 of the FMP funded by the 2002 bond issue, the renovation of Africentric Early College K-12 School, was on hold pending a decision by the Ohio Department of Transportation on the location and design of the I-70/I-71 central freeway interchange. An architect has been hired for this project and will assist in studying the site options.

On June 30, 2009, the Columbus Board of Education signed a project agreement with the Ohio School Facilities Commission (OSFC) for Segment 3 of Columbus City Schools FMP. This segment will cost more than \$159 million: \$112.2 million in School District funds from Issue 75, approved by Columbus voters in November 2008, and \$46.9 million in State matching funds (approximately 30 percent). Nine schools serving 11 student populations are expected to be replaced or renovated in Segment 3. The physical condition of a School District school, the requirements of its academic program, and enrollment trends determine the sequence for all building projects.

Again, the School District will use extensive community involvement in the design and planning for these schools. The Board and administration will also return to the community in the fall of 2009 to host a series of public meetings to develop a student reassignment plan that maximizes effective use of buildings district-wide. This will allow for the accommodation of new academic programs, relieve overcrowding, address under-enrollment and close and consolidate schools, reducing operating costs. Over the next four years, the School District, which has already reduced \$10.8 million, is committed to \$76 million in cuts and the closing of at least six buildings, as warranted by enrollment figures. Responding to continuing declines in student enrollment and demographic changes in the City, the School District has continued to align student population and the effective use of facilities by closing 20 schools since 2003, including three at the end of the 2006-07 school year.

The Neighborhood School Development Partnership, an independent voluntary advisory group, continues its work overseeing all elements of the construction process and making periodic recommendations to the Columbus Board of Education.

Complementing Dr. Harris' vision are changes that have been made in the Treasurer's Office. Recent favorable audits show that the School District is reporting the use of money appropriately. Strong economic demographics, improvement in academic performance and strong management of the School District, as reflected in recent audits, have helped the School District to achieve and maintain improved bond ratings from Standard & Poor's, Moody's and Fitch ratings services. The ratings currently are AA-, Aa3 and AA, respectively. The strong ratings save the School District interest charges through stronger credit to borrow money at lower costs to local taxpayers when construction bonds to build or totally renovate School District schools have been offered for sale.

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 District are audited by the School District's independent auditor, Mary Taylor CPA, Auditor of State. The Independent Accountants' 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, 2008. This was the ninth 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.

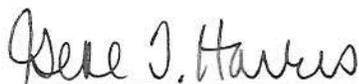
CERTIFICATE OF EXCELLENCE

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, 2008. This was the ninth 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.



Gene T. Harris, Ph.D.
Superintendent



Penelope Rucker
Treasurer

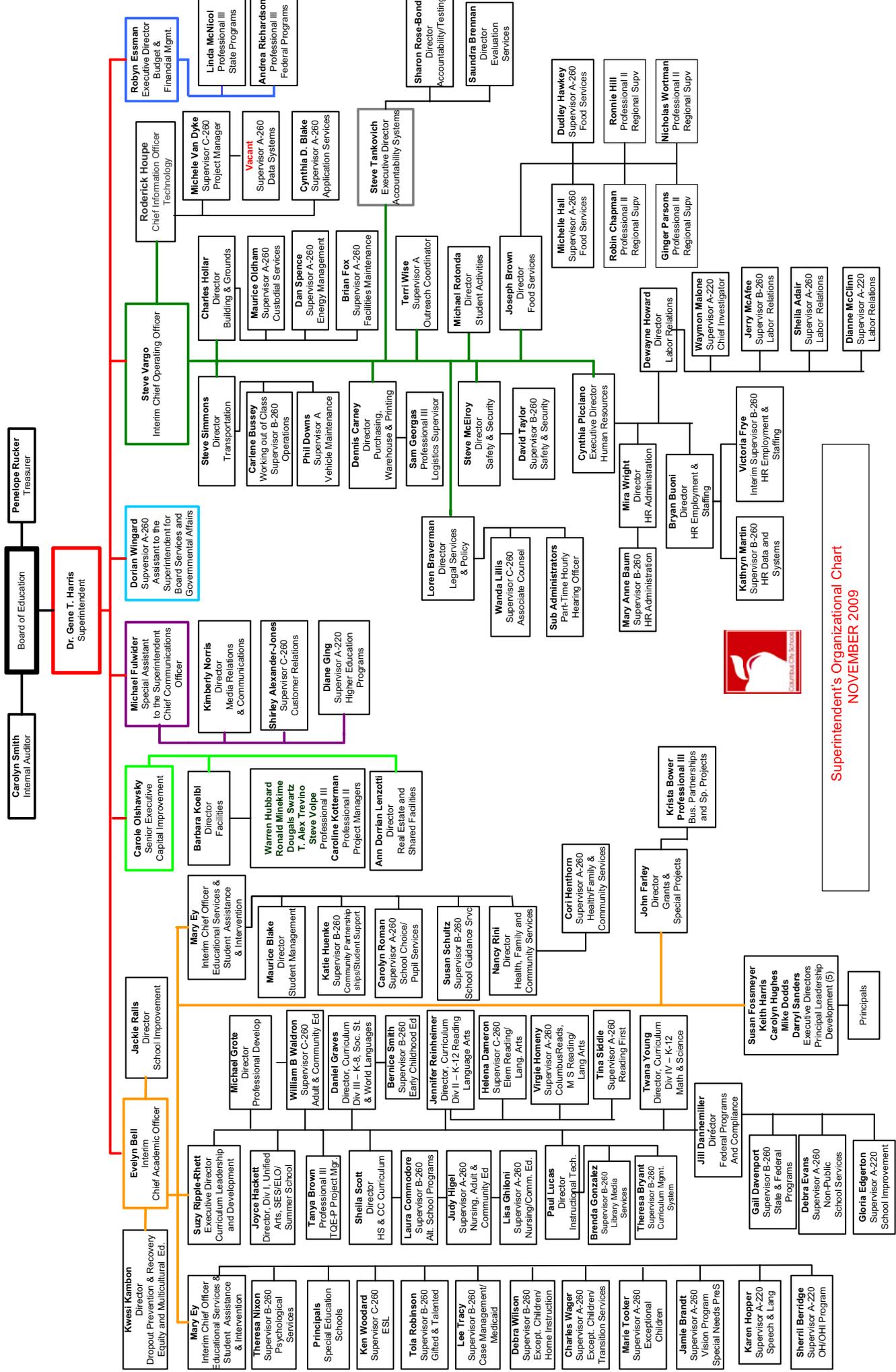
Columbus City School District
Appointed Officials
June 30, 2009

Gene Harris, Ph. D.

Superintendent of Schools

Penelope Rucker

Treasurer



Superintendent's Organizational Chart
NOVEMBER 2009



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, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

COLUMBUS CITY SCHOOL DISTRICT

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2008

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

Angela Pitman

President

John D. Quinn

Executive Director

**FINANCIAL
SECTION**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Education:

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 District), as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

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, 2009, and the respective changes in financial position, thereof and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2009, on our consideration of the 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is 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 tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

December 14, 2009

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
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, 2009. 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 assets of governmental activities increased \$76,093,854 from the prior fiscal year.

General revenues accounted for \$794,393,957. Program specific revenues in the form of charges for services and sales, grants, and contributions accounted for \$151,426,716. Total revenues for the School District were \$945,820,673.

The School District had \$869,726,819 in expenses related to governmental activities; only \$151,426,716 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 \$794,393,957 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 Assets 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, 2009
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 2009?” The Statement of Net Assets 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 assets and changes in those assets. This change in net assets 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 Assets and the Statement of Activities, the School District has only one kind of activity:

Government Activities – All of the School District’s programs and services are reported here including instruction, support services, operation and maintenance of plant, extracurricular activities, and food service operations.

Reporting the School District’s Most Significant Funds

Fund Financial Statements

The analysis of the School District’s major funds begins on page 8. 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, 2009
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 Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Fiduciary Fund – The School District's only fiduciary funds are agency funds. All of the School District's fiduciary assets are reported in a separate Statement of Fiduciary Assets and Liabilities. 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 Assets provides the perspective of the School District as a whole.

Table 1 provides a summary of the School District's net assets for fiscal year 2009 and fiscal year 2008:

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

Table 1
Net Assets

	2009	2008	Change
<u>Assets:</u>			
Current and Other Assets	\$996,616,246	\$792,024,395	\$204,591,851
Capital Assets, Net	541,967,080	454,653,642	87,313,438
<i>Total Assets</i>	<u>1,538,583,326</u>	<u>1,246,678,037</u>	<u>291,905,289</u>
<u>Liabilities:</u>			
Other Liabilities	456,830,243	360,916,304	95,913,939
Long-Term Liabilities	605,808,678	485,911,182	119,897,496
<i>Total Liabilities</i>	<u>1,062,638,921</u>	<u>846,827,486</u>	<u>215,811,435</u>
<u>Net Assets:</u>			
Invested in Capital Assets, Net of Related Debt	139,327,989	173,387,249	(34,059,260)
Restricted	213,027,926	156,556,310	56,471,616
Unrestricted	123,588,490	69,906,992	53,681,498
<i>Total Net Assets</i>	<u>\$475,944,405</u>	<u>\$399,850,551</u>	<u>\$76,093,854</u>

The increase in Current and Other Assets when compared to the prior fiscal year is primarily due to unspent debt proceeds related to school construction and improvement bonds and notes. Capital Assets, Net increased by \$87,313,438 due to construction of School District buildings related to ongoing Ohio School Facilities projects.

Total Liabilities of the School District increased \$215,811,435 from the prior fiscal year. Liabilities increased primarily due to the issuance of bond anticipation notes and school facilities construction and improvement bonds.

Invested in Capital Assets, Net of Related Debt decreased due to the issuance of new debt during the fiscal year offset by the amount of those debt proceeds that remained unspent at year-end, in addition to current year depreciation. Restricted Net Assets increased since those same unspent debt proceeds are restricted for capital projects. Unrestricted Net Assets of the School District demonstrated a significant increase primarily relating to an increase in Property Taxes Revenue. In 2008, voters approved a current expense levy and collections from that levy started in 2009.

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

Table 2 shows the changes in net assets for fiscal years 2009 and 2008.

Table 2
Change in Net Assets

	2009	2008	Increase/ (Decrease)
<u>Revenues:</u>			
Program Revenues:			
Charges for Services and Sales	\$14,455,626	\$17,730,994	(\$3,275,368)
Operating Grants and Contributions	136,370,265	137,899,147	(1,528,882)
Capital Grants and Contributions	600,825	297,044	303,781
<i>Total Program Revenues</i>	<u>151,426,716</u>	<u>155,927,185</u>	<u>(4,500,469)</u>
General Revenues:			
Property Taxes	477,762,513	374,623,542	103,138,971
Grants and Entitlements not Restricted to Specific Programs	297,699,979	275,688,810	22,011,169
Contributions and Donations	88,979	140,000	(51,021)
Investment Earnings	6,737,757	18,309,812	(11,572,055)
Payments in Lieu of Taxes	4,798,815	5,992,191	(1,193,376)
Miscellaneous	7,305,914	9,933,524	(2,627,610)
Gain on Sale of Capital Assets	0	896	(896)
<i>Total General Revenues</i>	<u>794,393,957</u>	<u>684,688,775</u>	<u>109,705,182</u>
<i>Total Revenues</i>	<u>945,820,673</u>	<u>840,615,960</u>	<u>105,204,713</u>
<u>Program Expenses:</u>			
Instruction:			
Regular	339,881,279	333,637,633	6,243,646
Special	101,040,134	92,964,504	8,075,630
Vocational	10,550,511	13,340,466	(2,789,955)
Adult/Continuing	2,530,779	2,481,549	49,230
Student Intervention Services	2,612,552	14,010,535	(11,397,983)
Support Services:			
Pupils	56,390,136	50,564,641	5,825,495
Instructional Staff	75,697,511	66,939,400	8,758,111
Board of Education	186,196	119,957	66,239
Administration	52,949,866	49,380,916	3,568,950
Fiscal	13,673,008	21,368,496	(7,695,488)
Business	25,696	3,292,677	(3,266,981)
Operation and Maintenance of Plant	66,921,441	64,967,754	1,953,687
Pupil Transportation	54,001,204	48,671,909	5,329,295
Central	29,087,926	23,671,897	5,416,029
Operation of Non-Instructional Services	37,882,087	36,959,899	922,188
Extracurricular Activities	7,808,576	7,366,538	442,038
Interest and Fiscal Charges	18,487,917	20,733,501	(2,245,584)
<i>Total Expenses</i>	<u>869,726,819</u>	<u>850,472,272</u>	<u>19,254,547</u>
Change in Net Assets	76,093,854	(9,856,312)	85,950,166
<i>Net Assets at Beginning of Year</i>	<u>399,850,551</u>	<u>409,706,863</u>	<u>(9,856,312)</u>
<i>Net Assets at End of Year</i>	<u>\$475,944,405</u>	<u>\$399,850,551</u>	<u>\$76,093,854</u>

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

Program revenues, which are primarily represented by charges for tuition, fees, sales, and extracurricular activities, as well as restricted intergovernmental revenue were \$151,426,716 for fiscal year 2009. No significant changes from 2008 occurred.

As previously mentioned, general revenues were \$794,393,957 for fiscal year 2009. The majority of these revenues are in the form of Grants and Entitlements not Restricted to Specific Programs and Property Taxes. A significant increase occurred within Property Taxes relating to the passage of an operating expense levy in 2008.

As should be expected, instruction costs represent the largest of the School District's expenses for fiscal year 2009. There was an insignificant increase in expenses in fiscal year 2009 when compared to fiscal year 2008.

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 15. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$943,478,605 and expenditures of \$990,938,116.

The General Fund balance increased \$56,837,672. This was primarily the result of an increase in property tax revenues for the fiscal year due to the passage of an operating expense levy in 2008.

The Debt Service Fund balance increased \$79,334,417. This was the result of general obligation bonds issued.

The Building Capital Projects Fund increased \$47,029,047 due primarily to the issuance of bond anticipation notes.

The Classroom Facilities Capital Projects Fund balance decreased \$71,156,341. This decrease was primarily due to capital outlay expenditures related to construction and improvements to school facilities.

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

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 2009, the School District revised its budget as it attempted to deal with unexpected changes in revenues and expenditures.

A review of the budgetary comparison statement for the General Fund reflects a change in revenues from the original budget to the final budget. The largest increase was in Property Taxes Revenue. In 2008 voters approved a current expense levy and collections from that levy started in 2009.

The increase in expenditures from the original to the final budget was insignificant as was the difference in actual expenditures made from the final budget.

The School District's ending unobligated cash balance was \$29,946,915 above the final budgeted amount. This was due to the School District's monitoring of expenditures and cost containment efforts and property tax advances received.

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2009, the School District had \$541,967,080 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 equipment and vehicles. Disposals for the fiscal year were buildings, equipment, and vehicles. For further information regarding the School District's capital assets, refer to Note 8 in the Notes to the Basic Financial Statements.

Debt

At June 30, 2009, the School District had the following outstanding debt:

- \$437,484,925 in general obligation bonds;
- \$135,000,000 in bond anticipation notes;
- \$5,240,000 in energy conservation bonds; and,
- \$98,975 in capital leases.

The School District's long-term liabilities also include bond premiums and loss on refunding.

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

At June 30, 2009, the School District's overall legal debt margin was \$437,788,759 with an unvoted debt margin of \$9,884,484, and an energy conservation legal debt margin of \$83,720,355. The debt is well within permissible limits. The School District maintains an Aa3 bond rating from Moody's Investors Service, an AA- bond rating from Standard & Poor's Rating Services and an AA rating from Fitch.

For further information regarding the School District's debt obligations, refer to Notes 14 and 15 in the Notes to the Basic Financial Statements.

Current Issues

The School District cannot look to the State of Ohio for increased revenue. Governor Strickland has implemented a new Educational Reform Plan beginning in fiscal year 2010, which is a radical change in the way in which the School District has been funded by the State. The changes replaced the model which was based on the average daily membership, per pupil allocation, and weighted funding for special groups of students. The new Evidence Based Model uses a trailing average daily membership, targeted funding based upon the needs of students related to programs and personnel and the phase-in of increased State responsibility for the funding of schools.

With many changes in key factors of the funding model, the bottom-line in the funding for the School District is that, with the inclusion of the State fiscal stabilization funds, the School District anticipates being held to the same funding levels in fiscal years 2010 and 2011 as was received in fiscal year 2009. This requires management to plan carefully and prudently to provide the resources to meet student needs over the next several fiscal years.

In 2002, Columbus citizens gave the School District a vote of confidence when they approved a \$392 million bond issue which, with a State match of 30 percent, is funding the first two phases of the School District's comprehensive Facilities Master Plan (FMP). By the end of 2009, 34 new or completely renovated Columbus schools will be in service to the children of Columbus. The last remaining project of Segments 1 and 2 of the FMP funded by the 2002 bond issue was on hold pending a decision by the Ohio Department of Transportation on the location and design of the I-70/I-71 central freeway interchange. An architect has been hired for this project and will assist in studying the site options. On June 30, 2009, the Columbus Board of Education signed a project agreement with the Ohio School Facilities Commission (OSFC) for Segment 3 of Columbus City Schools FMP. However, this agreement did not go into effect until it was signed by the Ohio School Facilities Commission on July 23, 2009. This segment will cost more than \$159 million: \$112.2 million in School District funds from Issue 75, approved by Columbus voters in November 2008, and \$46.8 million in State matching funds (approximately 30 percent). Nine schools serving 11 student populations are expected to be replaced or renovated in Segment 3. The physical condition of a School District school, the requirements of its academic program, and enrollment trends determine the sequence for all building projects.

Columbus City School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009
Unaudited

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, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, and 2000. 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, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, and 2000.

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 Rucker, Treasurer, at Columbus City School District, 270 East State Street, Columbus, Ohio 43215, or e-mail at prucker@columbus.k12.oh.us.

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Columbus City School District
Statement of Net Assets
June 30, 2009

	Governmental Activities
<u>Assets:</u>	
Equity in Pooled Cash and Cash Equivalents	\$322,881,622
Cash and Cash Equivalents	8,908,480
Investments	164,175,490
Cash and Cash Equivalents With Escrow Agent	1,273,904
Materials and Supplies Inventory	155,546
Inventory Held for Resale	546,962
Accrued Interest Receivable	713,905
Prepaid Items	149,570
Accounts Receivable	756,749
Property Taxes Receivable	462,784,999
Intergovernmental Receivable	30,684,932
Deferred Charges	3,584,087
Capital Assets:	
Land	29,586,012
Construction in Progress	138,842,126
Depreciable Capital Assets, Net	373,538,942
<i>Total Assets</i>	1,538,583,326
<u>Liabilities:</u>	
Accounts Payable	11,735,436
Contracts Payable	6,225,364
Accrued Wages and Benefits Payable	58,247,747
Intergovernmental Payable	25,540,398
Accrued Interest Payable	2,506,058
Matured Compensated Absences Payable	80,771
Retainage Payable	1,587,857
Notes Payable	75,000,000
Claims Payable	5,974,000
Deferred Revenue	269,932,612
Long-Term Liabilities:	
Due Within One Year	24,952,193
Due in More Than One Year	580,856,485
<i>Total Liabilities</i>	1,062,638,921
<u>Net Assets:</u>	
Invested in Capital Assets, Net of Related Debt	139,327,989
Restricted for:	
Debt Service	109,422,768
Capital Projects	60,146,458
Public School Purposes:	
Expendable	253,651
Nonexpendable	673,401
Classroom Facilities Maintenance	29,174,802
Title I Program	4,480,046
Other Purposes	8,876,800
Unrestricted	123,588,490
<i>Total Net Assets</i>	\$475,944,405

See accompanying notes to the basic financial statements

Columbus City School District
Statement of Activities
For the Fiscal Year Ended June 30, 2009

	Program Revenues			Net (Expense)
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Revenue and Changes in Net Assets
			Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities:</u>				
Instruction:				
Regular	\$339,881,279	\$4,215,832	\$5,364,508	\$0
Special	101,040,134	852,980	42,371,258	0
Vocational	10,550,511	274,128	2,329,155	0
Adult/Continuing	2,530,779	851,910	1,453,517	0
Student Intervention Services	2,612,552	2,010	21,607	0
Support Services:				
Pupils	56,390,136	227,426	11,577,348	0
Instructional Staff	75,697,511	124,885	32,126,718	0
Board of Education	186,196	0	0	0
Administration	52,949,866	487,558	2,749,401	0
Fiscal	13,673,008	2,550	802,408	0
Business	25,696	0	0	0
Operation and Maintenance of Plant	66,921,441	63,341	534,505	0
Pupil Transportation	54,001,204	5,982	2,880,343	600,825
Central	29,087,926	19,663	4,887,902	0
Operation of Non-Instructional Services	37,882,087	5,398,527	29,113,063	0
Extracurricular Activities	7,808,576	1,928,834	158,532	0
Interest and Fiscal Charges	18,487,917	0	0	0
Total Governmental Activities	\$869,726,819	\$14,455,626	\$136,370,265	\$600,825
General Revenues:				
Property Taxes Levied for:				
				435,622,783
				38,223,465
				3,916,265
Grants and Entitlements not Restricted to				
Specific Programs:				
				294,292,740
				3,407,239
				88,979
				6,737,757
				4,798,815
				7,305,914
Total General Revenues				794,393,957
Change in Net Assets				76,093,854
Net Assets at Beginning of Year				399,850,551
Net Assets at End of Year				\$475,944,405

See accompanying notes to the basic financial statements

Columbus City School District
Balance Sheet
Governmental Funds
June 30, 2009

	General	Debt Service	Building	Classroom Facilities	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>						
Equity in Pooled Cash and Cash Equivalents	\$112,440,312	\$97,212,005	\$30,752,269	\$13,426,265	\$69,050,771	\$322,881,622
Cash and Cash Equivalents	0	0	4,859,791	4,048,689	0	8,908,480
Investments	0	0	113,150,096	51,025,394	0	164,175,490
Restricted Assets:						
Cash and Cash Equivalents with Escrow Agent	0	0	0	1,273,904	0	1,273,904
Receivables:						
Property Taxes	421,227,262	37,638,590	0	0	3,919,147	462,784,999
Accounts	596,520	0	0	0	160,229	756,749
Intergovernmental	124,803	0	0	3,123,232	27,436,897	30,684,932
Accrued Interest	164,081	0	548,292	1,532	0	713,905
Interfund	19,465,763	2,325,000	0	0	0	21,790,763
Prepaid Items	149,570	0	0	0	0	149,570
Materials and Supplies Inventory	155,546	0	0	0	0	155,546
Inventory Held for Resale	0	0	0	0	546,962	546,962
Total Assets	\$554,323,857	\$137,175,595	\$149,310,448	\$72,899,016	\$101,114,006	\$1,014,822,922
<u>Liabilities:</u>						
Accounts Payable	\$3,018,010	\$0	\$9,680	\$0	\$8,707,746	\$11,735,436
Contracts Payable	0	0	1,840,550	4,384,814	0	6,225,364
Accrued Wages and Benefits Payable	49,702,383	0	26,482	0	8,518,882	58,247,747
Intergovernmental Payable	21,530,812	0	117,506	0	3,892,080	25,540,398
Interfund Payable	2,325,000	0	0	0	19,465,763	21,790,763
Matured Compensated Absences Payable	78,797	0	0	0	1,974	80,771
Retainage Payable from Restricted Assets	0	0	0	1,273,904	0	1,273,904
Retainage Payable	0	0	240,961	72,992	0	313,953
Accrued Interest Payable	0	0	375,635	0	215,674	591,309
Notes Payable	0	0	49,676,356	0	25,323,644	75,000,000
Claims Payable	5,974,000	0	0	0	0	5,974,000
Deferred Revenue	315,103,892	27,570,382	419,281	3,123,400	15,426,454	361,643,409
Total Liabilities	397,732,894	27,570,382	52,706,451	8,855,110	81,552,217	568,417,054
<u>Fund Balances:</u>						
Reserved for Encumbrances	6,118,550	0	6,048,265	11,518,961	16,662,976	40,348,752
Reserved for Property Taxes	106,244,232	10,068,208	0	0	1,032,637	117,345,077
Reserved for Principal for Public School Purposes	0	0	0	0	673,401	673,401
Unreserved, Undesignated (Deficit), Reported in:						
General Fund	44,228,181	0	0	0	0	44,228,181
Special Revenue Funds	0	0	0	0	20,271,986	20,271,986
Debt Service Fund	0	99,537,005	0	0	0	99,537,005
Capital Projects Funds	0	0	90,555,732	52,524,945	(19,332,862)	123,747,815
Permanent Fund	0	0	0	0	253,651	253,651
Total Fund Balances	156,590,963	109,605,213	96,603,997	64,043,906	19,561,789	446,405,868
Total Liabilities and Fund Balances	\$554,323,857	\$137,175,595	\$149,310,448	\$72,899,016	\$101,114,006	\$1,014,822,922

See accompanying notes to the basic financial statements

Columbus City School District
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 June 30, 2009*

Total Governmental Fund Balances \$446,405,868

***Amounts reported for governmental activities in the
 Statement of Net Assets 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	29,586,012	
Construction in progress	138,842,126	
Other capital assets	693,550,648	
Accumulated depreciation	<u>(320,011,706)</u>	
Total capital assets		541,967,080

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	75,507,310	
Intergovernmental	15,541,851	
Accrued interest	540,311	
Accounts	<u>121,325</u>	
		91,710,797

Bond issuance costs reported as an expenditure in governmental funds are recognized as an asset and allocated as an expense over the life of the bonds on a full accrual basis.

3,584,087

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	(437,484,925)	
Long-term bond anticipation notes	(60,000,000)	
Energy conservation bonds	(5,240,000)	
Premium on bonds and notes	(31,492,512)	
Loss on refunding	8,258,145	
Accrued interest on bonds	(1,914,749)	
Capital leases	(98,975)	
Workers' compensation	(16,356,841)	
Compensated absences	<u>(63,393,570)</u>	
Total liabilities		<u>(607,723,427)</u>

Net Assets of Governmental Activities

\$475,944,405

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, 2009

	General	Debt Service	Building	Classroom Facilities	Other Governmental Funds	Total Governmental Funds
<u>Revenues:</u>						
Property Taxes	\$415,677,400	\$36,842,522	\$0	\$0	\$3,792,372	\$456,312,294
Payments in Lieu of Taxes	4,798,815	0	0	0	0	4,798,815
Intergovernmental	255,257,788	3,302,024	0	12,954,409	180,854,543	452,368,764
Investment Earnings	1,690,272	0	2,512,482	2,257,638	35,277	6,495,669
Tuition and Fees	4,903,224	0	0	0	1,689,647	6,592,871
Extracurricular Activities	0	0	0	0	1,630,822	1,630,822
Rent	55,697	0	0	0	490,347	546,044
Charges for Services	254,119	0	0	0	5,431,770	5,685,889
Contributions and Donations	88,979	0	0	0	1,652,544	1,741,523
Miscellaneous	6,061,412	2,936	49,960	88,848	1,102,758	7,305,914
Total Revenues	688,787,706	40,147,482	2,562,442	15,300,895	196,680,080	943,478,605
<u>Expenditures:</u>						
Current:						
Instruction:						
Regular	293,072,099	0	0	0	27,642,260	320,714,359
Special	64,430,544	0	0	0	33,419,465	97,850,009
Vocational	9,446,929	0	0	0	724,849	10,171,778
Adult/Continuing	6,589	0	0	0	2,410,082	2,416,671
Student Intervention Services	27,458	0	0	0	2,579,863	2,607,321
Support Services:						
Pupils	21,569,239	0	0	0	34,727,053	56,296,292
Instructional Staff	34,041,906	0	0	0	42,273,537	76,315,443
Board of Education	186,196	0	0	0	0	186,196
Administration	46,133,424	0	0	0	4,433,360	50,566,784
Fiscal	14,375,509	489,060	0	0	952,496	15,817,065
Business	2,337,402	0	0	0	3,946	2,341,348
Operation and Maintenance of Plant	62,811,619	0	87,016	319,451	3,885,980	67,104,066
Pupil Transportation	50,245,709	0	0	0	6,138,272	56,383,981
Central	21,531,845	0	0	0	7,456,276	28,988,121
Operation of Non-Instructional Services	13,600	0	0	0	37,058,061	37,071,661
Extracurricular Activities	5,329,803	0	0	0	2,377,982	7,707,785
Capital Outlay	1,827,331	0	15,070,744	86,137,785	0	103,035,860
Debt Service:						
Principal Retirement	101,956	30,331,344	0	0	0	30,433,300
Interest and Fiscal Charges	9,282	16,734,386	375,635	0	215,674	17,334,977
Issuance Costs	0	988,844	0	0	0	988,844
Capital Appreciation Bond Accretion	0	6,606,255	0	0	0	6,606,255
Total Expenditures	627,498,440	55,149,889	15,533,395	86,457,236	206,299,156	990,938,116
Excess of Revenues Over (Under) Expenditures	61,289,266	(15,002,407)	(12,970,953)	(71,156,341)	(9,619,076)	(47,459,511)
<u>Other Financing Sources (Uses):</u>						
General Obligation Bonds Issued	0	89,889,998	0	0	0	89,889,998
Bond Anticipation Notes Issued	0	0	60,000,000	0	0	60,000,000
Premium on Debt Issuance	0	3,312,262	0	0	0	3,312,262
Proceeds from Sale of Capital Assets	74,884	0	0	0	0	74,884
Transfers In	53,825	1,134,564	0	0	3,450,796	4,639,185
Transfers Out	(4,580,303)	0	0	0	(58,882)	(4,639,185)
Total Other Financing Sources (Uses)	(4,451,594)	94,336,824	60,000,000	0	3,391,914	153,277,144
Net Change in Fund Balances	56,837,672	79,334,417	47,029,047	(71,156,341)	(6,227,162)	105,817,633
Fund Balances at Beginning of Year	99,753,291	30,270,796	49,574,950	135,200,247	25,788,951	340,588,235
Fund Balances at End of Year	\$156,590,963	\$109,605,213	\$96,603,997	\$64,043,906	\$19,561,789	\$446,405,868

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, 2009*

Net Change in Fund Balances - Total Governmental Funds \$105,817,633

**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	6,994,703	
Construction in progress additions	103,211,767	
Depreciation expense	<u>(21,154,470)</u>	
Excess of capital outlay over depreciation expense		89,052,000

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 Assets 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	(74,884)	
Loss on sale of capital assets	<u>(1,663,678)</u>	
		(1,738,562)

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	21,450,219	
Intergovernmental	(19,471,564)	
Interest	242,088	
Contributions and donations	<u>121,325</u>	
		2,342,068

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

Proceeds of general obligation bonds	(89,889,998)	
Proceeds of long-term bond anticipation notes	(60,000,000)	
Premium on debt issuance	<u>(3,312,262)</u>	
		(153,202,260)

Governmental funds report bond issuance costs as expenditures, whereas these amounts are deferred and amortized in the Statement of Activities. 988,844

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 Assets. In the current fiscal year, these amounts consist of:

Bond payments	10,238,745	
Long-term bond anticipation note payments	20,092,599	
Payment of accretion	6,606,255	
Capital lease payments	<u>101,956</u>	
		37,039,555

Amortization of bond issuance costs, bond premiums, bond discounts, the deferred loss on the refunding of debt, as well as accrued interest payable on the bonds are not reported in the funds, but is allocated as an expense over the life of the debt in the Statement of Activities.

Increase in accrued interest	(35,922)	
Amortization of bond issuance costs	(234,382)	
Amortization of premium on bonds and notes	1,493,701	
Amortization of loss on refunding	<u>(1,069,706)</u>	
		153,691

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:

Grants cancelled	(200,329)	
Increase in compensated absences payable	(14,741,506)	
Decrease in early retirement incentive payable	7,353,222	
Decrease in workers' compensation claims payable	4,536,129	
Accretion on bonds	<u>(1,306,631)</u>	
		(4,359,115)

Change in Net Assets of Governmental Activities \$76,093,854

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, 2009

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<u>Revenues:</u>				
Property Taxes	\$328,263,396	\$370,304,495	\$402,965,577	\$32,661,082
Payments in Lieu of Taxes	7,020,830	6,804,560	6,528,676	(275,884)
Intergovernmental	274,852,274	266,385,708	255,585,371	(10,800,337)
Investment Earnings	1,939,469	1,879,726	1,803,514	(76,212)
Tuition and Fees	6,033,958	5,848,088	5,610,983	(237,105)
Rent	59,896	58,051	55,697	(2,354)
Charges for Services	250,547	242,829	232,984	(9,845)
Contributions and Donations	95,686	72,643	88,979	16,336
Miscellaneous	5,758,374	5,579,217	5,354,717	(224,500)
Total Revenues	624,274,430	657,175,317	678,226,498	21,051,181
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	293,893,849	296,550,627	295,355,007	1,195,620
Special	64,959,904	65,778,296	65,369,326	408,970
Vocational	9,924,848	10,235,711	9,987,401	248,310
Adult/Continuing	3,354	3,500	3,375	125
Student Intervention Services	27,286	27,820	27,458	362
Support Services:				
Pupils	21,039,552	21,447,890	20,998,905	448,985
Instructional Staff	33,457,235	36,678,296	33,668,106	3,010,190
Board of Education	139,511	169,070	140,390	28,680
Administration	45,454,182	46,086,549	45,555,224	531,325
Fiscal	11,321,158	11,722,310	11,392,512	329,798
Business	4,969,119	5,300,037	5,000,438	299,599
Operation and Maintenance of Plant	61,151,652	61,978,434	61,486,315	492,119
Pupil Transportation	51,495,231	52,252,112	51,677,005	575,107
Central	22,118,672	22,905,649	21,782,701	1,122,948
Operation of Non-Instructional Services:				
Community Services	0	13,600	13,600	0
Extracurricular Activities	5,462,302	5,676,423	5,496,729	179,694
Capital Outlay	247	10,801	249	10,552
Total Expenditures	625,418,102	636,837,125	627,954,741	8,882,384
Excess of Revenues Over (Under) Expenditures	(1,143,672)	20,338,192	50,271,757	29,933,565
<u>Other Financing Sources (Uses):</u>				
Proceeds from Sale of Capital Assets	78,048	78,048	74,884	(3,164)
Refund of Prior Year Expenditures	331,688	331,688	318,399	(13,289)
Transfers In	56,009	56,099	53,825	(2,274)
Transfers Out	(4,618,691)	(4,381,791)	(2,707,364)	1,674,427
Advances In	0	0	37,475,166	37,475,166
Advances Out	0	0	(39,118,238)	(39,118,238)
Refund of Prior Year Receipts	(32,525)	(32,525)	(31,803)	722
Total Other Financing Sources (Uses)	(4,185,471)	(3,948,481)	(3,935,131)	13,350
Net Change in Fund Balance	(5,329,143)	16,389,711	46,336,626	29,946,915
Fund Balance at Beginning of Year	50,196,567	50,196,567	50,196,567	0
Prior Year Encumbrances Appropriated	8,340,580	8,340,580	8,340,580	0
Fund Balance at End of Year	\$53,208,004	\$74,926,858	\$104,873,773	\$29,946,915

See accompanying notes to the basic financial statements

Columbus City School District
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2009

Assets:

Equity in Pooled Cash and Cash Equivalents	\$559,787
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Liabilities:

Due to Students	\$533,542
Intergovernmental Payable	26,245
<i>Total Liabilities</i>	<u>\$559,787</u>

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, 2009

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 an 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 120 square miles. It is staffed by 3,604 non-certificated employees, 4,127 certificated personnel and 296 administrative employees who provide services to 52,894 students and other community members. The School District currently operates 129 instructional buildings, three bus compounds, two maintenance service buildings, and ten 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. The School District has no component units.

The financial statements of the Columbus City School District have been prepared in conformity with generally accepted account 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 School District also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the School District's accounting policies are described below.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The School District's basic financial statements consist of government-wide statements, including a Statement of Net Assets 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 Assets 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 activities that are classified as business-type.

The Statement of Net Assets 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. 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 rather than reporting by type. 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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting

The School District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain School District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. All funds of the School District fall within 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 liabilities is reported as fund balance. The following are the School District's major governmental funds:

General Fund – The General Fund is the operating fund of the School District and is used to account for 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 the accumulation of resources 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 all transactions related to acquiring, constructing, or improving buildings.

Classroom Facilities Capital Projects Fund – This Fund is used to account for monies received and expended by the School District in connection with contracts entered into by the School District for the Ohio School Facilities Commission projects for the building and equipping of classroom facilities.

The other governmental funds of the School District account for grants and other resources whose use is restricted 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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. 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 therefore 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 agency funds which account for student managed activity programs, as well as monies held in an agency capacity on behalf of the Franklin County Educational Council.

Measurement Focus

Government-wide Financial Statements

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

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 current liabilities 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.

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 revenue, 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, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 sixty 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, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the 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, tuition and fees, grants, and interest.

Deferred Revenue

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

Property taxes for which there is an enforceable legal claim as of June 30, 2009, but which were levied to finance fiscal year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

During fiscal year 2009, the School District's investments included the State Treasury Asset Reserve of Ohio (STAROhio), Federal Farm Credit Bank Bonds, Federal Farm Credit Bank Consolidation Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Bank Discount Notes, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Mortgage Corporation Discount Notes, Federal National Mortgage Association Bonds, Federal National Mortgage Association Discount Notes, and U.S. Treasury Bills. Investments are reported at fair value which is based on quoted market prices.

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 share price which is the price the investment could be sold for on June 30, 2009.

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 2009 amounted to \$1,690,272, which includes \$1,243,264 assigned from other School District funds.

For presentation on the financial statements, 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 considered to be cash equivalents.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2009, 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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory

Inventories are presented at cost on a first-in, first-out basis and are expensed/expensed when used. Inventories consist of materials and supplies held for consumption and purchased food 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 Assets 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 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

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Interfund Receivable" and "Interfund Payable". These amounts are eliminated in the governmental activities column of the Statement of Net Assets.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 liabilities 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.

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, notes, and capital leases that will be paid from governmental funds are recognized as an expenditure and liability in the governmental fund financial statements when due.

Bond Premiums/Issuance Costs/Compounded Interest on Capital Appreciation Bonds

For governmental activities, bond premiums and issuance costs 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 whereas issuance costs are recorded as deferred charges. The accounting loss on refunded bonds (difference between the reacquisition price and the net carrying amount of the old debt) is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period in which the bonds were issued. Accretion on the capital appreciation bonds is not reported.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets 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 assets are based upon external restrictions imposed by donors whereas the expendable portion of net assets 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 assets are available.

Fund Balance Reserves

The School District reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, property taxes, and endowments.

The reserve for property taxes represents taxes recognized as revenue under generally accepted accounting principles but not available for appropriation under State statute. The reserve for endowments signifies the legal restrictions on the use of principal donated to the School District.

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. Payments for interfund services provided and used are not eliminated.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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.

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 – ACCOUNTABILITY

At June 30, 2009, the following funds had deficit fund balances:

Special Revenue Funds:	
Food Service	\$2,097,475
Management Information Systems	26,435
Entry Year Programs	420
Vocational Educational Enhancements	115
Poverty Based Aid	2,674,931
Adult Basic Education	20,659
Special Education Part B - IDEA	1,844,038
Title III - Limited English Proficiency	123,557
Transition Program for Refugee Children	46,307
Title I	879,745
Innovative Programs - Title V	401,471
Miscellaneous Federal Grants	27,504
Capital Projects Fund:	
Permanent Improvement	10,116,971

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

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 4 – 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).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of 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	\$56,837,672
Adjustments:	
Revenue Accruals	(10,332,175)
Expenditure Accruals	6,617,079
Transfers	1,872,939
Advances	(1,643,072)
Encumbrances	(7,105,183)
Increase in Fair Value of Investments - 2008	543,664
Increase in Fair Value of Investments - 2009	(454,298)
Budget Basis	\$46,336,626

NOTE 5 – 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.

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);
7. The State Treasurer's investment pool (STAROhio); and

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 5 – DEPOSITS AND INVESTMENTS (continued)

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, \$81,109,688 of the School District's pooled bank balance of \$88,719,170 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, \$3,938,468 of the School District's Classroom Facilities Capital Projects Fund specific balance of \$4,048,689 and \$4,727,489 of the School District's Building Capital Projects Fund specific balance of \$4,859,791 was exposed to custodial credit because they were uninsured and collateralized with securities held by the pledging financial institution.

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, 2009, 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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 5 – DEPOSITS AND INVESTMENTS (continued)

	Fair Value	Investment Maturities in Years			Rating	Percent of Total Investments
		Less than 1	1 - 2	3 - 4		
STAROhio	\$131,592,293	\$131,592,293	\$0	\$0	AAAm	32.67%
Federal Farm Credit Bank Bonds	4,080,470	0	1,021,410	3,059,060	Aaa	1.01%
Federal Farm Credit Bank						
Consolidation Bonds	8,437,870	0	2,013,120	6,424,750	Aaa	2.09%
Federal Home Loan Bank Bonds	69,352,046	25,097,284	32,590,842	11,663,920	Aaa	17.22%
Federal Home Loan Bank						
Discount Notes	46,523,590	46,523,590	0	0	Prime-1	11.55%
Federal Home Loan Mortgage						
Corporation Bonds	34,270,997	5,098,330	16,140,870	13,031,797	Aaa	8.51%
Federal Home Loan Mortgage						
Corporation Discount Notes	51,340,955	51,340,955	0	0	Prime-1	12.74%
Federal National Mortgage						
Association Bonds	21,610,690	507,815	20,348,420	754,455	Aaa	5.36%
Federal National Mortgage						
Association Discount Notes	30,648,065	30,648,065	0	0	Prime-1	7.61%
U.S. Treasury Bills	4,989,960	4,989,960	0	0	---	1.24%
Totals	<u>\$402,846,936</u>	<u>\$295,798,292</u>	<u>\$72,114,662</u>	<u>\$34,933,982</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.

Credit Risk: The Standard and Poor's or Moody's rating of the School District's investments are 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 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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 5 – DEPOSITS AND INVESTMENTS (continued)

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 above.

NOTE 6 – 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, public utility and tangible personal property (used in business) located in the School District. Real property tax revenue received in calendar year 2009 represents collections of calendar year 2008 taxes. Real property taxes received in calendar year 2009 were levied after April 1, 2008, on the assessed value listed as of January 1, 2008, 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 2009 represents collections of calendar year 2008 taxes. Public utility real and tangible personal property taxes received in calendar year 2009 became a lien December 31, 2007, were levied after April 1, 2008, and are collected in calendar year 2009 with real property taxes. Public utility real property is assessed at thirty-five percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

Tangible personal property tax revenues received in calendar year 2009 (other than public utility property) represent the collection of calendar year 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20. Tangible personal property taxes paid by April 30 are usually received by the School District prior to June 30.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 6 – PROPERTY TAXES (continued)

Franklin County Auditor and Treasurer collect 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, 2009, are available to finance fiscal year 2009 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable represents the real property, public utility property, and tangible personal property taxes which are measurable as of June 30, 2009, 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 revenue.

The amount available as an advance at June 30, 2009, was \$117,345,077 and is recognized as revenue: \$106,244,232 in the General Fund, \$10,068,208 in the Debt Service Fund and \$1,032,637 in the Classroom Facilities Maintenance Special Revenue Fund. The amount available as an advance at June 30, 2008, was \$104,423,813 and is recognized as revenue: \$93,532,409 in the General Fund, \$9,847,166 in the Debt Service Fund and \$1,044,238 in the Classroom Facilities Maintenance Special Revenue Fund.

On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

The assessed values upon which fiscal year 2009 taxes were collected are:

	2008 Second- Half Collections		2009 First- Half Collections	
	Amount	Percent	Amount	Percent
Real Estate	\$9,612,064,140	95.44%	\$9,731,211,820	97.64%
Public Utility Personal	194,751,730	1.93%	203,045,100	2.04%
General Business Personal	265,293,013	2.63%	31,472,755	0.32%
Total Assessed Value	<u>\$10,072,108,883</u>	<u>100.00%</u>	<u>\$9,965,729,675</u>	<u>100.00%</u>

Tax rate per \$1,000 of assessed valuation	\$67.65	\$75.50
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The tax rate per \$1,000 of assessed valuation increased due to the passage of a current expense levy and a bond levy in November 2008.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 7 – RECEIVABLES

Receivables at June 30, 2009, consisted of property taxes, accounts, intergovernmental grants, accrued interest, and interfund. All receivables are considered collectible in full and will be received within one year 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:

	Amount
<u>Governmental Activities:</u>	
Title I Grant	\$13,856,984
Title II-A, Improving Teacher Quality Grant	3,790,721
Ohio School Facilities Commission	
Accelerated Urban Assistance Program	3,123,232
Food Service Reimbursements	2,947,421
Miscellaneous Federal Monies	1,587,944
Special Education, Part B - IDEA Grant	1,279,804
Carl D. Perkins Grant	777,443
Title I, School Improvement Grant	473,579
Title II-D, Technology Grant	407,884
Title IV-A, Safe and Drug-Free Schools Grant	337,363
Reading First Grant	322,651
Title III, Immigrant Grant	255,514
Title III, LEP Grant	208,648
Title I, Neglected Grant	191,351
Medicaid Payments from Ohio Department of	
Jobs and Family Services	124,803
McKinney Vento Homeless Grant	122,741
Adult Workforce Monies	120,787
Adult Basic Literacy Education Grant	113,179
STEMS Career Leadership Monies	99,728
Title II-D Grant	99,273
Early Childhood Special Education, IDEA Grant	86,051
Alternative Challenge Grant	75,581
Refugee School Impact Grant	59,812
Title I-D, Delinquent Grant	40,630
Title XX	28,843
21st Century Grant	24,673
Title V, Innovative Programs Grant	22,497
Career Camp Monies	21,571
Miscellaneous State Monies	21,047
21st Century Leadership Monies	17,718
High Schools That Work Grant	16,744
Gear Up Grant	12,416
Large Urban Primary Grant	8,520
OCIS Online Course Project Grant	5,400
Excess Costs	1,682
Adult Full Service Center Grant	697
Total Intergovernmental Receivables	\$30,684,932

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 7 – RECEIVABLES (continued)

During prior fiscal years, the School District was awarded a grant in the amount of \$137,522,458 from the Ohio School Facilities Commission Accelerated Urban Assistance Program for the construction of new facilities.

NOTE 8 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2009, was as follows:

	Balance at 6/30/08	Additions	Deductions	Balance at 6/30/09
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$29,586,012	\$0	\$0	\$29,586,012
Construction in Progress	195,561,829	103,211,767	(159,931,470)	138,842,126
Total Capital Assets Not Being Depreciated	<u>225,147,841</u>	<u>103,211,767</u>	<u>(159,931,470)</u>	<u>168,428,138</u>
Capital Assets Being Depreciated:				
Land Improvements	16,739,476	0	0	16,739,476
Buildings and Improvements	475,719,476	160,420,902	(18,051,451)	618,088,927
Furniture and Equipment	30,485,900	1,159,841	(3,372,002)	28,273,739
Vehicles	27,405,073	5,345,430	(2,301,997)	30,448,506
Total Capital Assets Being Depreciated	<u>550,349,925</u>	<u>166,926,173</u>	<u>(23,725,450)</u>	<u>693,550,648</u>
Less Accumulated Depreciation:				
Land Improvements	(12,182,767)	(482,828)	0	(12,665,595)
Building and Improvements	(263,913,095)	(17,885,270)	16,655,227	(265,143,138)
Furniture and Equipment	(24,194,764)	(1,685,537)	3,144,768	(22,735,533)
Vehicles	(20,553,498)	(1,100,835)	2,186,893	(19,467,440)
Total Accumulated Depreciation	<u>(320,844,124)</u>	<u>(21,154,470) *</u>	<u>21,986,888</u>	<u>(320,011,706)</u>
Total Capital Assets Being Depreciated, Net	<u>229,505,801</u>	<u>145,771,703</u>	<u>(1,738,562)</u>	<u>373,538,942</u>
Governmental Activities Capital Assets, Net	<u>\$454,653,642</u>	<u>\$248,983,470</u>	<u>(\$161,670,032)</u>	<u>\$541,967,080</u>

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 8 – CAPITAL ASSETS (continued)

*Depreciation expense was charged to governmental functions as follows:

Instruction:	
Regular	\$17,541,129
Special	75,871
Vocational	473,695
Adult/Continuing	11,335
Support Services:	
Pupils	217,559
Instructional Staff	63,943
Administration	640,708
Business	21,750
Operation and Maintenance of Plant	320,802
Pupil Transportation	1,147,123
Central	372,891
Operation of Non-Instructional Services	239,465
Extracurricular Activities	28,199
Total Depreciation Expense	<u><u>\$21,154,470</u></u>

NOTE 9 – 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 for all of its employees. The program is administered by Aetna, which provides claims review and processing services. The health care 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, 2009

NOTE 9 – RISK MANAGEMENT (continued)

The liability for unpaid claims of \$5,974,000 reported in the General Fund at June 30, 2009, 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. 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. The School District is responsible for all claims.

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

	<u>Balance at Beginning of Fiscal Year</u>	<u>Current Fiscal Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Fiscal Year</u>
2008	\$6,791,000	\$76,256,053	\$77,167,053	\$5,880,000
2009	5,880,000	85,699,181	85,605,181	5,974,000

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 2009 are \$300,000 per claim and 200 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, 1999, through December 31, 2008, total \$13,118,195 and are recorded in addition to an estimate for incurred but not reported (IBNR) claims totaling \$3,238,646 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 Assets for \$16,356,841.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 9 – RISK MANAGEMENT (continued)

The amounts reported in the government-wide financial statements at June 30, 2009, 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:

	<u>Balance at Beginning of Fiscal Year</u>	<u>Current Fiscal Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Fiscal Year</u>
2008	\$17,649,504	\$10,844,677	\$7,601,211	\$20,892,970
2009	20,892,970	801,140	5,337,269	16,356,841

NOTE 10 – 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 and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746.

NOTE 10 – DEFINED BENEFIT PENSION PLANS (continued)

Funding Policy – Plan members are required to contribute 10 percent of their annual covered salary and the School District is required to contribute at an actuarially determined rate. The current School District rate is 14 percent of annual covered payroll. A portion of the School District’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2009, 9.09 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended by the SERS’ Retirement Board up to a statutory maximum amount of 10 percent for plan members and 14 percent for employers. Chapter 3309 of the Ohio Revised Code provides statutory authority for member and employer contributions. The School District’s required contributions for pension obligations to SERS for the fiscal years ended June 30, 2009, 2008, and 2007 were \$9,960,609, \$10,236,053, and \$10,879,243, respectively; 43.91 percent has been contributed for fiscal year 2009 and 100 percent for the fiscal years 2008 and 2007.

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.

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 times 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 Chapter 3307 of the Ohio Revised Code.

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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 10 – DEFINED BENEFIT PENSION PLANS (continued)

Funding Policy – For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The School District's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2009, 2008, and 2007 were \$41,148,707, \$40,398,735, and \$39,932,121, respectively; 83.35 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007. Contributions to the DC and Combined Plans for fiscal year 2009 were \$1,096,590 made by the plan members and \$546,129 made by the School District.

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, 2009, two members of the Board of Education have elected Social Security. The Board's liability is 6.2 percent of wages paid.

NOTE 11 – POSTEMPLOYMENT BENEFITS

School Employees Retirement System

Plan Description – The School District participates in two cost-sharing, multiple-employer defined 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 is available by contacting SERS at 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 11 – POSTEMPLOYMENT BENEFITS (continued)

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 2009, 4.16 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 2009, this amount was \$35,800.

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, 2009, 2008, and 2007 were \$6,845,292, \$3,056,188, and \$2,860,671, respectively; 43.91 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

The Retirement Board, acting with advice of the actuary, allocates a portion of the employer contribution to the Medicare Part B Fund. For 2009, this actuarially required allocation was 0.75 percent of covered payroll. The School District's contributions for Medicare Part B for the fiscal years ended June 30, 2009, 2008, and 2007 were \$821,832, \$737,532, and \$745,590, respectively; 43.91 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

State Teachers Retirement System of Ohio

Plan Description – The School District contributes to 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. 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 may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorized 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 Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to one percent of covered payroll to the Health Care Stabilization Fund. The School District's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$3,165,285, \$3,107,595, and \$3,092,479, respectively; 83.35 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

NOTE 12 – 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 negotiated contract.

Insurance

The School District provides medical insurance to all employees through AETNA. Employees are provided with life insurance through Met Life Insurance Company, dental insurance through Delta Dental Plan of Ohio, and vision insurance through Vision Service Plan (VSP). All employees are provided prescription drug coverage through Express Scripts.

Deferred Compensation

School District employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan was created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

NOTE 13 – LEASES – LESSEE DISCLOSURE

Capital Leases

In a prior fiscal year, the School District entered into a capitalized lease for copiers. The lease meets the criteria of a capital lease as defined by *Statement of Financial Accounting Standards No. 13, "Accounting for Leases,"* which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis.

The equipment acquired by lease was initially capitalized in the amount of \$479,490 which is equal to the present value of the minimum lease payments at the time of acquisition. The lease agreement provides for a bargain purchase option at the end of the lease for \$1.00. A corresponding liability was recorded on the Statement of Net Assets for governmental activities. Principal payments in fiscal year 2009 totaled \$101,956 and were paid from the General Fund.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 13 – LEASES – LESSEE DISCLOSURE (continued)

The assets acquired through the capital lease as of June 30, 2009, are as follows:

	Asset Value	Accumulated Depreciation	Net Book Value
Asset:			
Copiers	\$479,490	(\$339,638)	\$139,852

The following is a schedule of the future long-term minimum lease payments required under the capital lease and the present value of the minimum lease payments as of June 30, 2009.

Fiscal Year Ending June 30,	Total Payments
2010	\$101,969
Less: Amount Representing Interest	(2,994)
Present Value of Net Minimum Lease Payments	\$98,975

Operating Lease

In a prior fiscal year, the School District entered into a noncancelable operating lease for the use of copiers. The lease agreement provides 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 2009 totaled \$418,608 in the General Fund.

The following is a schedule of the future minimum lease payments:

Fiscal Year Ending June 30,	Total Payments
2010	\$418,608
2011	418,608
2012	139,536
Total	\$976,752

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS

The changes in the School District’s long-term obligations during the fiscal year 2009 were as follows:

	Amounts Outstanding 6/30/08	Additions	Deductions	Amounts Outstanding 6/30/09	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds:					
1993 School Building Renovation and Improvement Refunding					
Capital Appreciation Bonds - 5.95%	\$4,818,851	\$0	\$1,858,745	\$2,960,106	\$1,104,184
Accretion on Capital Appreciation Bonds	15,464,124	642,255	6,606,255	9,500,124	3,705,816
2000 Energy Conservation Improvement Serial Bonds - 4.45% to 5.3%					
	5,975,000	0	735,000	5,240,000	770,000
2003 School Facilities Construction and Improvement Bonds - 2.61% to 4.7%					
Serial Bonds	33,195,000	0	4,440,000	28,755,000	4,570,000
Term Bonds	1,985,000	0	0	1,985,000	0
Unamortized Premium	1,147,960	0	49,306	1,098,654	0
2004 School Facilities Construction and Improvement Bonds - 3.0% to 4.7%					
Serial Bonds	18,655,000	0	1,500,000	17,155,000	1,500,000
Unamortized Premium	575,268	0	88,871	486,397	0
2006 School Facilities Construction and Improvement Refunding Bonds - 4.25% to 5.0%					
Serial Bonds	212,100,000	0	1,495,000	210,605,000	1,555,000
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	900,424	642,141	0	1,542,565	0
Unamortized Premium	27,807,298	0	1,142,180	26,665,118	0
Loss on Refunding	(9,143,456)	0	(1,060,658)	(8,082,798)	0
2007 School Facilities Construction and Improvement Bonds - 4.25% to 5.0%					
Serial Bonds	5,065,000	0	210,000	4,855,000	220,000
Term Bonds	1,830,000	0	0	1,830,000	0
Unamortized Premium	85,358	0	4,187	81,171	0
Loss on Refunding	(184,395)	0	(9,048)	(175,347)	0

(continued)

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

	Amounts Outstanding 6/30/08	Additions	Deductions	Amounts Outstanding 6/30/09	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds:					
2008 School Facilities					
Construction and Improvement					
Bonds - 3.0% to 5.0%					
Serial Bonds	\$0	\$8,575,000	\$0	\$8,575,000	\$505,000
Term Bonds	0	8,005,000	0	8,005,000	0
Capital Appreciation Bonds	0	419,998	0	419,998	0
Accretion on Capital					
Appreciation Bonds	0	22,235	0	22,235	0
Unamortized Premium	0	222,203	5,401	216,802	0
2009 School Facilities					
Construction and Improvement					
Bonds - 3.0% to 5.0%					
Serial Bonds	0	41,665,000	0	41,665,000	0
Term Bonds	0	31,225,000	0	31,225,000	0
Unamortized Premium	0	2,733,659	9,112	2,724,547	0
Bond Anticipation Notes:					
December 2007 Note	20,092,599	0	20,092,599	0	0
Unamortized Premium	58,067	0	58,067	0	0
March 2009 Note	0	60,000,000	0	60,000,000	0
Unamortized Premium	0	356,400	136,577	219,823	0
Capital Leases	200,931	0	101,956	98,975	98,975
Compensated Absences	48,652,064	23,582,558	8,841,052	63,393,570	5,521,680
ESP/LSP Early Retirement Plan	7,353,222	0	7,353,222	0	0
Ohio Bureau of Workers' Compensation					
Retrospective Rating Program Claims	20,892,970	801,140	5,337,269	16,356,841	5,401,538
Total Governmental Activities					
Long-Term Obligations	<u>\$485,911,182</u>	<u>\$178,892,589</u>	<u>\$58,995,093</u>	<u>\$605,808,678</u>	<u>\$24,952,193</u>

1993 School Building Renovation and Improvement Refunding Bonds

On May 15, 1993, the School District issued \$86,012,613 of general obligation bonds. The bond issue included serial and capital appreciation bonds, in the amount of \$74,400,000 and \$11,612,613, respectively. The bonds refunded three general obligation bonds with an aggregate balance of \$86,015,000. The bonds were issued for a 19 year period with final maturity at December 31, 2011.

The serial bonds matured on December 1, 2004.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

The capital appreciation bonds, issued at \$11,612,613, are not subject to prior redemption. The fiscal year 2009 accretion amount was \$642,255. The remaining capital appreciation bonds will mature December 1, 2009 through 2011 as follows:

<u>Year</u>	<u>Maturity Amount</u>
2009	\$4,810,000
2010	4,810,000
2011	3,775,000

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

At June 30, 2009, \$14,490,000 of the refunded bonds were outstanding.

2000 Energy Conservation Improvement Bonds

On August 1, 2000, the School District issued \$10,380,000 in energy conservation improvement bonds for the purpose of energy conservation measures. The bonds were issued for a 15 year period with final maturity at June 1, 2015. On September 18, 2009, the School District issued \$4,600,000 refunding bonds to partially refund this debt, with a final maturity date of June 1, 2015. See also subsequent events in Note 20.

The serial bonds maturing on June 1, 2011, and thereafter 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, 2010, at the redemption price of 100 percent.

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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

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.

The term bonds that mature on December 1, 2028, are subject to mandatory sinking fund redemption on December 1, 2028, 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>
2026	\$615,000
2027	640,000
2028	670,000
2029	20,000
2030	20,000
2031	20,000

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 amount 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.

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 amount 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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

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 2009 accretion amount was \$642,141. 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, 2009, \$286,240,000 of the refunded bonds were outstanding.

2007 School Facilities Construction and Improvement 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.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

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, 2009, \$6,505,000 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.

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:

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

<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, 2016, at the redemption price of 100 percent.

The capital appreciation bonds, issued at \$419,998, are not subject to prior redemption. The fiscal year 2009 accretion amount was \$22,235. 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 amount 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.

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:

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

<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 a maturity, at the option of the Board of Education on or after June 1, 2019, at the redemption price of 100 percent.

Bond Anticipation Notes

On December 13, 2007, the School District issued \$20,092,599 in bond anticipation notes. The notes matured on December 1, 2008, and were retired from a portion of the 2008 School Facilities Construction and Improvement Bond proceeds that were issued on December 9, 2008.

On March 19, 2009, the School District issued \$60,000,000 in bond anticipation notes. The notes will mature on December 16, 2009, and will be retired from a portion of the 2009 three-part bonds issued on September 18, 2009. The notes were issued to pay the local share of the school construction under the Ohio School Facilities Commission Accelerated Urban Assistance Program.

Principal and interest requirements to retire the School District's outstanding debt at June 30, 2009, are as follows:

Fiscal Year Ending June 30,	General Obligation Bonds					
	Serial Bonds		Term Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$9,120,000	\$15,046,603	\$0	\$4,823,533	\$1,104,184	\$3,705,816
2011	9,370,000	14,578,854	0	4,823,533	1,027,272	3,782,728
2012	10,040,000	14,159,279	0	4,823,533	828,650	2,946,350
2013	13,165,000	13,637,209	0	4,823,533	0	0
2014	14,040,000	13,022,251	0	4,823,533	0	0
2015-2019	80,210,000	54,193,750	0	24,117,664	221,325	428,675
2020-2024	103,485,000	31,937,432	0	24,117,664	198,673	451,327
2025-2029	77,420,000	7,416,858	11,885,000	23,338,779	3,149,426	40,195,574
2030-2034	0	0	95,460,000	9,609,779	935,471	14,534,529
Totals	\$316,850,000	\$163,992,236	\$107,345,000	\$105,301,551	\$7,465,001	\$66,044,999

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 14 – LONG-TERM OBLIGATIONS (continued)

As of June 30, 2009, \$795,351,014 of the debt proceeds had been spent toward the various projects.

The School District offered an Extended Severance Payout (ESP) Program in fiscal year 2004 and a Limited Separation Plan (LSP) in fiscal years 2006 and 2008. These programs were contracted with Educator’s Preferred Corporation (EPC). The School District pays a set fee each year to EPC, and EPC manages the contracts with the employees electing the ESP or LSP Plans. The employees are paid according to their contracts, in monthly installments determined at the commencement of the contract. As of June 2009, the School District had made all payments relating to these programs.

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, Other Grants, WCBE, Latchkey, Auxiliary Services, Management Information Systems, Public School Preschool, Ohio Reads, Summer Intervention, Poverty Based Aid, Miscellaneous State Grants, Adult Basic Education, Special Education Part B – IDEA, Vocational Education, Title III – Limited English Proficiency, Title I, Innovative Programs – Title V, Safe and Drug Free Schools Grant – Title IV-A, Early Childhood Special Education, IDEA, 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. Capital leases will be paid from the General Fund.

The School District’s overall legal debt margin was \$437,788,759, with an unvoted debt margin of \$9,884,484, and an Energy Conservation debt margin of \$83,720,355 at June 30, 2009.

NOTE 15 - FUND OBLIGATIONS

A summary of the short-term note transactions for the fiscal year ended June 30, 2009 follows:

Types / Issues	Balance 6/30/08	Issued	Retired	Balance 6/30/09
2008 - 1.85% School Facilities Construction and Improvement Bond Anticipation Notes \$15,000,000	\$0	\$15,000,000	\$0	\$15,000,000
2009 - 2.0% School Facilities Construction and Improvement Bond Anticipation Notes \$60,000,000	0	60,000,000	0	60,000,000
Total Governmental Activities	\$0	\$75,000,000	\$0	\$75,000,000

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 15 - FUND OBLIGATIONS (continued)

On December 30, 2008, the School District issued \$15,000,000 in bond anticipation notes. The notes will mature on August 13, 2009. The notes were issued to pay the local share of the school construction under the Ohio School Facilities Commission Accelerated Urban Assistance Program. The notes will be retired upon maturity from a portion of the 2009 School Construction and Improvement Bond proceeds that were issued on May 20, 2009.

On February 12, 2009, the School District issued \$60,000,000 in bond anticipation notes. The notes will mature on August 13, 2009. The notes were issued to pay the local share of the school construction under the Ohio School Facilities Commission Accelerated Urban Assistance Program. The notes will be retired upon maturity from a portion of the 2009 School Construction and Improvement Bond proceeds that were issued on May 20, 2009.

NOTE 16 – INTERFUND ACTIVITY

As of June 30, 2009, interfund receivables and payables that resulted from various interfund transactions were as follows:

		Receivable		
		General	Debt Service	Total
Payable	General	\$0	\$2,325,000	\$2,325,000
	Other Governmental Funds	19,465,763	0	19,465,763
	Total	\$19,465,763	\$2,325,000	\$21,790,763

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 receiving 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. The Debt Service Fund receivable is the result of an interfund loan from the Debt Service Fund to the General Fund for a deficit in self-insurance balances.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 16 – INTERFUND ACTIVITY (continued)

Transfers made during the fiscal year ended June 30, 2009, were as follows:

		Transfers From		
		General	Other Governmental Funds	Total
Transfers To	General	\$0	\$53,825	\$53,825
	Debt Service	1,134,564	0	1,134,564
	Other Governmental Funds	3,445,739	5,057	3,450,796
	Total	\$4,580,303	\$58,882	\$4,639,185

Transfers from the General Fund are made to move unrestricted balances to support programs and projects accounted for in other funds. A transfer was made from the General Fund to the Debt Service Fund for interest on the interfund loan made from the Debt Service Fund to the General Fund. Other Governmental Funds transfers were made to the General Fund due to the termination of programs within the School District and to Other Governmental Funds to move donations to support programs accounted for in other funds.

NOTE 17 – SET-ASIDE CALCULATIONS AND FUND RESERVES

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 purchase of textbooks and instructional materials and an equal amount 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.

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

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 17 – SET-ASIDE CALCULATIONS AND FUND RESERVES (continued)

	Textbooks and Instructional Materials	Capital Acquisitions
Set-aside Reserve Balance as of June 30, 2008	(\$13,719,064)	\$0
Current Fiscal Year Set-aside Requirement	9,030,910	9,030,910
Qualifying Disbursements	(6,057,204)	(13,830,210)
Set-aside Reserve Balance as of June 30, 2009	(\$10,745,358)	(\$4,799,300)
Required Set-aside Balances Carried Forward to FY 2010	(\$10,745,358)	\$0

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 18 – CONTINGENCIES

Grants

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. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School District at June 30, 2009.

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, 2009

NOTE 19 – 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, 2009, are:

Contractor	Contract Amount	Amount Expended	Balance at 6/30/09
Smoot Construction	\$60,822,854	\$59,900,765	\$922,089
R. W. Setterlin Building Co.	23,334,027	22,015,074	1,318,953
F. H. Martin Constructors	13,108,012	12,901,845	206,167
Albert M. Highley Co.	7,409,236	6,838,640	570,596
Robertson Construction	7,304,553	5,302,464	2,002,089
Settle Muter Electric	6,301,512	5,130,476	1,171,036
Gutknecht Construction	6,119,648	5,500,476	619,172
Speer Mechanical	5,344,496	5,141,809	202,687
Aggressive Mechanical	3,602,141	3,539,910	62,231
Design Group Inc.	2,933,358	2,799,414	133,944
Crawford Mechanical	2,452,720	2,132,855	319,865
Accurate Electric	2,208,215	2,149,777	58,438
ECONCO Inc.	2,050,000	1,264,846	785,154
The Superior Group	1,459,227	1,389,004	70,223
D. E. Huddleston	1,301,500	395,286	906,214
Stilson and Associates	888,482	837,905	50,577
Mardis and Meehan	865,200	166,100	699,100
Feinknopf Macioce Schappa	819,203	755,940	63,263
Abbot and Abbot Architects	568,840	87,491	481,349
Gateway Environmental Service	295,750	107,626	188,124
Schorr & Associates	220,100	190,400	29,700
Continental Office Furniture	208,111	187,915	20,196
Kinzelman, Kline, and Gossman	206,495	99,650	106,845
Command Heating Inc.	199,555	65,279	134,276
Capital City Electric	145,889	39,253	106,636
Intergrated Construction	91,034	12,012	79,022
Horizon Engineering Association	23,530	7,750	15,780
Converse Electric	18,500	1,505	16,995
Total	\$150,302,188	\$138,961,467	\$11,340,721

NOTE 20 – CHANGES IN ACCOUNTING PRINCIPLES

For fiscal year 2009, the School District has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, “*Accounting and Financial Reporting for Pollution Remediation Obligations*,” GASB Statement No. 52, “*Land and Other Real Estate Held as Investments by Endowments*,” GASB Statement No. 55, “*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*,” and GASB Statement No. 56, “*Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*.”

GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanup. The implementation of this statement did not result in any change to the School District’s financial statements.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the School District’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change to the School District’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the School District’s financial statements.

For fiscal year 2009, the School District changed the method used to calculate its compensated absences liability. The School District has chosen to calculate the long-term liability relating to compensated absences using the termination method. The vesting method was used in prior years. This change had no material effect on the financial statements of the School District.

Columbus City School District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

NOTE 21 – SUBSEQUENT EVENTS

On July 23, 2009, the School District entered into an agreement with the Ohio School Facilities Commission under the State of Ohio Accelerated Urban Assistance Program for Segment 3 of its Master Facilities Plan. The School District will receive \$46,961,065 through the State of Ohio Accelerated Urban Program for the purpose of constructing new facilities, renovating and demolishing existing facilities, and abating and demolishing existing facilities. Under the agreement, the School District will be required to pay \$109,575,818 toward a segment of the project.

In August 2009, the School District retired \$75,000,000 in bond anticipation notes. \$15,000,000 of these bond anticipation notes were issued in December 2008 and \$60,000,000 of these bond anticipation notes were issued in February 2009. These notes were retired with the proceeds of the \$72,890,000 bond issuance in May 2009.

On August 4, 2009, the Board authorized a settlement in a pending litigation. The settlement was for \$350,000 and was paid August 26, 2009, by the School District.

On September 18, 2009, the School District issued three-part bonds, which include \$41,999,987 School Facilities Construction and Improvement Bonds at an average interest rate of 4.15 percent per annum, \$14,970,000 School Facilities Construction and Improvement Build America Bonds at an interest rate of 6.15 percent per annum, and \$4,600,000 School Energy Conservation Improvement Refunding Bonds at an interest rate of 2.00 percent per annum. The \$4,600,000 refunding bonds were to refund the original \$10,380,000 School Energy Conservation Bonds issued in August 2000. The \$41,999,987 and \$14,970,000 bonds were to partially refund the original \$60,000,000 bond anticipation notes issued in March 2009. Repayments of debt will be made from the Debt Service Fund.

On November 18, 2009, the School District issued bond anticipation notes in the amount of \$29,000,000 to provide additional funding for the Classroom Facilities projects. These bond anticipation notes were issued at an interest rate of 1.50 percent and with a maturity date of December 2, 2010.

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 the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The following are descriptions of the School District's nonmajor special revenue funds:

Nonmajor Special Revenue Funds

Food Service

To account for the financial transactions related to the food service operations of the School District.

Uniform School Supplies

To account for the purchase and sale of school supplies as adopted by the Board of Education for use in the schools of the School District.

Rotary – Special Services

To account for revenue and expenditures made in connection with goods and services provided by the School District.

Adult Education

To account for all revenues and expenditures made in connection with adult education classes.

Public School Support

To account for special local revenue sources, other than taxes and permanent fund monies (i.e., profits from vending machines, sales of pictures, etc.) that are restricted to expenditures for specified purposes approved by Board resolution.

Other Grants

To account for the proceeds of specified revenue sources, except for State and federal grants that are legally restricted to expenditures for specified purposes.

WCBE

To account for donations and grants for the purpose of improving the operations and services provided by the School District's FM radio station.

Latchkey

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

(continued)

Columbus City School District

Nonmajor Governmental Fund Descriptions - (continued)

Nonmajor Special Revenue Funds - (continued)

Computer Network Class "A" Site

To account for the operations of class "A" sites of the computer network of the Department of Education.

Classroom Facilities Maintenance

To account for the proceeds of a levy for the maintenance of classroom facilities.

District Managed Student Activities

To account for those student activity programs which have student participation in the activity, but do not have student management of the programs.

Auxiliary Services

To account for monies which provide services and materials to pupils attending non-public schools within the School District.

Post Secondary Vocational Education

To account for revenues and expenditures incurred in providing opportunities for adults to acquire adequate employment skills.

Teacher Development

To account for revenues and expenditures necessary for providing assistance to the School District for the development of in-service programs. (No budgetary schedule is presented for this fund due to no activity.)

Parents as Teachers

To provide information, training, and support to parents of preschool and Head Start children. (No budgetary schedule is presented for this fund due to no activity.)

Gifted Education

To account for research and demonstration projects and other purposes as established under State appropriation line item 200-521, Gifted Pupil Program.

Management Information Systems

To account for amounts distributed to school districts to be used solely for hardware and software development or other costs associated with the requirements of the management information system.

Public School Preschool

To account for monies used to assist school districts in paying the cost of preschool programs for three and four year olds.

(continued)

Columbus City School District

Nonmajor Governmental Fund Descriptions - (continued)

Nonmajor Special Revenue Funds - (continued)

Entry Year Programs

To account for the implementation of entry-year programs pursuant to division (T) of Section 3317.024 of the Revised Code.

Data Communication

To account for grants for Ohio Educational Computer Network Connections.

Schoolnet Professional Development

To account for a limited number of professional development subsidy grants.

Ohio Reads

To account for grants to improve reading outcomes, especially on the fourth grade reading proficiency test and for volunteer coordinators in public school buildings.

Vocational Educational Enhancements

To account for Vocational Educational Enhancements that: (1) expand the number of students enrolled in technical preparation programs, (2) enable students to develop career plans, to identify initial educational and career goals, and to develop a career passport which provides a clear understanding of the students' knowledge, skills, and credentials to present to future employers, universities, and other training institutes, and (3) replace or update equipment essential for the instruction of students in job skills taught as part of a vocational program or programs approved for such instruction by the State Board of Education.

Alternative Schools

To account for 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.

Poverty Based Aid

To account for State resources for poverty based assistance received as part of the State foundation program. Programs included are academic intervention, all-day kindergarten, class-size reduction, limited English proficient students, professional development, dropout prevention, and community outreach.

Miscellaneous State Grants

To account for various monies received from State agencies which are not classified elsewhere.

(continued)

Columbus City School District

Nonmajor Governmental Fund Descriptions - (continued)

Nonmajor Special Revenue Funds - (continued)

Adult Basic Education

To account for monies for planning and conducting programs for persons 16 years of age and older who are not enrolled in secondary school and who have less than a twelfth-grade education or its equivalent; development of basic educational skills; or do not have a secondary school diploma or its recognized equivalent, and have not achieved an equivalent level of education, or are unable to speak, read, or write the English language.

Special Education Part B – IDEA

To account for grant monies to assist states in providing an appropriate public education to all children with disabilities.

Vocational Education

To account for State resources for the development of vocational education programs.

Indian Education Grants

To account for federal financial assistance to school districts to develop and implement elementary and secondary school programs designed to meet the special educational needs of Indian children.

Title III – Limited English Proficiency

To account for grants to develop and carry out 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 grants to provide educational services to meet educational needs of refugee children who are enrolled in public and non-profit private elementary and secondary schools.

Title I

To account for financial assistance to meet the special needs of educationally deprived children.

Innovative Programs – Title V

To account for grants to assist in the reform of elementary and secondary education.

(continued)

Columbus City School District

Nonmajor Governmental Fund Descriptions - (continued)

Nonmajor Special Revenue Funds - (continued)

Safe and Drug-Free Schools Grant – Title IV-A

To account for grants for the offering of a disciplined environment conducive to learning, by preventing violence in and around schools and strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs, involve parents, and coordinated with related federal, State, and community efforts and resources.

Early Childhood Special Education, IDEA

To account for grants received from the Preschool Grant Program, Section 619 of Public Law 99-457, which addresses the improvement and expansion of services for handicapped children ages three through five years.

Improving Teacher Quality – Title II-A

To account for monies 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.

Schoolwide Building Program

To account for federal, State, and local grants to be used to upgrade the overall instructional program of a school building where at least 40 percent of children are from low-income families.

Miscellaneous Federal Grants

To account for various grants received from the federal government which are not classified elsewhere.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are established to account for financial resources received and used for the acquisition, construction, or major renovation of capital facilities.

Nonmajor Capital Projects Funds

Permanent Improvement

To account for all transactions relating to the acquiring, constructing, or improving of such permanent improvements as authorized by Chapter 5705, Ohio Revised Code.

Replacement

To account for monies used in the rebuilding, restoration or improvement of school buildings.

(continued)

Columbus City School District

Nonmajor Governmental Fund Descriptions - (continued)

Nonmajor Capital Projects Funds - (continued)

Schoolnet Equipment

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

Power Up Technologies

To account for advanced technology grants from the Ohio Department of Education. (No budgetary schedule is presented for this fund due to no activity.)

School Building Assistance Limited

To account for capital improvement grants which are limited to the eight largest school districts in the State of Ohio.

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 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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$47,637,482	\$20,486,237	\$927,052	\$69,050,771
Receivables:				
Property Taxes	3,919,147	0	0	3,919,147
Accounts	160,229	0	0	160,229
Intergovernmental	27,436,897	0	0	27,436,897
Inventory Held for Resale	546,962	0	0	546,962
Total Assets	\$79,700,717	\$20,486,237	\$927,052	\$101,114,006
<u>Liabilities:</u>				
Accounts Payable	\$3,821,302	\$4,886,444	\$0	\$8,707,746
Accrued Wages and Benefits Payable	8,518,882	0	0	8,518,882
Intergovernmental Payable	3,892,080	0	0	3,892,080
Interfund Payable	19,465,763	0	0	19,465,763
Matured Compensated Absences Payable	1,974	0	0	1,974
Accrued Interest Payable	0	215,674	0	215,674
Notes Payable	0	25,323,644	0	25,323,644
Deferred Revenue	15,426,454	0	0	15,426,454
Total Liabilities	51,126,455	30,425,762	0	81,552,217
<u>Fund Balances:</u>				
Reserved for Encumbrances	7,269,639	9,393,337	0	16,662,976
Reserved for Property Taxes	1,032,637	0	0	1,032,637
Reserved for Endowment	0	0	673,401	673,401
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	20,271,986	0	0	20,271,986
Capital Projects Funds	0	(19,332,862)	0	(19,332,862)
Permanent Fund	0	0	253,651	253,651
Total Fund Balances	28,574,262	(9,939,525)	927,052	19,561,789
Total Liabilities and Fund Balances	\$79,700,717	\$20,486,237	\$927,052	\$101,114,006

Columbus City School District
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2009

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$3,792,372	\$0	\$0	\$3,792,372
Intergovernmental	180,854,543	0	0	180,854,543
Investment Earnings	25,622	0	9,655	35,277
Tuition and Fees	1,689,647	0	0	1,689,647
Extracurricular Activities	1,630,822	0	0	1,630,822
Rent	490,347	0	0	490,347
Charges for Services	5,431,770	0	0	5,431,770
Contributions and Donations	1,652,544	0	0	1,652,544
Miscellaneous	1,102,758	0	0	1,102,758
<i>Total Revenues</i>	<u>196,670,425</u>	<u>0</u>	<u>9,655</u>	<u>196,680,080</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	25,569,068	2,073,192	0	27,642,260
Special	33,419,465	0	0	33,419,465
Vocational	724,849	0	0	724,849
Adult/Continuing	2,410,082	0	0	2,410,082
Student Intervention Services	2,579,863	0	0	2,579,863
Support Services:				
Pupils	34,727,053	0	0	34,727,053
Instructional Staff	42,273,537	0	0	42,273,537
Administration	4,433,360	0	0	4,433,360
Fiscal	952,496	0	0	952,496
Business	3,946	0	0	3,946
Operation and Maintenance of Plant	3,885,980	0	0	3,885,980
Pupil Transportation	842,570	5,295,702	0	6,138,272
Central	4,570,050	2,886,226	0	7,456,276
Operation of Non-Instructional Services	37,058,061	0	0	37,058,061
Extracurricular Activities	2,377,982	0	0	2,377,982
Debt Service:				
Interest and Fiscal Charges	0	215,674	0	215,674
<i>Total Expenditures</i>	<u>195,828,362</u>	<u>10,470,794</u>	<u>0</u>	<u>206,299,156</u>
Excess of Revenues Over (Under) Expenditures	<u>842,063</u>	<u>(10,470,794)</u>	<u>9,655</u>	<u>(9,619,076)</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In	1,529,796	1,921,000	0	3,450,796
Transfers Out	(58,882)	0	0	(58,882)
<i>Total Other Financing Sources (Uses)</i>	<u>1,470,914</u>	<u>1,921,000</u>	<u>0</u>	<u>3,391,914</u>
Net Change in Fund Balances	2,312,977	(8,549,794)	9,655	(6,227,162)
Fund Balances (Deficit) at Beginning of Year	<u>26,261,285</u>	<u>(1,389,731)</u>	<u>917,397</u>	<u>25,788,951</u>
Fund Balances at End of Year	<u>\$28,574,262</u>	<u>(\$9,939,525)</u>	<u>\$927,052</u>	<u>\$19,561,789</u>

Columbus City School District
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2009

	Food Service	Uniform School Supplies	Rotary - Special Services	Adult Education
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,485,369	\$51,242	\$637	\$547,425
Receivables:				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	2,948,308	0	0	120,787
Inventory Held for Resale	546,962	0	0	0
Total Assets	<u>\$5,980,639</u>	<u>\$51,242</u>	<u>\$637</u>	<u>\$668,212</u>
<u>Liabilities:</u>				
Accounts Payable	\$125,605	\$0	\$0	\$10,748
Accrued Wages and Benefits Payable	599,889	0	0	18,114
Intergovernmental Payable	634,367	0	0	51,609
Interfund Payable	6,716,279	0	0	0
Matured Compensated Absences Payable	1,974	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>8,078,114</u>	<u>0</u>	<u>0</u>	<u>80,471</u>
<u>Fund Balances:</u>				
Reserved for Encumbrances	569,677	791	0	26,447
Reserved for Property Taxes	0	0	0	0
Unreserved, Undesignated (Deficit)	(2,667,152)	50,451	637	561,294
Total Fund Balances (Deficit)	<u>(2,097,475)</u>	<u>51,242</u>	<u>637</u>	<u>587,741</u>
Total Liabilities and Fund Balances	<u>\$5,980,639</u>	<u>\$51,242</u>	<u>\$637</u>	<u>\$668,212</u>

Public School Support	Other Grants	WCBE	Latchkey	Classroom Facilities Maintenance	District Managed Student Activities	Auxiliary Services
\$1,185,524	\$1,349,549	\$298,449	\$564,049	\$27,477,701	\$1,180,645	\$3,622,202
0	0	0	0	3,919,147	0	0
78	158,895	0	0	0	1,256	0
0	21,852	0	28,843	0	0	0
0	0	0	0	0	0	0
<u>\$1,185,602</u>	<u>\$1,530,296</u>	<u>\$298,449</u>	<u>\$592,892</u>	<u>\$31,396,848</u>	<u>\$1,181,901</u>	<u>\$3,622,202</u>
\$51,374	\$61,438	\$2,480	\$345	\$0	\$104,719	\$855,905
0	19,987	9,136	69,577	0	0	295,670
4,776	76,417	58,888	35,442	0	1,053	78,737
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	121,325	0	0	2,886,510	0	0
<u>56,150</u>	<u>279,167</u>	<u>70,504</u>	<u>105,364</u>	<u>2,886,510</u>	<u>105,772</u>	<u>1,230,312</u>
133,902	327,047	301,790	5,433	176,788	220,093	563,805
0	0	0	0	1,032,637	0	0
995,550	924,082	(73,845)	482,095	27,300,913	856,036	1,828,085
<u>1,129,452</u>	<u>1,251,129</u>	<u>227,945</u>	<u>487,528</u>	<u>28,510,338</u>	<u>1,076,129</u>	<u>2,391,890</u>
<u>\$1,185,602</u>	<u>\$1,530,296</u>	<u>\$298,449</u>	<u>\$592,892</u>	<u>\$31,396,848</u>	<u>\$1,181,901</u>	<u>\$3,622,202</u>

(continued)

Columbus City School District
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2009
(continued)

	Post Secondary Vocational Education	Teacher Development	Management Information Systems	Public School Preschool
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6	\$0	\$108,767
Receivables:				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	697	0	0	0
Inventory Held for Resale	0	0	0	0
<i>Total Assets</i>	<u>\$697</u>	<u>\$6</u>	<u>\$0</u>	<u>\$108,767</u>
<u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages and Benefits Payable	0	0	2,087	57,961
Intergovernmental Payable	0	0	24,348	22,417
Interfund Payable	447	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Deferred Revenue	250	0	0	0
<i>Total Liabilities</i>	<u>697</u>	<u>0</u>	<u>26,435</u>	<u>80,378</u>
<u>Fund Balances:</u>				
Reserved for Encumbrances	251	0	0	9,740
Reserved for Property Taxes	0	0	0	0
Unreserved, Undesignated (Deficit)	(251)	6	(26,435)	18,649
<i>Total Fund Balances (Deficit)</i>	<u>0</u>	<u>6</u>	<u>(26,435)</u>	<u>28,389</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$697</u>	<u>\$6</u>	<u>\$0</u>	<u>\$108,767</u>

<u>Entry Year Programs</u>	<u>Data Communication</u>	<u>Schoolnet Professional Development</u>	<u>Ohio Reads</u>	<u>Vocational Educational Enhancements</u>	<u>Alternative Schools</u>	<u>Poverty Based Aid</u>
\$301	\$387,000	\$3,043	\$42,635	\$600	\$55,713	\$230,005
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	8,520	0	0	5,400	75,581	0
0	0	0	0	0	0	0
<u>\$301</u>	<u>\$395,520</u>	<u>\$3,043</u>	<u>\$42,635</u>	<u>\$6,000</u>	<u>\$131,294</u>	<u>\$230,005</u>
\$0	\$387,000	\$0	\$0	\$0	\$17,810	\$41,708
0	0	0	0	0	0	2,161,217
721	0	0	0	715	419	587,007
0	8,520	0	0	0	77,144	115,004
0	0	0	0	0	0	0
0	0	0	0	5,400	4,463	0
<u>721</u>	<u>395,520</u>	<u>0</u>	<u>0</u>	<u>6,115</u>	<u>99,836</u>	<u>2,904,936</u>
300	0	0	0	0	31,257	71,336
0	0	0	0	0	0	0
<u>(720)</u>	<u>0</u>	<u>3,043</u>	<u>42,635</u>	<u>(115)</u>	<u>201</u>	<u>(2,746,267)</u>
<u>(420)</u>	<u>0</u>	<u>3,043</u>	<u>42,635</u>	<u>(115)</u>	<u>31,458</u>	<u>(2,674,931)</u>
<u>\$301</u>	<u>\$395,520</u>	<u>\$3,043</u>	<u>\$42,635</u>	<u>\$6,000</u>	<u>\$131,294</u>	<u>\$230,005</u>

(continued)

Columbus City School District
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2009
(continued)

	Miscellaneous State Grants	Adult Basic Education	Special Education Part B - IDEA	Vocational Education
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$441,870	\$0	\$102,724	\$561,190
Receivables:				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	50,208	113,179	1,279,804	894,917
Inventory Held for Resale	0	0	0	0
<i>Total Assets</i>	<u>\$492,078</u>	<u>\$113,179</u>	<u>\$1,382,528</u>	<u>\$1,456,107</u>
<u>Liabilities:</u>				
Accounts Payable	\$139,918	\$2,413	\$27,802	\$295,706
Accrued Wages and Benefits Payable	14,275	1,980	1,123,722	154,441
Intergovernmental Payable	58,489	16,323	696,162	48,940
Interfund Payable	0	81,884	906,334	708,854
Matured Compensated Absences Payable	0	0	0	0
Deferred Revenue	24,516	31,238	472,546	243,463
<i>Total Liabilities</i>	<u>237,198</u>	<u>133,838</u>	<u>3,226,566</u>	<u>1,451,404</u>
<u>Fund Balances:</u>				
Reserved for Encumbrances	114,010	1,348	85,978	165,671
Reserved for Property Taxes	0	0	0	0
Unreserved, Undesignated (Deficit)	140,870	(22,007)	(1,930,016)	(160,968)
<i>Total Fund Balances (Deficit)</i>	<u>254,880</u>	<u>(20,659)</u>	<u>(1,844,038)</u>	<u>4,703</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$492,078</u>	<u>\$113,179</u>	<u>\$1,382,528</u>	<u>\$1,456,107</u>

Indian Education Grants	Title III - Limited English Proficiency	Transition Program for Refugee Children	Title I	Innovative Programs - Title V	Safe and Drug- Free Schools Grant - Title IV-A	Early Childhood Special Education, IDEA
\$3,634	\$149,917	\$54,697	\$2,602,368	\$0	\$95,676	\$6,946
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	464,162	59,812	14,685,770	22,497	337,363	86,051
0	0	0	0	0	0	0
<u>\$3,634</u>	<u>\$614,079</u>	<u>\$114,509</u>	<u>\$17,288,138</u>	<u>\$22,497</u>	<u>\$433,039</u>	<u>\$92,997</u>
\$0	\$95,570	\$13,818	\$924,612	\$22,065	\$47,907	\$0
0	59,345	822	2,847,005	0	24,745	23,900
3,634	68,719	1,065	980,643	1,059	12,518	5,018
0	182,884	86,898	5,662,727	378,347	180,250	18,477
0	0	0	0	0	0	0
0	331,118	58,213	7,752,896	22,497	163,340	39,144
<u>3,634</u>	<u>737,636</u>	<u>160,816</u>	<u>18,167,883</u>	<u>423,968</u>	<u>428,760</u>	<u>86,539</u>
0	31,554	8,679	1,006,958	30,541	29,541	0
0	0	0	0	0	0	0
0	(155,111)	(54,986)	(1,886,703)	(432,012)	(25,262)	6,458
0	(123,557)	(46,307)	(879,745)	(401,471)	4,279	6,458
<u>\$3,634</u>	<u>\$614,079</u>	<u>\$114,509</u>	<u>\$17,288,138</u>	<u>\$22,497</u>	<u>\$433,039</u>	<u>\$92,997</u>

(continued)

Columbus City School District
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2009
(continued)

	Improving Teacher Quality - Title II-A	Schoolwide Building Program	Miscellaneous Federal Grants	Total Nonmajor Special Revenue Funds
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,101,810	\$168	\$2,925,620	\$47,637,482
Receivables:				
Property Taxes	0	0	0	3,919,147
Accounts	0	0	0	160,229
Intergovernmental	3,790,721	0	2,442,425	27,436,897
Inventory Held for Resale	0	0	0	546,962
Total Assets	<u>\$4,892,531</u>	<u>\$168</u>	<u>\$5,368,045</u>	<u>\$79,700,717</u>
<u>Liabilities:</u>				
Accounts Payable	\$18,512	\$0	\$573,847	\$3,821,302
Accrued Wages and Benefits Payable	650,585	0	384,424	8,518,882
Intergovernmental Payable	252,132	0	170,462	3,892,080
Interfund Payable	1,413,012	168	2,928,534	19,465,763
Matured Compensated Absences Payable	0	0	0	1,974
Deferred Revenue	1,931,253	0	1,338,282	15,426,454
Total Liabilities	<u>4,265,494</u>	<u>168</u>	<u>5,395,549</u>	<u>51,126,455</u>
<u>Fund Balances:</u>				
Reserved for Encumbrances	742,728	0	2,613,974	7,269,639
Reserved for Property Taxes	0	0	0	1,032,637
Unreserved, Undesignated (Deficit)	(115,691)	0	(2,641,478)	20,271,986
Total Fund Balances (Deficit)	<u>627,037</u>	<u>0</u>	<u>(27,504)</u>	<u>28,574,262</u>
Total Liabilities and Fund Balances	<u>\$4,892,531</u>	<u>\$168</u>	<u>\$5,368,045</u>	<u>\$79,700,717</u>

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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, 2009

	Food Service	Uniform School Supplies	Rotary - Special Services	Adult Education
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	21,707,302	0	0	932,087
Investment Earnings	0	0	0	0
Tuition and Fees	0	0	0	1,014,094
Extracurricular Activities	0	6,497	0	0
Rent	0	0	0	0
Charges for Services	3,722,889	0	0	376
Contributions and Donations	0	0	0	0
Miscellaneous	5,453	0	0	1,325
Total Revenues	25,435,644	6,497	0	1,947,882
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	0	0	0	0
Special	0	0	0	0
Vocational	0	0	0	0
Adult/Continuing	0	0	0	1,755,799
Student Intervention Services	0	0	0	0
Support Services:				
Pupils	0	0	0	113,473
Instructional Staff	0	0	0	5,016
Administration	0	0	0	230,332
Fiscal	0	0	0	0
Business	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	27,746,762	9,217	0	0
Extracurricular Activities	0	0	0	0
Total Expenditures	27,746,762	9,217	0	2,104,620
Excess of Revenues Over (Under) Expenditures	(2,311,118)	(2,720)	0	(156,738)
<u>Other Financing Sources (Uses):</u>				
Transfers In	876,289	0	0	0
Transfers Out	0	(1,082)	0	0
Total Other Financing Sources (Uses)	876,289	(1,082)	0	0
Net Change in Fund Balances	(1,434,829)	(3,802)	0	(156,738)
Fund Balances (Deficit) at Beginning of Year	(662,646)	55,044	637	744,479
Fund Balances (Deficit) at End of Year	(\$2,097,475)	\$51,242	\$637	\$587,741

Public School Support	Other Grants	WCBE	Latchkey	Computer Network Class "A" Site	Classroom Facilities Maintenance
\$0	\$0	\$0	\$0	\$0	\$3,792,372
0	367,118	0	295,302	36,757	409,432
0	0	0	0	0	0
342,051	0	0	0	0	0
486,208	0	1,400	1,239	0	0
0	490,347	0	0	0	0
7,395	0	0	1,666,055	0	0
198,165	639,603	680,847	0	0	0
188,004	27,436	352,750	25	0	0
<u>1,221,823</u>	<u>1,524,504</u>	<u>1,034,997</u>	<u>1,962,621</u>	<u>36,757</u>	<u>4,201,804</u>
0	320,418	0	0	0	0
0	24,235	0	0	0	0
0	0	0	0	0	0
0	1,909	0	0	0	0
0	45,153	0	0	0	0
0	461,713	0	0	0	0
366	227,706	1,035,906	0	0	0
1,252,508	21,525	0	0	0	0
0	6,726	6,800	0	0	50,880
0	0	0	0	0	0
2,035	173,730	0	0	0	172,190
0	15,703	0	0	0	0
0	50,677	0	0	36,757	0
7,612	0	0	1,858,059	0	0
126,999	0	0	0	0	0
<u>1,389,520</u>	<u>1,349,495</u>	<u>1,042,706</u>	<u>1,858,059</u>	<u>36,757</u>	<u>223,070</u>
<u>(167,697)</u>	<u>175,009</u>	<u>(7,709)</u>	<u>104,562</u>	<u>0</u>	<u>3,978,734</u>
5,057	0	0	0	0	0
(51,627)	0	0	0	0	0
<u>(46,570)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(214,267)	175,009	(7,709)	104,562	0	3,978,734
<u>1,343,719</u>	<u>1,076,120</u>	<u>235,654</u>	<u>382,966</u>	<u>0</u>	<u>24,531,604</u>
<u>\$1,129,452</u>	<u>\$1,251,129</u>	<u>\$227,945</u>	<u>\$487,528</u>	<u>\$0</u>	<u>\$28,510,338</u>

(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, 2009
(continued)

	District Managed Activities	Auxiliary Services	Post Secondary Vocational Education	Teacher Development
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	6,420,518	17,750	0
Investment Earnings	0	17,811	0	0
Tuition and Fees	241,206	0	0	0
Extracurricular Activities	1,135,478	0	0	0
Rent	0	0	0	0
Charges for Services	35,055	0	0	0
Contributions and Donations	133,929	0	0	0
Miscellaneous	26,101	3,525	0	0
<i>Total Revenues</i>	<u>1,571,769</u>	<u>6,441,854</u>	<u>17,750</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	0	0	0	0
Special	613	0	0	0
Vocational	0	0	0	0
Adult/Continuing	0	0	0	0
Student Intervention Services	0	0	0	0
Support Services:				
Pupils	306	0	0	0
Instructional Staff	1,625	0	17,750	0
Administration	0	233,038	0	0
Fiscal	0	0	0	0
Business	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	22,715	6,373,279	0	0
Extracurricular Activities	2,242,745	0	0	0
<i>Total Expenditures</i>	<u>2,268,004</u>	<u>6,606,317</u>	<u>17,750</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(696,235)</u>	<u>(164,463)</u>	<u>0</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In	642,800	0	0	0
Transfers Out	(3,975)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>638,825</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(57,410)	(164,463)	0	0
Fund Balances (Deficit) at Beginning of Year	<u>1,133,539</u>	<u>2,556,353</u>	<u>0</u>	<u>6</u>
Fund Balances (Deficit) at End of Year	<u>\$1,076,129</u>	<u>\$2,391,890</u>	<u>\$0</u>	<u>\$6</u>

<u>Parents as Teachers</u>	<u>Management Information Systems</u>	<u>Public School Preschool</u>	<u>Entry Year Programs</u>	<u>Data Communication</u>	<u>Schoolnet Professional Development</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	162,240	510,498	74,900	404,040	12,150
0	0	0	0	0	0
0	0	92,296	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
<u>0</u>	<u>162,240</u>	<u>602,794</u>	<u>74,900</u>	<u>404,040</u>	<u>12,150</u>
0	0	0	0	0	0
0	0	397,434	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	296,437	86,014	0	20,299
0	0	0	0	0	0
0	0	6,664	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	188,675	0	0	647,670	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>188,675</u>	<u>700,535</u>	<u>86,014</u>	<u>647,670</u>	<u>20,299</u>
<u>0</u>	<u>(26,435)</u>	<u>(97,741)</u>	<u>(11,114)</u>	<u>(243,630)</u>	<u>(8,149)</u>
5,650	0	0	0	0	0
0	0	0	0	0	0
<u>5,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5,650	(26,435)	(97,741)	(11,114)	(243,630)	(8,149)
<u>(5,650)</u>	<u>0</u>	<u>126,130</u>	<u>10,694</u>	<u>243,630</u>	<u>11,192</u>
<u>\$0</u>	<u>(\$26,435)</u>	<u>\$28,389</u>	<u>(\$420)</u>	<u>\$0</u>	<u>\$3,043</u>

(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, 2009
(continued)

	Ohio Reads	Vocational Educational Enhancements	Alternative Schools	Poverty Based Aid
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	600	556,907	58,259,357
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>0</u>	<u>600</u>	<u>556,907</u>	<u>58,259,357</u>
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	0	0	0	19,528,411
Special	0	0	0	6,491,097
Vocational	0	0	0	0
Adult/Continuing	0	0	0	0
Student Intervention Services	0	0	0	2,483,729
Support Services:				
Pupils	0	0	494,783	21,934,989
Instructional Staff	53,316	7,585	18,469	5,101,816
Administration	0	0	0	121,649
Fiscal	0	0	7,354	0
Business	0	0	0	157
Operation and Maintenance of Plant	0	0	0	3,138,844
Pupil Transportation	0	0	0	0
Central	0	0	15,500	0
Operation of Non-Instructional Services	0	0	0	0
Extracurricular Activities	0	0	0	0
<i>Total Expenditures</i>	<u>53,316</u>	<u>7,585</u>	<u>536,106</u>	<u>58,800,692</u>
Excess of Revenues Over (Under) Expenditures	<u>(53,316)</u>	<u>(6,985)</u>	<u>20,801</u>	<u>(541,335)</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(53,316)	(6,985)	20,801	(541,335)
Fund Balances (Deficit) at Beginning of Year	<u>95,951</u>	<u>6,870</u>	<u>10,657</u>	<u>(2,133,596)</u>
Fund Balances (Deficit) at End of Year	<u>\$42,635</u>	<u>(\$115)</u>	<u>\$31,458</u>	<u>(\$2,674,931)</u>

Miscellaneous State Grants	Adult Basic Education	Special Education Part B - IDEA	Vocational Education	Title III - Limited English Proficiency	Transition Program for Refugee Children
\$0	\$0	\$0	\$0	\$0	\$0
2,266,055	823,961	13,825,344	2,893,182	1,362,215	120,621
0	56	137	473	253	39
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,863	0	0	0	0	0
<u>2,267,918</u>	<u>824,017</u>	<u>13,825,481</u>	<u>2,893,655</u>	<u>1,362,468</u>	<u>120,660</u>
1,170,175	0	0	94,100	0	0
0	0	444,911	0	439,853	36,866
15,134	9,878	0	699,837	0	0
0	652,374	0	0	0	0
0	0	0	0	0	0
679,536	12,967	660,840	1,345,737	358,245	51,681
521,788	109,252	12,777,986	541,227	676,605	8,544
0	47,319	599,301	0	0	0
14,264	11,162	166,312	0	16,969	0
0	0	0	0	0	0
0	0	0	0	96,570	0
134,558	0	0	161,169	1,461	0
4,999	0	2,357	0	0	0
0	0	627,180	0	13,100	0
2,238	0	0	0	0	0
<u>2,542,692</u>	<u>842,952</u>	<u>15,278,887</u>	<u>2,842,070</u>	<u>1,602,803</u>	<u>97,091</u>
<u>(274,774)</u>	<u>(18,935)</u>	<u>(1,453,406)</u>	<u>51,585</u>	<u>(240,335)</u>	<u>23,569</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(274,774)</u>	<u>(18,935)</u>	<u>(1,453,406)</u>	<u>51,585</u>	<u>(240,335)</u>	<u>23,569</u>
<u>529,654</u>	<u>(1,724)</u>	<u>(390,632)</u>	<u>(46,882)</u>	<u>116,778</u>	<u>(69,876)</u>
<u>\$254,880</u>	<u>(\$20,659)</u>	<u>(\$1,844,038)</u>	<u>\$4,703</u>	<u>(\$123,557)</u>	<u>(\$46,307)</u>

(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, 2009
(continued)

	Title I	Innovative Programs - Title V	Safe and Drug- Free Schools Grant - Title IV-A	Early Childhood Special Education, IDEA
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	47,021,743	252,657	536,128	269,846
Investment Earnings	556	170	40	97
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	1,844	419,239	0	0
Total Revenues	47,024,143	672,066	536,168	269,943
<u>Expenditures:</u>				
Current:				
Instruction:				
Regular	0	93,498	0	0
Special	24,771,985	38,201	0	230,218
Vocational	0	0	0	0
Adult/Continuing	0	0	0	0
Student Intervention Services	0	39,681	0	0
Support Services:				
Pupils	7,431,600	92,371	136,853	0
Instructional Staff	11,552,086	494,717	405,899	24,533
Administration	1,194,665	20,524	0	0
Fiscal	510,538	0	6,067	3,027
Business	3,789	0	0	0
Operation and Maintenance of Plant	3,643	0	0	0
Pupil Transportation	489,492	1,575	3,300	0
Central	47,861	4,067	0	0
Operation of Non-Instructional Services	298,194	3,373	3,793	0
Extracurricular Activities	6,000	0	0	0
Total Expenditures	46,309,853	788,007	555,912	257,778
Excess of Revenues Over (Under) Expenditures	714,290	(115,941)	(19,744)	12,165
<u>Other Financing Sources (Uses):</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	714,290	(115,941)	(19,744)	12,165
Fund Balances (Deficit) at Beginning of Year	(1,594,035)	(285,530)	24,023	(5,707)
Fund Balances (Deficit) at End of Year	(\$879,745)	(\$401,471)	\$4,279	\$6,458

Improving Teacher Quality - Title II-A	Miscellaneous Federal Grants	Total Nonmajor Special Revenue Funds
\$0	\$0	\$3,792,372
8,198,369	13,117,464	180,854,543
875	5,115	25,622
0	0	1,689,647
0	0	1,630,822
0	0	490,347
0	0	5,431,770
0	0	1,652,544
0	75,193	1,102,758
<u>8,199,244</u>	<u>13,197,772</u>	<u>196,670,425</u>
3,915,985	446,481	25,569,068
0	544,052	33,419,465
0	0	724,849
0	0	2,410,082
0	11,300	2,579,863
0	951,959	34,727,053
3,063,820	5,224,775	42,273,537
327,335	385,164	4,433,360
80,241	65,492	952,496
0	0	3,946
0	298,968	3,885,980
0	35,312	842,570
0	3,571,487	4,570,050
0	94,777	37,058,061
0	0	2,377,982
<u>7,387,381</u>	<u>11,629,767</u>	<u>195,828,362</u>
<u>811,863</u>	<u>1,568,005</u>	<u>842,063</u>
0	0	1,529,796
0	(2,198)	(58,882)
<u>0</u>	<u>(2,198)</u>	<u>1,470,914</u>
811,863	1,565,807	2,312,977
<u>(184,826)</u>	<u>(1,593,311)</u>	<u>26,261,285</u>
<u>\$627,037</u>	<u>(\$27,504)</u>	<u>\$28,574,262</u>

Columbus City School District
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2009

	Permanent Improvement	Replacement	Schoolnet Equipment
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$20,308,791	\$166,334	\$133
<u>Liabilities:</u>			
Accounts Payable	\$4,886,444	\$0	\$0
Accrued Interest Payable	215,674	0	0
Notes Payable	25,323,644	0	0
<i>Total Liabilities</i>	30,425,762	0	0
<u>Fund Balances:</u>			
Reserved for Encumbrances	9,393,337	0	0
Unreserved, Undesignated (Deficit)	(19,510,308)	166,334	133
<i>Total Fund Balances (Deficit)</i>	(10,116,971)	166,334	133
<i>Total Liabilities and Fund Balances</i>	\$20,308,791	\$166,334	\$133

School Building Assistance Limited	Total Nonmajor Capital Projects Funds
<u>\$10,979</u>	<u>\$20,486,237</u>
\$0	\$4,886,444
0	215,674
<u>0</u>	<u>25,323,644</u>
<u>0</u>	<u>30,425,762</u>
0	9,393,337
<u>10,979</u>	<u>(19,332,862)</u>
<u>10,979</u>	<u>(9,939,525)</u>
<u>\$10,979</u>	<u>\$20,486,237</u>

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, 2009

	<u>Permanent Improvement</u>	<u>Replacement</u>	<u>Schoolnet Equipment</u>
<u>Revenues:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular	1,786,151	0	287,041
Support Services:			
Pupil Transportation	5,295,702	0	0
Central	2,886,226	0	0
Debt Service:			
Interest and Fiscal Charges	<u>215,674</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,183,753</u>	<u>0</u>	<u>287,041</u>
Excess of Revenues Under Expenditures	(10,183,753)	0	(287,041)
<u>Other Financing Sources:</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(10,183,753)	0	(287,041)
Fund Balances (Deficit) at Beginning of Year	<u>66,782</u>	<u>166,334</u>	<u>287,174</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$10,116,971)</u></u>	<u><u>\$166,334</u></u>	<u><u>\$133</u></u>

<u>Power Up Technologies</u>	<u>School Building Assistance Limited</u>	<u>Total Nonmajor Capital Projects Funds</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0	0	2,073,192
0	0	5,295,702
0	0	2,886,226
<u>0</u>	<u>0</u>	<u>215,674</u>
<u>0</u>	<u>0</u>	<u>10,470,794</u>
0	0	(10,470,794)
<u>721,000</u>	<u>1,200,000</u>	<u>1,921,000</u>
721,000	1,200,000	(8,549,794)
<u>(721,000)</u>	<u>(1,189,021)</u>	<u>(1,389,731)</u>
<u><u>\$0</u></u>	<u><u>\$10,979</u></u>	<u><u>(\$9,939,525)</u></u>

Columbus City School District

Fiduciary Fund Descriptions

AGENCY FUNDS

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.

Franklin County Educational Council

To account for monies held in an agency capacity on behalf of the Franklin County Educational Council.

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 Funds
For the Fiscal Year Ended June 30, 2009

	Balance at 6/30/2008	Additions	Deletions	Balance at 6/30/2009
FRANKLIN COUNTY EDUCATIONAL COUNCIL				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$26,245	\$0	\$0	\$26,245
<i>Liabilities:</i>				
Intergovernmental Payable	\$26,245	\$0	\$0	\$26,245
 STUDENT MANAGED ACTIVITIES				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$565,660	\$636,647	\$668,765	\$533,542
<i>Liabilities:</i>				
Due to Students	\$565,660	\$636,647	\$668,765	\$533,542
 TOTAL - ALL AGENCY FUNDS				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$591,905	\$636,647	\$668,765	\$559,787
<i>Liabilities:</i>				
Due to Students	\$565,660	\$636,647	\$668,765	\$533,542
Intergovernmental Payable	26,245	0	0	26,245
<i>Total Liabilities</i>	\$591,905	\$636,647	\$668,765	\$559,787

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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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$370,304,495	\$402,965,577	\$32,661,082
Payments in Lieu of Taxes	6,804,560	6,528,676	(275,884)
Intergovernmental	266,385,708	255,585,371	(10,800,337)
Investment Earnings	1,879,726	1,803,514	(76,212)
Tuition and Fees	5,848,088	5,610,983	(237,105)
Rent	58,051	55,697	(2,354)
Charges for Services	242,829	232,984	(9,845)
Contributions and Donations	72,643	88,979	16,336
Miscellaneous	5,579,217	5,354,717	(224,500)
<i>Total Revenues</i>	<u>657,175,317</u>	<u>678,226,498</u>	<u>21,051,181</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	146,826,342	146,559,425	266,917
Fringe Benefits	46,604,275	46,536,377	67,898
Purchased Services	96,695,675	96,655,061	40,614
Materials and Supplies	5,883,686	5,096,780	786,906
Capital Outlay	540,249	507,052	33,197
Other	400	312	88
Total Regular	<u>296,550,627</u>	<u>295,355,007</u>	<u>1,195,620</u>
Special:			
Salaries	48,000,000	47,923,240	76,760
Fringe Benefits	15,600,000	15,539,672	60,328
Purchased Services	1,645,347	1,487,042	158,305
Materials and Supplies	455,609	368,130	87,479
Capital Outlay	75,640	49,767	25,873
Other	1,700	1,475	225
Total Special	<u>65,778,296</u>	<u>65,369,326</u>	<u>408,970</u>
Vocational:			
Salaries	6,700,000	6,664,698	35,302
Fringe Benefits	2,100,000	2,086,868	13,132
Purchased Services	186,490	100,851	85,639
Materials and Supplies	259,790	257,635	2,155
Capital Outlay	981,026	869,346	111,680
Other	8,405	8,003	402
Total Vocational	<u>10,235,711</u>	<u>9,987,401</u>	<u>248,310</u>
Adult/Continuing:			
Salaries	3,300	3,228	72
Fringe Benefits	150	112	38
Purchased Services	50	35	15
Total Adult/Continuing	<u>3,500</u>	<u>3,375</u>	<u>125</u>
Student Intervention Services:			
Salaries	9,500	9,439	61
Fringe Benefits	2,000	1,813	187
Other	16,320	16,206	114
Total Student Intervention Services	<u>27,820</u>	<u>27,458</u>	<u>362</u>
Total Instruction	<u>\$372,595,954</u>	<u>\$370,742,567</u>	<u>\$1,853,387</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Support Services:			
Pupils:			
Salaries	\$15,250,000	\$15,205,629	\$44,371
Fringe Benefits	4,600,000	4,561,163	38,837
Purchased Services	888,249	740,278	147,971
Materials and Supplies	626,575	421,434	205,141
Capital Outlay	51,804	42,905	8,899
Other	31,262	27,496	3,766
Total Pupils	<u>21,447,890</u>	<u>20,998,905</u>	<u>448,985</u>
Instructional Staff:			
Salaries	23,487,684	20,953,425	2,534,259
Fringe Benefits	9,632,843	9,595,715	37,128
Purchased Services	2,327,468	2,062,255	265,213
Materials and Supplies	1,027,953	915,146	112,807
Capital Outlay	152,713	111,854	40,859
Other	49,635	29,711	19,924
Total Instructional Staff	<u>36,678,296</u>	<u>33,668,106</u>	<u>3,010,190</u>
Board of Education:			
Salaries	30,000	27,000	3,000
Fringe Benefits	4,500	4,343	157
Purchased Services	55,914	41,172	14,742
Materials and Supplies	7,500	5,407	2,093
Capital Outlay	1,100	0	1,100
Other	70,056	62,468	7,588
Total Board of Education	<u>169,070</u>	<u>140,390</u>	<u>28,680</u>
Administration:			
Salaries	32,000,000	31,962,412	37,588
Fringe Benefits	11,400,000	11,314,333	85,667
Purchased Services	1,547,255	1,336,803	210,452
Materials and Supplies	280,344	258,417	21,927
Capital Outlay	86,718	78,980	7,738
Other	772,232	604,279	167,953
Total Administration	<u>46,086,549</u>	<u>45,555,224</u>	<u>531,325</u>
Fiscal:			
Salaries	2,500,000	2,423,524	76,476
Fringe Benefits	2,015,469	1,953,214	62,255
Purchased Services	667,792	498,737	169,055
Materials and Supplies	67,525	54,151	13,374
Capital Outlay	30,165	22,751	7,414
Other	6,441,359	6,440,135	1,224
Total Fiscal	<u>\$11,722,310</u>	<u>\$11,392,512</u>	<u>\$329,798</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Business:			
Salaries	\$2,000,000	\$1,997,452	\$2,548
Fringe Benefits	750,000	718,074	31,926
Purchased Services	1,837,277	1,791,768	45,509
Materials and Supplies	224,292	165,351	58,941
Capital Outlay	195,630	185,087	10,543
Other	292,838	142,706	150,132
Total Business	<u>5,300,037</u>	<u>5,000,438</u>	<u>299,599</u>
Operation and Maintenance of Plant:			
Salaries	26,000,000	25,754,808	245,192
Fringe Benefits	10,500,000	10,365,189	134,811
Purchased Services	22,045,280	21,940,282	104,998
Materials and Supplies	3,001,974	2,997,007	4,967
Capital Outlay	144,149	144,149	0
Other	287,031	284,880	2,151
Total Operation and Maintenance of Plant	<u>61,978,434</u>	<u>61,486,315</u>	<u>492,119</u>
Pupil Transportation:			
Salaries	20,500,000	20,378,277	121,723
Fringe Benefits	10,500,000	10,369,067	130,933
Purchased Services	14,613,112	14,425,698	187,414
Materials and Supplies	5,455,942	5,349,800	106,142
Capital Outlay	1,156,558	1,140,685	15,873
Other	26,500	13,478	13,022
Total Pupil Transportation	<u>52,252,112</u>	<u>51,677,005</u>	<u>575,107</u>
Central:			
Salaries	8,400,000	8,301,168	98,832
Fringe Benefits	3,241,874	3,219,478	22,396
Purchased Services	6,731,205	6,091,880	639,325
Materials and Supplies	1,389,473	1,074,351	315,122
Capital Outlay	2,249,953	2,213,555	36,398
Other	893,144	882,269	10,875
Total Central	<u>22,905,649</u>	<u>21,782,701</u>	<u>1,122,948</u>
Total Support Services	<u>258,540,347</u>	<u>251,701,596</u>	<u>6,838,751</u>
Operation of Non-Instructional Services:			
Community Services:			
Other	<u>\$13,600</u>	<u>\$13,600</u>	<u>\$0</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Extracurricular Activities:			
Academic Oriented Activities:			
Salaries	\$280,000	\$271,366	\$8,634
Fringe Benefits	50,000	48,599	1,401
Total Academic Oriented Activities	330,000	319,965	10,035
Sports Oriented Activities:			
Salaries	3,800,000	3,731,254	68,746
Fringe Benefits	950,000	910,069	39,931
Purchased Services	311,738	300,571	11,167
Materials and Supplies	29,625	13,248	16,377
Capital Outlay	15,060	2,060	13,000
Total Sports Oriented Activities	5,106,423	4,957,202	149,221
School and Public Service Co-Curricular Activities:			
Salaries	200,000	185,433	14,567
Fringe Benefits	40,000	34,129	5,871
Total School and Public Service Co-Curricular Activities	240,000	219,562	20,438
Total Extracurricular Activities	5,676,423	5,496,729	179,694
Capital Outlay:			
Building Improvement Services:			
Purchased Services	3,801	249	3,552
Materials and Supplies	2,000	0	2,000
Other	5,000	0	5,000
Total Capital Outlay	10,801	249	10,552
<i>Total Expenditures</i>	636,837,125	627,954,741	8,882,384
Excess of Revenues Over Expenditures	20,338,192	50,271,757	29,933,565
<u>Other Financing Sources (Uses):</u>			
Proceeds from Sale of Capital Assets	78,048	74,884	(3,164)
Refund of Prior Year Expenditures	331,688	318,399	(13,289)
Transfers In	56,099	53,825	(2,274)
Transfers Out	(4,381,791)	(2,707,364)	1,674,427
Advances In	0	37,475,166	37,475,166
Advances Out	0	(39,118,238)	(39,118,238)
Refund of Prior Year Receipts	(32,525)	(31,803)	722
<i>Total Other Financing Sources (Uses)</i>	(3,948,481)	(3,935,131)	13,350
Net Change in Fund Balance	16,389,711	46,336,626	29,946,915
Fund Balance at Beginning of Year	50,196,567	50,196,567	0
Prior Year Encumbrances Appropriated	8,340,580	8,340,580	0
Fund Balance at End of Year	\$74,926,858	\$104,873,773	\$29,946,915

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$33,839,142	\$36,621,480	\$2,782,338
Intergovernmental	582,818	3,302,024	2,719,206
Miscellaneous	518	2,936	2,418
<i>Total Revenues</i>	<u>34,422,478</u>	<u>39,926,440</u>	<u>5,503,962</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Fiscal:			
Other	500,000	489,060	10,940
Debt Service:			
Principal Retirement	30,331,344	30,331,344	0
Interest and Fiscal Charges	17,006,392	16,979,193	27,199
Issuance Costs	1,237,446	1,150,557	86,889
Capital Appreciation Bond Accretion	6,606,255	6,606,255	0
Other Debt Service Payments	39,280	39,280	0
<i>Total Debt Service</i>	<u>55,220,717</u>	<u>55,106,629</u>	<u>114,088</u>
<i>Total Expenditures</i>	<u>55,720,717</u>	<u>55,595,689</u>	<u>125,028</u>
Excess of Revenues Over (Under) Expenditures	<u>(21,298,239)</u>	<u>(15,669,249)</u>	<u>5,628,990</u>
<u>Other Financing Sources:</u>			
Proceeds from Sale of Bonds	15,865,872	89,889,998	74,024,126
Premium on Debt Issuance	1,033,461	3,758,062	2,724,601
Transfers In	364,402	2,064,564	1,700,162
<i>Total Other Financing Sources</i>	<u>17,263,735</u>	<u>95,712,624</u>	<u>78,448,889</u>
Net Change in Fund Balance	(4,034,504)	80,043,375	84,077,879
Fund Balance at Beginning of Year	<u>17,168,628</u>	<u>17,168,628</u>	<u>0</u>
Fund Balance at End of Year	<u>\$13,134,124</u>	<u>\$97,212,003</u>	<u>\$84,077,879</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Investment Earnings	\$2,270,178	\$2,116,678	(\$153,500)
Miscellaneous	53,466	49,851	(3,615)
<i>Total Revenues</i>	<u>2,323,644</u>	<u>2,166,529</u>	<u>(157,115)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Operation and Maintenance of Plant :			
Purchased Services	178,359	176,508	1,851
Capital Outlay:			
Site Acquisition Services:			
Purchased Services	35,726	35,362	364
Capital Outlay	335,178	0	335,178
Total Site Acquisition Services	<u>370,904</u>	<u>35,362</u>	<u>335,542</u>
Site Improvement Services:			
Capital Outlay	129,105	34,847	94,258
Architecture and Engineering Services:			
Purchased Services	685,253	638,759	46,494
Capital Outlay	330,830	330,105	725
Total Architecture and Engineering Services	<u>1,016,083</u>	<u>968,864</u>	<u>47,219</u>
Building Acquisition and Construction Services:			
Salaries	1,461,211	1,108,346	352,865
Fringe Benefits	429,146	390,501	38,645
Purchased Services	534,704	505,209	29,495
Capital Outlay	1,792,193	1,696,606	95,587
Total Building Acquisition and Construction Services	<u>4,217,254</u>	<u>3,700,662</u>	<u>516,592</u>
Building Improvement Services:			
Purchased Services	1,090,942	970,435	120,507
Capital Outlay	16,298,062	15,148,298	1,149,764
Total Building Improvement Services	<u>\$17,389,004</u>	<u>\$16,118,733</u>	<u>\$1,270,271</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Other Facilities Acquisition and Construction Services:			
Purchased Services	\$685,172	\$246,952	\$438,220
Materials and Supplies	62,706	11,948	50,758
Capital Outlay	210,574	104,234	106,340
Total Other Facilities Acquisition and Construction Services	958,452	363,134	595,318
Total Capital Outlay	24,080,802	21,221,602	2,859,200
<i>Total Expenditures</i>	<i>24,259,161</i>	<i>21,398,110</i>	<i>2,861,051</i>
Excess of Revenues Over (Under) Expenditures	(21,935,517)	(19,231,581)	2,703,936
<i>Other Financing Sources (Uses):</i>			
Proceeds from Sale of Notes	109,676,356	109,676,356	0
Refund of Prior Year Expenditures	0	109	109
Transfers Out	(136,654,716)	0	136,654,716
Total Other Financing Sources (Uses)	(26,978,360)	109,676,465	136,654,825
Net Change in Fund Balance	(48,913,877)	90,444,884	139,358,761
Fund Balance at Beginning of Year	38,838,849	38,838,849	0
Prior Year Encumbrances Appropriated	10,913,874	10,913,874	0
Fund Balance at End of Year	<u>\$838,846</u>	<u>\$140,197,607</u>	<u>\$139,358,761</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, 2009*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$4,065,244	\$12,954,409	\$8,889,165
Investment Earnings	925,582	2,949,483	2,023,901
Miscellaneous	9,174	88,848	79,674
<i>Total Revenues</i>	<u>5,000,000</u>	<u>15,992,740</u>	<u>10,992,740</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Operation and Maintenance of Plant :			
Purchased Services	125,014	125,014	0
Capital Outlay	540,164	540,113	51
Total Support Services	<u>665,178</u>	<u>665,127</u>	<u>51</u>
Capital Outlay:			
Site Improvement Services:			
Purchased Services	19	0	19
Architecture and Engineering Services:			
Purchased Services	197,639	197,161	478
Capital Outlay	1,360,928	1,354,655	6,273
Total Architecture and Engineering Services	<u>1,558,567</u>	<u>1,551,816</u>	<u>6,751</u>
Building Acquisition and Construction Services:			
Purchased Services	5,054,694	3,934,089	1,120,605
Materials and Supplies	31,491	20,764	10,727
Capital Outlay	36,347,642	34,407,208	1,940,434
Total Building Acquisition and Construction Services	<u>41,433,827</u>	<u>38,362,061</u>	<u>3,071,766</u>
Building Improvement Services:			
Purchased Services	5,388,277	3,777,570	1,610,707
Materials and Supplies	38,842	6,687	32,155
Capital Outlay	62,806,180	61,009,953	1,796,227
Total Building Improvement Services	<u>68,233,299</u>	<u>64,794,210</u>	<u>3,439,089</u>
Total Capital Outlay	<u>111,225,712</u>	<u>104,708,087</u>	<u>6,517,625</u>
<i>Total Expenditures</i>	<u>111,890,890</u>	<u>105,373,214</u>	<u>6,517,676</u>
Excess of Revenues Over (Under) Expenditures	(106,890,890)	(89,380,474)	17,510,416
<u>Other Financing Uses:</u>			
Transfers Out	(28,443,992)	0	28,443,992
Net Change in Fund Balance	(135,334,882)	(89,380,474)	45,954,408
Fund Balance at Beginning of Year	50,817,352	50,817,352	0
Prior Year Encumbrances Appropriated	90,334,880	90,334,880	0
Fund Balance at End of Year	<u>\$5,817,350</u>	<u>\$51,771,758</u>	<u>\$45,954,408</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$20,343,369	\$17,856,588	(\$2,486,781)
Investment Earnings	2,562	0	(2,562)
Charges for Services	4,241,354	3,722,889	(518,465)
Miscellaneous	0	2,249	2,249
<i>Total Revenues</i>	<u>24,587,285</u>	<u>21,581,726</u>	<u>(3,005,559)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Operation of Non-Instructional Services:			
Food Service Operations:			
Salaries	8,494,824	8,477,024	17,800
Fringe Benefits	3,987,176	3,974,044	13,132
Purchased Services	632,739	496,331	136,408
Materials and Supplies	12,043,892	12,021,447	22,445
Capital Outlay	82,495	82,128	367
Other	1,444,894	1,438,566	6,328
<i>Total Expenditures</i>	<u>26,686,020</u>	<u>26,489,540</u>	<u>196,480</u>
Excess of Revenues Under Expenditures	<u>(2,098,735)</u>	<u>(4,907,814)</u>	<u>(2,809,079)</u>
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	3,204	3,204
Transfers In	7,612,715	0	(7,612,715)
Advances In	0	10,618,801	10,618,801
Advances Out	0	(5,088,542)	(5,088,542)
<i>Total Other Financing Sources (Uses)</i>	<u>7,612,715</u>	<u>5,533,463</u>	<u>(2,079,252)</u>
Net Change in Fund Balance	5,513,980	625,649	(4,888,331)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>1,186,020</u>	<u>1,186,020</u>	<u>0</u>
Fund Balance at End of Year	<u>\$6,700,000</u>	<u>\$1,811,669</u>	<u>(\$4,888,331)</u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Uniform School Supplies Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Extracurricular Activities	\$50,000	\$6,497	(\$43,503)
<u>Expenditures:</u>			
Current:			
Support Services:			
Operation and Maintenance of Plant:			
Salaries	1,200	0	1,200
Operation of Non-Instructional Services:			
Non-Instructional Services:			
Materials and Supplies	99,940	11,414	88,526
Capital Outlay - New	2,500	0	2,500
Other	1,500	0	1,500
Total Operation of Non-Instructional Services	103,940	11,414	92,526
<i>Total Expenditures</i>	105,140	11,414	93,726
Excess of Revenues Over (Under) Expenditures	(55,140)	(4,917)	50,223
<u>Other Financing Uses:</u>			
Transfers Out	(1,082)	(1,082)	0
Net Change in Fund Balance	(56,222)	(5,999)	50,223
Fund Balance at Beginning of Year	50,148	50,148	0
Prior Year Encumbrances	6,233	6,233	0
Fund Balance at End of Year	\$159	\$50,382	\$50,223

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rotary - Special Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Tuition and Fees	\$3,000	\$0	(\$3,000)
<u>Expenditures:</u>			
Current:			
Operation of Non-Instructional Services:			
Non-Instructional Services:			
Other	1,000	0	1,000
Net Change in Fund Balance	2,000	0	(2,000)
Fund Balance at Beginning of Year	635	635	0
Fund Balance at End of Year	\$2,635	\$635	(\$2,000)

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$955,711	\$929,484	(\$26,227)
Tuition and Fees	1,042,709	1,014,094	(28,615)
Charges for Services	387	376	(11)
Miscellaneous	1,193	1,160	(33)
Total Revenues	2,000,000	1,945,114	(54,886)
<u>Expenditures:</u>			
Current:			
Instruction:			
Adult/Continuing:			
Salaries	1,218,000	1,200,214	17,786
Fringe Benefits	547,500	322,525	224,975
Purchased Services	148,325	111,177	37,148
Materials and Supplies	128,404	98,827	29,577
Capital Outlay	42,272	25,267	17,005
Other	10,000	4,872	5,128
Total Instruction	2,094,501	1,762,882	331,619
Support Services:			
Pupils:			
Salaries	100,000	83,368	16,632
Fringe Benefits	50,000	28,470	21,530
Total Pupils	150,000	111,838	38,162
Instructional Staff:			
Purchased Services	4,424	2,984	1,440
Capital Outlay	5,000	0	5,000
Total Instructional Staff	9,424	2,984	6,440
Administration:			
Salaries	215,000	152,571	62,429
Fringe Benefits	80,000	55,711	24,289
Purchased Services	22,105	6,793	15,312
Materials and Supplies	5,000	82	4,918
Capital Outlay - New	10,000	1,102	8,898
Total Administration	332,105	216,259	115,846
Total Support Services	491,529	331,081	160,448
Total Expenditures	2,586,030	2,093,963	492,067
Excess of Revenues Over (Under) Expenditures	(586,030)	(148,849)	437,181
<u>Other Financing Sources:</u>			
Refund of Prior Year Expenditures	0	165	165
Net Change in Fund Balance	(586,030)	(148,684)	437,346
Fund Balance at Beginning of Year	572,666	572,666	0
Prior Year Encumbrances Appropriated	86,030	86,030	0
Fund Balance at End of Year	\$72,666	\$510,012	\$437,346

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Public School Support Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Tuition and Fees	\$378,667	\$342,051	(\$36,616)
Extracurricular Activities	520,569	486,208	(34,361)
Charges for Services	8,187	7,395	(792)
Contributions and Donations	219,378	198,165	(21,213)
Miscellaneous	192,324	173,727	(18,597)
<i>Total Revenues</i>	<u>1,319,125</u>	<u>1,207,546</u>	<u>(111,579)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Other	3,500	366	3,134
Administration:			
Salaries	15,591	5,426	10,165
Fringe Benefits	5,000	991	4,009
Materials and Supplies	590	0	590
Capital Outlay	29,348	13,844	15,504
Other	2,390,311	1,436,895	953,416
Total Administration	<u>2,440,840</u>	<u>1,457,156</u>	<u>983,684</u>
Operation and Maintenance of Plant:			
Salaries	3,587	1,648	1,939
Fringe Benefits	4,000	384	3,616
Total Pupil Transportation	<u>7,587</u>	<u>2,032</u>	<u>5,555</u>
Total Support Services	<u>2,451,927</u>	<u>1,459,554</u>	<u>992,373</u>
Operation of Non-Instructional Services:			
Community Services:			
Other	17,433	7,501	9,932
Enterprise Operations:			
Other	2,682	1,002	1,680
Total Operation of Non-Instructional Services	<u>20,115</u>	<u>8,503</u>	<u>11,612</u>
Extracurricular Activities:			
Academic Oriented Activities:			
Other	\$13,311	\$8,468	\$4,843

(continued)

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Public School Support Special Revenue Fund
For the Fiscal Year Ended June 30, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
School and Public Service Co-Curricular Activities:			
Salaries	\$1,025	\$231	\$794
Fringe Benefits	1,000	45	955
Purchased Services	6,103	5,803	300
Other	172,258	116,999	55,259
Total School and Public Service Co-Curricular Activities	180,386	123,078	57,308
Total Extracurricular Activities	193,697	131,546	62,151
<i>Total Expenditures</i>	2,665,739	1,599,603	1,066,136
Excess of Revenues Over (Under) Expenditures	(1,346,614)	(392,057)	954,557
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	14,199	14,199
Transfers In	30,875	5,057	(25,818)
Transfers Out	(63,678)	(51,627)	12,051
Total Other Financing Sources (Uses)	(32,803)	(32,371)	432
Net Change in Fund Balance	(1,379,417)	(424,428)	954,989
Fund Balance at Beginning of Year	1,195,777	1,195,777	0
Prior Year Encumbrances Appropriated	229,422	229,422	0
Fund Balance at End of Year	\$45,782	\$1,000,771	\$954,989

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$1,890,494	\$663,999	(\$1,226,495)
Rent	1,358,672	477,207	(881,465)
Contributions and Donations	1,689,265	593,321	(1,095,944)
Miscellaneous	61,569	21,625	(39,944)
<i>Total Revenues</i>	<u>5,000,000</u>	<u>1,756,152</u>	<u>(3,243,848)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	1,016,026	174,819	841,207
Fringe Benefits	37,791	29,730	8,061
Purchased Services	55,878	54,945	933
Materials and Supplies	71,823	44,870	26,953
Capital Outlay	21,000	20,004	996
Total Regular	<u>1,202,518</u>	<u>324,368</u>	<u>878,150</u>
Special:			
Salaries	14,205	13,905	300
Fringe Benefits	52,021	2,294	49,727
Purchased Services	692	236	456
Materials and Supplies	5,583	5,410	173
Capital Outlay	23,911	23,736	175
Other	460	0	460
Total Special	<u>96,872</u>	<u>45,581</u>	<u>51,291</u>
Vocational:			
Purchased Services	2,851	0	2,851
Materials and Supplies	3	0	3
Total Vocational	<u>2,854</u>	<u>0</u>	<u>2,854</u>
Adult/Continuing:			
Salaries	96,000	0	96,000
Fringe Benefits	24,001	0	24,001
Materials and Supplies	12,897	0	12,897
Total Adult/Continuing	<u>132,898</u>	<u>0</u>	<u>132,898</u>
Student Intervention Services:			
Salaries	180,060	187	179,873
Fringe Benefits	31,550	37	31,513
Materials and Supplies	7,000	6,500	500
Total Student Intervention Services	<u>218,610</u>	<u>6,724</u>	<u>211,886</u>
Total Instruction	<u>\$1,653,752</u>	<u>\$376,673</u>	<u>\$1,277,079</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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Support Services:			
Pupils:			
Salaries	\$1,099,104	\$134,070	\$965,034
Fringe Benefits	79,812	41,841	37,971
Purchased Services	157,673	117,279	40,394
Materials and Supplies	235,144	176,031	59,113
Capital Outlay	69,644	50,075	19,569
Other	55,417	39,827	15,590
Total Pupils	<u>1,696,794</u>	<u>559,123</u>	<u>1,137,671</u>
Instructional Staff:			
Salaries	89,623	54,753	34,870
Fringe Benefits	16,385	9,746	6,639
Purchased Services	1,218,422	181,677	1,036,745
Materials and Supplies	25,183	12,269	12,914
Capital Outlay	71,503	71,031	472
Total Instructional Staff	<u>1,421,116</u>	<u>329,476</u>	<u>1,091,640</u>
Administration:			
Salaries	40,200	21,239	18,961
Fringe Benefits	13,569	4,127	9,442
Purchased Services	9,779	8	9,771
Materials and Supplies	2,710	51	2,659
Total Administration	<u>66,258</u>	<u>25,425</u>	<u>40,833</u>
Fiscal:			
Other	9,415	6,726	2,689
Operation and Maintenance of Plant:			
Salaries	309,078	122,977	186,101
Fringe Benefits	204,811	26,124	178,687
Materials and Supplies	16,000	15,000	1,000
Total Operation and Maintenance of Plant	<u>529,889</u>	<u>164,101</u>	<u>365,788</u>
Pupil Transportation:			
Purchased Services	158,800	153,303	5,497
Central:			
Salaries	576	576	0
Fringe Benefits	125	101	24
Purchased Services	50,900	50,650	250
Capital Outlay	2,144	0	2,144
Total Central	<u>53,745</u>	<u>51,327</u>	<u>2,418</u>
Total Support Services	<u>\$3,936,017</u>	<u>\$1,289,481</u>	<u>\$2,646,536</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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation of Non-Instructional Services:			
Food Service Operations:			
Salaries	\$6,400	\$0	\$6,400
Fringe Benefits	1,601	0	1,601
Purchased Services	5,500	0	5,500
Materials and Supplies	7,395	0	7,395
Capital Outlay	23,677	0	23,677
Total Food Service Operations	44,573	0	44,573
Community Services:			
Purchased Services	1,879	0	1,879
Materials and Supplies	14,734	0	14,734
Total Community Services	16,613	0	16,613
Total Operation of Non-Instructional Services	61,186	0	61,186
<i>Total Expenditures</i>	5,650,955	1,666,154	3,984,801
Excess of Revenues Over (Under) Expenditures	(650,955)	89,998	740,953
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	5,811	5,811
Refund of Prior Year Receipts	(7,088)	(7,088)	0
Total Other Financing Sources (Uses)	(7,088)	(1,277)	5,811
Net Change in Fund Balance	(658,043)	88,721	746,764
Fund Balance at Beginning of Year	717,080	717,080	0
Prior Year Encumbrances Appropriated	158,024	158,024	0
Fund Balance at End of Year	\$217,061	\$963,825	\$746,764

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Extracurricular Activities	\$1,533	\$1,400	(\$133)
Contributions and Donations	745,348	680,847	(64,501)
Miscellaneous	386,168	352,750	(33,418)
<i>Total Revenues</i>	<u>1,133,049</u>	<u>1,034,997</u>	<u>(98,052)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries	529,249	466,469	62,780
Fringe Benefits	201,281	195,026	6,255
Purchased Services	651,609	644,096	7,513
Materials and Supplies	43,309	37,411	5,898
Capital Outlay	49,746	46,620	3,126
Other	74,856	70,315	4,541
Total Instructional Staff	1,550,050	1,459,937	90,113
Fiscal:			
Purchased Services	6,800	6,800	0
<i>Total Expenditures</i>	<u>1,556,850</u>	<u>1,466,737</u>	<u>90,113</u>
Net Change in Fund Balance	(423,801)	(431,740)	(7,939)
Fund Balance at Beginning of Year	91,095	91,095	0
Prior Year Encumbrances Appropriated	334,828	334,828	0
Fund Balance (Deficit) at End of Year	<u>\$2,122</u>	<u>(\$5,817)</u>	<u>(\$7,939)</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$291,703	\$266,459	(\$25,244)
Extracurricular Activities	1,356	1,239	(117)
Charges for Services	1,823,892	1,666,055	(157,837)
<i>Total Revenues</i>	<u>2,116,951</u>	<u>1,933,753</u>	<u>(183,198)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries	315,000	0	315,000
Purchased Services	40,000	0	40,000
Materials and Supplies	40,000	0	40,000
<i>Total Support Services</i>	<u>395,000</u>	<u>0</u>	<u>395,000</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries	1,396,453	1,198,144	198,309
Fringe Benefits	659,254	545,403	113,851
Purchased Services	7,288	4,855	2,433
Materials and Supplies	21,271	10,071	11,200
<i>Total Operation of Non-Instructional Services</i>	<u>2,084,266</u>	<u>1,758,473</u>	<u>325,793</u>
<i>Total Expenditures</i>	<u>2,479,266</u>	<u>1,758,473</u>	<u>720,793</u>
Excess of Revenues Over (Under) Expenditures	(362,315)	175,280	537,595
<u>Other Financing Sources:</u>			
Refund of Prior Year Expenditures	0	25	25
Net Change in Fund Balance	(362,315)	175,305	537,620
Fund Balance at Beginning of Year	381,678	381,678	0
Prior Year Encumbrances	1,284	1,284	0
Fund Balance at End of Year	<u>\$20,647</u>	<u>\$558,267</u>	<u>\$537,620</u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer Network Class "A" Site Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$200,000	\$36,757	(\$163,243)
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Salaries	191,087	27,844	163,243
Fringe Benefits	8,913	8,913	0
<i>Total Expenditures</i>	<u>200,000</u>	<u>36,757</u>	<u>163,243</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$3,520,649	\$3,803,973	\$283,324
Intergovernmental	302,415	409,432	107,017
<i>Total Revenues</i>	<u>3,823,064</u>	<u>4,213,405</u>	<u>390,341</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Fiscal:			
Other	1,000,000	50,880	949,120
Operation and Maintenance of Plant:			
Purchased Services	<u>4,348,977</u>	<u>348,978</u>	<u>3,999,999</u>
<i>Total Expenditures</i>	<u>5,348,977</u>	<u>399,858</u>	<u>4,949,119</u>
Net Change in Fund Balance	(1,525,913)	3,813,547	5,339,460
Fund Balance at Beginning of Year	23,138,390	23,138,390	0
Prior Year Encumbrances Appropriated	<u>348,977</u>	<u>348,977</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$21,961,454</u></u>	<u><u>\$27,300,914</u></u>	<u><u>\$5,339,460</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Tuition and Fees	\$412,698	\$241,206	(\$171,492)
Extracurricular Activities	1,983,668	1,135,478	(848,190)
Charges for Services	59,978	35,055	(24,923)
Contributions and Donations	229,149	133,929	(95,220)
<i>Total Revenues</i>	<u>2,685,493</u>	<u>1,545,668</u>	<u>(1,139,825)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Other	1,115	722	393
Support Services:			
Pupils:			
Other	1,139	306	833
Instructional Staff:			
Other	1,654	1,625	29
Total Support Services	<u>2,793</u>	<u>1,931</u>	<u>862</u>
Operation of Non-Instructional Services:			
Community Services:			
Other	240	0	240
Enterprise Operations:			
Materials and Supplies	38,659	20,985	17,674
Other	28,432	11,027	17,405
Total Enterprise Operations:	<u>67,091</u>	<u>32,012</u>	<u>35,079</u>
Total Operation of Non-Instructional Services	<u>67,331</u>	<u>32,012</u>	<u>35,319</u>
Extracurricular Activities:			
Academic Oriented Activities:			
Salaries	300,000	109	299,891
Fringe Benefits	300,000	21	299,979
Purchased Services	1,630	0	1,630
Capital Outlay	1,246	500	746
Other	697,016	382,436	314,580
Total Academic Oriented Activities	<u>1,299,892</u>	<u>383,066</u>	<u>916,826</u>
Occupation Oriented Activities:			
Other	<u>\$280,221</u>	<u>\$107,996</u>	<u>\$172,225</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Sports Oriented Activities:			
Salaries	\$300,450	\$39,238	\$261,212
Fringe Benefits	300,000	8,655	291,345
Purchased Services	4,400	3,308	1,092
Capital Outlay	76,157	47,473	28,684
Other	1,784,112	1,456,044	328,068
Total Sports Oriented Activities	2,465,119	1,554,718	910,401
School and Public Service Co-Curricular Activities:			
Salaries	1,700	273	1,427
Fringe Benefits	900	47	853
Purchased Services	9,671	7,110	2,561
Capital Outlay	12,860	4,319	8,541
Other	721,975	439,279	282,696
Total School and Public Service Co-Curricular Activities	747,106	451,028	296,078
Total Extracurricular Activities	4,792,338	2,496,808	2,295,530
Total Expenditures	4,863,577	2,531,473	2,332,104
Excess of Revenues Over (Under) Expenditures	(2,178,084)	(985,805)	1,192,279
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	24,845	24,845
Transfers In	1,114,507	642,800	(471,707)
Transfers Out	(30,108)	(3,975)	26,133
Refund of Prior Year Receipts	(7,311)	(7,311)	0
Total Other Financing Sources (Uses)	1,077,088	656,359	(420,729)
Net Change in Fund Balance	(1,100,996)	(329,446)	771,550
Fund Balance at Beginning of Year	850,290	850,290	0
Prior Year Encumbrances Appropriated	350,984	350,984	0
Fund Balance at End of Year	<u>\$100,278</u>	<u>\$871,828</u>	<u>\$771,550</u>

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$6,328,831	\$6,420,518	\$91,687
Investment Earnings	17,557	17,811	254
<i>Total Revenues</i>	<u>6,346,388</u>	<u>6,438,329</u>	<u>91,941</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Administration:			
Salaries	193,475	166,279	27,196
Fringe Benefits	63,770	49,870	13,900
Purchased Services	6,160	4,119	2,041
Materials and Supplies	75,699	8,780	66,919
Capital Outlay	15,455	11,455	4,000
Total Support Services	<u>354,559</u>	<u>240,503</u>	<u>114,056</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries	2,470,829	2,119,395	351,434
Fringe Benefits	850,066	694,045	156,021
Purchased Services	663,316	599,100	64,216
Materials and Supplies	3,467,831	2,119,760	1,348,071
Capital Outlay	1,561,929	1,515,174	46,755
Total Operation of Non-Instructional Services	<u>9,013,971</u>	<u>7,047,474</u>	<u>1,966,497</u>
<i>Total Expenditures</i>	<u>9,368,530</u>	<u>7,287,977</u>	<u>2,080,553</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,022,142)</u>	<u>(849,648)</u>	<u>2,172,494</u>
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	3,525	3,525
Transfers In	253,612	0	(253,612)
Transfers Out	(257,286)	0	257,286
Refund of Prior Year Receipts	(18,133)	0	18,133
<i>Total Other Financing Sources (Uses)</i>	<u>(21,807)</u>	<u>3,525</u>	<u>25,332</u>
Net Change in Fund Balance	(3,043,949)	(846,123)	2,197,826
Fund Balance at Beginning of Year	2,581,114	2,581,114	0
Prior Year Encumbrances Appropriated	468,953	468,953	0
Fund Balance at End of Year	<u>\$6,118</u>	<u>\$2,203,944</u>	<u>\$2,197,826</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$19,700	\$17,846	(\$1,854)
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Purchased Services	19,000	18,000	1,000
Excess of Revenues Over (Under) Expenditures	700	(154)	(854)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	6,374	6,374
Advances Out	0	(6,470)	(6,470)
<i>Total Other Financing Sources (Uses)</i>	0	(96)	(96)
Net Change in Fund Balance	700	(250)	(950)
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$700	(\$250)	(\$950)

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Gifted Education Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$175,000	\$0	(\$175,000)
<u>Expenditures:</u>			
	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	175,000	0	(175,000)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$175,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$175,000)</u></u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Management Information Systems Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$300,000	\$162,240	(\$137,760)
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Salaries	260,668	122,908	137,760
Fringe Benefits	39,332	39,332	0
<i>Total Expenditures</i>	<u>300,000</u>	<u>162,240</u>	<u>137,760</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	150,147	150,147
Advances Out	0	(150,147)	(150,147)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$787,425	\$577,302	(\$210,123)
Tuition and Fees	125,889	92,296	(33,593)
<i>Total Revenues</i>	<u>913,314</u>	<u>669,598</u>	<u>(243,716)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Salaries	462,996	281,554	181,442
Fringe Benefits	101,182	97,166	4,016
Purchased Services	22,305	16,305	6,000
<i>Total Instruction</i>	<u>586,483</u>	<u>395,025</u>	<u>191,458</u>
Support Services:			
Instructional Staff:			
Salaries	188,552	162,528	26,024
Fringe Benefits	125,937	117,501	8,436
<i>Total Instructional Staff</i>	<u>314,489</u>	<u>280,029</u>	<u>34,460</u>
Fiscal:			
Other	6,664	6,664	0
<i>Total Support Services</i>	<u>321,153</u>	<u>286,693</u>	<u>34,460</u>
<i>Total Expenditures</i>	<u>907,636</u>	<u>681,718</u>	<u>225,918</u>
Excess of Revenues Over (Under) Expenditures	<u>5,678</u>	<u>(12,120)</u>	<u>(17,798)</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	86,686	0	(86,686)
Transfers Out	(86,686)	0	86,686
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	5,678	(12,120)	(17,798)
Fund Balance at Beginning of Year	104,825	104,825	0
Prior Year Encumbrances Appropriated	6,323	6,323	0
Fund Balance at End of Year	<u>\$116,826</u>	<u>\$99,028</u>	<u>(\$17,798)</u>

Columbus City School District
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Entry Year Programs Special Revenue Fund
For the Fiscal Year Ended June 30, 2009*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$115,000	\$74,900	(\$40,100)
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries	99,600	60,977	38,623
Fringe Benefits	11,000	10,623	377
Purchased Services	2,700	2,300	400
Materials and Supplies	1,007	1,001	6
<i>Total Expenditures</i>	114,307	74,901	39,406
Excess of Revenues Over (Under) Expenditures	693	(1)	(694)
<u>Other Financing Uses:</u>			
Refund of Prior Year Receipts	(10,692)	(10,692)	0
Net Change in Fund Balance	(9,999)	(10,693)	(694)
Fund Balance at Beginning of Year	10,693	10,693	0
Fund Balance at End of Year	\$694	\$0	(\$694)

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$1,600,000	\$395,520	(\$1,204,480)
<u>Expenditures:</u>			
Current:			
Support Services:			
Central:			
Purchased Services	1,550,000	404,040	1,145,960
Capital Outlay	387,000	387,000	0
<i>Total Expenditures</i>	1,937,000	791,040	1,145,960
Excess of Revenues Under Expenditures	(337,000)	(395,520)	(58,520)
<u>Other Financing Sources:</u>			
Advances In	0	8,520	8,520
Net Change in Fund Balance	(337,000)	(387,000)	(50,000)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	387,000	387,000	0
Fund Balance at End of Year	\$50,000	\$0	(\$50,000)

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Schoolnet Professional Development Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$30,850	\$12,150	(\$18,700)
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries	7,943	7,943	0
Fringe Benefits	1,384	1,384	0
Purchased Services	40,672	10,972	29,700
<i>Total Expenditures</i>	49,999	20,299	29,700
Excess of Revenues Over (Under) Expenditures	(19,149)	(8,149)	11,000
<u>Other Financing Sources:</u>			
Transfers In	8,150	0	(8,150)
Net Change in Fund Balance	(10,999)	(8,149)	2,850
Fund Balance at Beginning of Year	11,192	11,192	0
Fund Balance at End of Year	\$193	\$3,043	\$2,850

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ohio Reads Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	<u>Final Budgeted Amount</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$500,000	\$0	(\$500,000)
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries	<u>42,700</u>	<u>0</u>	<u>42,700</u>
Net Change in Fund Balance	457,300	0	(457,300)
Fund Balance at Beginning of Year	<u>42,640</u>	<u>42,640</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$499,940</u></u>	<u><u>\$42,640</u></u>	<u><u>(\$457,300)</u></u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Vocational Educational Enhancements Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	<u>Final Budgeted Amount</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$6,000	\$600	(\$5,400)
<u>Expenditures:</u>			
Current:			
Support Services:			
Instructional Staff:			
Salaries	5,103	0	5,103
Fringe Benefits	897	0	897
<i>Total Expenditures</i>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
Net Change in Fund Balance	0	600	600
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$600</u></u>	<u><u>\$600</u></u>

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, 2009

	Final <u>Budgeted Amount</u>	<u>Actual</u>	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$825,000	\$629,894	(\$195,106)
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries	36,061	34,210	1,851
Fringe Benefits	6,627	6,030	597
Purchased Services	655,944	510,190	145,754
Materials and Supplies	3,000	3,000	0
Total Pupils	<u>701,632</u>	<u>553,430</u>	<u>148,202</u>
Instructional Staff:			
Salaries	561	561	0
Fringe Benefits	98	98	0
Total Instructional Staff	<u>659</u>	<u>659</u>	<u>0</u>
Fiscal:			
Other	7,354	7,354	0
Central:			
Purchased Services	15,500	15,500	0
<i>Total Expenditures</i>	<u>725,145</u>	<u>576,943</u>	<u>148,202</u>
Excess of Revenues Over (Under) Expenditures	<u>99,855</u>	<u>52,951</u>	<u>(46,904)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	348,492	348,492
Advances Out	0	(419,938)	(419,938)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(71,446)</u>	<u>(71,446)</u>
Net Change in Fund Balance	99,855	(18,495)	(118,350)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>25,144</u>	<u>25,144</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$124,999</u></u>	<u><u>\$6,649</u></u>	<u><u>(\$118,350)</u></u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Poverty Based Aid Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$58,500,000	\$58,259,357	(\$240,643)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	14,459,348	14,459,348	0
Fringe Benefits	4,653,208	4,653,208	0
Purchased Services	7,003	7,003	0
Materials and Supplies	17,519	17,519	0
Capital Outlay	12,760	12,760	0
Total Regular	19,149,838	19,149,838	0
Special:			
Salaries	4,766,398	4,766,398	0
Fringe Benefits	1,673,977	1,673,977	0
Total Special	6,440,375	6,440,375	0
Student Intervention Services:			
Salaries	1,807,758	1,807,758	0
Fringe Benefits	318,886	318,886	0
Purchased Services	47,109	47,109	0
Materials and Supplies	191,271	191,271	0
Total Student Intervention Services	2,365,024	2,365,024	0
Total Instruction	27,955,237	27,955,237	0
Support Services:			
Pupils:			
Salaries	16,291,692	16,291,692	0
Fringe Benefits	5,633,895	5,633,895	0
Purchased Services	2,802	2,802	0
Materials and Supplies	6,218	6,218	0
Total Pupils	\$21,934,607	\$21,934,607	\$0

(continued)

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Poverty Based Aid Special Revenue Fund
For the Fiscal Year Ended June 30, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Instructional Staff:			
Salaries	\$3,601,057	\$3,601,057	\$0
Fringe Benefits	1,280,992	1,280,992	0
Purchased Services	186,741	186,741	0
Materials and Supplies	12,121	12,121	0
Capital Outlay	6,062	6,062	0
Total Instructional Staff	5,086,973	5,086,973	0
Administration:			
Salaries	93,320	93,320	0
Fringe Benefits	27,559	27,559	0
Purchased Services	577	577	0
Total Administration	121,456	121,456	0
Business:			
Purchased Services	300	300	0
Operation and Maintenance of Plant:			
Salaries	1,536,470	1,536,470	0
Fringe Benefits	609,013	609,013	0
Purchased Services	995,167	995,167	0
Materials and Supplies	7,868	7,868	0
Capital Outlay	12,271	12,271	0
Total Operation and Maintenance of Plant	3,160,789	3,160,789	0
Total Support Services	30,304,125	30,304,125	0
Total Expenditures	58,259,362	58,259,362	0
Excess of Revenues Over (Under) Expenditures	240,638	(5)	(240,643)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	3,926,018	3,926,018
Advances Out	0	(3,811,014)	(3,811,014)
Total Other Financing Sources (Uses)	0	115,004	115,004
Net Change in Fund Balance	240,638	114,999	(125,639)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$240,638	\$114,999	(\$125,639)

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$3,200,000	\$2,241,613	(\$958,387)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	506,511	131,806	374,705
Fringe Benefits	23,033	22,973	60
Purchased Services	480,413	470,484	9,929
Materials and Supplies	200,427	199,803	624
Capital Outlay	483,648	482,048	1,600
Other	12,184	11,950	234
Total Regular	1,706,216	1,319,064	387,152
Special:			
Materials and Supplies	149	0	149
Vocational:			
Materials and Supplies	14,919	14,755	164
Capital Outlay	5,630	5,595	35
Total Vocational	20,549	20,350	199
Total Instruction	1,726,914	1,339,414	387,500
Support Services:			
Pupils:			
Salaries	605,142	320,105	285,037
Fringe Benefits	116,876	110,533	6,343
Purchased Services	213,141	207,763	5,378
Materials and Supplies	153,019	152,323	696
Capital Outlay	38,570	38,525	45
Total Pupils	1,126,748	829,249	297,499
Instructional Staff:			
Salaries	589,986	249,467	340,519
Fringe Benefits	67,744	55,326	12,418
Purchased Services	291,702	286,950	4,752
Materials and Supplies	52,008	51,012	996
Total Instructional Staff	\$1,001,440	\$642,755	\$358,685

(continued)

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, 2009
(continued)*

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Fiscal:			
Other	\$14,264	\$14,264	\$0
Operation and Maintenance of Plant:			
Salaries	200	0	200
Fringe Benefits	113	0	113
Total Operation and Maintenance of Plant	313	0	313
Pupil Transportation:			
Purchased Services	158,514	155,049	3,465
Central:			
Purchased Services	40,999	40,999	0
Total Support Services	2,342,278	1,682,316	659,962
Extracurricular Activities:			
Academic Oriented Activities:			
Materials and Supplies	1,500	1,478	22
Capital Outlay	805	760	45
Total Extracurricular Activities	2,305	2,238	67
<i>Total Expenditures</i>	4,071,497	3,023,968	1,047,529
Excess of Revenues Over (Under) Expenditures	(871,497)	(782,355)	89,142
<i>Other Financing Sources (Uses):</i>			
Refund of Prior Year Expenditures	0	1,863	1,863
Refund of Prior Year Receipts	(221,290)	(221,290)	0
<i>Total Other Financing Sources (Uses)</i>	(221,290)	(219,427)	1,863
Net Change in Fund Balance	(1,092,787)	(1,001,782)	91,005
Fund Balance at Beginning of Year	316,959	316,959	0
Prior Year Encumbrances Appropriated	842,779	842,779	0
Fund Balance at End of Year	\$66,951	\$157,956	\$91,005

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$1,197,545	\$802,159	(\$395,386)
Investment Earnings	84	56	(28)
<i>Total Revenues</i>	<u>1,197,629</u>	<u>802,215</u>	<u>(395,414)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Adult/Continuing:			
Salaries	530,950	507,328	23,622
Fringe Benefits	142,338	133,755	8,583
Materials and Supplies	26,584	12,610	13,974
<i>Total Instruction</i>	<u>699,872</u>	<u>653,693</u>	<u>46,179</u>
Support Services:			
Pupils:			
Salaries	21,450	6,912	14,538
Fringe Benefits	3,096	2,325	771
Purchased Services	16,772	2,900	13,872
<i>Total Pupils</i>	<u>41,318</u>	<u>12,137</u>	<u>29,181</u>
Instructional Staff:			
Salaries	70,088	68,911	1,177
Fringe Benefits	47,122	35,825	11,297
<i>Total Instructional Staff</i>	<u>117,210</u>	<u>104,736</u>	<u>12,474</u>
Administration:			
Salaries	45,737	33,061	12,676
Fringe Benefits	10,758	9,941	817
Purchased Services	4,700	2,986	1,714
<i>Total Administration</i>	<u>\$61,195</u>	<u>\$45,988</u>	<u>\$15,207</u>

(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, 2009
(continued)

	Final <u>Budgeted Amount</u>	<u>Actual</u>	Variance Positive (Negative)
Fiscal:			
Other	\$11,162	\$11,162	\$0
Total Support Services	<u>230,885</u>	<u>174,023</u>	<u>56,862</u>
<i>Total Expenditures</i>	<u>930,757</u>	<u>827,716</u>	<u>103,041</u>
Excess of Revenues Over (Under) Expenditures	<u>266,872</u>	<u>(25,501)</u>	<u>(292,373)</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	2,371	0	(2,371)
Transfers Out	(2,371)	0	2,371
Advances In	0	334,301	334,301
Advances Out	0	(315,683)	(315,683)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>18,618</u>	<u>18,618</u>
Net Change in Fund Balance	266,872	(6,883)	(273,755)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>3,127</u>	<u>3,127</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$269,999</u>	<u>(\$3,756)</u>	<u>(\$273,755)</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$19,999,823	\$15,515,444	(\$4,484,379)
Investment Earnings	177	137	(40)
<i>Total Revenues</i>	<u>20,000,000</u>	<u>15,515,581</u>	<u>(4,484,419)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Salaries	270,614	270,614	0
Fringe Benefits	90,297	90,297	0
Purchased Services	308,684	308,684	0
Materials and Supplies	99,385	79,144	20,241
Capital Outlay	34,421	18,260	16,161
<i>Total Instruction</i>	<u>803,401</u>	<u>766,999</u>	<u>36,402</u>
Support Services:			
Pupils:			
Salaries	493,765	409,306	84,459
Fringe Benefits	253,609	203,811	49,798
<i>Total Pupils</i>	<u>747,374</u>	<u>613,117</u>	<u>134,257</u>
Instructional Staff:			
Salaries	10,352,582	7,479,157	2,873,425
Fringe Benefits	4,891,305	4,397,030	494,275
Purchased Services	81,300	81,055	245
<i>Total Instructional Staff</i>	<u>15,325,187</u>	<u>11,957,242</u>	<u>3,367,945</u>
Administration:			
Salaries	456,059	452,472	3,587
Fringe Benefits	128,384	105,004	23,380
Purchased Services	17,128	15,439	1,689
Materials and Supplies	15,009	15,009	0
<i>Total Administration</i>	<u>\$616,580</u>	<u>\$587,924</u>	<u>\$28,656</u>

(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, 2009
(continued)

	Final <u>Budgeted Amount</u>	<u>Actual</u>	Variance Positive (Negative)
Fiscal:			
Other	\$166,312	\$166,312	\$0
Central:			
Salaries	2,200	1,810	390
Fringe Benefits	400	348	52
Total Central	<u>2,600</u>	<u>2,158</u>	<u>442</u>
Total Support Services	<u>16,858,053</u>	<u>13,326,753</u>	<u>3,531,300</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries	324,577	296,832	27,745
Fringe Benefits	100,991	91,617	9,374
Purchased Services	283,138	274,142	8,996
Total Operation of Non-Instructional Services	<u>708,706</u>	<u>662,591</u>	<u>46,115</u>
<i>Total Expenditures</i>	<u>18,370,160</u>	<u>14,756,343</u>	<u>3,613,817</u>
Excess of Revenues Over (Under) Expenditures	<u>1,629,840</u>	<u>759,238</u>	<u>(870,602)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	3,468,884	3,468,884
Advances Out	0	(4,405,037)	(4,405,037)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(936,153)</u>	<u>(936,153)</u>
Net Change in Fund Balance	1,629,840	(176,915)	(1,806,755)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>170,163</u>	<u>170,163</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$1,800,003</u></u>	<u><u>(\$6,752)</u></u>	<u><u>(\$1,806,755)</u></u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Vocational Education Special Revenue Fund Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$3,199,425	\$2,634,071	(\$565,354)
Investment Earnings	575	473	(102)
<i>Total Revenues</i>	<u>3,200,000</u>	<u>2,634,544</u>	<u>(565,456)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	3,470	3,267	203
Fringe Benefits	606	569	37
Materials and Supplies	99,189	98,692	497
Capital Outlay	38,688	37,494	1,194
Total Regular	<u>141,953</u>	<u>140,022</u>	<u>1,931</u>
Vocational:			
Purchased Services	18,315	16,357	1,958
Materials and Supplies	133,554	126,920	6,634
Capital Outlay	772,591	764,543	8,048
Total Vocational	<u>924,460</u>	<u>907,820</u>	<u>16,640</u>
Total Instruction	<u>1,066,413</u>	<u>1,047,842</u>	<u>18,571</u>
Support Services:			
Pupils:			
Salaries	1,002,249	879,451	122,798
Fringe Benefits	319,329	276,333	42,996
Purchased Services	282,736	145,121	137,615
Materials and Supplies	500	500	0
Total Pupils	<u>1,604,814</u>	<u>1,301,405</u>	<u>303,409</u>
Instructional Staff:			
Salaries	353,829	294,878	58,951
Fringe Benefits	133,058	98,000	35,058
Purchased Services	147,826	143,952	3,874
Materials and Supplies	7,329	7,199	130
Other	1,000	1,000	0
Total Instructional Staff	<u>\$643,042</u>	<u>\$545,029</u>	<u>\$98,013</u>

(continued)

Columbus City School District
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Vocational Education Special Revenue Fund Fund
For the Fiscal Year Ended June 30, 2009
(continued)*

	Final <u>Budgeted Amount</u>	<u>Actual</u>	Variance Positive (Negative)
Pupil Transportation: Purchased Services	\$161,169	\$161,169	\$0
Total Support Services	<u>2,409,025</u>	<u>2,007,603</u>	<u>401,422</u>
<i>Total Expenditures</i>	<u>3,475,438</u>	<u>3,055,445</u>	<u>419,993</u>
Excess of Revenues Under Expenditures	<u>(275,438)</u>	<u>(420,901)</u>	<u>(145,463)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	1,054,172	1,054,172
Advances Out	<u>0</u>	<u>(1,048,423)</u>	<u>(1,048,423)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>5,749</u>	<u>5,749</u>
Net Change in Fund Balance	(275,438)	(415,152)	(139,714)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>515,435</u>	<u>515,435</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$239,997</u></u>	<u><u>\$100,283</u></u>	<u><u>(\$139,714)</u></u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indian Education Grants Special Revenue Fund Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>3,634</u>	<u>3,634</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,634</u></u>	<u><u>\$3,634</u></u>	<u><u>\$0</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 Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$1,820,681	\$1,444,488	(\$376,193)
Investment Earnings	319	253	(66)
Total Revenues	1,821,000	1,444,741	(376,259)
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Salaries	340,175	270,907	69,268
Fringe Benefits	63,244	48,090	15,154
Purchased Services	13,131	8,804	4,327
Materials and Supplies	11,944	9,987	1,957
Capital Outlay	119,442	114,284	5,158
Total Instruction	547,936	452,072	95,864
Support Services:			
Pupils:			
Salaries	260,974	245,668	15,306
Fringe Benefits	86,097	81,887	4,210
Materials and Supplies	22,848	22,339	509
Total Pupils	369,919	349,894	20,025
Instructional Staff:			
Salaries	554,929	439,741	115,188
Fringe Benefits	171,784	161,127	10,657
Purchased Services	45,660	45,446	214
Materials and Supplies	60	60	0
Total Instructional Staff	772,433	646,374	126,059
Fiscal:			
Other	\$16,969	\$16,969	\$0

(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 Fund
For the Fiscal Year Ended June 30, 2009
(continued)

	Final <u>Budgeted Amount</u>	<u>Actual</u>	Variance Positive (Negative)
Operation and Maintenance of Plant:			
Salaries	\$76,912	\$59,384	\$17,528
Fringe Benefits	<u>32,963</u>	<u>29,382</u>	<u>3,581</u>
Total Operation and Maintenance of Plant	<u>109,875</u>	<u>88,766</u>	<u>21,109</u>
Pupil Transportation:			
Purchased Services	<u>5,000</u>	<u>1,461</u>	<u>3,539</u>
Total Support Services	1,274,196	1,103,464	170,732
Operation of Non-Instructional Services:			
Community Services:			
Materials and Supplies	<u>17,241</u>	<u>13,312</u>	<u>3,929</u>
<i>Total Expenditures</i>	<u>1,839,373</u>	<u>1,568,848</u>	<u>270,525</u>
Excess of Revenues Under Expenditures	<u>(18,373)</u>	<u>(124,107)</u>	<u>(105,734)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	477,824	477,824
Advances Out	<u>0</u>	<u>(385,792)</u>	<u>(385,792)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>92,032</u>	<u>92,032</u>
Net Change in Fund Balance	(18,373)	(32,075)	(13,702)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>54,876</u>	<u>54,876</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$36,503</u></u>	<u><u>\$22,801</u></u>	<u><u>(\$13,702)</u></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 Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$329,927	\$176,982	(\$152,945)
Investment Earnings	73	39	(34)
<i>Total Revenues</i>	<u>330,000</u>	<u>177,021</u>	<u>(152,979)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Purchased Services	17,709	17,709	0
Materials and Supplies	60,798	26,964	33,834
Total Instruction	<u>78,507</u>	<u>44,673</u>	<u>33,834</u>
Support Services:			
Pupils:			
Salaries	60,864	29,864	31,000
Fringe Benefits	16,295	16,295	0
Purchased Services	2,376	2,376	0
Materials and Supplies	2,500	2,500	0
Total Pupils	<u>82,035</u>	<u>51,035</u>	<u>31,000</u>
Instructional Staff:			
Salaries	38,114	7,114	31,000
Fringe Benefits	1,345	1,345	0
Total Instructional Staff	<u>39,459</u>	<u>8,459</u>	<u>31,000</u>
Total Support Services	<u>121,494</u>	<u>59,494</u>	<u>62,000</u>
<i>Total Expenditures</i>	<u>200,001</u>	<u>104,167</u>	<u>95,834</u>
Excess of Revenues Over (Under) Expenditures	<u>129,999</u>	<u>72,854</u>	<u>(57,145)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	135,378	135,378
Advances Out	0	(176,032)	(176,032)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(40,654)</u>	<u>(40,654)</u>
Net Change in Fund Balance	129,999	32,200	(97,799)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$129,999</u>	<u>\$32,200</u>	<u>(\$97,799)</u>

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$60,499,286	\$47,118,445	(\$13,380,841)
Investment Earnings	714	556	(158)
<i>Total Revenues</i>	<u>60,500,000</u>	<u>47,119,001</u>	<u>(13,380,999)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Salaries	20,853,703	14,639,929	6,213,774
Fringe Benefits	5,142,121	4,618,124	523,997
Purchased Services	321,160	301,380	19,780
Materials and Supplies	4,592,280	4,474,262	118,018
Capital Outlay	1,655,292	1,209,409	445,883
Total Instruction	<u>32,564,556</u>	<u>25,243,104</u>	<u>7,321,452</u>
Support Services:			
Pupils:			
Salaries	1,990,117	1,703,457	286,660
Fringe Benefits	672,713	610,175	62,538
Purchased Services	5,480,687	5,299,000	181,687
Materials and Supplies	180,702	150,027	30,675
Capital Outlay	300	300	0
Total Pupils	<u>8,324,519</u>	<u>7,762,959</u>	<u>561,560</u>
Instructional Staff:			
Salaries	6,685,103	4,400,230	2,284,873
Fringe Benefits	2,029,661	1,440,035	589,626
Purchased Services	6,076,494	5,793,154	283,340
Materials and Supplies	1,180,188	872,597	307,591
Capital Outlay	5,234	4,862	372
Total Instructional Staff	<u>15,976,680</u>	<u>12,510,878</u>	<u>3,465,802</u>
Administration:			
Salaries	1,060,245	770,728	289,517
Fringe Benefits	319,551	259,303	60,248
Purchased Services	112,269	34,297	77,972
Materials and Supplies	72,463	65,033	7,430
Capital Outlay	30,289	19,836	10,453
Total Administration	<u>1,594,817</u>	<u>1,149,197</u>	<u>445,620</u>
Fiscal:			
Other	510,538	510,538	0
Business:			
Salaries	9,500	0	9,500
Fringe Benefits	3,325	0	3,325
Total Business	<u>\$12,825</u>	<u>\$0</u>	<u>\$12,825</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation and Maintenance of Plant:			
Salaries	\$11,450	\$2,872	\$8,578
Fringe Benefits	550	549	1
Purchased Services	250	222	28
Total Operation and Maintenance of Plant	<u>12,250</u>	<u>3,643</u>	<u>8,607</u>
Pupil Transportation:			
Purchased Services	503,183	501,167	2,016
Central:			
Salaries	77,261	34,811	42,450
Fringe Benefits	30,335	7,361	22,974
Total Central	<u>107,596</u>	<u>42,172</u>	<u>65,424</u>
Total Support Services	<u>27,042,408</u>	<u>22,480,554</u>	<u>4,561,854</u>
Operation of Non-Instructional Services:			
Community Services:			
Salaries	236,611	233,185	3,426
Fringe Benefits	86,929	62,314	24,615
Purchased Services	76	76	0
Materials and Supplies	11,905	2,620	9,285
Capital Outlay	690	676	14
Total Operation of Non-Instructional Services	<u>336,211</u>	<u>298,871</u>	<u>37,340</u>
Extracurricular Activities:			
Academic Oriented Activities:			
Other	6,000	6,000	0
Total Expenditures	<u>59,949,175</u>	<u>48,028,529</u>	<u>11,920,646</u>
Excess of Revenues Over (Under) Expenditures	<u>550,825</u>	<u>(909,528)</u>	<u>(1,460,353)</u>
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	1,844	1,844
Advances In	0	10,564,120	10,564,120
Advances Out	0	(12,963,148)	(12,963,148)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(2,397,184)</u>	<u>(2,397,184)</u>
Net Change in Fund Balance	550,825	(3,306,712)	(3,857,537)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>3,849,169</u>	<u>3,849,169</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,399,994</u>	<u>\$542,457</u>	<u>(\$3,857,537)</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$1,998,655	\$252,657	(\$1,745,998)
Investment Earnings	1,345	170	(1,175)
<i>Total Revenues</i>	<u>2,000,000</u>	<u>252,827</u>	<u>(1,747,173)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	11,600	11,181	419
Fringe Benefits	2,401	1,973	428
Materials and Supplies	80,000	80,000	0
Total Regular	<u>94,001</u>	<u>93,154</u>	<u>847</u>
Special:			
Salaries	135,559	32,250	103,309
Fringe Benefits	6,025	5,655	370
Total Special	<u>141,584</u>	<u>37,905</u>	<u>103,679</u>
Student Intervention Services:			
Materials and Supplies	40,561	40,268	293
Total Instruction	<u>276,146</u>	<u>171,327</u>	<u>104,819</u>
Support Services:			
Pupils:			
Purchased Services	205,533	105,534	99,999
Instructional Staff:			
Salaries	736,917	209,052	527,865
Fringe Benefits	38,851	35,724	3,127
Purchased Services	276,140	248,766	27,374
Materials and Supplies	43,691	40,367	3,324
Total Instructional Staff	<u>1,095,599</u>	<u>533,909</u>	<u>561,690</u>
Administration:			
Salaries	117,410	17,440	99,970
Fringe Benefits	102,969	3,051	99,918
Total Administration	<u>\$220,379</u>	<u>\$20,491</u>	<u>\$199,888</u>

(continued)

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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Pupil Transportation:			
Purchased Services	\$2,000	\$1,575	\$425
Central:			
Purchased Services	8,067	8,067	0
Total Support Services	1,531,578	669,576	862,002
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	411	172	239
Materials and Supplies	5,852	3,218	2,634
Capital Outlay	280	280	0
Total Operation of Non-Instructional Services	6,543	3,670	2,873
<i>Total Expenditures</i>	1,814,267	844,573	969,694
Excess of Revenues Over (Under) Expenditures	185,733	(591,746)	(777,479)
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	419,239	419,239
Advances In	0	518,392	518,392
Advances Out	0	(512,032)	(512,032)
<i>Total Other Financing Sources (Uses)</i>	0	425,599	425,599
Net Change in Fund Balance	185,733	(166,147)	(351,880)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	114,266	114,266	0
Fund Balance (Deficit) at End of Year	\$299,999	(\$51,881)	(\$351,880)

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Safe and Drug-Free Schools Grant - Title IV-A Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$1,049,913	\$481,254	(\$568,659)
Investment Earnings	87	40	(47)
<i>Total Revenues</i>	<u>1,050,000</u>	<u>481,294</u>	<u>(568,706)</u>
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries	70,217	58,777	11,440
Fringe Benefits	12,254	10,309	1,945
Purchased Services	64,955	64,955	0
Total Pupils	<u>147,426</u>	<u>134,041</u>	<u>13,385</u>
Instructional Staff:			
Salaries	297,777	144,653	153,124
Fringe Benefits	245,456	46,489	198,967
Purchased Services	210,666	140,822	69,844
Materials and Supplies	107,993	104,414	3,579
Capital Outlay	5,000	4,815	185
Total Instructional Staff	<u>866,892</u>	<u>441,193</u>	<u>425,699</u>
Fiscal:			
Other	6,067	6,067	0
Pupil Transportation:			
Purchased Services	11,400	3,300	8,100
Total Support Services	<u>1,031,785</u>	<u>584,601</u>	<u>447,184</u>
Operation of Non-Instructional Services:			
Community Services:			
Materials and Supplies	11,647	5,424	6,223
<i>Total Expenditures</i>	<u>1,043,432</u>	<u>590,025</u>	<u>453,407</u>
Excess of Revenues Over (Under) Expenditures	<u>6,568</u>	<u>(108,731)</u>	<u>(115,299)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	280,146	280,146
Advances Out	0	(206,611)	(206,611)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>73,535</u>	<u>73,535</u>
Net Change in Fund Balance	6,568	(35,196)	(41,764)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>53,429</u>	<u>53,429</u>	<u>0</u>
Fund Balance at End of Year	<u>\$59,997</u>	<u>\$18,233</u>	<u>(\$41,764)</u>

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$484,828	\$273,974	(\$210,854)
Investment Earnings	172	97	(75)
<i>Total Revenues</i>	<u>485,000</u>	<u>274,071</u>	<u>(210,929)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Special:			
Salaries	356,979	178,069	178,910
Fringe Benefits	82,995	64,443	18,552
Materials and Supplies	17,000	16,837	163
Total Instruction	<u>456,974</u>	<u>259,349</u>	<u>197,625</u>
Support Services:			
Instructional Staff:			
Purchased Services	1,000	633	367
Fiscal:			
Other	3,027	3,027	0
Total Support Services	<u>4,027</u>	<u>3,660</u>	<u>367</u>
<i>Total Expenditures</i>	<u>461,001</u>	<u>263,009</u>	<u>197,992</u>
Excess of Revenues Over (Under) Expenditures	<u>23,999</u>	<u>11,062</u>	<u>(12,937)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	0	49,999	49,999
Advances Out	0	(54,115)	(54,115)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(4,116)</u>	<u>(4,116)</u>
Net Change in Fund Balance	23,999	6,946	(17,053)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$23,999</u></u>	<u><u>\$6,946</u></u>	<u><u>(\$17,053)</u></u>

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$14,698,319	\$7,650,796	(\$7,047,523)
Investment Earnings	1,681	875	(806)
<i>Total Revenues</i>	<u>14,700,000</u>	<u>7,651,671</u>	<u>(7,048,329)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	3,566,753	2,783,982	782,771
Fringe Benefits	2,217,978	955,974	1,262,004
<i>Total Instruction</i>	<u>5,784,731</u>	<u>3,739,956</u>	<u>2,044,775</u>
Support Services:			
Instructional Staff:			
Salaries	4,210,913	1,653,963	2,556,950
Fringe Benefits	629,362	375,374	253,988
Purchased Services	1,989,602	1,409,292	580,310
Materials and Supplies	406,166	245,686	160,480
Other	20,000	7,877	12,123
<i>Total Instructional Staff</i>	<u>7,256,043</u>	<u>3,692,192</u>	<u>3,563,851</u>
Administration:			
Salaries	246,806	221,048	25,758
Fringe Benefits	81,578	81,297	281
<i>Total Administration</i>	<u>328,384</u>	<u>302,345</u>	<u>26,039</u>
Fiscal:			
Other	80,241	80,241	0
Operation and Maintenance of Plant:			
Salaries	8,000	0	8,000
Fringe Benefits	1,520	0	1,520
<i>Total Operation and Maintenance of Plant</i>	<u>9,520</u>	<u>0</u>	<u>9,520</u>
<i>Total Support Services</i>	<u>\$7,674,188</u>	<u>\$4,074,778</u>	<u>\$3,599,410</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation of Non-Instructional Services:			
Community Services:			
Purchased Services	\$20,000	\$0	\$20,000
<i>Total Expenditures</i>	<u>13,478,919</u>	<u>7,814,734</u>	<u>5,664,185</u>
Excess of Revenues Over (Under) Expenditures	<u>1,221,081</u>	<u>(163,063)</u>	<u>(1,384,144)</u>
<i>Other Financing Sources (Uses):</i>			
Refund of Prior Year Expenditures	0	119,652	119,652
Advances In	0	2,165,286	2,165,286
Advances Out	0	(1,949,602)	(1,949,602)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>335,336</u>	<u>335,336</u>
Net Change in Fund Balance	1,221,081	172,273	(1,048,808)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>138,919</u>	<u>138,919</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,360,000</u></u>	<u><u>\$311,192</u></u>	<u><u>(\$1,048,808)</u></u>

Columbus City School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Schoolwide Building Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources:</u>			
Advances In	<u>0</u>	<u>168</u>	<u>168</u>
Net Change in Fund Balance	0	168	168
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$168</u></u>	<u><u>\$168</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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$24,990,037	\$12,829,738	(\$12,160,299)
Investment Earnings	9,963	5,115	(4,848)
<i>Total Revenues</i>	<u>25,000,000</u>	<u>12,834,853</u>	<u>(12,165,147)</u>
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Salaries	552,813	60,609	492,204
Fringe Benefits	56,589	8,927	47,662
Purchased Services	324,960	318,904	6,056
Materials and Supplies	504,280	218,125	286,155
Capital Outlay	239,546	124,383	115,163
Total Regular	<u>1,678,188</u>	<u>730,948</u>	<u>947,240</u>
Special:			
Salaries	136,475	113,276	23,199
Fringe Benefits	51,685	40,537	11,148
Purchased Services	56,550	56,550	0
Materials and Supplies	113,230	113,188	42
Capital Outlay	220,049	219,837	212
Total Special	<u>577,989</u>	<u>543,388</u>	<u>34,601</u>
Student Intervention Services:			
Salaries	187,576	9,267	178,309
Fringe Benefits	32,737	1,529	31,208
Total Student Intervention Services	<u>220,313</u>	<u>10,796</u>	<u>209,517</u>
Total Instruction	<u>2,476,490</u>	<u>1,285,132</u>	<u>1,191,358</u>
Support Services:			
Pupils:			
Salaries	421,642	278,832	142,810
Fringe Benefits	146,055	106,497	39,558
Purchased Services	574,439	547,366	27,073
Materials and Supplies	216,449	203,285	13,164
Capital Outlay	4,839	4,791	48
Other	6,050	6,050	0
Total Pupils	<u>\$1,369,474</u>	<u>\$1,146,821</u>	<u>\$222,653</u>

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Instructional Staff:			
Salaries	\$6,258,666	\$2,139,907	\$4,118,759
Fringe Benefits	867,913	687,675	180,238
Purchased Services	4,929,589	3,897,686	1,031,903
Materials and Supplies	588,244	498,645	89,599
Capital Outlay	323,612	84,185	239,427
Other	3,350	2,415	935
Total Instructional Staff	12,971,374	7,310,513	5,660,861
Administration:			
Salaries	343,710	269,295	74,415
Fringe Benefits	95,583	71,957	23,626
Total Administration	439,293	341,252	98,041
Fiscal:			
Other	65,833	65,492	341
Operation and Maintenance of Plant:			
Salaries	141,931	72,854	69,077
Fringe Benefits	39,423	23,367	16,056
Purchased Services	215,139	208,155	6,984
Materials and Supplies	2,785	2,785	0
Total Operation and Maintenance of Plant	399,278	307,161	92,117
Pupil Transportation:			
Purchased Services	94,701	94,701	0
Central:			
Salaries	2,500,000	3,551	2,496,449
Fringe Benefits	2,500,000	1,040	2,498,960
Purchased Services	4,579,134	4,513,731	65,403
Materials and Supplies	54,960	54,402	558
Capital Outlay	84	84	0
Total Central	9,634,178	4,572,808	5,061,370
Total Support Services	\$24,974,131	\$13,838,748	\$11,135,383

(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, 2009
(continued)

	Final Budgeted Amount	Actual	Variance Positive (Negative)
Operation of Non-Instructional Services:			
Food Service Operations:			
Salaries	\$15,316	\$15,316	\$0
Fringe Benefits	5,361	5,361	0
Purchased Services	441	441	0
Materials and Supplies	73,659	73,659	0
Total Food Service Operations	94,777	94,777	0
Community Services:			
Purchased Services	24,000	0	24,000
Capital Outlay	13,000	0	13,000
Total Community Services	37,000	0	37,000
Total Operation of Non-Instructional Services	131,777	94,777	37,000
<i>Total Expenditures</i>	27,582,398	15,218,657	12,363,741
Excess of Revenues Over (Under) Expenditures	(2,582,398)	(2,383,804)	198,594
<u>Other Financing Sources (Uses):</u>			
Refund of Prior Year Expenditures	0	75,193	75,193
Transfers Out	(2,198)	(2,198)	0
Advances In	0	5,011,216	5,011,216
Advances Out	0	(5,982,580)	(5,982,580)
Refund of Prior Year Receipts	(57,252)	(56,778)	474
<i>Total Other Financing Sources (Uses)</i>	(59,450)	(955,147)	(895,697)
Net Change in Fund Balance	(2,641,848)	(3,338,951)	(697,103)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	3,341,834	3,341,834	0
Fund Balance at End of Year	\$699,986	\$2,883	(\$697,103)

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Contributions and Donations	\$10,000	\$0	(\$10,000)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular:			
Materials and Supplies	11,066,780	5,911,947	5,154,833
Support Services:			
Pupil Transportation:			
Capital Outlay - Replacement	10,573,644	10,509,312	64,332
Central:			
Capital Outlay	6,000,000	2,940,156	3,059,844
Total Support Services	16,573,644	13,449,468	3,124,176
<i>Total Expenditures</i>	27,640,424	19,361,415	8,279,009
Excess of Revenues Over (Under) Expenditures	(27,630,424)	(19,361,415)	8,269,009
<u>Other Financing Sources:</u>			
Proceeds from Sale of Notes	27,563,644	25,323,644	(2,240,000)
Net Change in Fund Balance	(66,780)	5,962,229	6,029,009
Fund Balance at Beginning of Year	66,781	66,781	0
Fund Balance at End of Year	\$1	\$6,029,010	\$6,029,009

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay:			
Site Improvement Services:			
Capital Outlay	166,335	0	166,335
Net Change in Fund Balance	(166,335)	0	166,335
Fund Balance at Beginning of Year	166,335	166,335	0
Fund Balance at End of Year	\$0	\$166,335	\$166,335

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$113,000	\$0	(\$113,000)
<u>Expenditures:</u>			
Current:			
Instruction:			
Regular Instruction:			
Capital Outlay	400,000	287,041	112,959
Net Change in Fund Balance	(287,000)	(287,041)	(41)
Fund Balance at Beginning of Year	287,175	287,175	0
Fund Balance at End of Year	\$175	\$134	(\$41)

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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>	\$0	\$0	\$0
<u>Expenditures:</u>			
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, 2009

	Final Budgeted Amount	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Investment Earnings	\$10,000	\$9,655	(\$345)
<u>Expenditures:</u>			
Current:			
Support Services:			
Pupils:			
Salaries and Wages	1,500	0	1,500
Net Change in Fund Balance	8,500	9,655	1,155
Fund Balance at Beginning of Year	917,399	917,399	0
Fund Balance at End of Year	\$925,899	\$927,054	\$1,155

**STATISTICAL
SECTION**

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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, notes disclosures, and required supplementary information says about the School District’s overall financial health.

<u>CONTENTS</u>	<u>PAGES</u>
Financial Trends	162-173
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	174-183
These schedules contain information to help the reader assess the School District’s most significant local revenue sources.	
Debt Capacity	184-189
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	191-193
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	195-204
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. The School District implemented GASB Statement No. 34 during fiscal year 2002; schedules presenting government-wide information include information for fiscal year 2002 and after.

Columbus City School District
Net Assets by Component
Governmental Activities
Last Eight Fiscal Years
(accrual basis of accounting)

Fiscal Year	2002	2003	2004
Invested in Capital Assets, Net of Related Debt	\$158,400,362	\$134,016,880	\$138,911,328
Restricted for:			
Debt Service	4,241,122	7,868,465	15,904,608
Capital Projects	10,108,099	274,385,253	262,393,282
Public School Purposes:			
Expendable	186,792	141,716	140,787
Nonexpendable	673,401	673,401	673,401
Other Purposes	15,330,234	32,655,053	31,904,733
Unrestricted (Deficit)	<u>8,139,039</u>	<u>(235,932,632)</u>	<u>(306,725,795)</u>
Total Net Assets	<u><u>\$197,079,049</u></u>	<u><u>\$213,808,136</u></u>	<u><u>\$143,202,344</u></u>

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$101,483,785	\$78,012,508	\$157,028,996	\$173,387,249	\$139,327,989
12,064,763	13,933,689	29,510,707	24,887,766	109,422,768
125,487,284	166,021,389	102,131,178	81,747,034	60,146,458
163,815	163,515	212,400	243,996	253,651
673,401	673,401	673,401	673,401	673,401
33,172,167	37,172,881	46,530,420	49,004,113	42,531,648
(72,595,529)	(22,908,600)	73,619,761	69,906,992	123,588,490
<u>\$200,449,686</u>	<u>\$273,068,783</u>	<u>\$409,706,863</u>	<u>\$399,850,551</u>	<u>\$475,944,405</u>

Columbus City School District
Changes in Net Assets
Governmental Activities
Last Eight Fiscal Years
(accrual basis of accounting)

Fiscal Year	2002	2003	2004
Expenses:			
Current:			
Instruction:			
Regular	\$256,444,114	\$281,964,404	\$278,118,279
Special	73,439,876	72,484,995	80,535,499
Vocational	25,256,824	21,987,545	21,114,819
Adult/Continuing (1)	5,949,308	4,912,032	4,860,658
Student Intervention Services	0	0	392,159
Support Services:			
Pupils	40,121,652	49,792,142	53,188,569
Instructional Staff	62,492,058	52,285,197	67,934,149
Board of Education	0	0	43,366
Administration (2)	41,998,634	62,026,022	53,012,782
Fiscal (3)	25,320,785	9,528,287	20,133,183
Business	0	0	2,460,253
Operation and Maintenance of Plant	60,639,039	65,304,673	61,823,222
Pupil Transportation	30,200,073	29,595,632	29,611,211
Central	27,404,953	25,740,780	26,790,621
Operation of Non-Instructional Services	26,705,069	28,507,060	27,498,942
Extracurricular Activities	14,947,167	14,639,269	14,322,606
Interest and Fiscal Charges	2,978,738	33,699,347	15,072,633
<i>Total Expenses</i>	<u>693,898,290</u>	<u>752,467,385</u>	<u>756,912,951</u>
Program Revenues:			
Charges for Services and Sales:			
Instruction:			
Regular	2,173,426	2,245,228	2,293,253
Special	482,317	437,077	498,407
Vocational	214,804	168,547	169,545
Adult/Continuing (4)	2,282,523	1,699,480	1,326,741
Student Intervention Services	0	0	0
Support Services:			
Pupils	295,209	466,404	378,917
Instructional Staff	435,525	354,247	375,753
Administration	1,283,707	1,501,093	1,277,087
Fiscal	183,182	46,908	210,299
Operation and Maintenance of Plant	526,365	520,394	507,852
Pupil Transportation	263,577	252,450	240,519
Central	218,515	197,224	178,019
Operation of Non-Instructional Services	7,692,774	7,626,758	7,377,340
Extracurricular Activities	1,828,418	1,653,380	1,702,455
Operating Grants, Contributions, and Interest	118,074,360	164,858,848	164,315,187
Capital Grants and Contributions	424,171	3,050,729	15,000
<i>Total Program Revenues</i>	<u>136,378,873</u>	<u>185,078,767</u>	<u>180,866,374</u>
<i>Net Expense</i>	<u>(\$557,519,417)</u>	<u>(\$567,388,618)</u>	<u>(\$576,046,577)</u>

2005	2006	2007	2008	2009
\$314,091,889	\$312,347,701	\$293,469,060	\$333,637,633	\$339,881,279
85,413,229	78,504,191	89,524,013	92,964,504	101,040,134
14,040,774	10,736,361	10,445,182	13,340,466	10,550,511
2,933,559	2,425,019	2,253,559	2,481,549	2,530,779
137,470	8,598,912	14,136,826	14,010,535	2,612,552
47,790,920	47,931,201	45,843,170	50,564,641	56,390,136
76,705,011	82,164,176	64,418,757	66,939,400	75,697,511
69,427	76,390	173,859	119,957	186,196
51,380,573	41,021,722	48,200,511	49,380,916	52,949,866
15,048,909	13,714,697	13,632,207	21,368,496	13,673,008
0	4,441,970	3,220,352	3,292,677	25,696
56,317,813	60,513,709	63,191,116	64,967,754	66,921,441
32,673,761	36,604,349	44,886,806	48,671,909	54,001,204
26,991,245	23,708,882	25,132,427	23,671,897	29,087,926
29,652,433	34,530,084	34,256,509	36,959,899	37,882,087
14,992,196	7,718,721	7,531,387	7,366,538	7,808,576
25,802,812	10,404,007	12,257,313	20,733,501	18,487,917
794,042,021	775,442,092	772,573,054	850,472,272	869,726,819
2,046,144	2,795,914	3,543,413	3,556,682	4,215,832
642,641	577,543	2,377,476	857,374	852,980
98,950	97,425	430,544	120,665	274,128
977,904	1,080,362	884,849	1,004,151	851,910
0	0	0	0	2,010
378,788	387,769	86,847	734,036	227,426
478,610	423,509	34,357	406,790	124,885
998,883	918,723	788,928	1,370,854	487,558
105,022	365,793	1,612	303,013	2,550
399,122	563,540	1,146	845,678	63,341
238,745	386,713	0	634,850	5,982
172,636	130,299	0	221,331	19,663
7,139,325	6,517,142	5,850,882	6,148,405	5,398,527
1,716,611	1,632,185	1,609,781	1,527,165	1,928,834
182,402,146	197,960,513	211,944,571	137,899,147	136,370,265
553,035	15,000	125,000	297,044	600,825
198,348,562	213,852,430	227,679,406	155,927,185	151,426,716
(\$595,693,459)	(\$561,589,662)	(\$544,893,648)	(\$694,545,087)	(\$718,300,103)

(continued)

Columbus City School District
Changes in Net Assets
Governmental Activities
Last Eight Fiscal Years
(accrual basis of accounting)
(continued)

Fiscal Year	2002	2003	2004
General Revenues:			
Property Taxes Levied for:			
General Purposes	\$288,256,321	\$307,391,044	\$287,429,181
Debt Service	7,946,442	15,236,909	18,413,900
Capital Outlay	0	2,267,541	3,707,953
Grants and Entitlements not Restricted to Specific Programs	203,015,816	251,428,587	188,643,400
Contributions and Donations	0	0	0
Investments Earnings	6,716,155	4,103,320	1,489,025
Payments in Lieu of Taxes	0	0	0
Miscellaneous	4,071,606	3,631,050	5,757,326
Gain on Sale of Capital Assets	856,744	59,254	0
<i>Total General Revenues</i>	<u>510,863,084</u>	<u>584,117,705</u>	<u>505,440,785</u>
<i>Change in Net Assets</i>	<u>(\$46,656,333)</u>	<u>\$16,729,087</u>	<u>(\$70,605,792)</u>

- (1) Prior to fiscal year 2004, Adult/Continuing expenses and Student Intervention Services expenses were combined; however, both are presented separately in fiscal years after 2003.
- (2) Prior to fiscal year 2004, Board of Education expenses and Administration expenses were combined; however, both are presented separately in fiscal years after 2003.
- (3) Prior to fiscal year 2004, Fiscal expenses and Business expenses were combined; however, both are presented separately in fiscal years after 2003.
- (4) 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.

2005	2006	2007	2008	2009
\$352,960,286	\$371,193,749	\$409,614,280	\$337,697,721	\$435,622,783
30,767,734	26,863,209	40,533,244	33,383,869	38,223,465
3,944,996	3,924,443	5,681,393	3,541,952	3,916,265
246,863,208	194,613,319	186,057,536	275,688,810	297,699,979
0	0	0	140,000	88,979
9,149,680	16,694,892	24,209,137	18,309,812	6,737,757
4,606,016	7,119,921	7,447,169	5,992,191	4,798,815
4,648,881	5,784,331	7,988,969	9,933,524	7,305,914
0	8,014,895	0	896	0
652,940,801	634,208,759	681,531,728	684,688,775	794,393,957
\$57,247,342	\$72,619,097	\$136,638,080	(\$9,856,312)	\$76,093,854

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

Fiscal Year	2002	2003	2004
Function / Program:			
Instruction:			
Regular	\$6,379,867	\$11,045,206	\$9,436,899
Special	60,424,340	78,308,352	79,983,728
Vocational	1,060,997	1,270,400	4,139,542
Adult/Continuing (1)	3,685,113	6,778,230	2,374,738
Student Intervention Services	0	0	0
Support Services:			
Pupils	8,175,901	11,886,817	7,090,792
Instructional Staff	14,678,592	23,257,882	25,243,756
Administration	2,836,969	4,119,386	3,386,482
Fiscal	1,211,300	654,874	1,660,863
Operation and Maintenance of Plant	953,631	888,824	733,949
Pupil Transportation	1,354,764	10,346,427	11,847,918
Central	1,648,128	1,574,780	2,764,141
Operation of Non-Instructional Services	31,880,893	33,272,931	30,283,148
Extracurricular Activities	2,088,378	1,674,658	1,920,418
<i>Total Program Revenues</i>	<u>\$136,378,873</u>	<u>\$185,078,767</u>	<u>\$180,866,374</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.

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$9,324,266	\$37,034,640	\$42,553,788	\$9,252,650	\$9,580,340
79,373,571	40,048,989	46,227,681	44,031,079	43,224,238
3,590,741	3,751,772	2,810,168	2,326,997	2,603,283
2,754,844	11,341,181	16,564,296	2,590,365	2,305,427
0	0	0	0	23,617
10,277,123	11,491,498	10,564,265	13,623,983	11,804,774
32,735,538	40,657,446	39,405,008	32,799,783	32,251,603
4,302,612	4,243,437	4,223,810	4,210,951	3,236,959
1,474,211	1,477,395	1,290,468	1,476,287	804,958
1,306,205	3,382,139	6,521,818	1,211,319	597,846
14,908,274	15,031,188	14,440,741	4,369,927	3,487,150
3,015,144	10,668,421	9,843,762	3,555,112	4,907,565
33,363,105	32,893,439	31,486,875	34,772,158	34,511,590
1,922,928	1,830,885	1,746,726	1,706,574	2,087,366
<u>\$198,348,562</u>	<u>\$213,852,430</u>	<u>\$227,679,406</u>	<u>\$155,927,185</u>	<u>\$151,426,716</u>

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

	<u>2000 (1)</u>	<u>2001 (1)</u>	<u>2002 (1)</u>	<u>2003 (1)</u>
General Fund:				
Reserved	\$27,290,630	\$29,072,117	\$23,939,323	\$21,375,943
Unreserved (Deficit)	<u>33,033,921</u>	<u>52,805,115</u>	<u>27,178,654</u>	<u>(15,925,554)</u>
<i>Total General Fund (Deficit)</i>	<u>60,324,551</u>	<u>81,877,232</u>	<u>51,117,977</u>	<u>5,450,389</u>
All Other Governmental Funds:				
Reserved	23,121,471	17,879,378	9,991,188	14,019,040
Unreserved, Undesignated Reported in:				
Special Revenue Funds	12,972,082	15,699,573	12,231,439	13,828,200
Debt Service Funds	0	0	0	13,631,320
Capital Projects Funds	10,034,634	4,288,065	8,154,413	200,597,272 *
Permanent Fund	<u>0</u>	<u>183,351</u>	<u>186,792</u>	<u>141,407</u>
<i>Total All Other Governmental Funds</i>	<u>46,128,187</u>	<u>38,050,367</u>	<u>30,563,832</u>	<u>242,217,239</u>
<i>Total Governmental Funds</i>	<u>\$106,452,738</u>	<u>\$119,927,599</u>	<u>\$81,681,809</u>	<u>\$247,667,628</u>

* 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.

(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.

<u>2004 (1)</u>	<u>2005 (1)</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$26,916,482	\$10,232,117	\$76,499,114	\$64,053,699	\$98,945,956	\$112,362,782
<u>(58,264,215)</u>	<u>(30,859,351)</u>	<u>(50,741,286)</u>	<u>35,718,527</u>	<u>807,335</u>	<u>44,228,181</u>
<u>(31,347,733)</u>	<u>(20,627,234)</u>	<u>25,757,828</u>	<u>99,772,226</u>	<u>99,753,291</u>	<u>156,590,963</u>
13,313,796	25,559,562	116,855,704	154,742,354	114,385,439	46,004,448
11,647,877	23,130,096	18,911,457	30,205,372	17,104,637	20,271,986
12,127,248	17,747,947	8,956,742	24,345,083	20,423,630	99,537,005
190,398,554	344,437,816 *	243,996,807	137,383,445	88,677,242	123,747,815
<u>140,787</u>	<u>163,815</u>	<u>163,515</u>	<u>212,400</u>	<u>243,996</u>	<u>253,651</u>
<u>227,628,262</u>	<u>411,039,236</u>	<u>388,884,225</u>	<u>346,888,654</u>	<u>240,834,944</u>	<u>289,814,905</u>
<u>\$196,280,529</u>	<u>\$390,412,002</u>	<u>\$414,642,053</u>	<u>\$446,660,880</u>	<u>\$340,588,235</u>	<u>\$446,405,868</u>

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

	2000 (1)	2001 (1)	2002 (1)	2003 (1)	2004 (1)
<u>Revenues:</u>					
Property Taxes	\$266,540,853	\$293,373,583	\$294,263,353	\$320,641,959	\$326,624,650
Payments in Lieu of Taxes	0	0	0	0	0
Intergovernmental	262,379,531	294,846,306	301,745,514	316,697,580	324,813,059
Investment Earnings	11,572,552	12,772,332	6,073,034	4,313,492	1,800,749
Tuition and Fees	6,527,380	5,520,683	6,382,502	5,869,257	5,772,014
Extracurricular Activities	0	0	0	0	0
Rent	0	0	0	0	0
Charges for Services	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Miscellaneous	5,286,229	7,383,039	6,465,330	6,698,387	8,299,479
Total Revenues	552,306,545	613,895,943	614,929,733	654,220,675	667,309,951
<u>Expenditures:</u>					
Current:					
Instruction:					
Regular (2)	282,710,143	304,106,057	242,733,313	266,765,494	265,354,480
Special	0	0	68,184,260	71,503,852	78,793,126
Vocational	0	0	20,193,222	21,565,579	19,719,349
Adult/Continuing (3)	0	0	1,838,346	1,476,586	1,944,718
Student Intervention Services	0	0	0	0	0
Support Services:					
Pupils	34,635,749	39,640,897	44,128,214	48,731,883	51,059,717
Instructional Staff	55,442,755	53,258,590	62,917,855	52,284,232	66,627,988
Board of Education	0	0	0	0	43,366
Administration (4)	38,800,902	37,301,844	41,780,024	61,093,212	48,916,621
Fiscal (5)	13,612,464	9,932,415	21,824,688	8,881,965	22,003,749
Business	0	0	0	0	502
Operation and Maintenance of Plant	47,824,785	54,817,653	55,703,874	64,273,776	62,412,038
Pupil Transportation	26,533,969	28,676,965	29,268,144	29,733,508	28,915,014
Central	13,103,694	15,878,244	26,957,345	25,782,742	24,107,348
Operation of Non-Instructional Services	5,943,998	5,110,900	6,777,812	6,331,243	5,698,663
Extracurricular Activities	7,336,262	8,295,890	8,059,074	8,380,438	10,138,959
Capital Outlay	45,209,750	29,365,872	11,835,837	5,734,941	10,716,011
Debt Service:					
Principal Retirement	12,673,415	20,638,941	18,905,020	17,723,967	10,512,362
Interest and Fiscal Charges	2,668,776	3,760,570	2,991,985	3,253,958	11,785,384
Issuance Costs	0	0	0	1,695,364	0
Capital Appreciation Bond Accretion	0	0	0	0	0
Total Expenditures	586,496,662	610,784,838	664,099,013	695,212,740	718,749,395
Excess of Revenues Over (Under) Expenditures	(34,190,117)	3,111,105	(49,169,280)	(40,992,065)	(51,439,444)
<u>Other Financing Sources (Uses):</u>					
Refunding General Obligation Bonds Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
General Obligation Bonds Issued	0	10,208,688	7,760,000	200,000,000	0
Bond Anticipation Notes Issued	0	0	0	0	0
Premium on Debt Issuance	0	0	0	6,879,996	0
Proceeds from Sale of Capital Assets	3,545,416	360,521	928,234	97,888	52,345
Inception of Capital Lease	30,291,029	257,304	2,235,256	0	0
Transfers In	4,357,461	8,051,135	1,947,227	2,317,446	437,323
Transfers Out	(4,700,863)	(8,513,892)	(1,947,227)	(2,317,446)	(437,323)
Total Other Financing Sources (Uses)	33,493,043	10,363,756	10,923,490	206,977,884	52,345
Net Change in Fund Balances	(\$697,074)	\$13,474,861	(\$38,245,790)	\$165,985,819	(\$51,387,099)
Debt Service as a Percentage of Noncapital Expenditures					
	2.9%	4.2%	3.4%	3.1%	3.2%

(1) Beginning in fiscal year 2007, the School District began 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) For fiscal years 2000 and 2001, Instruction expenditures were combined; however, individual functions are presented separately in fiscal years after 2001.

(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.

(4) Prior to fiscal year 2004, Board of Education and Administration expenditures were combined; however, both are presented separately in fiscal years after 2003.

(5) Prior to fiscal year 2004, Fiscal and Business expenditures were combined; however, both are presented separately in fiscal years after 2003.

2005 (1)	2006	2007	2008	2009
\$376,823,691	\$396,067,777	\$447,420,409	\$368,231,415	\$456,312,294
4,606,016	7,119,921	7,447,169	5,992,191	4,798,815
372,657,266	414,763,503	429,105,480	435,315,009	452,368,764
9,283,751	17,004,766	23,540,362	19,136,612	6,495,669
5,473,329	9,857,750	8,174,298	8,949,533	6,592,871
0	0	0	0	1,630,822
0	0	0	0	546,044
0	4,367,330	5,784,625	6,739,197	5,685,889
0	0	0	0	1,741,523
9,120,319	12,166,261	12,155,116	14,246,609	7,305,914
777,964,372	861,347,308	933,627,459	858,610,566	943,478,605
282,469,289	291,549,219	292,911,035	305,407,945	320,714,359
84,478,441	81,534,717	88,678,965	92,952,352	97,850,009
13,620,035	11,974,300	9,997,550	9,644,312	10,171,778
1,361,962	2,443,419	2,279,451	2,463,038	2,416,671
0	8,598,912	14,136,826	14,010,535	2,607,321
46,705,565	48,851,702	45,089,753	48,950,800	56,296,292
76,278,185	81,041,154	64,487,669	68,691,546	76,315,443
69,427	76,390	173,859	119,957	186,196
49,736,363	43,815,959	47,328,093	48,210,713	50,566,784
14,201,048	14,009,716	13,615,116	21,399,148	15,817,065
3,595,413	4,514,890	3,222,442	0	2,341,348
55,461,480	62,427,678	61,014,250	67,728,958	67,104,066
33,364,648	36,646,705	43,936,484	49,552,172	56,383,981
26,861,677	24,177,711	26,347,184	23,458,382	28,988,121
7,262,205	34,290,664	33,739,568	36,068,288	37,071,661
7,771,183	7,755,402	7,351,228	7,345,523	7,707,785
17,317,200	58,861,401	121,209,260	152,757,655	103,035,860
72,956,927	16,275,025	14,385,454	46,323,632	30,433,300
18,077,980	18,176,894	11,708,144	16,649,779	17,334,977
1,423,174	0	2,396,095	128,604	988,844
0	0	0	0	6,606,255
813,012,202	847,021,858	904,008,426	1,011,863,339	990,938,116
(35,047,830)	14,325,450	29,619,033	(153,252,773)	(47,459,511)
0	0	282,864,897	6,895,000	0
0	0	(310,165,477)	(7,089,055)	0
164,000,000	0	0	0	89,889,998
60,000,000	0	0	47,080,198	60,000,000
4,682,751	0	29,696,676	204,058	3,312,262
15,946	9,904,601	3,698	89,927	74,884
479,490	0	0	0	0
823,156	746,167	34,067,177	10,494,172	4,639,185
(822,040)	(746,167)	(34,067,177)	(10,494,172)	(4,639,185)
229,179,303	9,904,601	2,399,794	47,180,128	153,277,144
\$194,131,473	\$24,230,051	\$32,018,827	(\$106,072,645)	\$105,817,633
11.4%	4.4%	3.3%	7.4%	6.3%

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
2000	\$3,437,490,890	\$2,996,789,750	\$6,434,280,640	\$18,383,658,971	\$375,280,160	\$1,501,120,640
2001	3,496,296,470	3,066,786,600	6,563,083,070	18,751,665,914	404,814,710	1,619,258,840
2002	3,559,994,020	3,170,234,670	6,730,228,690	19,229,224,829	340,258,620	1,361,034,480
2003	4,138,688,440	3,434,230,870	7,572,919,310	21,636,912,314	323,196,300	1,292,785,200
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

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. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric 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.

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			Total Direct Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio (1)	
\$1,089,697,096	\$4,358,788,384	\$7,899,257,896	\$24,243,567,995	32.58	\$57.57
1,087,080,399	4,348,321,596	8,054,978,179	24,719,246,350	32.59	57.37
1,065,092,969	4,260,371,876	8,135,580,279	24,850,631,185	32.74	57.37
978,627,172	3,914,508,688	8,874,742,782	26,844,206,202	33.06	58.80
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
31,472,755	503,564,080	9,965,729,675	29,119,206,823	34.22	75.50

Columbus City School District
Principal Real and Personal Property Taxpayers
2009 and 2000

Tax Payer	2009		Percentage of Real Property Assessed Valuation
	Assessed Value	Rank	
Columbus Southern Power Company	\$177,028,630	1	1.78%
Nationwide Mutual Insurance Company	69,984,190	2	0.70%
Huntington Center	58,100,000	3	0.58%
Columbia Gas of Ohio, Inc.	31,817,740	4	0.32%
American Electric Power	23,820,160	5	0.24%
Duke Realty LP	20,676,440	6	0.21%
Grant/Riverside Methodist Hospital	19,583,550	7	0.20%
Battelle Memorial	19,401,120	8	0.19%
Grange Insurance	17,888,860	9	0.18%
Ohio Health Corporation	17,849,790	10	0.18%
Ohio Bell Telephone Company (Ameritech)	-		-
Capitol South Community	-		-
Distribution Land Corporation	-		-
State Teachers Retirement Board of Ohio	-		-
Total	456,150,480		4.58%
All Others	9,509,579,195		95.42%
Total Assessed Valuation	<u>\$9,965,729,675</u>		<u>100.00%</u>

Source: City of Columbus 2008 Comprehensive Annual Financial Report

2000		
Assessed Value	Rank	Percentage of Real Property Assessed Valuation
\$258,263,000	1	3.27%
98,175,000	4	1.24%
48,685,000	6	0.62%
99,165,000	3	1.26%
29,770,000	8	0.38%
23,094,000	9	0.29%
-		-
-		-
-		-
-		-
120,191,000	2	1.52%
65,536,000	5	0.83%
38,302,000	7	0.48%
<u>21,143,000</u>	10	<u>0.27%</u>
802,324,000		10.16%
<u>7,096,933,896</u>		<u>89.84%</u>
<u><u>\$7,899,257,896</u></u>		<u><u>100.00%</u></u>

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

	2000	2001	2002
UNVOTED MILLAGE:			
Operating	<u>\$4.51</u>	<u>\$4.51</u>	<u>\$4.51</u>
VOTED MILLAGE - BY LEVY:			
1976 Current Expense			
Residential/Agricultural Real	\$2.52	\$2.51	\$2.49
Commercial/Industrial and Public Utility Real	3.48	3.43	3.40
General Business and Public Utility Personal	7.20	7.20	7.20
1976 Current Expense			
Residential/Agricultural Real	5.11	5.08	5.05
Commercial/Industrial and Public Utility Real	7.07	6.96	6.90
General Business and Public Utility Personal	14.60	14.60	14.60
1977 Bond Levy (\$89,500,000)			
Residential/Agricultural Real	0.15	0.00	0.00
Commercial/Industrial and Public Utility Real	0.15	0.00	0.00
General Business and Public Utility Personal	0.15	0.00	0.00
1981 Current Expense			
Residential/Agricultural Real	2.95	2.93	2.91
Commercial/Industrial and Public Utility Real	4.26	4.20	4.16
General Business and Public Utility Personal	7.60	7.60	7.60
1986 Current Expense			
Residential/Agricultural Real	4.15	4.13	4.10
Commercial/Industrial and Public Utility Real	5.65	5.56	5.51
General Business and Public Utility Personal	7.94	7.94	7.94
1991 Current Expense			
Residential/Agricultural Real	6.22	6.19	6.16
Commercial/Industrial and Public Utility Real	8.17	8.05	7.98
General Business and Public Utility Personal	8.95	8.95	8.95
1992 Bond Levy (\$92,000,000)			
Residential/Agricultural Real	1.12	1.07	1.07
Commercial/Industrial and Public Utility Real	1.12	1.07	1.07
General Business and Public Utility Personal	1.12	1.07	1.07
1996 Current Expense			
Residential/Agricultural Real	4.36	4.34	4.32
Commercial/Industrial and Public Utility Real	5.06	4.98	4.94
General Business and Public Utility Personal	5.50	5.50	5.50
2002 Permanent Improvement			
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
2002 Bond Levy (\$391,852,599)			
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

2003	2004	2005	2006	2007	2008	2009
<u>\$4.51</u>						
\$2.18	\$2.17	\$2.15	\$1.79	\$1.79	\$1.78	\$1.78
3.22	3.24	3.27	3.15	3.15	3.15	3.06
7.20	7.20	7.20	7.20	7.20	7.20	7.20
4.42	4.40	4.37	3.63	3.63	3.62	3.61
6.53	6.57	6.64	6.38	6.39	6.39	6.21
14.60	14.60	14.60	14.60	14.60	14.60	14.60
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.55	2.54	2.52	2.10	2.09	2.09	2.08
3.93	3.96	4.00	3.84	3.85	3.85	3.74
7.60	7.60	7.60	7.60	7.60	7.60	7.60
3.59	3.57	3.54	2.95	2.94	2.94	2.93
5.22	5.25	5.30	5.10	5.11	5.11	4.96
7.94	7.94	7.94	7.94	7.94	7.94	7.94
5.39	5.36	5.32	4.43	4.42	4.41	4.40
7.55	7.60	7.67	7.37	7.39	7.39	7.18
8.95	8.95	8.95	8.95	8.95	8.95	8.95
1.00	1.00	0.98	0.72	1.01	1.01	0.71
1.00	1.00	0.98	0.72	1.01	1.01	0.71
1.00	1.00	0.98	0.72	1.01	1.01	0.71
3.78	3.75	3.73	3.10	3.10	3.09	3.09
4.67	4.70	4.75	4.57	4.58	4.57	4.45
5.50	5.50	5.50	5.50	5.50	5.50	5.50
0.44	0.44	0.43	0.36	0.36	0.36	0.36
0.47	0.48	0.48	0.46	0.46	0.46	0.45
0.50	0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.38	2.92	2.00	2.89	2.89	2.47
1.00	1.38	2.92	2.00	2.89	2.89	2.47
1.00	1.38	2.92	2.00	2.89	2.89	2.47

(continued)

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

	2000	2001	2002
2004 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 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
TOTAL VOTED MILLAGE BY TYPE OF PROPERTY			
Residential/Agricultural Real	26.58	26.25	26.10
Commercial/Industrial and Public Utility Real	34.96	34.25	33.96
General Business and Public Utility Personal	53.06	52.86	52.86
OVERLAPPING RATES BY TAXING DISTRICT (1)			
TOWNSHIPS:			
Residential/Agricultural Real	0.08 - 5.28	0.18 - 5.26	0.23 - 5.22
Commercial/Industrial and Public Utility Real	0.06 - 5.56	0.18 - 5.54	0.19 - 5.50
General Business and Public Utility Personal	0.12 - 7.00	0.18 - 7.00	0.25 - 7.00
CORPORATIONS:			
Residential/Agricultural Real	0.11 - 1.94	0.11 - 1.94	0.11 - 2.50
Commercial/Industrial and Public Utility Real	0.13 - 2.22	0.13 - 2.24	0.13 - 2.49
General Business and Public Utility Personal	0.29 - 3.60	0.29 - 3.60	0.29 - 3.60
COUNTY AND OTHER UNITS:			
Residential/Agricultural Real	0.21 - 2.75	0.20 - 2.73	0.20 - 2.71
Commercial/Industrial and Public Utility Real	0.24 - 3.13	0.23 - 3.09	0.23 - 3.05
General Business and Public Utility Personal	0.60 - 3.50	0.60 - 3.50	0.60 - 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.

2003	2004	2005	2006	2007	2008	2009
0.00	0.00	6.90	5.75	5.73	5.72	5.71
0.00	0.00	6.95	6.68	6.69	6.69	6.51
0.00	0.00	6.95	6.95	6.95	6.95	6.95
0.00	0.00	0.00	0.00	0.00	0.00	7.85
0.00	0.00	0.00	0.00	0.00	0.00	7.63
0.00	0.00	0.00	0.00	0.00	0.00	7.85
0.00	0.00	0.00	0.00	0.00	0.00	0.72
0.00	0.00	0.00	0.00	0.00	0.00	0.72
0.00	0.00	0.00	0.00	0.00	0.00	0.72
24.35	24.61	32.86	26.83	27.96	27.91	35.71
33.59	34.18	42.96	40.27	41.52	41.51	48.09
54.29	54.67	63.14	61.96	63.14	63.14	70.99
0.01 - 4.70	0.05 - 9.40	0.04 - 9.40	0.04 - 7.87	0.05 - 7.88	0.02 - 7.88	0.03 - 9.10
0.01 - 5.11	0.05 - 9.40	0.04 - 9.40	0.04 - 8.88	0.07 - 8.88	0.02 - 8.81	0.03 - 9.07
0.01 - 7.00	0.05 - 9.40	0.04 - 9.40	0.04 - 9.40	0.07 - 9.40	0.02 - 9.40	0.03 - 9.10
0.09 - 2.97	0.09 - 5.73	0.09 - 5.73	0.08 - 4.58	0.08 - 4.59	0.08 - 4.59	0.08 - 4.60
0.12 - 3.10	0.11 - 6.91	0.12 - 6.96	0.11 - 6.16	0.11 - 6.59	0.11 - 6.61	0.11 - 5.98
0.29 - 3.60	0.21 - 8.30	0.20 - 8.30	0.17 - 8.30	0.20 - 8.30	0.16 - 8.30	0.24 - 8.30
0.18 - 3.09	0.18 - 3.07	0.18 - 3.06	0.15 - 2.61	0.15 - 2.60	0.23 - 2.60	0.15 - 3.50
0.22 - 3.30	0.22 - 3.31	0.22 - 3.34	0.21 - 3.21	0.21 - 3.21	0.21 - 3.22	0.21 - 3.39
0.60 - 3.50	0.52 - 3.50	0.48 - 3.50	0.42 - 3.50	0.45 - 3.50	0.44 - 3.50	0.44 - 3.50

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

Collection Year (1)	Total Tax Levied (2)	Current Tax Collection	Percent of Current Levy Collected	Delinquent Tax Collection (3)
1999	\$302,402,022	\$292,215,950	96.63%	\$11,508,152
2000	309,899,227	294,623,207	95.07%	8,888,182
2001	318,921,808	303,040,501	95.02%	12,909,204
2002	318,637,659	297,829,803	93.47%	14,622,228
2003	337,620,850	314,056,091	93.02%	16,086,346
2004	341,326,702	314,874,590	92.25%	19,793,223
2005	427,113,841	394,620,611	92.39%	17,054,463
2006	417,264,411	387,176,261	92.79%	21,851,526
2007	431,806,909	396,590,279	91.84%	21,154,409
2008	424,110,101	381,325,995	89.91%	21,072,873

Source: Franklin County Auditor

- (1) The 2009 information cannot be presented because all collections have not been made by June 30, 2009.
- (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>
\$303,724,102	100.44%	\$27,309,998	9.03%
303,511,389	97.94%	30,561,002	9.86%
315,949,705	99.07%	33,432,049	10.48%
312,452,031	98.06%	37,364,783	11.73%
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%
409,027,787	98.03%	47,664,964	11.42%
417,744,688	96.74%	54,057,090	12.52%
402,398,868	94.88%	75,507,310	17.80%

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)	Bond Anticipation Notes (1)	Energy Conservation Bonds (1)	Capital Leases (1)	Total Outstanding Debt	Estimated Actual Value (2)
2000	\$49,157,612	\$0	\$9,085,000	\$28,142,612	\$86,385,224	\$24,243,567,995
2001	41,457,612	0	17,460,000	17,979,926	76,897,538	24,719,246,350
2002	42,297,612	0	14,760,000	10,792,040	67,849,652	24,850,631,185
2003	241,718,294	0	13,075,000	2,028,142	256,821,436	26,844,206,202
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	29,119,206,823

- 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 2008 Comprehensive Annual Financial Report; information is reported for calendar years 1999 through 2008 as fiscal years 2000 through 2009.
 - (4) Computation of per capita personal income multiplied by population

Population (3)	Personal Income (4)	Ratio of Debt to Estimated Actual Value	Ratio of Debt to Personal Income	Debt Per Capita
698,495	\$21,247,519,405	0.36%	0.41%	\$123.67
711,470	22,430,514,690	0.31%	0.34%	108.08
720,230	23,073,288,280	0.27%	0.29%	94.21
734,024	24,564,113,160	0.96%	1.05%	349.88
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	2.06%	1.93%	774.10

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)	Estimated Actual Value (2)	Population (3)	Ratio of General Obligation Debt to Estimated Actual Value	General Obligation Debt Per Capita
2000	\$58,242,612	\$24,243,567,995	698,495	0.24%	\$83.38
2001	58,917,612	24,719,246,350	711,470	0.24%	82.81
2002	57,057,612	24,850,631,185	720,230	0.23%	79.22
2003	254,793,294	26,844,206,202	734,024	0.95%	347.12
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	29,119,206,823	776,463	1.60%	599.82

Source: (1) Includes the School District's general obligation bonds and Energy Conservation bonds
 (2) Ohio Department of Taxation
 (3) City of Columbus 2008 Comprehensive Annual Financial Report; information is reported for calendar years 1999 through 2008 as fiscal years 2000 through 2009.

Columbus City School District
Computation of Direct and Overlapping Debt
 June 30, 2009

Jurisdiction	Debt Attributable to Governmental Activities	Percentage Applicable to District	Amount Applicable to District
Direct:			
Columbus City School District:			
General Obligation Bonds	\$460,499,469	100.00 %	\$460,499,469
Bond Anticipation Notes	135,219,823	100.00	135,219,823
Energy Conservation Loan	5,240,000	100.00	5,240,000
Capital Lease Obligation	<u>98,975</u>	100.00	<u>98,975</u>
Total Direct Debt	<u>601,058,267</u>		<u>601,058,267</u>
Overlapping:			
Franklin County:			
General Obligation Bonds	229,835,000	36.00	82,740,600
Loan Obligations	4,761,000	36.00	1,713,960
Bond Anticipation Notes	42,500,000	36.00	15,300,000
Capital Lease Obligation	1,409,000	36.00	507,240
City of Columbus:			
General Obligation Bonds	858,918,000	61.23	525,915,491
Revenue Obligation Bonds	72,157,000	61.23	44,181,731
Capital Lease Obligation	2,000,000	61.23	1,224,600
City of Gahanna:			
General Obligation Bonds	21,237,196	0.56	118,928
OPWC Loan	813,566	0.56	4,556
Capital Lease Obligation	45,502	0.56	255
City of Upper Arlington:			
General Obligation Bonds	27,208,550	0.12	32,650
Installment Loan	104,846	0.12	126
Village of New Albany:			
General Obligation Bonds	23,590,000	0.04	9,436
OPWC Loans	3,155,035	0.04	1,262
Capital Lease Obligation	313,882	0.04	126
Blendon Township:			
General Obligation Bonds	343,800	1.48	5,088
Jefferson Township:			
General Obligation Bonds	1,485,000	0.06	891
Madison Township:			
Township Facilities Note	807,244	0.59	4,763
Ohio Park Improvement Loans	303,885	0.59	1,793
Mifflin Township:			
General Obligation Bonds	1,835,000	3.93	72,116
Plain Township:			
General Obligation Bonds	1,744,998	1.53	26,698
Washington Township:			
General Obligation Bonds	2,214,999	0.84	18,606
New Albany Plain Local Park District:			
General Obligation Bonds	14,164,998	1.09	154,398
Solid Waste Authority of Central Ohio:			
General Obligation Bonds	<u>19,975,000</u>	34.55	<u>6,901,363</u>
Total Overlapping Debt	<u>1,330,923,501</u>		<u>678,936,677</u>
Total Direct and Overlapping Debt	<u>\$1,931,981,768</u>		<u>\$1,279,994,944</u>

Source: Ohio Municipal Advisory Council

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>
Total Assessed Valuation	\$7,899,257,896	\$8,054,978,179	\$8,135,580,279
Less Railroad and Telephone Property Valuation	0	0	0
Less General Business Tangible Personal Property Valuation	<u>0</u>	<u>0</u>	<u>0</u>
Total Assessed Valuation used to Calculate Legal Debt Margin (1)	7,899,257,896	8,054,978,179	8,135,580,279
Overall debt limitation - 9.0% of assessed valuation (2)	710,933,211	724,948,036	732,202,225
Gross indebtedness authorized by the School District	58,242,612	58,917,612	57,057,612
Less exempt debt:			
Energy Conservation Bonds	<u>(9,085,000)</u>	<u>(17,460,000)</u>	<u>(14,760,000)</u>
Debt within 9.0% limitation	49,157,612	41,457,612	42,297,612
Less amount available in the Debt Service Fund	<u>(7,684,268)</u>	<u>(5,323,552)</u>	<u>(3,427,618)</u>
Net debt within 9.0% limitation	<u>41,473,344</u>	<u>36,134,060</u>	<u>38,869,994</u>
Legal debt margin within 9.0% limitation	<u>\$669,459,867</u>	<u>\$688,813,976</u>	<u>\$693,332,231</u>
Legal Debt Margin as a Percentage of the Debt Limit	94.2%	95.0%	94.7%
<hr/>			
Energy Conservation Debt limitation 0.9% of assessed valuation	\$71,093,321	\$72,494,804	\$73,220,223
Net debt within 0.9% limitation	<u>(9,085,000)</u>	<u>(17,460,000)</u>	<u>(14,760,000)</u>
Energy Conservation Debt Margin	<u>\$62,008,321</u>	<u>\$55,034,804</u>	<u>\$58,460,223</u>
Energy Conservation Debt Margin as a Percentage of the Energy Conservation Debt Limit	87.2%	75.9%	79.8%
<hr/>			
Unvoted debt limitation .10% of assessed valuation (2)	\$7,899,258	\$8,054,978	\$8,135,580
Gross indebtedness authorized by the School District	9,085,000	17,460,000	14,760,000
Less exempt debt:			
Energy Conservation Bonds	<u>(9,085,000)</u>	<u>(17,460,000)</u>	<u>(14,760,000)</u>
Legal debt margin within .10% limitation	<u>\$7,899,258</u>	<u>\$8,054,978</u>	<u>\$8,135,580</u>
Unvoted Legal Debt Margin as a Percentage of the Excess of Revenues Over (Under) Expenditures	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 9 percent for voted debt and .10 percent for unvoted debt.

2003	2004	2005	2006	2007	2008	2009
\$8,874,742,782	\$8,941,071,197	\$9,075,001,283	\$10,121,946,204	\$10,229,993,449	\$10,072,108,883	\$9,965,729,675
0	0	0	(106,380,250)	(108,303,580)	(66,501,790)	(49,773,070)
0	0	0	(690,966,854)	(516,278,079)	(265,293,013)	(31,472,755)
8,874,742,782	8,941,071,197	9,075,001,283	9,324,599,100	9,605,411,790	9,740,314,080	9,884,483,850
798,726,850	804,696,408	816,750,115	839,213,919	864,487,061	876,628,267	889,603,547
254,793,294	278,319,545	437,367,692	414,578,130	404,553,684	372,101,347	566,660,001
(13,075,000)	(11,295,000)	(9,430,000)	(7,345,000)	(6,675,000)	(5,975,000)	(5,240,000)
241,718,294	267,024,545	427,937,692	407,233,130	397,878,684	366,126,347	561,420,001
(13,889,450)	(12,903,977)	(18,073,538)	(13,550,014)	(29,498,177)	(30,270,796)	(109,605,213)
227,828,844	254,120,568	409,864,154	393,683,116	368,380,507	335,855,551	451,814,788
<u>\$570,898,006</u>	<u>\$550,575,840</u>	<u>\$406,885,961</u>	<u>\$445,530,803</u>	<u>\$496,106,554</u>	<u>\$540,772,716</u>	<u>\$437,788,759</u>
71.5%	68.4%	49.8%	53.1%	57.4%	61.7%	49.2%
\$79,872,685	\$80,469,641	\$81,675,012	\$83,921,392	\$86,448,706	\$87,662,827	\$88,960,355
(13,075,000)	(11,295,000)	(9,430,000)	(7,345,000)	(6,675,000)	(5,975,000)	(5,240,000)
<u>\$66,797,685</u>	<u>\$69,174,641</u>	<u>\$72,245,012</u>	<u>\$76,576,392</u>	<u>\$79,773,706</u>	<u>\$81,687,827</u>	<u>\$83,720,355</u>
83.6%	86.0%	88.5%	91.2%	92.3%	93.2%	94.1%
\$8,874,743	\$8,941,071	\$9,075,001	\$9,324,599	\$9,605,412	\$9,740,314	\$9,884,484
13,075,000	11,295,000	9,430,000	7,345,000	6,675,000	5,975,000	5,240,000
(13,075,000)	(11,295,000)	(9,430,000)	(7,345,000)	(6,675,000)	(5,975,000)	(5,240,000)
<u>\$8,874,743</u>	<u>\$8,941,071</u>	<u>\$9,075,001</u>	<u>\$9,324,599</u>	<u>\$9,605,412</u>	<u>\$9,740,314</u>	<u>\$9,884,484</u>
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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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)
2000	698,495	\$30,419	64,339	2.50%
2001	711,470	31,527	64,859	2.40
2002	720,230	32,036	63,948	2.80
2003	734,024	33,465	63,628	4.40
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

Source:

- (1) City of Columbus 2008 Comprehensive Annual Financial Report; information is reported for calendar years 1999 through 2008 as fiscal years 2000 through 2009.
- (2) Per capita income information is reported for calendar years 1999 through 2008 reported as fiscal years 2000 through 2009 using data provided in Franklin County's 2008 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 2009 and 2000

Employer	2009		
	Total Employees	Rank	Percentage of Total Employees
The State of Ohio	24,492	1	2.57%
The Ohio State University	21,107	2	2.23
J.P. Morgan Chase & Co.	14,689	3	1.55
Nationwide	11,441	4	1.21
Federal Government	10,762	5	1.14
Ohio Health	10,592	6	1.12
Honda of America Mfg., Inc.	8,800	7	0.93
Columbus City School District	8,276	8	0.87
City of Columbus	8,227	9	0.87
Franklin County	6,310	10	0.67
Limited, Inc.	-		-
Banc One, N.A.	-		-
Grant/Riverside Methodist Hospital	-		-
Total Employees from Top Ten Employers	124,696		13.16
All Other Employers	822,804		86.84
Total Employees	947,500		100.00%

Source: City of Columbus 2008 Comprehensive Annual Financial Report

2000		
Total Employees	Rank	Percentage of Total Employees
27,755	1	3.30%
21,369	2	2.54
-		-
9,311	7	1.11
10,113	5	1.20
-		-
13,200	3	1.57
9,451	6	1.12
8,256	8	0.98
-		-
7,200	10	0.85
10,900	4	1.29
7,492	9	0.89
125,047		14.85
717,153		85.15
842,200		100.00%

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*Columbus City School District
Building Statistics
Last Two Fiscal Years*

Building	Primary Use of Building	Year Built/ Renovated	2008 Average Daily Membership	2009 Average Daily Membership
Alpine	Elementary School	1967	510	495
Arlington Park	Elementary School	1963	275	220
Avalon	Elementary School	1977	549	532
Avondale	Elementary School	1895	232	226
Beatty Park at Eastgate	Elementary School	1954	106	117
Berwick	Elementary School	1956	374	447
Binns	Elementary School	1957	206	252
Broadleigh	Elementary School	1952	344	330
Burroughs	Elementary School	1921	293	254
Cassady	Elementary School	1964	348	326
Cedarwood	Elementary School	1965	414	373
Clinton	Elementary School	1922	346	361
Colerain	Elementary School	1975	184	159
Como	Elementary School	1954	340	392
Cranbrook	Elementary School	1957	265	287
Dana	Elementary School	1911	399	405
Deshler	Elementary School	1953	260	228
Devonshire	Elementary School	1963	496	481
Douglas	Elementary School	1976	239	225
Duxberry Park	Elementary School	1959	189	187
Eakin	Elementary School	1922	358	365
East Columbus	Elementary School	1920	299	318
East Linden	Elementary School	1911	278	282
Eastgate	Elementary School	2007	269	282
Easthaven	Elementary School	1968	263	286
Fair Alternative	Elementary School	1890	250	235
Fairmoor	Elementary School	1950	489	488
Fairwood	Elementary School	1924	491	402
Fifth Avenue Alternative	Elementary School	1976	225	214
Forest Park	Elementary School	1962	420	414
Gables	Elementary School	1976	298	312
Georgian Heights	Elementary School	1959	439	450
Hamilton Alternative	Elementary School	1953	357	381
Heyl Avenue	Elementary School	1910	261	204
Highland	Elementary School	1894	367	329
Huy	Elementary School	1955	169	185
Indian Springs	Elementary School	1950	441	448
Innis	Elementary School	1975	335	348
Leawood	Elementary School	1960	193	263
Liberty	Elementary School	1975	375	328
Lincoln Park	Elementary School	1924	323	322
Lindbergh	Elementary School	1958	308	300
Linden	Elementary School	2004	558	553
Literature Based Alternative at Hubbard	Elementary School	1894	200	154
Livingston	Elementary School	1890	224	210
Maize	Elementary School	1960	352	312
Maybury	Elementary School	1964	407	347
Moler	Elementary School	1963	195	185
North Linden	Elementary School	1950	293	300
Northtowne	Elementary School	1968	257	245
Oakland Park	Elementary School	1952	285	312

(continued)

*Columbus City School District
Building Statistics
Last Two Fiscal Years
(continued)*

Building	Primary Use of Building	Year Built/ Renovated	2008 Average Daily Membership	2009 Average Daily Membership
Oakmont	Elementary School	1966	335	320
Ohio at Kent	Elementary School	1960	382	355
Olde Orchard	Elementary School	1960	478	475
Parkmoor Urban Academy	Elementary School	1966	246	251
Parsons	Elementary School	2007	473	451
Salem	Elementary School	1962	319	342
Scottwood	Elementary School	1957	352	351
Shady Lane	Elementary School	1956	319	330
Siebert	Elementary School	1976	304	308
South Mifflin	Elementary School	1952	266	307
Southwood	Elementary School	1894	344	309
Stewart	Elementary School	1874	294	279
Sullivant at Franklinton	Elementary School	1952	248	251
Trevitt	Elementary School	1964	171	193
Valley Forge	Elementary School	1963	323	353
Valleyview	Elementary School	1957	363	355
Watkins at Clarfield	Elementary School	1927	357	366
Weinland Park at Hudson	Elementary School	1966	318	328
West Broad	Elementary School	1910	494	469
West Mound at Watkins	Elementary School	1952	444	425
Westgate	Elementary School	1961	430	392
Windsor Academy	Elementary School	1959	347	333
Winterset	Elementary School	1968	255	269
Woodcrest	Elementary School	1961	404	353
AIMS at Everett	Middle School	1898	487	510
Beery	Middle School	1957	342	288
Buckeye	Middle School	1962	612	563
Champion	Middle School	1909	297	288
Clinton MS	Middle School	1954	493	413
Dominion	Middle School	1955	531	552
Eastmoor	Middle School	1962	409	365
Franklin Alternative	Middle School	1975	492	467
Hilltonia	Middle School	1956	566	579
Indianola MS	Middle School	1927	470	406
Johnson Park	Middle School	1959	504	421
Medina	Middle School	1959	543	407
Mifflin MS (includes Columbus Global Academy)	Middle School/ESL	1935	609	809
Monroe	Middle School	1963	468	453
Ridgeview	Middle School	1966	506	512
Sherwood	Middle School	1966	453	441
Southmoor	Middle School	1967	358	302
Starling	Middle School	1917	333	334
Wedgewood	Middle School	1965	545	545
Westmoor	Middle School	1958	479	485
Woodward Park	Middle School	1966	828	894
Yorktown	Middle School	1967	562	482
Beechcroft	High School	1974	862	890
Briggs	High School	1974	987	998
Brookhaven	High School	1961	977	941
Centennial	High School	1975	858	836
Columbus Alternative	High School	1926	707	687
Columbus Downtown	High School	2009	0	13
East	High School	1922	699	727
Eastmoor Academy	High School	1954	747	759
Fort Hayes	High School	1976	617	633

(continued)

Columbus City School District
Building Statistics
Last Two Fiscal Years
(continued)

Building	Primary Use of Building	Year Built/ Renovated	2008 Average Daily Membership	2009 Average Daily Membership
Independence	High School	1975	917	877
Linden-McKinley	High School	1924	488	452
Marion-Franklin	High School	1951	1,044	1,036
Mifflin	High School	1977	671	643
Northland	High School	1965	1,247	1,270
South	High School	1922	480	461
Walnut Ridge	High School	1961	892	837
West	High School	1927	993	1,014
Whetstone	High School	1961	1,052	1,006
Africentric (K8/HS)	Kindergarten through 12th Grade	1952	984	879
Ecole Kenwood	Kindergarten through 8th Grade	1962	358	366
Indianola ES	Kindergarten through 8th Grade	1908	457	505
Spanish Immersion (Beaumont)	Kindergarten through 8th Grade	1957	371	383
AG Bell	Elementary School - Special Programs	1967	55	13
Alum Crest HS	High School - Special Programs	1961	120	137
Clearbrook	Special Programs School	1957	73	76
ECE at MR/DD	Special Programs School	2007	17	19
Fort Hayes Career Center	Special Programs School	2007	27	38
I-Pass	Special Programs School	2007	39	24
North East Career Center	Career Center	1977	24	0
North West Career Center	Career Center	1977	17	24
Special Education Center	Special Programs School	2007	244	205
Southeast (includes Welcome Center)	Career Center/ESL	1974	106	0
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 Ridge 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 Four Fiscal Years

	2006
<u>Governmental Activities:</u>	
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 (7):	
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 (5)	1,200
Food Service Operations:	
Free Breakfasts Served (6)	2,881,474
Reduced Price Breakfasts Served (6)	232,915
Paid Breakfasts Served (6)	646,444
Free Lunches Served (6)	5,058,873
Reduced Price Lunches Served (6)	486,993
Paid Lunches Served (6)	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) School District Latchkey Office Records
- (6) School District Food Service Records
- (7) Based on the process of reporting this data to the Ohio Department of Education, transportation numbers are based on prior fiscal year figures.

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
56,019	55,072	52,894
72.9%	70.6%	73.9%
15.6%	15.7%	16.2%
7.7%	8.6%	11.4%
94.0%	94.1%	94.3%
31,331	31,659	29,273
4,656	3,757	3,726
225,123	218,151	213,841
120	120	114
25,592	22,761	25,182
1,180	1,527	1,991
1,511	2,611	3,444
45,171	43,698	31,212
1,100	996	940
2,713,060	3,067,070	3,203,780
226,422	234,393	243,354
742,054	868,811	733,833
4,833,275	4,827,727	4,897,287
419,976	376,289	381,091
1,182,798	1,128,207	952,497

Columbus City School District
Employees by Function
Last Seven Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Governmental Activities:</u>				
Instruction:				
Regular	3,457	3,343	3,116	2,948
Special	1,034	1,046	1,101	1,121
Vocational	272	242	154	200
Adult/Continuing (1)	0	0	0	0
Student Intervention Services	0	0	0	0
Support Services:				
Pupils	841	838	688	657
Instructional Staff	1,327	1,414	1,383	1,406
Board of Education	0	0	0	0
Administration (2)	642	630	573	574
Fiscal (3)	134	136	128	129
Business	0	0	0	0
Operation and Maintenance of Plant	698	696	636	621
Pupil Transportation	609	637	586	603
Central	124	114	123	125
Operation of Non-Instructional Services	1,219	877	760	615
Extracurricular Activities	40	41	38	36
Capital Outlay	0	7	14	18
Other	71	84	56	18
<i>Total Number of Employees</i>	<u>10,468</u>	<u>10,105</u>	<u>9,356</u>	<u>9,071</u>

Source: School District Personnel Records

Information prior to fiscal year 2003 is not available.

- (1) Prior to fiscal year 2009, Adult/Continuing employees and Student Intervention Services employees were combined; however, both are presented separately in fiscal year 2009.
- (2) Prior to fiscal year 2009, Board of Education employees and Administration employees were combined; however, both are presented separately in fiscal year 2009.
- (3) Prior to fiscal year 2009, Fiscal employees and Business employees were combined; however, both are presented separately in fiscal year 2009.

<u>2007</u>	<u>2008</u>	<u>2009</u>
2,577	2,361	2,439
1,155	1,180	1,218
152	97	100
0	15	13
0	0	1
626	575	551
1,212	1,314	1,157
0	0	7
542	596	517
98	98	63
0	0	29
605	637	629
592	638	661
122	123	122
508	548	485
28	24	23
17	0	12
24	15	0
<u>8,258</u>	<u>8,221</u>	<u>8,027</u>

Columbus City School District
Operating Statistics
Last Eight Fiscal Years

Year	General Government Expenditures (1)	Enrollment	Per Pupil Cost	Percentage Change	Teaching Staff	Pupil/Teacher Ratio
2002	\$664,099,013	63,948	\$10,385	N/A	5,386	11.87
2003	695,212,740	63,628	10,926	5.21%	5,327	11.94
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

Source: School District Records

- (1) Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Columbus City School District
Staff Level by Race and Sex in Full-Time Equivalents
 June 30, 2009

	Male		Female		Total	
	Number	%	Number	%	Number	%
Administration:						
White	55.60	18.7	93.00	31.5	148.60	50.2
Black	54.00	18.2	91.00	30.7	145.00	48.9
Spanish	1.00	0.3	1.00	0.3	2.00	0.6
Asian	0.00	0.0	1.00	0.3	1.00	0.3
Indian	0.00	0.0	0.00	0.0	0.00	0.0
	<u>110.60</u>	<u>37.2</u>	<u>186.00</u>	<u>62.8</u>	<u>296.60</u>	<u>100.0</u>
Teachers:						
White	715.05	17.5	2,361.98	57.9	3,077.03	75.4
Black	203.00	5.0	725.07	17.8	928.07	22.8
Spanish	12.00	0.3	31.99	0.8	43.99	1.1
Asian	6.00	0.1	18.00	0.4	24.00	0.5
Indian	4.00	0.1	3.00	0.1	7.00	0.2
	<u>940.05</u>	<u>23.0</u>	<u>3,140.04</u>	<u>77.0</u>	<u>4,080.09</u>	<u>100.0</u>
Classified:						
White	285.00	15.0	505.52	26.7	790.52	41.7
Black	478.70	25.3	605.37	32.0	1,084.07	57.3
Spanish	2.13	0.1	2.78	0.1	4.91	0.2
Asian	3.50	0.2	7.99	0.4	11.49	0.6
Indian	1.71	0.1	2.00	0.1	3.71	0.2
	<u>771.04</u>	<u>40.7</u>	<u>1,123.66</u>	<u>59.3</u>	<u>1,894.70</u>	<u>100.0</u>
Educational Aides:						
White	31.43	3.6	384.92	44.3	416.35	47.9
Black	98.06	11.3	304.91	35.0	402.97	46.3
Spanish	6.00	0.7	31.00	3.6	37.00	4.3
Asian	2.00	0.2	10.00	1.1	12.00	1.3
Indian	1.00	0.1	1.00	0.1	2.00	0.2
	<u>138.49</u>	<u>15.9</u>	<u>731.83</u>	<u>84.1</u>	<u>870.32</u>	<u>100.0</u>
Total:						
White	1,087.08	15.2	3,345.42	46.8	4,432.50	62.0
Black	833.76	11.7	1,726.35	24.2	2,560.11	35.9
Spanish	21.13	0.3	66.77	0.9	87.90	1.2
Asian	11.50	0.2	36.99	0.5	48.49	0.7
Indian	6.71	0.1	6.00	0.1	12.71	0.2
	<u>1,960.18</u>	<u>27.5</u>	<u>5,181.53</u>	<u>72.5</u>	<u>7,141.71</u>	<u>100.0</u>

Source: School District Personnel Records

Columbus City School District
Miscellaneous Statistical Data
 June 30, 2009

Year of Incorporation: 1845
 Form of Government: School District/President
 Area of District: 120 square miles

Population: 776,463

<u>Number of Schools</u>		<u>Average Daily Membership (1)</u>	
Elementary Schools	69	Elementary Schools	23,350
K - 6 STEM	4	K - 6 Schools	1,575
K - 8 Schools	3	K - 8 Schools	1,263
K - 12 Schools	1	Middle Schools	10,194
Middle Schools	22	High Schools	14,807
High Schools	17	Other	784
Career Centers	4	Total	<u>51,973</u>
English as a Second Language Schools	2		
Special Schools and ESL Centers	<u>6</u>		
Total	<u>128</u>		

Number of Teachers, Levels of Degree and Years of Experience

<u>Degree</u>	<u>Education</u>	
	<u>Number of Teachers</u>	<u>Percentage of Total</u>
Bachelor's Equivalent	29	0.70%
Bachelor of Arts	521	12.62%
Bachelor's + 30 Semester Hours	938	22.73%
Master's	1,962	47.54%
Master's + 30 Semester Hours	626	15.17%
Doctorate	51	1.24%
Total (2)	<u>4,127</u>	<u>100.00%</u>

<u>Years of Experience</u>	<u>Experience</u>	
	<u>Number of Teachers</u>	<u>Percentage of Total</u>
0 - 5	937	22.70%
6 - 10	1,369	33.18%
11 - 15	547	13.25%
16 - 20	551	13.35%
21 - 25	415	10.06%
26 and over	308	7.46%
Total (2)	<u>4,127</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 average daily membership, while the amounts on pages 191, 198 through 199, and 202 reflect total enrollment.
- (2) This schedule reflects the actual number of teachers, while the schedule on page 203 is based upon full-time equivalents resulting in the difference in the number of teachers.



Mary Taylor, CPA
Auditor of State

COLUMBUS CITY SCHOOL DISTRICT
FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MARCH 9, 2010