City of Cincinnati

801 Plum Street
Cincinnati, OH 45202

Agenda - Final

Budget and Finance Committee

Councilmember David Mann, Chairperson
Councilmember Chris Seelbach, Vice Chair
Councilmember Jan-Michele Kearney
Councilmember Greg Landsman
Councilmember Jeff Pastor
Councilmember P.G. Sittenfeld
Councilmember Betsy Sundermann
Councilmember Wendell Young

Monday, September 14, 2020 | **1:00 PM** | **Council Chambers, Room 300**

ROLL CALL

PRESENTATIONS

SHELTERS FOR WINTER
"In Our Age Of Pandemic"

AGENDA

1. 202001445 REPORT, dated 9/10/2020, submitted by Paula Boggs Muething, Interim City Manager, regarding FY 2020 Carryover to FY 2021.

Sponsors: City Manager

Attachments: FY 2020 Carryover Report 9-20

2. 202001447 REPORT, dated 9/10/2020, submitted by Paula Boggs Muething, Interim City Manager, regarding Department of Finance Reports for the Fiscal Year Ended June 30, 2020 (unaudited).

Sponsors: City Manager

Attachments: Transmittal - Finance Report for Year Ended June 30 2020
Attachment - Comparative Statement
Attachment - Statement of Balances Jun 2020

3. 202000970 ORDINANCE, submitted by Councilmember Mann, from Andrew Garth, Interim City Solicitor, ESTABLISHING a City Council policy relating to the expenditure of payments in lieu of taxes received by the City of Cincinnati from tax increment financing incentive districts established pursuant to Section 5709.40© of the Ohio Revised Code.

Sponsors: Mann

Attachments: Transmittal
Ordinance
Attachment

4. 202001430 MOTION, submitted by Councilmembers Sunderman and Kearney, WE MOVE that the City Administration create guidelines for consulting with community councils when Tax Increment Funding (TIF) funds are requested for development projects within their boundaries. City staff should ensure that appropriate community council representatives have been adequately briefed before a project is presented to City Council for consideration. (STATEMENT ATTACHED)

Sponsors: Sundermann and Kearney

Attachments: Motion

5. 202001169 REPORT, dated 8/31/2020, submitted by Paula Boggs Muething, Interim City Manager, regarding Tax Incentive Review Council Status of Property Tax Agreements Year End 2019.

Sponsors: City Manager

Attachments: Transmittal

Exhibit A

Exhibit B

6. 202001189 ORDINANCE, dated 9/2/2020, submitted by Paula Boggs Muething, Interim City Manager, LEVYING assessments for unpaid costs for necessary sidewalk, sidewalk area, curb and gutter construction, reconstruction and emergency repairs conducted at miscellaneous locations by the City of Cincinnati through its Sidewalk Safety Program, made in accordance with Cincinnati Municipal Code Sections 721-149 through 721-169.

Attachments: Transmittal

Ordinance

Attachment - Exhibit 1

7. 202001193 MOTION, submitted by Councilmember Sittenfeld, dated 8/17/2020, WE MOVE that Findlay Playground - which was closed and gated for a period of nearly two years due to safety concerns - should be a flourishing, shared public space that increases safety, quality of life, and recreational opportunities for the surrounding community. WE FURTHER MOVE that with the recent re-opening of Findlay Playground, in order to ensure a successful, sustainable, equitable future, that the City Council supports and commits to investing in a course of action which includes and accomplishes the following: (BALANCE ON FILE IN CLERK'S OFFICE).

Sponsors: Sittenfeld, Young, Seelbach, Kearney and Landsman

Attachments: MOTION 202001193

8. 202001240 REPORT, dated 9/2/2020, submitted by Paula Boggs Muething, Interim City Manager, regarding FY 2019 Single Audit Report and Comprehensive Annual Financial Report (CAFR).

Sponsors: City Manager

Attachments: Transmittal - FY 2019 CAFR

Attachment - Auditor of State Management Letter

Attachment - City of Cincinnati 2019 Single Audit

Attachment - City Response to Auditor's Management Letter

Attachment - City of Cincinnati 2019 CAFR

9. 202001327 MOTION, submitted by Councilmember Sundermann, dated 8/31/2020, WE MOVE the City Administration prioritize the payoff of the $50 million operating debt for emergency financing which was incurred by the City of Cincinnati for unforeseen and other necessary expenses that have arisen due to the COVID-19 pandemic. Prioritization means earmarking any available closeout monies for the payment of the loan after the Funds Stabilization Policy distributions have been made to the General Fund Carryover Balance and Reserve for Weather and One Time Events per City Council Ordinance, then to the Economic Downturn Reserve Fund, Working Capital Reserves, and Additional Reserves. (STATEMENT ATTACHED)

Sponsors: Sundermann

Attachments: MOTION 202001327

10. 202001340 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in an amount of up to $998,863 from the Ohio Department of Health to support the City's efforts to address COVID-19 by providing funding for contact tracing and case investigations to slow the transmission of COVID-19, minimize morbidity and mortality, preserve healthcare, workforce and infrastructure functions, and minimize social and economic impacts; and AUTHORIZING the Finance Director to deposit the grant funds into Public Health Research Fund 350.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

11. 202001344 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for, accept and appropriate a grant in the amount of up to $3,000,000 from the United States Department of Housing and Urban Development's Healthy Homes Production Grant program for the purpose of helping to remediate properties with lead hazards and for the promotion and development of Healthy Homes Supplemental funding.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

12. 202001345 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for, accept and appropriate a grant in the amount of up to $200,000 from the America's Healthy Food Financing Initiative Targeted Small Grants program, for the purpose of improving access to healthy foods in underserved areas, creating and preserving quality jobs, and revitalizing low-income communities.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

13. 202001351 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in the amount of $75,000 from the Greater Cincinnati Foundation for COVID-19 Pop-Up Testing; and authorizing the Finance Director to deposit the grant funds into Public Health Research Fund 350.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

14. 202001372 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to execute an Amendment to Lease with Cincinnati SMSA Limited Partnership to extend the term of an existing lease pertaining to space on the City-owned water tower located at 701 Covedale Avenue in Delhi Township.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

Attachment

15. 202001373 ORDINANCE (EMERGENCY), submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to accept an in-kind donation from Compliant Technologies of equipment valued at $7,769.50 for use by the Cincinnati Police Department's Civil Disturbance Response Team.

Sponsors: City Manager

Attachments: Transmittal - Compliant Technologies Donation

Ordinance - Compliant Technologies Donation

16. 202001374 ORDINANCE (EMERGENCY), submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in the amount of up to $50,000 from the Gary Sinise Foundation First Responders Grant Program for the purchase of CordicoShield, a customized law enforcement wellness app, aimed at strengthening workforce resilience, well-being, and retention for high-stress professions.

Sponsors: City Manager

Attachments: Transmittal - Gary Sinise Foundation CPD Grant

Ordinance - Gary Sinise Foundation CPD First Responders Grant

17. 202001375 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to execute an Amendment to Lease with New Cingular Wireless PCS, LLC to extend the term of an existing lease pertaining to space on the City-owned water tower located at 6141 Campus Lane in Mt. Washington neighborhood of Cincinnati.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

Attachment

18. 202001377 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for a grant in the amount of up to $391,950 from the Ohio Environmental Protection Agency's Diesel Mitigation Trust Fund for the purpose of replacing a select number of diesel vehicles within the City fleet.

Sponsors: City Manager

Attachments: Transmittal - State Diesel Fleet Replacement Grant OrdTrans

Ordinance - OEPA Diesel Mitigation Trust Fund Grant

19. 202001378 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in an amount up to $250,000 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2020 Coronavirus Emergency Supplemental Funding Grant (CFDA #16.034) for the purpose of reimbursing the Cincinnati Police Department for overtime expenses related to Coronavirus preparation, prevention and response; and AUTHORIZING the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20CERF.

Sponsors: City Manager

Attachments: Transmittal - 2020 OCJS Coronavirus Supplemental Grant

Ordinance - 2020 OCJS Coronvavuris Supplemental Grant

20. 202001380 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/2/2020, AUTHORIZING the City Manager or her designee to apply for, accept, and appropriate Water Supply Revolving Loan Account loan funding in the approximate amount of $8,000,000 from the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the purpose of replacing aging water mains as well as planning, designing, and constructing drinking water facilities for Greater Cincinnati Water Works.

Sponsors: City Manager

Attachments: Transmittal - WSLRA Loan Funding

Ordinance - WSRLA Loan Funding

21. 202001381 ORDINANCE (EMERGENCY), dated 9/2/2020, submitted by Paula Boggs Muething, Interim City Manager, AUTHORIZING the City Manager to vacate and sell to 100 Medpace Way, LLC; 200 Medpace Way, LLC; 300 Medpace Way, LLC; 400 Medpace Way, LLC; and the Port of Greater Cincinnati Development Authority certain portions of the public right-of-way known as Medpace Way in the Madisonville neighborhood of Cincinnati.

Attachments: Transmittal - Vacation and Sale of Portion of Medpace Way

Ordinance - Vacation and Sale of Portion of Medpace Way

Property Sale Agreement - Vacation and Sale of Medpace Way (003149

22. 202001382 LEGISLATIVE RESOLUTION, dated 9/2/2020, submitted by Paula Boggs Muething, Interim City Manager, DECLARING the intent to appropriate to public use property required for the Auburn Avenue Improvement Project.

Attachments: Transmittal - Intent to Appropriate for Auburn Avenue Development Proj

Legislative Resolution - Intent to Appropriate to Public Use Property for A

Exhibit A

Exhibit B

23. 202001385 ORDINANCE, dated 9/2/2020, submitted by Paula Boggs Muething, Interim City Manager, AUTHORIZING the City Manager to execute a Property Sale Agreement with BMC Vision, LLC for the sale of City-owned real property located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle in the Linwood neighborhood of Cincinnati.

Attachments: Transmittal Property Sale Agreement for Bloor Ave at Beechmont Circle

Ordinance - Property Sale Agreement for Bloor Ave at Beechmont Circle

Property Sale Agreement - BMC Vision LLC - land along Bloor Ave and

24. 202001394 MOTION, submitted by Councilmember Kearney, WE MOVE for the City Administration to deliver a report to City Council, outlining all current city government activities and programs aimed to promoting and enabling homeownership for low-income individuals and families in Cincinnati, along with an update on the impact and effectiveness of these activities. WE FURTHER MOVE for this report to include a feasibility analysis for providing low-income homeowners with forgivable loans to make necessary repairs and home improvements, such that the loan becomes forgivable (in full, or part) upon five (5) years of residing within the home. If such a program (or set of programs) already exists, we ask that the report outline in detail how to program(s) work, who the program(s) have served (e.g. by income-level, age, household size, and neighborhood), and recommendations for expanding such program(s) to increase impact. WE FURTHER MOVE for the city administration to identify funding sources that could be used to enable either the city, or a city partner organization, to complete small repairs for low-income homeowners, such that homeowners would be liable to pay back the cost of repairs on a sliding scale, depending on level of household income. Most middle-class families cannot come up with a one-time sum of $20,000 for a new roof, for example, but could very well make important investments in their homes if granted the option to pay back the sum of repairs over time. WE FURTHER MOVE that this report be delivered to City Council within 14 days. (STATEMENT ATTACHED)

Sponsors: Kearney

Attachments: MOTION 202001394

25. 202001401 MOTION, submitted by Councilmember Kearney, WE MOVE for the City Administration to cease adding fines associated with code enforcement violations to the property tax bills of residential property owners. WE FURTHER MOVE that the City Administration provide recommendations to City Council to create a program (or set of programs) similar to what was formerly known as the "Harbor Fund", which provided low-income homeowners with grants to resolve code violations. WE FURTHER MOVE for this report to be delivered within 14 days following passage of this motion. (STATEMENT ATTACHED)

Sponsors: Kearney

Attachments: MOTION 202001401

26. 202001429 MOTION, submitted by Councilmembers Seelbach, Kearney, Landsman, Sittenfeld and Young, WE MOVE that the Administration declare the East Walnut Hills Two-Way Conversion Project a FY22 Capital Priority Project, allowing it to receive full funding in the Capital Budget before it is introduced to Council. The Community has worked with the City for years on this project which has received broad support and is ready to begin construction as early as next summer.

Attachments: 202001429

27. **202001539** ORDINANCE, (EMERGENCY) dated 09/11/2020, submitted by Mayor Cranley, from Andrew W. Garth, Interim City Solicitor, AUTHORIZING the transfer and appropriation of the sum of $2,000,000 from the unappropriated surplus of "East Walnut Hills Equivalent Fund 486" (East Walnut Hills TIF District) to existing capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion," to provide resources for the conversion of William Howard Taft Road, E. McMillan Street, and Woodburn Avenue to two-way streets in the neighborhood of East Walnut Hills; and further AMENDING the description of the existing capital improvement program project account no. 9o80x232x212387, "East Walnut Hills Two-Way Conversion."

Sponsors: Cranley

Attachments: Transmittal

Emergency Ordinance

28. 202001435 MOTION, submitted by Councilmembers Young and Kearney, WE MOVE that the Administration amend the existing CRA agreement with 2347 Reading Road, LLC, an affiliate of Kingsley & Co., for its 2347 Reading Road hotel project to: (1) extend the project completion deadline through December 31, 2024, and (2) extend the outside tax year by which the abatement would commence through 2024. (STATEMENT ATTACHED)

Sponsors: Young and Kearney

Attachments: MOTION 202001435

29. 202001299 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/10/2020, AUTHORIZING the City Manager to execute a Grant of Easement in favor of Duke Energy Ohio, Inc., granting a utility easement over a portion of City-owned property generally located at 1600 Gest Street in the Lower Price Hill neighborhood of Cincinnati.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

Attachments

30. 202001448 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/10/2020, AUTHORIZING the payment of $7,152.91 as a moral obligation to the Urban League of Greater Southwestern Ohio for services provided to the City as part of the Cincinnati Initiative to Reduce Violence related to the continued and uninterrupted deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

31. 202001449 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/10/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant from the Cincinnati Children's Hospital Medical Center in the amount of $12,750 for the purpose of providing funding in support of Hirsch Recreation Community Programming to increase the programming capacity of the Hirsch Recreation Center for members of the Avondale community; and further AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

32. 202001450 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/10/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant from the National Recreation and Parks Association Summer Meals Support Program in the amount of $10,000 to provide emergency funding relief to support sustained operations of meal programs that have been severely impacted by the COVID-19 pandemic throughout the summer of 2020; and further AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

Sponsors: City Manager

Attachments: Transmittal

Ordinance

33. 202001451 ORDINANCE submitted by Paula Boggs Muething, Interim City Manager, on 9/10/2020, AUTHORIZING the City Manager to accept and appropriate monetary donations from the Cincinnati Recreation Foundation on behalf of the Cincinnati Children's Hospital Medical Center in an amount up to $15,000 for the purpose of providing financial resources for Cincinnati Recreation Commission's summer camp activities for youth and families; SALT Ministries in the amount of $3,200 for the purpose providing financial resources in the form of swim admission passes for Avondale community youth to swim at Hirsch Recreation Center Pools; the Rock By the Sea in the amount of $5,000 for the purpose of providing financial resources for Avondale community youth to swim at Hirsch Recreation Center Pool; and the Avondale Development Corporation in the amount of $4,000 for the purpose of providing financial resources for the Avondale Community youth to attend Cincinnati Recreation Commission summer camp activities; and AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

Sponsors: City Manager

Attachments: Transmittal

Ordinance

34. 202001452 ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, Interim City Manager, on 9/10/2020, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant of up to $253,800 from the United States Department of Justice, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant (JAG) Program, FY 2020 Local Solicitation (CFDA #16.738); and further AUTHORIZING the City Manager to appropriate the grant proceeds in the total amount of up to $253,800 for purposes of funding the Police Visibility Overtime Program, the Sexual Assault Advocate Program contract with Women Helping Women, and Hamilton County Pre-Trial Services.

Sponsors: City Manager

Attachments: Transmittal

Ordinance

35. 202001528 ORDINANCE, dated 9/14/2020, submitted by Paula Boggs Muething, Interim City Manager, AUTHORIZING the City Manager to execute a Grant of Easements in favor of Great Parks of Hamilton County granting easements over City-owned land near the Beechmont Avenue Bridge, on either side of the Little Miami River, in the Linwood and Mt. Washington neighborhoods of Cincinnati.

Attachments: Transmittal

Ordinance

Attachment A

ADJOURNMENT

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

TO: Mayor and Members of City Council

FROM: Paula Boggs Muething, Interim City Manager

SUBJECT: FY 2020 Carryover to FY 2021 Report

The following report provides an overview of the City of Cincinnati's General Fund FY 2020 year-end balance and application of the Stabilization Funds Policy adopted by the City Council. This report also includes FY 2021 Budget Update considerations for discussion.

General Fund 2020 Fiscal Year-End Balance and One-Time Uses

The FY 2021 Approved Budget Update includes $10.2 million in emergency short-term note proceeds as authorized by Section 133-12 of the Ohio Revised Code to balance the budget. The City Council passed an ordinance that directs the Administration to use any additional available dollars in place of the emergency short-term note proceeds as part of the FY 2021 Budget Update. The City recently received $7.7 million in additional Coronavirus Aid, Relief, and Economic Security (CARES) Act dollars. This amount will be applied to cover budgeted expenses in place of the emergency short-term note secured in May. The remaining balance of $2.5 million budgeted in the FY 2021 Budget Update will be repaid from the Economic Downturn Reserve if additional COVID related support dollars are not received.

As shown in the table below, the City's General Fund ended FY 2020 with a carryover amount of $20.3 million including $6.2 million net FY 2019 carryover. The table includes a breakdown of how the carryover was applied to reserves and one-time uses.

Application of FY 2020 Carryover Balance

Cash Basis Carryover Balance FY 2020			$	20,310,440
Uses of Carryover Balance				
Application of Stabilization Funds Policy:				
Less General Fund Carryover Balance (1.5% of operating revenue)			$	6,363,217
Less Transfers to Reserve Accounts:				
General Fund Contingency Account (2.00% of operating revenue)		$ 5,676,785		
Economic Downturn Reserve (pledged for short-term note)	$2,500,000			
Economic Downturn Reserve (additional waterfall amount)	$ 311,948			
Economic Downturn Reserve Total (1.43% of operating revenue)		$ 2,811,948		
Working Capital Reserve (8.36% of operating revenue)		$ 2,729,245		
Total Reserve Transfer from Stabilization Funds Policy			$	11,217,978
Carryover Balance Less Total Applied to Stabilization Funds Policy			$	2,729,245
Less One-Time Uses:				
Police Violence Reduction Initiatives			$	1,000,000
Tuition Reimbursement			$	430,000
Merits and COLAs			$	675,000
Short Term Rental Contract			$	40,000
Housing Court Startup			$	100,000
COVID-19 Costs Health			$	339,245
COVID-19 Costs Recreation			$	95,000
CitiCable Video Playback System			$	50,000
Balance Available			$	-

Uses of Carryover Balances

Application of Stabilization Funds Policy

The Government Finance Officers Association (GFOA) recommends that local governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. The City's Stabilization Funds Policy, approved by the City Council in 2015 and revised in 2019, references the GFOA's recommended two months of operating revenues, or 16.7%.

Per the Revised Stabilization Funds Policy and also setting aside dollars to cover the ORC Section 133-12 loan, the following transfers will be requested via ordinance: $2.7 million transfer to the Working Capital Reserve, $5.7 million to the General Fund Contingency Account and $2.8 million to the Economic Downturn Reserve Account. Based on the policy, $6.4 million will remain in the General Fund balance. Please note below that in FY 2019 the Emergency Reserve Account was rolled into the General Fund Contingency Account and a new Economic Downturn Reserve Account was created in accordance with the revised policy.

FY 2019 Balances after Close-out Adjustments

Annual Revenue	$413,963,769	
Working Capital Reserve	$32,068,572	7.75%
General Fund Contingency Account	$8,279,275	2.00%
Economic Downturn Reserve	$3,240,048	0.78%
General Fund Carryover Balance (After Uses)	$6,209,457	1.50%
Total Combined Reserves	$49,797,352	12.03%

Projected Balances FY 2020
After Proposed Transfers

Annual Revenue		$424,214,447	
Working Capital Reserve		$35,447,902	8.36%
General Fund Contingency Account		$8,484,289	2.00%
Economic Downturn Reserve (pledged for short-term note)	$2,500,000		
Economic Downturn Reserve (additional balance)	$3,551,949		
Total Economic Downturn Reserve		$6,051,949	1.43%
General Fund Carryover Balance (After Uses)		$6,363,217	1.50%
Total Combined Reserves ($2.5 million pledged for short-term note)		$56,347,357	13.28%

Overall combined reserves have increased from 12.03% in FY 2019 to 13.28% in FY 2020, an increase of 1.25%. The City of Cincinnati is committed to managing the City's operations in a prudent, responsible way through the adherence to management disciplines to ensure fiscal stability. One of those methods is the Stabilization Funds Policy. The City must plan for and be prepared to mitigate fluctuations in demand for services as well as changes in revenues influenced by the economy and budgetary decisions made by the State of Ohio and the federal government. The City must be prepared for unforeseen events that could result in additional expenditure requirements or loss of revenues by maintaining prudent levels of fund balance and reserves as set forth in the policy adopted in 2015 and revised in 2019. The GFOA's recommendation of 16.7% reserves is the appropriate level we are striving toward.

The rating agencies have emphasized the importance of maintaining appropriate reserves to ensure financial stability and to retain the current bond ratings. The Administration has committed to the rating agencies' plan to build the reserve balances each year until reaching the goal of 16.7% as recommended by the GFOA.

Carryover Uses

As part of the updated Stabilization Funds Policy, $2,729,245 is available for one-time uses for FY 2021. Below are the Administration's recommendations on how to use these dollars with the highest priority to reduce the current spike in the crime in the City.

Violence Reduction Initiatives ($1,000,000):

The Administration recommends funding for three programs to address the spike in crime:

- Police Visibility Overtime (PVO) ($700,000) – One of the most effective solutions to address short term spikes in crime is to have officer presence in the areas where crime has spiked. PVO would be strategically deployed to address the increase in crime to maintain a proactive presence to deter crime.

- Add One FTE District Attorney Position ($100,000) – The City Solicitor's Office currently allocates one full-time City prosecuting attorney to be a Special Assistant to the US Attorney's Office (SAUSA) focused on local law enforcement efforts to address gun violence. Funding an additional prosecuting attorney with the City Solicitor's Office would allow the City to double its efforts with two additional prosecuting attorneys working with the SAUSA and the U.S. Attorney's Office to combat and prosecute gun violence. Involvement by the City's attorneys in the federal effort strengthens and maintains the critical, working relationships between local and federal agencies.

- Safety Coordinators/Organizers Program ($200,000) – Reporting to the Division Manager of Criminal Justice Initiatives within the Office of the City Manager, Safety Coordinators/Organizers would be contractors that will lead collaborative efforts to improve safety and quality of life in priority neighborhoods, acting as a liaison between residents, community-based organizations, business owners, developers and police/prosecutors. The overarching goal is to integrate the resources of people and institutions which influence crime and perceptions within neighborhoods to uncover more strategic and effective remedies for safety problems and community engagement to ensure long-term and sustainable results.

Below is an explanation of additional high priority uses of the remaining FY 2020 Fund Balance:

- Tuition Reimbursement ($430,000) – The Fraternal Order of Police (FOP) was successful in an arbitration related to the elimination of tuition reimbursement for FY 2020. As a result, an additional need of $330,000 is necessary to pay the FY 2020 tuition reimbursement costs and the projected need for FY 2021. This request also includes the remaining $100,000 to be appropriated to a General Fund non-departmental account for all General Fund staff to be able to participate in the tuition reimbursement program.
- Reinstating Non-Represented Employees' Merit Pay and COLAs ($675,000) – The Approved FY 2021 Budget Update included a freeze of merit pay and cost-of-living-adjustments (COLAs) for all non-represented staff. This was the last item eliminated in the budget to balance and creates pay inequities within the City. Reinstating merit pay for Fiscal Year 2021 and a 2.0% COLA effective October 4, 2020 will create equity among the union and non-represented ranks.
- Short-Term Rental Contractual Services ($40,000) – The City implemented a Short-Term Rental Excise Tax and there is a need for an outside service to verify that all short-term rental owners are complying with the new laws. This service would provide the City with a list of all owners and confirm compliance.
- Housing Court Startup ($100,000) – The City continues to stand up the Housing Court function and funds were allocated in FY 2020 that were unspent. These additional funds would be used to continue the process with the goal of standing up the City function by the end of FY 2021.
- COVID-19 Expenditures, Health ($339,000) – Funds would be allocated to the Cincinnati Health Department to address any additional COVID-19 expenditures that are not funded with grant dollars and would include additional costs for contact tracing and testing.

- COVID-19 Expenditures, Recreation ($95,000) – The Cincinnati Recreation Commission (CRC) is offering access to the internet for students as part of full day camp services during the pandemic. The current internet service is not capable of handling the additional load so these funds would be used for investment in WIFI access at all recreation centers to allow students to attend school virtually.
- CitiCable Video Playback System, City Manager's Office ($50,000) – CitiCable is currently unable to program or broadcast its Public and Educations (P&E) Channels (Public, Education and Religion channels) due to equipment failure. The City of Cincinnati will need to procure a new Video Playback System.

2021 Pending Matters

There are several budget concerns for FY 2021 and beyond that are noteworthy. These include the following:

- COVID-19 Budget Impact – Due to the downturn in income tax and other sources of revenues related to the COVID-19 pandemic, the Approved FY 2021 Budget Update was balanced but not structurally balanced due to the reliance on $43.9 million in one-time funds, including a loan related to ORC Section 133.12 in the amount of $10.2 million, Coronavirus Aid, Relief, and Economic Security (CARES) Act funding from the State of Ohio and Hamilton County in the amount of $32.0 million, and one-time transfers of $1.7 million. While the closeout process has identified funds to pay off the loan, there is still uncertainty as to additional dollars available for COVID-19 related unbudgeted expenditures. The Administration will monitor the situation closely but will likely need additional State and Federal dollars to assist with these unbudgeted expenditures during FY 2021.

- FY 2022 Projected Deficit – The Approved FY 2021 Budget Update document includes a General Fund long-term financial forecast and shows a preliminary deficit of $7.2 million for FY 2022. This assumes a 2% increase for personnel and a 10% increase for healthcare. If contract negotiations result in higher increases, the projected deficit will increase.

- Stabilization Funds – The Stabilization Funds Policy, which was adopted by the City Council in June 2015 and amended in June 2019, directs specific amounts of funds to reserves based on estimated revenues. Specifically, the policy directive addresses four components: Working Capital Reserve, General Fund Contingency Account, Economic Downturn Reserve Account and the General Fund Carryover Balance. Overall, the Combined Reserves were increased from 12.03% to 13.28%.

- Ratings Agencies – Moody's Investors Services' current assigned rating is Aa2 for the City's outstanding general obligation unlimited tax (GOULT) debt, and the rating is Aa3 on the City's outstanding non-tax revenue debt. The outlook is stable. Standard & Poor's Ratings Services' current assigned rating is AA for the City's long-term unlimited-tax general obligation (GO) bonds and an AA long-term rating on the City's non-tax revenue bonds. The outlook is stable.

- Income Tax – It should be stressed that the City remains over reliant on income tax revenue. The FY 2021 Income Tax estimate includes a 10% increase for FY 2022. If income tax does not rebound as estimated, the deficit will increase for FY 2022.

Recommendation

The Administration requests this report be approved and filed and will request the accompanying Ordinance for approval.

c: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

TO: Mayor and Members of City Council

FROM: Paula Boggs Muething, Interim City Manager

SUBJECT: Department of Finance Reports for the Fiscal Year Ended June 30, 2020 (unaudited)

The following report provides an overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2020. Final revenue and expenditures are compared against the estimates for the fiscal year. Revenues and expenditure trends are reviewed, followed by an explanation of the General Fund's year-end carryover balance.

General Fund 2020 Fiscal Year-End Balance

As shown in the summary table below, the City's General Fund ended FY 2020 with an actual carryover amount of $20.3 million including $6.2 million net FY 2019 carryover. This represents an increase in the FY 2020 carryover balance of $14.1 million. This is primarily the result of revenues exceeding the estimate by $9.2 million, the cancellation of $1.9 million in prior year encumbrances, and expenditure savings of $8.0 million primarily due to saving strategies implemented as a result of the COVID-19 pandemic.

General Fund Resources, Expenditures and Carryover (in thousands)

	FY 2020 Final Budget per CFS and After FY2019 Close-out Adj.	FY 2020 Unaudited After FY2019 Close-out Adj.	$ Change
Resources:			
Revenues	$415,033	$424,214	$9,181
Transfers In	$205	$205	$0
Transfers In from Reserves	5,472	5,472	$0
Total Resources	420,710	429,891	9,181
Expenditures:			
Operating Expenditures	408,128	400,143	($7,985)
Operating Expenditures related to 2019 close-out	(3,045)	(3,045)	$0
Operating Expenditures net of 2019 close-out adjustments	405,083	397,098	(7,985)
Transfers Out net of 2019 close-out adjustments	20,604	20,604	0
Net Expenditures and Transfers Out	425,687	417,702	(7,985)
Operating Surplus/Deficit	(4,977)	12,189	17,166
Cancelled Prior Year Encumbrances	1,539	1,912	373
Net Surplus	(3,438)	14,101	17,539
Prior Year Carryover after FY2019 close-out adjustments	6,209	6,209	0
Cash Basis Carryover Balance FY2020	$2,771	$20,310	17,539

What follows is a brief explanation of resources received and expenditures that occurred throughout the year to achieve the ending FY 2020 carryover balance.

Total Resources

General Fund Revenues – Actual FY 2020 revenues of $424.2 million were above revenue estimates of $415.0 million by $9.2 million, or 2.2%. Overall revenues ended just above the estimates due to strong income tax collections early in the fiscal year and continued positive collections in several other areas throughout the year. Below are factors that affected revenues:

Favorable Variances:

- Property Tax revenues were above the estimate by $715k as the result of slightly higher assessed property values utilized by the County Auditor.
- Income Tax revenues exceeded estimates by $8.2 million.
- Investment Income results were $2.5 million better than expected due to a change in the portfolio structure during the year and higher than expected returns.
- License and Permit fees were $1.3 million above the estimate primarily due to several large projects that were permitted early in the fiscal year.
- Building and Inspections' charges for services ended the year $766k over the estimate.

Unfavorable Variances:

- Admission Tax revenue ended the year $1.2 million below the estimate as a result of cancelled events in the last quarter of the fiscal year due to the COVID-19 pandemic.
- Fines, Forfeitures and Penalties ended $1.6 million under the estimate due to fewer parking tickets and civil citations issued as a result of the pandemic.
- Local Government revenues were $629k below the estimate as a result of decreased revenue collection from state General Revenue tax sources.
- Parking Meter revenue was $1.5 million less than the estimate as a result of unanticipated closures, delays of the implementation of the valet program and the COVID-19 pandemic. Also, transfers from the Restricted Fund to the General Fund did not occur contributing to the negative variance.

Total Expenditures

Actual FY 2020 operating expenditures of $400.1 million, which are a combination of actual expenditures and encumbrances, were less than the Approved FY 2020 Budget by $8.0 million. This total includes $3.0 million of one-time expenditures that were approved during FY 2020 but are not recurring annual expenditures. This savings is primarily due to strategies enacted as a response to the COVID-19 pandemic including the implementation of a Temporary Emergency Leave (TEL) program, a hiring freeze for all non-essential positions, and pay reductions for all Division 5 non-represented employees. These strategies were enacted to generate savings to offset expected revenue shortfalls caused by the pandemic. Also, non-personnel spending was scrutinized. Only critical purchases were approved, and certain contracts were amended to generate savings. This positive savings variance represented 2.0% of the total budgeted expenditures. Actual operating expenditures were less than FY 2019 actual expenditures by $5.3 million due primarily to the savings strategies implemented as a result of the pandemic.

Cancelled Encumbrances

Cancelled encumbrances are prior year planned or anticipated expenditures that did not materialize into actual expenditures in the current fiscal year. Cancelled encumbrances effectively return resources back to the fund balance of the General Fund and thereby contribute to the carryover balance. The Finance Department reviewed prior year encumbrances with departments and cancelled some prior year encumbrances to achieve additional savings for FY 2020. In FY 2020, actual cancelled prior year encumbrances were $1.9 million.

FY 2020 Final Reserve Balances

Reserve balances at June 30, 2020 are as follows:

Actual Balances FY 2020
As of June 30, 2020

Annual Revenue	$424,214,473	
Working Capital Reserve	$32,718,658	7.71%
General Fund Contingency Account	$2,807,504	0.66%
Economic Downturn Reserve	$3,240,000	0.76%
General Fund Carryover Balance (includes $6.2 million from FY 2019)	$20,310,440	4.79%
Combined Reserves	$59,076,602	13.93%

Details related to the application of the City's stabilization funds policy and other potential one-time uses of carryover balance are contained in the FY 2020 Carryover to FY 2021 Report.

Finance Reports

In conjunction with this year-end report, submitted herewith are the following Department of Finance reports:

1. Statement of Revenue and Expenditures for the month ended June 30, 2020
2. Graph as of June 30, 2020 presenting the General Fund's Revenue, Expenditures and Encumbrances
3. Three-year comparisons of the June 30, 2020 Statement of Balances for General Fund
4. City Treasurer's Monthly Cash Reconciliation Reports for May and June 2020 and May and June monthly audit report of the accounts of the City Treasurer
5. Statement of Balances for all Funds as of June 30, 2020

By approval of this report, City Council appropriates the revenues received in the various restricted funds on the attached Statement of Balances and as stated in greater detail on the records maintained by the Department of Finance, Division of Accounts & Audits. Such revenues are to be expended in accordance with the purposes for which the funds were established.

Attachments

c: Christopher A. Bigham, Assistant City Manager
Karen Alder, Director of Finance

CITY OF CINCINNATI, OHIO
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AS OF JUNE 30, 2020

AFTER CLOSE	Budgeted	Actual This Month	Current Year Actual vs. Forecast: A Actual YTD	B Forecast YTD	A/B Actual vs. Forecast %	A-B Actual vs. Forecast $Fav(Unfav)	Current Year Actual vs. Prior Year Actual: C Actual Prior YTD	A/C Actual YTD vs. Prior YTD %	A-C Actual YTD vs. Prior YTD $Fav(Unfav)
GENERAL FUND - #050									
Revenue									
Taxes									
General Property Tax	28,988,000.00		29,702,671.39	28,988,000.00	2.47%	714,671.39	29,008,456.27	2.39%	694,215.12
City Income Tax	289,500,000.00	20,758,181.29	297,701,386.62	289,500,000.00	2.83%	8,201,386.62	288,825,568.43	3.07%	8,875,818.19
Admissions Taxes	6,007,600.00	22,377.00	4,843,780.09	6,007,600.00	-19.37%	(1,163,819.91)	6,002,260.43	-19.30%	(1,158,480.34)
Short Term Rental Excise Tax	611,000.00	203.89	353,520.35	611,000.00	-42.14%	(257,479.65)			353,520.35
Licenses & Permits	22,077,720.00	1,216,586.28	23,388,268.83	22,077,720.00	5.94%	1,310,548.83	20,372,247.25	14.80%	3,016,021.58
Courts & Use of Money & Property									
Fines, Forfeitures, & Penalties	6,600,000.00	271,997.32	5,007,862.23	6,600,000.00	-24.12%	(1,592,137.77)	6,825,738.37	-26.63%	(1,817,876.14)
Investment Income	5,000,000.00	3,355,317.40	7,514,547.98	5,000,000.00	50.29%	2,514,547.98	6,289,394.18	19.48%	1,225,153.80
General Concessions, Rents, & Commission	485,000.00	9,309.64	55,948.98	485,000.00	-88.46%	(429,051.02)	152,166.84	-63.23%	(96,217.86)
Revenue from Other Agencies									
Local Government	13,300,000.00	994,182.46	12,670,639.69	13,300,000.00	-4.73%	(629,360.31)	12,653,781.20	0.13%	16,858.49
Estate Tax		2,058.03	2,058.03			2,058.03	348.04	491.32%	1,709.99
Other	733,500.00	1,900.32	740,184.48	733,500.00	0.91%	6,684.48	62,112.51	1091.68%	678,071.97
Casino	8,000,000.00		8,300,028.27	8,000,000.00	3.75%	300,028.27	8,289,205.05	0.13%	10,823.22
Charges for Current Services									
General Government	10,505,500.00	174,784.46	11,152,366.00	10,505,500.00	6.16%	646,866.00	10,423,702.80	6.99%	728,663.20
Police	3,012,000.00	51,814.65	2,621,614.29	3,012,000.00	-12.96%	(390,385.71)	3,295,136.53	-20.44%	(673,522.24)
Buildings and Inspections	4,224,320.00	495,988.78	4,989,827.30	4,224,320.00	18.12%	765,507.30	4,329,266.98	15.26%	660,560.32
Miscellaneous Charges	880,000.00	105,192.11	693,815.84	880,000.00	-21.16%	(186,184.16)	1,122,190.46	-38.17%	(428,374.62)
Fire	8,927,000.00	632,140.69	9,412,863.06	8,927,000.00	5.44%	485,863.06	9,110,355.95	3.32%	302,507.11
Parking Meter	4,031,600.00	(83,500.00)	2,567,688.00	4,031,600.00	-36.31%	(1,463,912.00)	3,588,600.00	-28.45%	(1,020,912.00)
Miscellaneous Revenue	2,149,560.00	85,035.01	2,495,375.44	2,149,560.00	16.09%	345,815.44	3,613,237.51	-30.94%	(1,117,862.07)
TOTAL GENERAL FUND REVENUE	415,032,800.00	28,093,569.33	424,214,446.87	415,032,800.00	2.21%	9,181,646.87	413,963,768.80	2.48%	10,250,678.07
Appropriated Surplus	1,783,485.00		0.00				0.00		
Unappropriated Surplus	3,143,207.70 (a)	(5,597,316.37)	20,310,439.62				18,092,780.96	12.26%	2,217,658.66
Expenditures	408,128,339.00	39,310,646.61	387,203,273.24				395,179,156.88	-2.02%	(7,975,883.64)
Encumbrances			11,961,916.32				10,232,306.78	16.90%	1,729,609.54

CITY OF CINCINNATI, OHIO
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AS OF JUNE 30, 2020

AFTER CLOSE	Budgeted		Actual This Month	Current Year Actual vs. Forecast: A Actual YTD	B Forecast YTD	A/B Actual vs. Forecast %	A-B Actual vs. Forecast $Fav(Unfav)	Current Year Actual vs. Prior Year Actual: C Actual Prior YTD	A/C Actual YTD vs. Prior YTD %	A-C Actual YTD vs. Prior YTD $Fav(Unfav)
WATER WORKS - #101										
Revenue	171,000,000.00		15,836,440.07	173,931,510.60	171,000,000.00	1.71%	2,931,510.60	163,639,901.97	6.29%	10,291,608.63
Unappropriated Surplus	57,634,123.49	(b)	0.00	100,443,826.23				83,384,680.60	20.46%	17,059,145.63
Expenditures	149,331,418.00		13,391,917.87	124,539,862.53				121,261,177.51	2.70%	3,278,685.02
Encumbrances				6,581,945.33				5,536,960.16	18.87%	1,044,985.17
PARKING FACILITIES - #102										
Revenue	7,901,500.00		667,675.23	6,926,009.86	7,901,500.00	-12.35%	(975,490.14)	11,697,643.13	-40.79%	(4,771,633.27)
Appropriated Surplus	0.00			0.00				0.00		
Unappropriated Surplus	9,737,970.33	(c)	0.00	9,884,555.39				10,241,204.54	-3.48%	(356,649.15)
Expenditures	8,172,302.00		904,204.24	7,085,462.43				10,356,690.86	-31.59%	(3,271,228.43)
Encumbrances				774,764.37				754,378.47	2.70%	20,385.90
CONVENTION CENTER - #103										
Revenue	9,027,970.00		818,545.66	9,131,404.00	9,027,970.00	1.15%	103,434.00	10,370,106.90	-11.94%	(1,238,702.90)
Appropriated Surplus	1,359,180.00			0.00				0.00		
Unappropriated Surplus	3,375,409.46	(d)	0.00	4,602,855.76				4,924,589.46	-6.53%	(321,733.70)
Expenditures	10,387,150.00		1,306,770.20	8,667,933.51				9,121,899.72	-4.98%	(453,966.21)
Encumbrances				581,453.52				40,000.00	1353.63%	541,453.52
LUNKEN AIRPORT - #104										
Revenue	2,090,500.00		218,893.26	2,201,662.31	2,090,500.00	5.32%	111,162.31	2,171,674.45	1.38%	29,987.86
Appropriated Surplus	89,740.00			0.00				0.00		
Unappropriated Surplus	2,875,044.12	(e)	(53,000.00)	2,235,778.75				1,696,049.11	31.82%	539,729.64
Expenditures	2,314,646.00		143,375.96	1,985,018.99				1,814,050.44	9.42%	170,968.55
Encumbrances				113,612.88				134,054.65	-15.25%	(20,441.77)
MUNCIPAL GOLF - #105										
Revenue	5,900,000.00		1,794,668.31	5,875,394.84	5,900,000.00	-0.42%	(24,605.16)	5,488,727.90	7.04%	386,666.94
Appropriated Surplus				0.00				0.00		
Unappropriated Surplus	837,785.95	(f)	0.00	1,455,596.86				827,592.77	75.88%	628,004.09
Expenditures	5,560,760.00		739,384.52	5,232,784.20				5,896,858.48	-11.26%	(664,074.28)
Encumbrances				24,799.73				58,821.09	-57.84%	(34,021.36)

CITY OF CINCINNATI, OHIO
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AS OF JUNE 30, 2020

AFTER CLOSE	Budgeted		Actual This Month	Current Year Actual vs. Forecast: A Actual YTD	B Forecast YTD	A/B Actual vs. Forecast %	A-B Actual vs. Forecast $Fav(Unfav)	Current Year Actual vs. Prior Year Actual: C Actual Prior YTD	A/C Actual YTD vs. Prior YTD %	A-C Actual YTD vs. Prior YTD $Fav(Unfav)
STORMWATER MANAGEMENT - #107										
Revenue	23,622,700.00		2,328,543.83	23,183,670.94	23,622,700.00	-1.86%	(439,029.06)	15,836,105.96	46.40%	7,347,564.98
Appropriated Surplus	164,410.00			0.00				0.00		
Unappropriated Surplus	4,032,085.04	(g)	0.00	4,939,809.30				5,423,294.80	-8.91%	(483,485.50)
Expenditures	23,837,460.00		2,029,168.73	21,964,251.30				17,124,322.49	28.26%	4,839,928.81
Encumbrances				1,504,046.01				1,388,157.89	8.35%	115,888.12
STREET CONSTRUCTION - #301										
Revenue	15,420,490.00		850,724.33	13,946,622.18	15,420,490.00	-9.56%	(1,473,867.82)	10,631,799.01	31.18%	3,314,823.17
Appropriated Surplus	422,750.00			0.00				0.00		
Unappropriated Surplus	2,034,520.33	(h)	0.00	2,514,954.51				2,254,762.35	11.54%	260,192.16
Expenditures	15,843,436.00		1,151,200.29	12,726,943.30				11,834,563.01	7.54%	892,380.29
Encumbrances				1,130,225.84				400,239.84	182.39%	729,986.00
INCOME TAX - INFRASTRUCTURE - #302										
Revenue	18,677,420.00		1,349,711.21	19,588,537.32	18,677,420.00	4.88%	911,117.32	19,203,030.49	2.01%	385,506.83
Appropriated Surplus	1,704,690.00			0.00				0.00		
Unappropriated Surplus	5,443,065.40	(i)	(209,500.00)	7,136,073.36				8,026,769.46	-11.10%	(890,696.10)
Expenditures	20,591,610.00		1,505,107.42	19,340,241.72				18,378,008.35	5.24%	962,233.37
Encumbrances				472,661.90				680,371.20	-30.53%	(207,709.30)
PARKING METER - #303										
Revenue	4,520,000.00		266,595.67	3,804,404.76	4,520,000.00	-15.83%	(715,595.24)			3,804,404.76
Unappropriated Surplus	0.00	(j)	0.00	(157,038.52)						(157,038.52)
Expenditures	4,493,440.00		298,460.36	3,812,971.41						3,812,971.41
Encumbrances				148,471.87						148,471.87
MOTOR VEHICLE - #306										
Revenue	3,200,000.00		169,347.96	2,637,072.07	3,200,000.00	-17.59%	(562,927.93)	2,875,878.41	-8.30%	(238,806.34)
Appropriated Surplus	521,810.00			0.00				0.00		
Unappropriated Surplus	653,740.79	(k)	0.00	693,965.67				1,189,705.52	-41.67%	(495,739.85)
Expenditures	3,721,810.00		463,421.59	3,091,171.85				3,598,811.95	-14.11%	(507,640.10)
Encumbrances				25,573.61				97,737.35	-73.83%	(72,163.74)

CITY OF CINCINNATI, OHIO
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AS OF JUNE 30, 2020

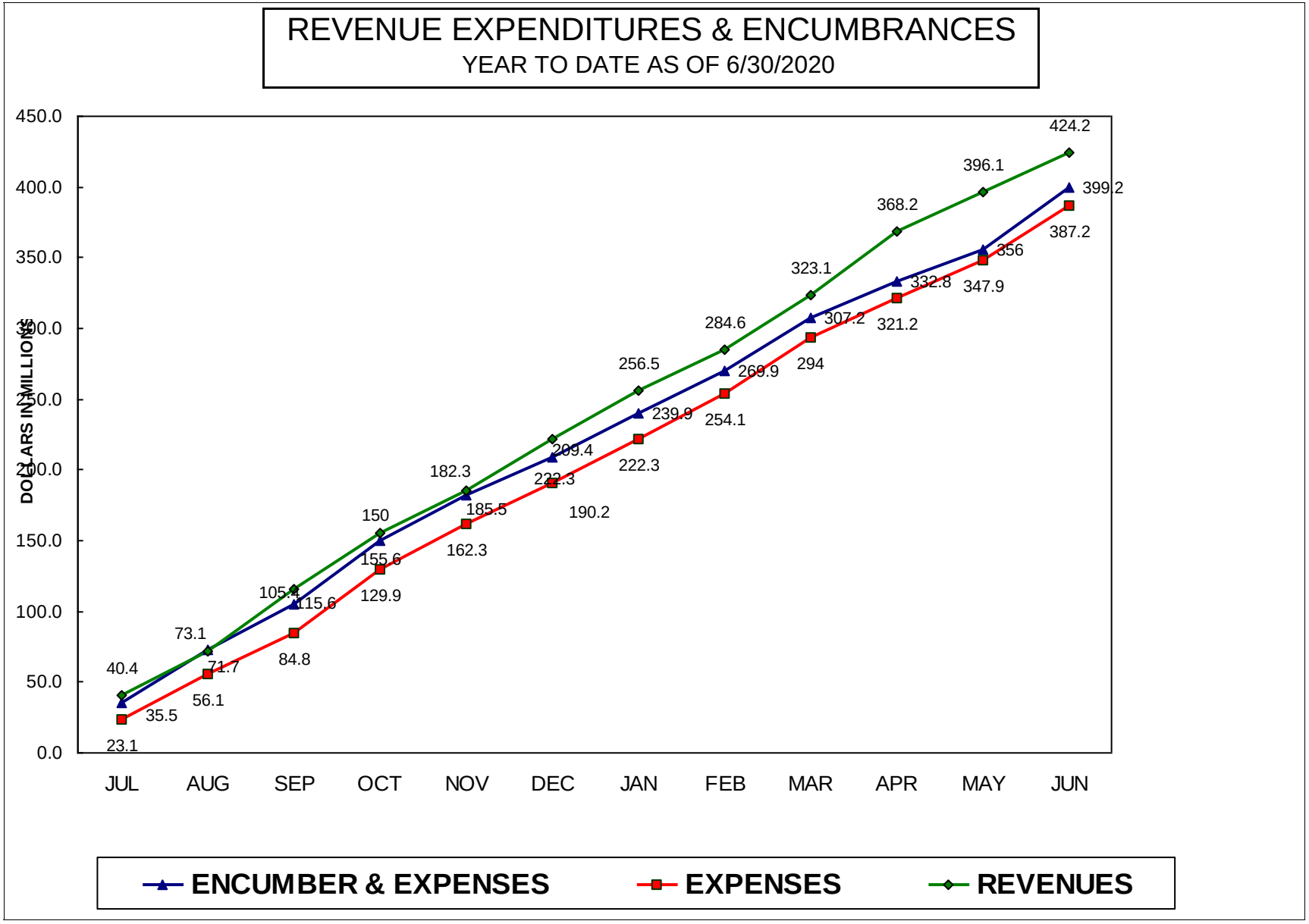
AFTER CLOSE	Budgeted		Actual This Month	Current Year Actual vs. Forecast: A Actual YTD	B Forecast YTD	A/B Actual vs. Forecast %	A-B Actual vs. Forecast $Fav(Unfav)	Current Year Actual vs. Prior Year Actual: C Actual Prior YTD	A/C Actual YTD vs. Prior YTD %	A-C Actual YTD vs. Prior YTD $Fav(Unfav)
SAWYER POINT - #318										
Revenue	867,500.00		55,065.23	836,740.60	867,500.00	-3.55%	(30,759.40)	799,988.82	4.59%	36,751.78
Appropriated Surplus	709,140.00			0.00				0.00		
Unappropriated Surplus	848,042.32	(l)	(773,000.00)	1,312,256.15				2,220,531.69	-40.90%	(908,275.54)
Expenditures	1,576,640.00		143,198.87	984,611.57				776,593.85	26.79%	208,017.72
Encumbrances				97,055.20				222,683.68	-56.42%	(125,628.48)
RECREATION SPECIAL - #323										
Revenue	4,900,000.00		83,349.93	5,159,958.86	4,900,000.00	5.31%	259,958.86	5,339,030.13	-3.35%	(179,071.27)
Appropriated Surplus	1,313,490.00			0.00				0.00		
Unappropriated Surplus	1,447,739.61	m)	0.00	3,263,595.53				2,700,620.10	20.85%	562,975.43
Expenditures	6,213,490.00		726,021.93	4,525,163.44				4,601,447.28	-1.66%	(76,283.84)
Encumbrances				132,429.50				161,940.67	-18.22%	(29,511.17)
RIVERFRONT PARK - #329										
Revenue	1,143,000.00		34,528.10	1,054,365.01	1,143,000.00	-7.75%	(88,634.99)	841,306.96	25.32%	213,058.05
Appropriated Surplus				0.00				0.00		
Unappropriated Surplus	3,594,476.30	(n)	0.00	3,711,846.34				3,531,055.26	5.12%	180,791.08
Expenditures	1,013,880.00		285,703.16	865,378.78				237,228.48	264.79%	628,150.30
Encumbrances				71,616.19				131,577.02	-45.57%	(59,960.83)
HAZARD ABATEMENT - #347										
Revenue	915,000.00		55,381.06	647,941.66	915,000.00	-29.19%	(267,058.34)	1,106,109.75	-41.42%	(458,168.09)
Appropriated Surplus	413,710.00			0.00				0.00		
Unappropriated Surplus	2,223,227.49	(o)	0.00	2,927,252.68				2,595,650.65	12.78%	331,602.03
Expenditures	1,328,710.00		30,095.61	187,857.65				342,723.44	-45.19%	(154,865.79)
Encumbrances				169,768.82				393,792.62	-56.89%	(224,023.80)

CITY OF CINCINNATI, OHIO
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AS OF JUNE 30, 2020

AFTER CLOSE	Budgeted		Actual This Month	Current Year Actual vs. Forecast: A Actual YTD	B Forecast YTD	A/B Actual vs. Forecast %	A-B Actual vs. Forecast $Fav(Unfav)	Current Year Actual vs. Prior Year Actual: C Actual Prior YTD	A/C Actual YTD vs. Prior YTD %	A-C Actual YTD vs. Prior YTD $Fav(Unfav)
BOND HILL ROSELAWN STAB. - #358										
Appropriated Surplus				0.00				0.00		
Unappropriated Surplus	501,467.53	(p)	0.00	351,467.53				400,000.00	-12.13%	(48,532.47)
Expenditures	200,000.00			122,140.36				174,010.40	-29.81%	(51,870.04)
Encumbrances				27,859.64				25,989.60	7.20%	1,870.04
9-1-1 CELL PHONE FEES - #364										
Revenue	1,300,000.00			1,107,392.60	1,300,000.00	-14.82%	(192,607.40)	1,445,441.07	-23.39%	(338,048.47)
Appropriated Surplus	47,090.00			0.00				0.00		
Unappropriated Surplus	621,439.85	(q)	0.00	434,023.91				634,918.84	-31.64%	(200,894.93)
Expenditures	1,347,090.00		31,455.00	1,048,559.38				1,094,016.11	-4.16%	(45,456.73)
Encumbrances				293,339.16				494,327.98	-40.66%	(200,988.82)
SAFE AND CLEAN - #377										
Revenue	50,000.00			46,437.08	50,000.00	-7.13%	(3,562.92)	50,000.00	-7.13%	(3,562.92)
Appropriated Surplus	500.00			0.00				0.00		
Unappropriated Surplus	69,597.10	r	0.00	66,034.18				65,034.30	1.54%	999.88
Expenditures	50,500.00		575.56	10,575.56				16,487.31	-35.86%	(5,911.75)
Encumbrances				39,924.44				33,512.69	19.13%	6,411.75
HEALTH SERVICES - #395										
Revenue	23,174,000.00		1,060,758.16	20,261,040.65	23,174,000.00	-12.57%	(2,912,959.35)	20,605,502.79	-1.67%	(344,462.14)
Appropriated Surplus	1,405,400.00			0.00				0.00		
Unappropriated Surplus	304,872.40	(s)	0.00	(600,565.95)				1,050,600.54	-157.16%	(1,651,166.49)
Expenditures	24,579,400.00		2,216,165.16	21,823,156.93				22,386,708.49	-2.52%	(563,551.56)
Encumbrances				748,791.93				1,033,760.10	-27.57%	(284,968.17)

CITY OF CINCINNATI, OHIO
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
AS OF JUNE 30, 2020

AFTER CLOSE	Budgeted		Actual This Month	Current Year Actual vs. Forecast: A Actual YTD	B Forecast YTD	A/B Actual vs. Forecast %	A-B Actual vs. Forecast $Fav(Unfav)	Current Year Actual vs. Prior Year Actual: C Actual Prior YTD	A/C Actual YTD vs. Prior YTD %	A-C Actual YTD vs. Prior YTD $Fav(Unfav)
CINCINNATI HEALTH DISTRICT - #416										
Revenue	615,000.00		37,811.82	584,980.31	615,000.00	-4.88%	(30,019.69)			584,980.31
Appropriated Surplus	16,930,982.68			0.00				0.00		
Unappropriated Surplus	0.00	(t)	0.00	68,990.98						68,990.98
Expenditures	18,045,982.68		1,892,870.76	16,972,707.76						16,972,707.76
Encumbrances				126,756.25						126,756.25
CAGIS - #449										
Revenue	4,491,030.00		134,589.21	4,013,826.49	4,491,030.00	-10.63%	(477,203.51)	4,184,819.97	-4.09%	(170,993.48)
Appropriated Surplus	209,750.00			0.00				0.00		
Unappropriated Surplus	950,082.22	(u)	0.00	1,865,817.25				1,033,998.07	80.45%	831,819.18
Expenditures	4,700,780.00		250,587.62	3,192,024.95				3,381,603.47	-5.61%	(189,578.52)
Encumbrances				115,816.51				55,186.09	109.87%	60,630.42
STREETCAR OPERATIONS - #455										
Revenue	3,000,000.00		512,746.78	3,086,113.93	3,000,000.00	2.87%	86,113.93	2,400,444.30	28.56%	685,669.63
Appropriated Surplus	1,037,670.00			0.00				0.00		
Unappropriated Surplus	371,537.73	(v)	0.00	(16,908.13)				(77,206.67)	-78.10%	60,298.54
Expenditures	4,037,670.00		182,287.10	3,087,459.29				2,237,677.03	37.98%	849,782.26
Encumbrances				524,770.50				682,089.83	-23.06%	(157,319.33)
CLEAR - #457										
Revenue	5,188,280.00		729,345.48	3,565,210.62	5,188,280.00	-31.28%	(1,623,069.38)	3,699,734.73	-3.64%	(134,524.11)
Appropriated Surplus	165,860.00			0.00				0.00		
Unappropriated Surplus	880,862.53	w)	0.00	1,054,780.48				790,015.88	33.51%	264,764.60
Expenditures	5,354,140.00		280,327.20	3,347,599.61				3,206,427.35	4.40%	141,172.26
Encumbrances				209,553.06				358,209.82	-41.50%	(148,656.76)
INCOME TAX - TRANSIT - #759										
Revenue	56,157,260.00		4,067,931.38	57,780,094.29	56,157,260.00	2.89%	1,622,834.29	56,014,460.61	3.15%	1,765,633.68
Appropriated Surplus				0.00				0.00		
Unappropriated Surplus	8,304,856.87	(x)	0.00	10,240,124.31				8,401,758.27	21.88%	1,838,366.04
Expenditures	55,989,340.00		39,138.10	55,840,326.85				56,518,245.08	-1.20%	(677,918.23)
Encumbrances				4,500.00				8,000.00	-43.75%	(3,500.00)


REVENUE EXPENDITURES & ENCUMBRANCES
YEAR TO DATE AS OF 6/30/2020
DOLLARS IN MILLIONS
450.0
400.0
350.0
300.0
250.0
200.0
150.0
100.0
50.0
0.0
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN
40.4
73.1
105.4
150
182.3
209.4
239.9
269.9
307.2
332.8
356
399.2
23.1
35.5
56.1
71.7
84.8
115.6
129.9
155.6
162.3
185.5
190.2
222.3
254.1
294
321.2
347.9
387.2
424.2
256.5
284.6
323.1
368.2
396.1
ENCUMBER & EXPENSES
EXPENSES
REVENUES

city of CINCINNATI FINANCE

Interdepartmental Correspondence Sheet

August 21, 2020

TO: Mayor and Members of City Council

FROM: Mark Ashworth, Finance Manager, Accounts & Audits

SUBJECT: Audit of the City Treasurer's Report for the Month Ended May 31, 2020

In accordance with Article IX, Section 5, of the Administrative Code of the City of Cincinnati, the Finance Manager, Accounts and Audits has examined the Statement of the City Treasurer for the month ended May 31, 2020 and has found it to be correct.

We have on file certifications from banking institutions showing the amounts on deposit as of May 31, 2020.

Certified US Bank Balance		$5,660,472.05	
Certified Fifth Third Bank Balance		$62,950,657.10	
General Account Bank Balance Total			$68,611,129.15
Adjusted for:			
	Outstanding Checks	($13,416,947.49)	
	Net Deposits in Transit	$1,601,907.99	
	Reconciling Items	$503,490.07	($11,311,549.43)
City of Cincinnati Treasurer's Balance			$57,299,579.72

Parking System Facilities

Certified Fifth Third Bank Balance			$61,314.15
Adjusted for:			
	Net Deposits in Transit	($45,842.86)	
	Outstanding Checks	$0.00	
	Interest	($286.80)	
	Reconciling Items	($1,889.39)	($48,019.05)
City of Cincinnati Treasurer's Balance			$13,295.10

Retirement System

Certified US Bank Balance			$19,497,266.52
Adjustment for:			
	Outstanding Checks	($212,050.10)	
	Net Deposit in Transit	$1,328,052.86	
	Reconciling Items	($0.01)	$1,116,002.75
City of Cincinnati Treasurer's Balance			$20,613,269.27

June 23, 2020

To: Mayor and Members of City Council

From: Nicole D. Lee, City Treasurer

Subject: There is transmitted herewith the report of the City Treasurer's Office, at May 31, 2020 submitted in accordance with Section 301-17 of the Cincinnati Municipal Code.

Cash on hand and in the bank to the credit of the following:

CASH ON HAND IN THE BANK:	
General Account	$57,299,579.72
Parking System Facilities Account	13,295.10
Retirement System Account	20,613,269.27
Total Treasury Balances	$77,926,144.09

Investments, in the custody of the City Treasurer, to the credit of the following:

SECURITIES OF CITY OF CINCINNATI	
Beginning Investments	$1,049,024,774.03
Purchases	20,000,000.00
Maturities	(17,500,000.00)
Ending Investments	$1,051,524,774.03

Attachment

GENERAL ACCOUNT

Treasury Balance, April 30, 2020	$104,084,053.10
Receipts	83,193,420.76
Investment Maturities	17,500,000.00
Subtotal	$204,777,473.86
Disbursements	(167,477,894.14)
Investment Purchases	20,000,000.00
Treasury Balance	$57,299,579.72
Add Outstanding Checks	13,416,947.49
Add Deposits in transit from bank	1,144,207.41
Less Deposit in transit to bank	(2,746,115.40)
Add/Less Reconciling items	(503,490.07)
Bank Balance, May 31, 2020	$68,611,129.15

.

PARKING SYSTEM FACILITIES ACCOUNT

Treasury Balance, April 30, 2020	$9,558.43
Receipts	241,631.93
Subtotal	251,190.36
Disbursements	(237,895.26)
Treasury Balance	$13,295.10
Add Deposits in transit from bank	46,207.37
Less Deposits in transit to bank	(364.51)
Add/Less Reconciling items	2,176.19
Bank Balance, May 31, 2020	$61,314.15

RETIREMENT SYSTEM ACCOUNT

Treasury Balance, April 30, 2020	$21,550,573.00
Receipts	16,662,623.91
Subtotal	38,213,196.91
Disbursements	(17,599,927.64)
Treasury Balance	$20,613,269.27
Add Outstanding Checks	212,050.10
Add Deposits in transit from bank	5,091.62
Less Deposits in transit to bank	(1,333,144.48)
Add/Less Reconciling items	0.01
Bank Balance, May 31, 2020	$19,497,266.52

IMPREST PAYROLL ACCOUNTS

Deposited in Bank 1,083 Checks and 13,713 Direct Deposits issued during the month of May, 2020.	$42,454,622.30

IMPREST INCOME TAX ACCOUNT

Deposited in Bank 1,010 checks issued during the month of May, 2020.	$1,233,187.58

city of CINCINNATI FINANCE

Interdepartmental Correspondence Sheet

August 21, 2020

TO: Mayor and Members of City Council

FROM: Mark Ashworth, Finance Manager, Accounts & Audits

SUBJECT: Audit of the City Treasurer's Report for the Month Ended June 30, 2020

In accordance with Article IX, Section 5, of the Administrative Code of the City of Cincinnati, the Finance Manager, Accounts and Audits has examined the Statement of the City Treasurer for the month ended June 30, 2020 and has found it to be correct.

We have on file certifications from banking institutions showing the amounts on deposit as of June 30, 2020.

Certified US Bank Balance		$406,063.67	
Certified Fifth Third Bank Balance		$78,394,998.75	
General Account Bank Balance Total			$78,801,062.42
Adjusted for:			
	Outstanding Checks	($10,247,267.84)	
	Net Deposits in Transit	$2,460,026.87	
	Reconciling Items	$503,470.88	($7,283,770.09)
City of Cincinnati Treasurer's Balance			$71,517,292.33

Parking System Facilities

Certified Fifth Third Bank Balance			$182,021.68
Adjusted for:			
	Net Deposits in Transit	$0.00	
	Outstanding Checks	$0.00	
	Interest	($2.23)	
	Reconciling Items	$281.00	$278.77
City of Cincinnati Treasurer's Balance			$182,300.45

Retirement System

Certified US Bank Balance			$21,232,805.76
Adjustment for:			
	Outstanding Checks	($190,129.55)	
	Net Deposit in Transit	$767,879.89	
	Reconciling Items	$0.00	$577,750.34
City of Cincinnati Treasurer's Balance			$21,810,556.10

August 4, 2020

To: Mayor and Members of City Council

From: Nicole D. Lee, City Treasurer

Subject: There is transmitted herewith the report of the City Treasurer's Office, at June 30, 2020 submitted in accordance with Section 301-17 of the Cincinnati Municipal Code.

Cash on hand and in the bank to the credit of the following:

CASH ON HAND IN THE BANK:	
General Account	$71,517,292.33
Parking System Facilities Account	182,300.45
Retirement System Account	21,810,556.10
Total Treasury Balances	$93,510,148.88

Investments, in the custody of the City Treasurer, to the credit of the following:

SECURITIES OF CITY OF CINCINNATI	
Beginning Investments	$1,051,524,774.03
Purchases	130,000,000.00
Maturities	(100,087,569.00)
Ending Investments	$1,081,437,205.03

Attachment

Treasury Balance, May 31, 2020	$57,299,579.72
Receipts	199,912,568.43
Investment Maturities	100,087,569.00
Subtotal	$357,299,717.15
Disbursements	(415,782,424.82)
Investment Purchases	130,000,000.00
Treasury Balance	$71,517,292.33
Add Outstanding Checks	10,247,267.84
Add Deposits in transit from bank	2,362,623.22
Less Deposit in transit to bank	(4,822,650.09)
Add/Less Reconciling items	(503,470.88)
Bank Balance, June 30, 2020	$78,801,062.42

.

PARKING SYSTEM FACILITIES ACCOUNT

Treasury Balance, May 31, 2020	$13,295.10
Receipts	440,223.97
Subtotal	453,519.07
Disbursements	(271,218.62)
Treasury Balance	$182,300.45
Add Deposits in transit from bank	0.00
Less Deposits in transit to bank	0.00
Add/Less Reconciling items	(278.77)
Bank Balance, June 30, 2020	$182,021.68

RETIREMENT SYSTEM ACCOUNT

Treasury Balance, May 31, 2020	$20,613,269.27
Receipts	18,100,161.34
Subtotal	38,713,430.61
Disbursements	(16,902,874.51)
Treasury Balance	$21,810,556.10
Add Outstanding Checks	190,129.55
Add Deposits in transit from bank	595,210.37
Less Deposits in transit to bank	(1,363,090.26)
Add/Less Reconciling items	-
Bank Balance, June 30, 2020	$21,232,805.76

IMPREST PAYROLL ACCOUNTS

Deposited in Bank 1,100 Checks and 14,322 Direct Deposits issued during the month of June, 2020.	$47,891,457.48

IMPREST INCOME TAX ACCOUNT

Deposited in Bank 638 checks issued during the month of June, 2020.	$1,948,681.12

CITY OF CINCINNATI

Report 4

Statement of Balances Analysis

June 2018, 2019, 2020

Fund 050

	Appropriations			Expenditures Year-to-Date					
	2018	**2019**	**2020**	**2018**	**%**	**2019**	**%**	**2020**	**%**
City Council	2,058,050	2,145,290	2,025,717	2,044,906	99.4%	2,131,912	99.4%	2,024,280	99.9%
Mayor	725,516	838,422	881,445	720,104	99.3%	759,926	90.6%	758,134	86.0%
Clerk of Council	685,011	661,767	646,706	598,373	87.4%	612,649	92.6%	589,480	91.2%
ETS	5,433,103	5,806,346	6,191,170	5,352,319	98.5%	5,733,482	98.7%	6,140,826	99.2%
City Manager	19,902,065	19,834,830	24,127,934	18,058,083	90.7%	17,832,141	89.9%	18,919,289	78.4%
Law	6,993,696	7,550,317	7,495,410	6,732,328	96.3%	7,117,953	94.3%	7,152,059	95.4%
Human Resources	1,780,012	1,775,595	1,956,106	1,719,376	96.6%	1,533,973	86.4%	1,677,105	85.7%
Finance	7,029,003	6,977,302	6,976,353	6,045,173	86.0%	6,198,564	88.8%	5,713,883	81.9%
Comm. Development	8,503,252	9,368,089	7,752,257	6,845,690	80.5%	6,730,680	71.8%	6,811,875	87.9%
City Planning	735,137	639,781	521,680	675,597	91.9%	541,096	84.6%	510,920	97.9%
Citizen's Complaint Authority	647,107	660,442	624,531	566,767	87.6%	643,982	97.5%	582,307	93.2%
Recreation	15,445,458	16,120,435	15,414,894	14,833,690	96.0%	15,730,362	97.6%	14,911,888	96.7%
Parks	9,113,624	8,662,985	8,810,785	8,525,812	93.6%	8,163,706	94.2%	7,148,481	81.1%
Buildings & Inspections	9,763,531	9,914,665	9,649,007	8,747,808	89.6%	9,610,942	96.9%	9,515,626	98.6%
Police	139,082,503	148,358,323	158,415,101	137,696,294	99.0%	147,135,556	99.2%	156,726,163	98.9%
Transportation/Engineering	3,135,315	2,864,735	2,319,085	2,798,869	89.3%	2,575,229	89.9%	1,929,691	83.2%
Public Services	17,083,045	15,717,462	14,545,499	16,456,077	96.3%	15,263,741	97.1%	13,434,783	92.4%
Public Health	16,928,292	16,553,513	0	16,765,670	99.0%	16,363,697	98.9%	0	#Num!
Fire	113,140,789	119,885,292	122,255,436	112,257,214	99.2%	118,210,014	98.6%	119,738,483	97.9%
Economic Inclusion	1,096,500	971,235	850,375	988,115	90.1%	933,041	96.1%	844,631	99.3%
Departmental	379,281,009	395,306,826	391,459,491	368,428,265	97.1%	383,822,647	97.1%	375,129,905	95.8%
Non-Departmental	18,622,200	13,825,890	16,668,848	16,481,889	88.5%	11,356,509	82.1%	12,073,369	72.4%
Total	397,903,209	409,132,716	408,128,339	384,910,154	96.7%	395,179,157	96.6%	387,203,273	94.9%
Encumbrances				11,016,152		10,232,307		11,961,916	
Total commitments				395,926,306		405,411,464		399,165,190	

Comments on Expenditures:

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
PRIOR YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
050 General FUND	.00	10,898,263.89	8,243,458.63	2,654,805.26	895,719.83	1,759,085.43	.00
101 Water Works FUND	.00	6,426,895.74	2,326,777.17	4,100,118.57	1,618,675.68	2,481,442.89	.00
102 Parking System Facilities FUND	.00	1,035,214.96	439,692.99	595,521.97	.00	595,521.97	.00
103 Convention-Exposition Center FUND	.00	40,000.00	.00	40,000.00	.00	40,000.00	.00
104 General Aviation FUND	.00	184,886.67	120,771.16	64,115.51	.00	64,115.51	.00
105 Municipal Golf FUND	.00	58,821.09	28,113.91	30,707.18	19,857.00	10,850.18	.00
107 Stormwater Management FUND	.00	1,967,024.83	1,627,726.40	339,298.43	208,135.19	131,163.24	.00
151 Bond Retirement - City FUND	.00	111,865.07	31,600.32	80,264.75	.00	80,264.75	.00
301 Street Const Maintenance & Rep FUND	.00	463,799.67	217,832.45	245,967.22	.00	245,967.22	.00
302 Income Tax Infrastructure FUND	.00	742,043.85	402,370.78	339,673.07	129,277.69	210,395.38	.00
303 Parking Meter FUND	.00	.00	.00	.00	.00	.00	.00
306 Municipal Motor Vehicle Lic Tx FUND	.00	97,737.35	71,465.07	26,272.28	2,657.00	23,615.28	.00
318 Sawyer Point FUND	.00	222,683.68	113,033.05	109,650.63	.00	109,650.63	.00
323 Recreation Special Activities FUND	.00	161,940.67	101,331.16	60,609.51	.00	60,609.51	.00
329 Cincinnati Riverfront Park FUND	.00	144,572.69	81,151.65	63,421.04	.00	63,421.04	.00
347 Hazard Abatement Fund FUND	.00	475,003.29	165,848.45	309,154.84	267,868.00	41,286.84	.00
358 Bond Hill Roselawn Stabilization & Revitalization Operations FUND	.00	127,457.13	25,989.60	101,467.53	.00	101,467.53	.00
364 911 Cell Phone Fees FUND	.00	506,137.98	464,706.97	41,431.01	7,820.00	33,611.01	.00
377 Citizen Safety FUND	.00	51,343.04	37,422.92	13,920.12	8,857.32	5,062.80	.00

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
PRIOR YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
395 Community Health Center FUND							
	.00	1,138,795.02	479,123.16	659,671.86	.00	659,671.86	.00
449 Cinti Area Geographic Info Sys FUND							
	.00	714,772.45	108,363.63	606,408.82	480,574.67	125,834.15	.00
455 Streetcar Operations FUND							
	.00	682,139.53	597,395.13	84,744.40	.00	84,744.40	.00
457 CLEAR FUND							
	.00	414,979.40	138,267.46	276,711.94	.00	276,711.94	.00
701 Metropolitan Sewer District FUND							
	.00	254,245,221.07	115,895,223.29	138,349,997.78	3,853,314.20	134,496,683.58	.00
759 Income Tax Transit FUND							
	.00	11,098.60	8,000.00	3,098.60	.00	3,098.60	.00

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
050 General FUND							
	395,541,510.00	408,128,339.00	388,180,863.87	19,947,475.13	11,961,916.32	7,985,558.81	.00

PERCENT EXPENDED: 95.1 PERCENT EXPENDED AND ENCUMBERED: 98.0

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
101 Water Works FUND							
	149,413,970.00	149,331,418.00	124,539,862.53	24,791,555.47	6,581,945.33	18,209,610.14	.00

PERCENT EXPENDED: 83.4 PERCENT EXPENDED AND ENCUMBERED: 87.8

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
102 Parking System Facilities FUND							
	7,451,370.00	8,172,302.00	7,085,462.43	1,086,839.57	774,764.37	312,075.20	.00
PERCENT EXPENDED:	***86.7***	***PERCENT EXPENDED AND ENCUMBERED:***			***96.2***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
103 Convention-Exposition Center FUND							
	9,637,150.00	10,387,150.00	8,667,933.51	1,719,216.49	581,453.52	1,137,762.97	.00

PERCENT EXPENDED: 83.4 PERCENT EXPENDED AND ENCUMBERED: 89.0

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
104 General Aviation FUND							
	2,180,240.00	2,314,646.00	1,985,018.99	329,627.01	113,612.88	216,014.13	.00

PERCENT EXPENDED: 85.8 PERCENT EXPENDED AND ENCUMBERED: 90.7

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
105 Municipal Golf FUND							
	5,560,760.00	5,560,760.00	5,232,784.20	327,975.80	24,799.73	303,176.07	.00
PERCENT EXPENDED:	***94.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***94.5***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
107 Stormwater Management FUND							
	23,787,110.00	23,837,460.00	20,986,660.67	2,850,799.33	1,504,046.01	1,346,753.32	.00

PERCENT EXPENDED: 88.0 PERCENT EXPENDED AND ENCUMBERED: 94.4

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
151 Bond Retirement - City FUND							
	129,220,550.00	129,220,550.00	78,813,550.01	50,406,999.99	212,372.52	50,194,627.47	.00

PERCENT EXPENDED: 61.0 PERCENT EXPENDED AND ENCUMBERED: 61.2

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
301 Street Const Maintenance & Rep FUND							
	15,843,240.00	15,843,436.00	12,726,943.30	3,116,492.70	1,130,225.84	1,986,266.86	.00

PERCENT EXPENDED: 80.3 PERCENT EXPENDED AND ENCUMBERED: 87.5

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Income Tax Infrastructure FUND							
	20,382,110.00	20,591,610.00	19,337,068.87	1,254,541.13	472,661.90	781,879.23	.00

PERCENT EXPENDED: 93.9 PERCENT EXPENDED AND ENCUMBERED: 96.2

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
303 Parking Meter FUND							
	4,493,440.00	4,493,440.00	3,812,971.41	680,468.59	148,471.87	531,996.72	.00

PERCENT EXPENDED: 84.9 PERCENT EXPENDED AND ENCUMBERED: 88.2

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
306 Municipal Motor Vehicle Lic Tx FUND							
	3,721,810.00	3,721,810.00	3,091,171.85	630,638.15	25,573.61	605,064.54	.00
PERCENT EXPENDED:	***83.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***83.7***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
318 Sawyer Point FUND							
	1,576,640.00	1,576,640.00	984,611.57	592,028.43	97,055.20	494,973.23	.00

PERCENT EXPENDED: 62.4 PERCENT EXPENDED AND ENCUMBERED: 68.6

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
323 Recreation Special Activities FUND							
	6,213,490.00	6,213,490.00	4,525,163.44	1,688,326.56	132,429.50	1,555,897.06	.00

PERCENT EXPENDED: 72.8 PERCENT EXPENDED AND ENCUMBERED: 75.0

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
329 Cincinnati Riverfront Park FUND							
	1,013,820.00	1,013,880.00	865,378.78	148,501.22	71,616.19	76,885.03	.00

PERCENT EXPENDED: 85.4 PERCENT EXPENDED AND ENCUMBERED: 92.4

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
347 Hazard Abatement Fund FUND							
	1,033,610.00	1,328,710.00	187,857.65	1,140,852.35	169,768.82	971,083.53	.00

PERCENT EXPENDED: 14.1 PERCENT EXPENDED AND ENCUMBERED: 26.9

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
358 Bond Hill Roselawn Stabilization & Revitalization Operations FUND						
200,000.00	200,000.00	122,140.36	77,859.64	27,859.64	50,000.00	.00

PERCENT EXPENDED: 61.1 PERCENT EXPENDED AND ENCUMBERED: 75.0

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
364 911 Cell Phone Fees FUND							
	1,347,090.00	1,347,090.00	1,048,559.38	298,530.62	293,339.16	5,191.46	.00

PERCENT EXPENDED: 77.8 PERCENT EXPENDED AND ENCUMBERED: 99.6

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
377 Citizen Safety FUND							
	50,500.00	50,500.00	10,575.56	39,924.44	39,924.44	.00	.00

PERCENT EXPENDED: 20.9 PERCENT EXPENDED AND ENCUMBERED: 100.0

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
395 Community Health Center FUND							
	24,579,400.00	24,579,400.00	21,823,087.07	2,756,312.93	748,791.93	2,007,521.00	.00

PERCENT EXPENDED: 88.8 PERCENT EXPENDED AND ENCUMBERED: 91.8

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
416 CIncinnati Health District FUND							
	17,323,040.00	18,045,982.68	17,820,215.76	225,766.92	126,756.25	99,010.67	.00

PERCENT EXPENDED: 98.7 PERCENT EXPENDED AND ENCUMBERED: 99.5

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
449 Cinti Area Geographic Info Sys FUND							
	4,700,780.00	4,700,780.00	3,192,024.95	1,508,755.05	115,816.51	1,392,938.54	.00

PERCENT EXPENDED: 67.9 PERCENT EXPENDED AND ENCUMBERED: 70.4

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
455 Streetcar Operations FUND							
	3,501,670.00	4,037,670.00	3,087,459.29	950,210.71	524,770.50	425,440.21	.00

PERCENT EXPENDED: 76.5 PERCENT EXPENDED AND ENCUMBERED: 89.5

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
457 CLEAR FUND							
	5,354,140.00	5,354,140.00	3,347,599.61	2,006,540.39	209,553.06	1,796,987.33	.00

PERCENT EXPENDED: 62.5 PERCENT EXPENDED AND ENCUMBERED: 66.4

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
701 Metropolitan Sewer District FUND							
	217,700,000.00	217,700,000.00	85,701,735.47	131,998,264.53	31,119,771.68	100,878,492.85	.00

PERCENT EXPENDED: 39.4 PERCENT EXPENDED AND ENCUMBERED: 53.7

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 06 / 30 / 2020

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
759 Income Tax Transit FUND							
	55,989,340.00	55,989,340.00	55,840,326.85	149,013.15	4,500.00	144,513.15	.00

PERCENT EXPENDED: 99.7 PERCENT EXPENDED AND ENCUMBERED: 99.7

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
301 Street Const Maintenance & Rep FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2016	301	253	7200	.00	4,759.83	.00	4,759.83	.00	4,759.83	.00
DIVISION TOTALS:				***.00***	***4,759.83***	***.00***	***4,759.83***	***.00***	***4,759.83***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,759.83***	***.00***	***4,759.83***	***.00***	***4,759.83***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
759 Income Tax Transit FUND										
230 Dept Of Transportation & Engin										
232 Div Of Transportation Planning										
2016	759	232	7200	.00	3,098.60	.00	3,098.60	.00	3,098.60	.00
DIVISION TOTALS:				***.00***	***3,098.60***	***.00***	***3,098.60***	***.00***	***3,098.60***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,098.60***	***.00***	***3,098.60***	***.00***	***3,098.60***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
050 General FUND										
110 Department Of Law										
111 Civil										
2017	050	111	7200	.00	1,352.30	.00	1,352.30	.00	1,352.30	.00
DIVISION TOTALS:				***.00***	***1,352.30***	***.00***	***1,352.30***	***.00***	***1,352.30***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,352.30***	***.00***	***1,352.30***	***.00***	***1,352.30***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
130 Department Of Finance										
136 Finance, Income Tax										
2017	050	136	7200	.00	6,013.51	6,013.51	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***6,013.51***	***6,013.51***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***6,013.51***	***6,013.51***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
220 Open										
222 Department Of Police										
2017	050	222	7300	.00	420.24	.00	420.24	.00	420.24	.00
DIVISION TOTALS:				***.00***	***420.24***	***.00***	***420.24***	***.00***	***420.24***	***.00***
DEPARTMENT TOTALS:				***.00***	***420.24***	***.00***	***420.24***	***.00***	***420.24***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
950 Miscellaneous Accounts										
957 Mayor's Office Obligations										
2017	050	957	7200	.00	5,000.00	5,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***5,000.00***	***5,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***5,000.00***	***5,000.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										

STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2017	101	301	7200	.00	2,868.40	.00	2,868.40	.00	2,868.40	.00
DIVISION TOTALS:				***.00***	***2,868.40***	***.00***	***2,868.40***	***.00***	***2,868.40***	***.00***
304 Water Works, Div Of Distribution										
2017	101	304	7200	.00	72,688.02	8,908.80	63,779.22	63,779.22	.00	.00
DIVISION TOTALS:				***.00***	***72,688.02***	***8,908.80***	***63,779.22***	***63,779.22***	***.00***	***.00***
305 Div Of Wtr Quality & Treatment										
2017	101	305	7200	.00	33,100.00	.00	33,100.00	.00	33,100.00	.00
DIVISION TOTALS:				***.00***	***33,100.00***	***.00***	***33,100.00***	***.00***	***33,100.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***108,656.42***	***8,908.80***	***99,747.62***	***63,779.22***	***35,968.40***	***.00***
PERCENT EXPENDED: 8.2 PERCENT EXPENDED AND ENCUMBERED: 66.9										
107 Stormwater Management FUND										
310 Open										
311 Stormwater Management Utility										
2017	107	311	7200	.00	509,471.07	493,110.07	16,361.00	.00	16,361.00	.00
2017	107	311	7300	.00	636.69	.00	636.69	.00	636.69	.00
DIVISION TOTALS:				***.00***	***510,107.76***	***493,110.07***	***16,997.69***	***.00***	***16,997.69***	***.00***
DEPARTMENT TOTALS:				***.00***	***510,107.76***	***493,110.07***	***16,997.69***	***.00***	***16,997.69***	***.00***
PERCENT EXPENDED: 96.7 PERCENT EXPENDED AND ENCUMBERED: 96.7										
151 Bond Retirement - City FUND										
130 Department Of Finance										
134 Finance, Treasury										
2017	151	134	7200	.00	56,150.00	.00	56,150.00	.00	56,150.00	.00
DIVISION TOTALS:				***.00***	***56,150.00***	***.00***	***56,150.00***	***.00***	***56,150.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***56,150.00***	***.00***	***56,150.00***	***.00***	***56,150.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
301 Street Const Maintenance & Rep FUND										
250 Dept Of Public Services										
252 Traffic And Road Operations										
2017	301	252	7200	.00	8,800.00	.00	8,800.00	.00	8,800.00	.00
DIVISION TOTALS:				***.00***	***8,800.00***	***.00***	***8,800.00***	***.00***	***8,800.00***	***.00***
253 Div Of Neighborhood Operations										
2017	301	253	7200	.00	50,000.00	.00	50,000.00	.00	50,000.00	.00
DIVISION TOTALS:				***.00***	***50,000.00***	***.00***	***50,000.00***	***.00***	***50,000.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***58,800.00***	***.00***	***58,800.00***	***.00***	***58,800.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Income Tax Infrastructure FUND										
250 Dept Of Public Services										
251 Office Of The Director										
2017	302	251	7400	.00	30,320.00	.00	30,320.00	.00	30,320.00	.00
DIVISION TOTALS:				***.00***	***30,320.00***	***.00***	***30,320.00***	***.00***	***30,320.00***	***.00***
255 Div Of City Facility Mgmt										
2017	302	255	7300	.00	433.92	.00	433.92	.00	433.92	.00
DIVISION TOTALS:				***.00***	***433.92***	***.00***	***433.92***	***.00***	***433.92***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,753.92***	***.00***	***30,753.92***	***.00***	***30,753.92***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2017	329	202	7200	.00	4,021.12	.00	4,021.12	.00	4,021.12	.00
DIVISION TOTALS:				***.00***	***4,021.12***	***.00***	***4,021.12***	***.00***	***4,021.12***	***.00***
203 Parks, Adm & Program Services										
2017	329	203	7200	.00	2,450.00	.00	2,450.00	.00	2,450.00	.00
DIVISION TOTALS:				***.00***	***2,450.00***	***.00***	***2,450.00***	***.00***	***2,450.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***6,471.12***	***.00***	***6,471.12***	***.00***	***6,471.12***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2017	347	212	7200	.00	20,121.67	.00	20,121.67	.00	20,121.67	.00
DIVISION TOTALS:				***.00***	***20,121.67***	***.00***	***20,121.67***	***.00***	***20,121.67***	***.00***
DEPARTMENT TOTALS:				***.00***	***20,121.67***	***.00***	***20,121.67***	***.00***	***20,121.67***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
364 911 Cell Phone Fees FUND										
220 Open										
223 Emergency Communications										
2017	364	223	7200	.00	11,810.00	.00	11,810.00	.00	11,810.00	.00
DIVISION TOTALS:				***.00***	***11,810.00***	***.00***	***11,810.00***	***.00***	***11,810.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***11,810.00***	***.00***	***11,810.00***	***.00***	***11,810.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										

STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
395 Health Services FUND										
260 Department Of Public Health										
265 Primary Health Care - H.C.										
2017	395	265	7200	.00	24,362.81	32.25	24,330.56	.00	24,330.56	.00
2017	395	265	7300	.00	290.17	.00	290.17	.00	290.17	.00
DIVISION TOTALS:				***.00***	***24,652.98***	***32.25***	***24,620.73***	***.00***	***24,620.73***	***.00***
DEPARTMENT TOTALS:				***.00***	***24,652.98***	***32.25***	***24,620.73***	***.00***	***24,620.73***	***.00***

PERCENT EXPENDED: .1 PERCENT EXPENDED AND ENCUMBERED: .1

449 Cinti Area Geographic Info Sys FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2017	449	091	7200	.00	516,506.34	57,311.20	459,195.14	459,195.14	.00	.00
2017	449	091	7300	.00	1,950.97	.00	1,950.97	.00	1,950.97	.00
DIVISION TOTALS:				***.00***	***518,457.31***	***57,311.20***	***461,146.11***	***459,195.14***	***1,950.97***	***.00***
DEPARTMENT TOTALS:				***.00***	***518,457.31***	***57,311.20***	***461,146.11***	***459,195.14***	***1,950.97***	***.00***

PERCENT EXPENDED: 11.1 PERCENT EXPENDED AND ENCUMBERED: 99.6

455 Streetcar Operations FUND										
080 SORTA										
081 SORTA Operations										
2017	455	081	7200	.00	49.70	.00	49.70	.00	49.70	.00
DIVISION TOTALS:				***.00***	***49.70***	***.00***	***49.70***	***.00***	***49.70***	***.00***
DEPARTMENT TOTALS:				***.00***	***49.70***	***.00***	***49.70***	***.00***	***49.70***	***.00***

PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0

457 CLEAR FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2017	457	091	7200	.00	14,545.62	.00	14,545.62	.00	14,545.62	.00
2017	457	091	7300	.00	2,285.00	.00	2,285.00	.00	2,285.00	.00
2017	457	091	7400	.00	1,999.00	.00	1,999.00	.00	1,999.00	.00
DIVISION TOTALS:				***.00***	***18,829.62***	***.00***	***18,829.62***	***.00***	***18,829.62***	***.00***
DEPARTMENT TOTALS:				***.00***	***18,829.62***	***.00***	***18,829.62***	***.00***	***18,829.62***	***.00***

PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0

701 Metropolitan Sewer District FUND										
430 MSD Div Of Wastewater Admin										
431 MSD Division of Information Technology										
2017	701	431	7200	.00	102,736.29	.00	102,736.29	.00	102,736.29	.00
DIVISION TOTALS:				***.00***	***102,736.29***	***.00***	***102,736.29***	***.00***	***102,736.29***	***.00***
DEPARTMENT TOTALS:				***.00***	***102,736.29***	***.00***	***102,736.29***	***.00***	***102,736.29***	***.00***

PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0

STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2017	701	944	7200	.00	1,244,645.94	.00	1,244,645.94	260,760.47	983,885.47	.00
DIVISION TOTALS:				***.00***	***1,244,645.94***	***.00***	***1,244,645.94***	***260,760.47***	***983,885.47***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,244,645.94***	***.00***	***1,244,645.94***	***260,760.47***	***983,885.47***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: 21.0										
980 Capital Outlay Accounts										
982 Office & Technical Equip										
2017	701	982	7600	.00	39,564.50	.00	39,564.50	.00	39,564.50	.00
DIVISION TOTALS:				***.00***	***39,564.50***	***.00***	***39,564.50***	***.00***	***39,564.50***	***.00***
DEPARTMENT TOTALS:				***.00***	***39,564.50***	***.00***	***39,564.50***	***.00***	***39,564.50***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
050 General FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2018	050	091	7300	.00	3,455.98	.00	3,455.98	.00	3,455.98	.00
DIVISION TOTALS:				***.00***	***3,455.98***	***.00***	***3,455.98***	***.00***	***3,455.98***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,455.98***	***.00***	***3,455.98***	***.00***	***3,455.98***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
100 Office Of The City Manager										
101 City Manager's Office										
2018	050	101	7200	.00	4,733.34	3,786.67	946.67	.00	946.67	.00
2018	050	101	7300	.00	684.61	.00	684.61	.00	684.61	.00
DIVISION TOTALS:				***.00***	***5,417.95***	***3,786.67***	***1,631.28***	***.00***	***1,631.28***	***.00***
104 Office Of Environmental Qualities										
2018	050	104	7200	.00	36,081.45	8,547.86	27,533.59	.00	27,533.59	.00
DIVISION TOTALS:				***.00***	***36,081.45***	***8,547.86***	***27,533.59***	***.00***	***27,533.59***	***.00***
DEPARTMENT TOTALS:				***.00***	***41,499.40***	***12,334.53***	***29,164.87***	***.00***	***29,164.87***	***.00***
PERCENT EXPENDED: 29.7 PERCENT EXPENDED AND ENCUMBERED: 29.7										
110 Department Of Law										
111 Civil										
2018	050	111	7200	.00	3,240.00	.00	3,240.00	.00	3,240.00	.00
DIVISION TOTALS:				***.00***	***3,240.00***	***.00***	***3,240.00***	***.00***	***3,240.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,240.00***	***.00***	***3,240.00***	***.00***	***3,240.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
120 Department Of Human Resources										
121 Department Of Human Resources										
2018	050	121	7200	.00	4,000.00	4,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***4,000.00***	***4,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,000.00***	***4,000.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										

STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
130 Department Of Finance										
134 Finance, Treasury										
2018	050	134	7200	.00	4,000.00	.00	4,000.00	.00	4,000.00	.00
DIVISION TOTALS:				***.00***	***4,000.00***	***.00***	***4,000.00***	***.00***	***4,000.00***	***.00***
136 Finance, Income Tax										
2018	050	136	7200	.00	4,766.89	4,766.89	.00	.00	.00	.00
2018	050	136	7400	.00	44,930.00	.00	44,930.00	44,930.00	.00	.00
DIVISION TOTALS:				***.00***	***49,696.89***	***4,766.89***	***44,930.00***	***44,930.00***	***.00***	***.00***
137 Finance, Purchasing										
2018	050	137	7200	.00	128,906.25	1,285.35	127,620.90	127,620.90	.00	.00
2018	050	137	7400	.00	787.01	.00	787.01	.00	787.01	.00
DIVISION TOTALS:				***.00***	***129,693.26***	***1,285.35***	***128,407.91***	***127,620.90***	***787.01***	***.00***
DEPARTMENT TOTALS:				***.00***	***183,390.15***	***6,052.24***	***177,337.91***	***172,550.90***	***4,787.01***	***.00***
PERCENT EXPENDED: 3.3 PERCENT EXPENDED AND ENCUMBERED: 97.4										
160 Community Developmt										
161 Comm Dvlp, Office Of The Director										
2018	050	161	7200	.00	1,586.00	.00	1,586.00	.00	1,586.00	.00
2018	050	161	7400	.00	32,500.00	32,217.00	283.00	.00	283.00	.00
DIVISION TOTALS:				***.00***	***34,086.00***	***32,217.00***	***1,869.00***	***.00***	***1,869.00***	***.00***
162 Comm Dvlp, Division Of Housing Devel										
2018	050	162	7400	.00	9,200.00	.00	9,200.00	.00	9,200.00	.00
DIVISION TOTALS:				***.00***	***9,200.00***	***.00***	***9,200.00***	***.00***	***9,200.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***43,286.00***	***32,217.00***	***11,069.00***	***.00***	***11,069.00***	***.00***
PERCENT EXPENDED: 74.4 PERCENT EXPENDED AND ENCUMBERED: 74.4										
170 Department Of Planning & Build										
171 City Planning										
2018	050	171	7400	.00	500.64	.00	500.64	.00	500.64	.00
DIVISION TOTALS:				***.00***	***500.64***	***.00***	***500.64***	***.00***	***500.64***	***.00***
DEPARTMENT TOTALS:				***.00***	***500.64***	***.00***	***500.64***	***.00***	***500.64***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2018	050	211	7200	.00	6,739.71	.00	6,739.71	.00	6,739.71	.00
DIVISION TOTALS:				***.00***	***6,739.71***	***.00***	***6,739.71***	***.00***	***6,739.71***	***.00***
212 Bldg & Inspections, Licenses & Permits										
2018	050	212	7200	.00	5,237.07	.00	5,237.07	.00	5,237.07	.00
2018	050	212	7400	.00	317,113.54	236,414.25	80,699.29	80,699.29	.00	.00
DIVISION TOTALS:				***.00***	***322,350.61***	***236,414.25***	***85,936.36***	***80,699.29***	***5,237.07***	***.00***
DEPARTMENT TOTALS:				***.00***	***329,090.32***	***236,414.25***	***92,676.07***	***80,699.29***	***11,976.78***	***.00***
PERCENT EXPENDED: 71.8 PERCENT EXPENDED AND ENCUMBERED: 96.4										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
220 Open										
223 Emergency Communications										
2018	050	223	7200	.00	59,142.88	15,813.18	43,329.70	.00	43,329.70	.00
2018	050	223	7300	.00	49,512.19	48,838.44	673.75	.00	673.75	.00
DIVISION TOTALS:				***.00***	***108,655.07***	***64,651.62***	***44,003.45***	***.00***	***44,003.45***	***.00***
DEPARTMENT TOTALS:				***.00***	***108,655.07***	***64,651.62***	***44,003.45***	***.00***	***44,003.45***	***.00***
PERCENT EXPENDED: 59.5 PERCENT EXPENDED AND ENCUMBERED: 59.5										
250 Dept Of Public Services										
251 Office Of The Director										
2018	050	251	7200	.00	5,000.00	.00	5,000.00	.00	5,000.00	.00
DIVISION TOTALS:				***.00***	***5,000.00***	***.00***	***5,000.00***	***.00***	***5,000.00***	***.00***
253 Div Of Neighborhood Operations										
2018	050	253	7200	.00	389.62	.00	389.62	.00	389.62	.00
DIVISION TOTALS:				***.00***	***389.62***	***.00***	***389.62***	***.00***	***389.62***	***.00***
DEPARTMENT TOTALS:				***.00***	***5,389.62***	***.00***	***5,389.62***	***.00***	***5,389.62***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
920 Employee Benefits (Cont)										
924 Lump Sum Payment										
2018	050	924	7100	.00	3,012.60	.00	3,012.60	3,012.60	.00	.00
DIVISION TOTALS:				***.00***	***3,012.60***	***.00***	***3,012.60***	***3,012.60***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,012.60***	***.00***	***3,012.60***	***3,012.60***	***.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
940 Govt'Al & Prof'Al Services										
941 Audit And Examiner's Fees										
2018	050	941	7200	.00	340.00	340.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***340.00***	***340.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***340.00***	***340.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
950 Miscellaneous Accounts										
951 Judgments Against The City										
2018	050	951	7400	.00	52,256.33	.00	52,256.33	52,256.33	.00	.00
DIVISION TOTALS:				***.00***	***52,256.33***	***.00***	***52,256.33***	***52,256.33***	***.00***	***.00***
952 Enterprise Software and Licenses										
2018	050	952	7400	.00	28,400.63	.00	28,400.63	28,400.63	.00	.00
DIVISION TOTALS:				***.00***	***28,400.63***	***.00***	***28,400.63***	***28,400.63***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***80,656.96***	***.00***	***80,656.96***	***80,656.96***	***.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2018	101	301	7200	.00	17,772.30	.00	17,772.30	.00	17,772.30	.00
2018	101	301	7400	.00	650,000.00	.00	650,000.00	650,000.00	.00	.00
DIVISION TOTALS:				***.00***	***667,772.30***	***.00***	***667,772.30***	***650,000.00***	***17,772.30***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
303 Water Works, Div Of Supply										
2018	101	303	7200	.00	4,896.98	.00	4,896.98	.00	4,896.98	.00
2018	101	303	7300	.00	2,332.96	.00	2,332.96	.00	2,332.96	.00
DIVISION TOTALS:				***.00***	***7,229.94***	***.00***	***7,229.94***	***.00***	***7,229.94***	***.00***
304 Water Works, Div Of Distribution										
2018	101	304	7200	.00	45,867.34	3,341.70	42,525.64	.00	42,525.64	.00
2018	101	304	7300	.00	22,358.51	.00	22,358.51	.00	22,358.51	.00
DIVISION TOTALS:				***.00***	***68,225.85***	***3,341.70***	***64,884.15***	***.00***	***64,884.15***	***.00***
305 Div Of Wtr Quality & Treatment										
2018	101	305	7200	.00	857.12	830.67	26.45	.00	26.45	.00
DIVISION TOTALS:				***.00***	***857.12***	***830.67***	***26.45***	***.00***	***26.45***	***.00***
306 Water Works, Div Of Engineering										
2018	101	306	7200	.00	1,945.83	.00	1,945.83	.00	1,945.83	.00
DIVISION TOTALS:				***.00***	***1,945.83***	***.00***	***1,945.83***	***.00***	***1,945.83***	***.00***
DEPARTMENT TOTALS:				***.00***	***746,031.04***	***4,172.37***	***741,858.67***	***650,000.00***	***91,858.67***	***.00***
PERCENT EXPENDED: .6 PERCENT EXPENDED AND ENCUMBERED: 87.7										
960 Miscellaneous Accounts (Cont)										
961 Information Infrastructure Security										
2018	101	961	7200	.00	35,248.12	.00	35,248.12	.00	35,248.12	.00
DIVISION TOTALS:				***.00***	***35,248.12***	***.00***	***35,248.12***	***.00***	***35,248.12***	***.00***
DEPARTMENT TOTALS:				***.00***	***35,248.12***	***.00***	***35,248.12***	***.00***	***35,248.12***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
102 Parking System Facilities FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2018	102	248	7200	.00	332,629.04	.00	332,629.04	.00	332,629.04	.00
2018	102	248	7300	.00	5,450.00	.00	5,450.00	.00	5,450.00	.00
2018	102	248	7400	.00	7.40	.00	7.40	.00	7.40	.00
DIVISION TOTALS:				***.00***	***338,086.44***	***.00***	***338,086.44***	***.00***	***338,086.44***	***.00***
DEPARTMENT TOTALS:				***.00***	***338,086.44***	***.00***	***338,086.44***	***.00***	***338,086.44***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
104 General Aviation FUND										
230 Dept Of Transportation & Engin										
234 Div Of Aviation										
2018	104	234	7200	.00	35,187.51	8,176.63	27,010.88	.00	27,010.88	.00
2018	104	234	7300	.00	2,294.86	.00	2,294.86	.00	2,294.86	.00
2018	104	234	7400	.00	1,360.00	.00	1,360.00	.00	1,360.00	.00
2018	104	234	7600	.00	11,989.65	11,989.65	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***50,832.02***	***20,166.28***	***30,665.74***	***.00***	***30,665.74***	***.00***
DEPARTMENT TOTALS:				***.00***	***50,832.02***	***20,166.28***	***30,665.74***	***.00***	***30,665.74***	***.00***
PERCENT EXPENDED: 39.7 PERCENT EXPENDED AND ENCUMBERED: 39.7										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
107 Stormwater Management FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2018	107	253	7200	.00	8,408.57	.00	8,408.57	.00	8,408.57	.00
2018	107	253	7300	.00	454.00	.00	454.00	.00	454.00	.00
DIVISION TOTALS:				***.00***	***8,862.57***	***.00***	***8,862.57***	***.00***	***8,862.57***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,862.57***	***.00***	***8,862.57***	***.00***	***8,862.57***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
310 Open										
311 Stormwater Management Utility										
2018	107	311	7200	.00	58,020.69	.00	58,020.69	40,706.46	17,314.23	.00
2018	107	311	7300	.00	1,875.92	262.13	1,613.79	.00	1,613.79	.00
DIVISION TOTALS:				***.00***	***59,896.61***	***262.13***	***59,634.48***	***40,706.46***	***18,928.02***	***.00***
DEPARTMENT TOTALS:				***.00***	***59,896.61***	***262.13***	***59,634.48***	***40,706.46***	***18,928.02***	***.00***
PERCENT EXPENDED: .4 PERCENT EXPENDED AND ENCUMBERED: 68.4										
151 Bond Retirement - City FUND										
130 Department Of Finance										
134 Finance, Treasury										
2018	151	134	7200	.00	12,221.51	2,748.20	9,473.31	.00	9,473.31	.00
DIVISION TOTALS:				***.00***	***12,221.51***	***2,748.20***	***9,473.31***	***.00***	***9,473.31***	***.00***
DEPARTMENT TOTALS:				***.00***	***12,221.51***	***2,748.20***	***9,473.31***	***.00***	***9,473.31***	***.00***
PERCENT EXPENDED: 22.5 PERCENT EXPENDED AND ENCUMBERED: 22.5										
302 Income Tax Infrastructure FUND										
250 Dept Of Public Services										
251 Office Of The Director										
2018	302	251	7200	.00	25,000.00	.00	25,000.00	.00	25,000.00	.00
DIVISION TOTALS:				***.00***	***25,000.00***	***.00***	***25,000.00***	***.00***	***25,000.00***	***.00***
255 Div Of City Facility Mgmt										
2018	302	255	7200	.00	5,918.73	.00	5,918.73	.00	5,918.73	.00
DIVISION TOTALS:				***.00***	***5,918.73***	***.00***	***5,918.73***	***.00***	***5,918.73***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,918.73***	***.00***	***30,918.73***	***.00***	***30,918.73***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2018	329	202	7300	.00	6,524.55	10.78	6,513.77	.00	6,513.77	.00
DIVISION TOTALS:				***.00***	***6,524.55***	***10.78***	***6,513.77***	***.00***	***6,513.77***	***.00***
DEPARTMENT TOTALS:				***.00***	***6,524.55***	***10.78***	***6,513.77***	***.00***	***6,513.77***	***.00***
PERCENT EXPENDED: .2 PERCENT EXPENDED AND ENCUMBERED: .2										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2018	347	212	7200	.00	61,089.00	1,790.00	59,299.00	41,305.00	17,994.00	.00
DIVISION TOTALS:				***.00***	***61,089.00***	***1,790.00***	***59,299.00***	***41,305.00***	***17,994.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***61,089.00***	***1,790.00***	***59,299.00***	***41,305.00***	***17,994.00***	***.00***
PERCENT EXPENDED: 2.9 PERCENT EXPENDED AND ENCUMBERED: 70.5										
358 Bond Hill Roselawn Stabilization & Revitalization Operations FUND										
160 Community Developmt										
164 Division Of Community Devel										
2018	358	164	7400	.00	101,467.53	.00	101,467.53	.00	101,467.53	.00
DIVISION TOTALS:				***.00***	***101,467.53***	***.00***	***101,467.53***	***.00***	***101,467.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***101,467.53***	***.00***	***101,467.53***	***.00***	***101,467.53***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
377 Citizen Safety FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2018	377	253	7200	.00	17,830.35	12,767.55	5,062.80	.00	5,062.80	.00
DIVISION TOTALS:				***.00***	***17,830.35***	***12,767.55***	***5,062.80***	***.00***	***5,062.80***	***.00***
DEPARTMENT TOTALS:				***.00***	***17,830.35***	***12,767.55***	***5,062.80***	***.00***	***5,062.80***	***.00***
PERCENT EXPENDED: 71.6 PERCENT EXPENDED AND ENCUMBERED: 71.6										
395 Community Health Center FUND										
260 Department Of Public Health										
265 Primary Health Care - H.C.										
2018	395	265	7200	.00	49,841.95	5,409.70	44,432.25	.00	44,432.25	.00
2018	395	265	7300	.00	4,923.08	21.84	4,901.24	.00	4,901.24	.00
2018	395	265	7400	.00	394.60	76.00	318.60	.00	318.60	.00
DIVISION TOTALS:				***.00***	***55,159.63***	***5,507.54***	***49,652.09***	***.00***	***49,652.09***	***.00***
266 School & Adolescent Health										
2018	395	266	7200	.00	24,221.87	64.50	24,157.37	.00	24,157.37	.00
2018	395	266	7300	.00	1,000.44	.00	1,000.44	.00	1,000.44	.00
DIVISION TOTALS:				***.00***	***25,222.31***	***64.50***	***25,157.81***	***.00***	***25,157.81***	***.00***
DEPARTMENT TOTALS:				***.00***	***80,381.94***	***5,572.04***	***74,809.90***	***.00***	***74,809.90***	***.00***
PERCENT EXPENDED: 6.9 PERCENT EXPENDED AND ENCUMBERED: 6.9										

STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
449 Cinti Area Geographic Info Sys FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2018	449	091	7200	.00	108,264.51	1,750.00	106,514.51	21,379.53	85,134.98	.00
2018	449	091	7300	.00	829.97	.00	829.97	.00	829.97	.00
2018	449	091	7400	.00	32,034.57	.00	32,034.57	.00	32,034.57	.00
DIVISION TOTALS:				***.00***	***141,129.05***	***1,750.00***	***139,379.05***	***21,379.53***	***117,999.52***	***.00***
DEPARTMENT TOTALS:				***.00***	***141,129.05***	***1,750.00***	***139,379.05***	***21,379.53***	***117,999.52***	***.00***
PERCENT EXPENDED: 1.2 PERCENT EXPENDED AND ENCUMBERED: 16.4										
457 CLEAR FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2018	457	091	7200	.00	36,956.80	.00	36,956.80	.00	36,956.80	.00
2018	457	091	7300	.00	401.57	.00	401.57	.00	401.57	.00
2018	457	091	7400	.00	581.59	.00	581.59	.00	581.59	.00
DIVISION TOTALS:				***.00***	***37,939.96***	***.00***	***37,939.96***	***.00***	***37,939.96***	***.00***
DEPARTMENT TOTALS:				***.00***	***37,939.96***	***.00***	***37,939.96***	***.00***	***37,939.96***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2018	701	410	7200	.00	81,475.13	2,932.64	78,542.49	.00	78,542.49	.00
2018	701	410	7300	.00	3,977.62	.00	3,977.62	.00	3,977.62	.00
2018	701	410	7400	.00	3,115.00	.00	3,115.00	.00	3,115.00	.00
DIVISION TOTALS:				***.00***	***88,567.75***	***2,932.64***	***85,635.11***	***.00***	***85,635.11***	***.00***
DEPARTMENT TOTALS:				***.00***	***88,567.75***	***2,932.64***	***85,635.11***	***.00***	***85,635.11***	***.00***
PERCENT EXPENDED: 3.3 PERCENT EXPENDED AND ENCUMBERED: 3.3										
420 MSD Div Of Wastewater Engineer										
420 MSD Div Of Wastewater Engineering										
2018	701	420	7200	.00	28,121.03	.00	28,121.03	.00	28,121.03	.00
2018	701	420	7300	.00	9,798.14	.00	9,798.14	.00	9,798.14	.00
2018	701	420	7400	.00	29,917.60	.00	29,917.60	.00	29,917.60	.00
DIVISION TOTALS:				***.00***	***67,836.77***	***.00***	***67,836.77***	***.00***	***67,836.77***	***.00***
DEPARTMENT TOTALS:				***.00***	***67,836.77***	***.00***	***67,836.77***	***.00***	***67,836.77***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
430 MSD Div Of Wastewater Admin										
430 MSD Div Of Wastewater Admin										
2018	701	430	7200	.00	51,030.88	.00	51,030.88	.00	51,030.88	.00
2018	701	430	7300	.00	7,021.91	.00	7,021.91	.00	7,021.91	.00
2018	701	430	7400	.00	431.03	.00	431.03	.00	431.03	.00
2018	701	430	7500	.00	43,710.00	.00	43,710.00	.00	43,710.00	.00
DIVISION TOTALS:				***.00***	***102,193.82***	***.00***	***102,193.82***	***.00***	***102,193.82***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
431 MSD Division of Information Technology										
2018	701	431	7200	.00	65,667.35	40,400.00	25,267.35	.00	25,267.35	.00
2018	701	431	7400	.00	93,483.95	.00	93,483.95	.00	93,483.95	.00
DIVISION TOTALS:				***.00***	***159,151.30***	***40,400.00***	***118,751.30***	***.00***	***118,751.30***	***.00***
DEPARTMENT TOTALS:				***.00***	***261,345.12***	***40,400.00***	***220,945.12***	***.00***	***220,945.12***	***.00***
PERCENT EXPENDED: 15.5 PERCENT EXPENDED AND ENCUMBERED: 15.5										
440 MSD Div Of Wastewater Treatmen										
441 MSD Office Of Superintendent										
2018	701	441	7200	.00	6,825.07	.00	6,825.07	.00	6,825.07	.00
DIVISION TOTALS:				***.00***	***6,825.07***	***.00***	***6,825.07***	***.00***	***6,825.07***	***.00***
442 MSD Millcreek Section										
2018	701	442	7200	.00	2,490,445.64	37,540.00	2,452,905.64	.00	2,452,905.64	.00
2018	701	442	7300	.00	778,531.44	60.95	778,470.49	.00	778,470.49	.00
2018	701	442	7400	.00	5,902.41	.00	5,902.41	.00	5,902.41	.00
DIVISION TOTALS:				***.00***	***3,274,879.49***	***37,600.95***	***3,237,278.54***	***.00***	***3,237,278.54***	***.00***
443 MSD Little Miami Section										
2018	701	443	7200	.00	488,343.13	.00	488,343.13	.00	488,343.13	.00
2018	701	443	7300	.00	147,961.65	.00	147,961.65	.00	147,961.65	.00
DIVISION TOTALS:				***.00***	***636,304.78***	***.00***	***636,304.78***	***.00***	***636,304.78***	***.00***
444 MSD Muddy Creek Section										
2018	701	444	7200	.00	324,295.73	64,050.00	260,245.73	.00	260,245.73	.00
2018	701	444	7300	.00	56,673.13	.00	56,673.13	.00	56,673.13	.00
DIVISION TOTALS:				***.00***	***380,968.86***	***64,050.00***	***316,918.86***	***.00***	***316,918.86***	***.00***
445 MSD Sycamore Section										
2018	701	445	7200	.00	170,138.86	.00	170,138.86	.00	170,138.86	.00
2018	701	445	7300	.00	86,070.21	.00	86,070.21	.00	86,070.21	.00
2018	701	445	7400	.00	244.27	.00	244.27	.00	244.27	.00
DIVISION TOTALS:				***.00***	***256,453.34***	***.00***	***256,453.34***	***.00***	***256,453.34***	***.00***
446 MSD Taylor Creek Section										
2018	701	446	7200	.00	108,093.49	10,000.00	98,093.49	.00	98,093.49	.00
2018	701	446	7300	.00	32,632.00	14,296.00	18,336.00	.00	18,336.00	.00
2018	701	446	7400	.00	467.00	.00	467.00	.00	467.00	.00
DIVISION TOTALS:				***.00***	***141,192.49***	***24,296.00***	***116,896.49***	***.00***	***116,896.49***	***.00***
447 MSD Polk Run Section										
2018	701	447	7200	.00	113,392.77	.00	113,392.77	.00	113,392.77	.00
2018	701	447	7300	.00	41,531.52	.00	41,531.52	.00	41,531.52	.00
2018	701	447	7400	.00	393.45	.00	393.45	.00	393.45	.00
DIVISION TOTALS:				***.00***	***155,317.74***	***.00***	***155,317.74***	***.00***	***155,317.74***	***.00***
448 MSD Pump Stations										
2018	701	448	7200	.00	31,629.99	.00	31,629.99	.00	31,629.99	.00
2018	701	448	7300	.00	1,569.05	.00	1,569.05	.00	1,569.05	.00
DIVISION TOTALS:				***.00***	***33,199.04***	***.00***	***33,199.04***	***.00***	***33,199.04***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
449 MSD Maintenance Section										
2018	701	449	7200	.00	29,952.13	.00	29,952.13	.00	29,952.13	.00
2018	701	449	7300	.00	54,101.13	.00	54,101.13	.00	54,101.13	.00
2018	701	449	7400	.00	146,796.59	.00	146,796.59	.00	146,796.59	.00
DIVISION TOTALS:				***.00***	***230,849.85***	***.00***	***230,849.85***	***.00***	***230,849.85***	***.00***
DEPARTMENT TOTALS:				***.00***	***5,115,990.66***	***125,946.95***	***4,990,043.71***	***.00***	***4,990,043.71***	***.00***
PERCENT EXPENDED: 2.5 PERCENT EXPENDED AND ENCUMBERED: 2.5										
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2018	701	450	7200	.00	1,499,597.37	.00	1,499,597.37	.00	1,499,597.37	.00
2018	701	450	7300	.00	756,173.23	.00	756,173.23	.00	756,173.23	.00
2018	701	450	7400	.00	7,929.54	.00	7,929.54	.00	7,929.54	.00
DIVISION TOTALS:				***.00***	***2,263,700.14***	***.00***	***2,263,700.14***	***.00***	***2,263,700.14***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,263,700.14***	***.00***	***2,263,700.14***	***.00***	***2,263,700.14***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2018	701	460	7200	.00	125,415.92	.00	125,415.92	.00	125,415.92	.00
2018	701	460	7300	.00	133,856.70	1,197.83	132,658.87	.00	132,658.87	.00
2018	701	460	7400	.00	11,592.64	.00	11,592.64	.00	11,592.64	.00
DIVISION TOTALS:				***.00***	***270,865.26***	***1,197.83***	***269,667.43***	***.00***	***269,667.43***	***.00***
DEPARTMENT TOTALS:				***.00***	***270,865.26***	***1,197.83***	***269,667.43***	***.00***	***269,667.43***	***.00***
PERCENT EXPENDED: .4 PERCENT EXPENDED AND ENCUMBERED: .4										
470 MSD Watershed Operations										
470 MSD Watershed Operations										
2018	701	470	7200	.00	720,709.94	.00	720,709.94	.00	720,709.94	.00
2018	701	470	7300	.00	213,390.47	.00	213,390.47	.00	213,390.47	.00
2018	701	470	7400	.00	6,835.68	.00	6,835.68	.00	6,835.68	.00
DIVISION TOTALS:				***.00***	***940,936.09***	***.00***	***940,936.09***	***.00***	***940,936.09***	***.00***
DEPARTMENT TOTALS:				***.00***	***940,936.09***	***.00***	***940,936.09***	***.00***	***940,936.09***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
480 MSD SBU Program										
480 MSD SBU Program										
2018	701	480	7200	.00	2,826,870.30	.00	2,826,870.30	.00	2,826,870.30	.00
2018	701	480	7400	.00	1,740,281.93	901,675.70	838,606.23	.00	838,606.23	.00
DIVISION TOTALS:				***.00***	***4,567,152.23***	***901,675.70***	***3,665,476.53***	***.00***	***3,665,476.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,567,152.23***	***901,675.70***	***3,665,476.53***	***.00***	***3,665,476.53***	***.00***
PERCENT EXPENDED: 19.7 PERCENT EXPENDED AND ENCUMBERED: 19.7										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2018	701	944	7200	.00	499,562.00	.00	499,562.00	249,781.00	249,781.00	.00
DIVISION TOTALS:				***.00***	***499,562.00***	***.00***	***499,562.00***	***249,781.00***	***249,781.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***499,562.00***	***.00***	***499,562.00***	***249,781.00***	***249,781.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: 50.0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2018	701	981	7600	.00	284,006.59	212,964.00	71,042.59	.00	71,042.59	.00
DIVISION TOTALS:				***.00***	***284,006.59***	***212,964.00***	***71,042.59***	***.00***	***71,042.59***	***.00***
982 Office & Technical Equip										
2018	701	982	7600	.00	748,519.72	.00	748,519.72	.00	748,519.72	.00
DIVISION TOTALS:				***.00***	***748,519.72***	***.00***	***748,519.72***	***.00***	***748,519.72***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,032,526.31***	***212,964.00***	***819,562.31***	***.00***	***819,562.31***	***.00***
PERCENT EXPENDED: 20.6 PERCENT EXPENDED AND ENCUMBERED: 20.6										
050 General FUND										
010 City Council										
011 Councilmember G. Landsman										
2019	050	011	7300	.00	1,584.95	1,584.95	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***1,584.95***	***1,584.95***	***.00***	***.00***	***.00***	***.00***
015 Councilmember D. Mann										
2019	050	015	7200	.00	320.00	.00	320.00	.00	320.00	.00
DIVISION TOTALS:				***.00***	***320.00***	***.00***	***320.00***	***.00***	***320.00***	***.00***
041 Office Of The Clerk Of Council										
2019	050	041	7200	.00	30,000.00	.00	30,000.00	30,000.00	.00	.00
2019	050	041	7300	.00	3,010.02	3,000.49	9.53	.00	9.53	.00
2019	050	041	7400	.00	1,440.00	1,440.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***34,450.02***	***4,440.49***	***30,009.53***	***30,000.00***	***9.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***36,354.97***	***6,025.44***	***30,329.53***	***30,000.00***	***329.53***	***.00***
PERCENT EXPENDED: 16.6 PERCENT EXPENDED AND ENCUMBERED: 99.1										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2019	050	091	7200	.00	54,875.62	31,980.92	22,894.70	.00	22,894.70	.00
2019	050	091	7300	.00	16,275.36	6,321.00	9,954.36	.00	9,954.36	.00
2019	050	091	7400	.00	1,589.62	834.54	755.08	.00	755.08	.00
DIVISION TOTALS:				***.00***	***72,740.60***	***39,136.46***	***33,604.14***	***.00***	***33,604.14***	***.00***
DEPARTMENT TOTALS:				***.00***	***72,740.60***	***39,136.46***	***33,604.14***	***.00***	***33,604.14***	***.00***
PERCENT EXPENDED: 53.8 PERCENT EXPENDED AND ENCUMBERED: 53.8										
100 Office Of The City Manager										
101 City Manager's Office										
2019	050	101	7100	.00	17,000.00	.00	17,000.00	.00	17,000.00	.00
2019	050	101	7200	.00	111,268.16	57,637.98	53,630.18	.00	53,630.18	.00
2019	050	101	7300	.00	20,853.59	17,697.78	3,155.81	.00	3,155.81	.00
2019	050	101	7400	.00	334,841.39	306,589.93	28,251.46	.00	28,251.46	.00
DIVISION TOTALS:				***.00***	***483,963.14***	***381,925.69***	***102,037.45***	***.00***	***102,037.45***	***.00***
102 Office Of Budget & Evaluation										
2019	050	102	7200	.00	22,226.63	7,663.97	14,562.66	.00	14,562.66	.00
2019	050	102	7400	.00	340.72	56.81	283.91	.00	283.91	.00
DIVISION TOTALS:				***.00***	***22,567.35***	***7,720.78***	***14,846.57***	***.00***	***14,846.57***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
103 Emergency Communications										
2019	050	103	7200	.00	14,911.97	9,574.47	5,337.50	2,337.50	3,000.00	.00
2019	050	103	7300	.00	64,400.00	63,030.16	1,369.84	.00	1,369.84	.00
2019	050	103	7400	.00	2,641.63	772.10	1,869.53	.00	1,869.53	.00
DIVISION TOTALS:				***.00***	***81,953.60***	***73,376.73***	***8,576.87***	***2,337.50***	***6,239.37***	***.00***
104 Office Of Environmental Qualities										
2019	050	104	7200	.00	381,644.02	376,924.66	4,719.36	.00	4,719.36	.00
2019	050	104	7300	.00	907.34	907.34	.00	.00	.00	.00
2019	050	104	7400	.00	10,583.20	3,283.20	7,300.00	2,800.00	4,500.00	.00
DIVISION TOTALS:				***.00***	***393,134.56***	***381,115.20***	***12,019.36***	***2,800.00***	***9,219.36***	***.00***
108 Dept of Performance Management										
2019	050	108	7200	.00	18,350.00	.00	18,350.00	.00	18,350.00	.00
2019	050	108	7400	.00	89.00	.00	89.00	.00	89.00	.00
DIVISION TOTALS:				***.00***	***18,439.00***	***.00***	***18,439.00***	***.00***	***18,439.00***	***.00***
109 Internal Audit										
2019	050	109	7200	.00	22.28	10.55	11.73	.00	11.73	.00
DIVISION TOTALS:				***.00***	***22.28***	***10.55***	***11.73***	***.00***	***11.73***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,000,079.93***	***844,148.95***	***155,930.98***	***5,137.50***	***150,793.48***	***.00***
PERCENT EXPENDED: 84.4 PERCENT EXPENDED AND ENCUMBERED: 84.9										
110 Department Of Law										
111 Civil										
2019	050	111	7200	.00	154,013.66	75,642.45	78,371.21	.00	78,371.21	.00
2019	050	111	7300	.00	12,908.05	12,800.00	108.05	.00	108.05	.00
2019	050	111	7400	.00	17,876.15	14,768.38	3,107.77	780.80	2,326.97	.00
DIVISION TOTALS:				***.00***	***184,797.86***	***103,210.83***	***81,587.03***	***780.80***	***80,806.23***	***.00***
112 Administrative Hearings & Prosecution										
2019	050	112	7200	.00	46,545.86	17,730.86	28,815.00	.00	28,815.00	.00
2019	050	112	7400	.00	1,740.44	240.44	1,500.00	.00	1,500.00	.00
DIVISION TOTALS:				***.00***	***48,286.30***	***17,971.30***	***30,315.00***	***.00***	***30,315.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***233,084.16***	***121,182.13***	***111,902.03***	***780.80***	***111,121.23***	***.00***
PERCENT EXPENDED: 52.0 PERCENT EXPENDED AND ENCUMBERED: 52.3										
120 Department Of Human Resources										
121 Department Of Human Resources										
2019	050	121	7200	.00	215,728.18	117,809.76	97,918.42	91,914.32	6,004.10	.00
2019	050	121	7400	.00	939.51	556.44	383.07	.00	383.07	.00
DIVISION TOTALS:				***.00***	***216,667.69***	***118,366.20***	***98,301.49***	***91,914.32***	***6,387.17***	***.00***
DEPARTMENT TOTALS:				***.00***	***216,667.69***	***118,366.20***	***98,301.49***	***91,914.32***	***6,387.17***	***.00***
PERCENT EXPENDED: 54.6 PERCENT EXPENDED AND ENCUMBERED: 97.1										
130 Department Of Finance										
131 Finance, Office Of Director										
2019	050	131	7200	.00	25,624.24	18,202.24	7,422.00	.00	7,422.00	.00
2019	050	131	7300	.00	29,462.64	22,852.74	6,609.90	.00	6,609.90	.00
2019	050	131	7400	.00	1,920.00	1,688.98	231.02	.00	231.02	.00
DIVISION TOTALS:				***.00***	***57,006.88***	***42,743.96***	***14,262.92***	***.00***	***14,262.92***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
133 Finance, Accounts & Audits										
2019	050	133	7200	.00	11,069.09	3,254.96	7,814.13	.00	7,814.13	.00
2019	050	133	7300	.00	13,085.93	13,085.93	.00	.00	.00	.00
2019	050	133	7400	.00	784.10	188.56	595.54	.00	595.54	.00
DIVISION TOTALS:				***.00***	***24,939.12***	***16,529.45***	***8,409.67***	***.00***	***8,409.67***	***.00***
134 Finance, Treasury										
2019	050	134	7200	.00	22,997.44	15,783.01	7,214.43	.00	7,214.43	.00
2019	050	134	7300	.00	14,781.50	13,585.00	1,196.50	.00	1,196.50	.00
2019	050	134	7400	.00	283.63	119.34	164.29	.00	164.29	.00
DIVISION TOTALS:				***.00***	***38,062.57***	***29,487.35***	***8,575.22***	***.00***	***8,575.22***	***.00***
136 Finance, Income Tax										
2019	050	136	7200	.00	66,880.06	35,589.69	31,290.37	.00	31,290.37	.00
2019	050	136	7400	.00	644.97	249.81	395.16	.00	395.16	.00
DIVISION TOTALS:				***.00***	***67,525.03***	***35,839.50***	***31,685.53***	***.00***	***31,685.53***	***.00***
137 Finance, Purchasing										
2019	050	137	7200	.00	93,636.25	50,425.13	43,211.12	39,069.64	4,141.48	.00
2019	050	137	7300	.00	35,444.00	20,363.23	15,080.77	14,222.47	858.30	.00
2019	050	137	7400	.00	5,829.20	2,487.50	3,341.70	.00	3,341.70	.00
DIVISION TOTALS:				***.00***	***134,909.45***	***73,275.86***	***61,633.59***	***53,292.11***	***8,341.48***	***.00***
DEPARTMENT TOTALS:				***.00***	***322,443.05***	***197,876.12***	***124,566.93***	***53,292.11***	***71,274.82***	***.00***
PERCENT EXPENDED: 61.4 PERCENT EXPENDED AND ENCUMBERED:								***77.9***		
160 Community Developmt										
161 Comm Dvlp, Office Of The Director										
2019	050	161	7200	.00	1,361.26	6.35	1,354.91	.00	1,354.91	.00
2019	050	161	7300	.00	28,000.00	24,598.62	3,401.38	3,401.38	.00	.00
2019	050	161	7400	.00	747,803.74	614,401.97	133,401.77	.00	133,401.77	.00
DIVISION TOTALS:				***.00***	***777,165.00***	***639,006.94***	***138,158.06***	***3,401.38***	***134,756.68***	***.00***
162 Comm Dvlp, Division Of Housing Devel										
2019	050	162	7200	.00	13,606.44	.00	13,606.44	.00	13,606.44	.00
2019	050	162	7300	.00	5,000.00	.00	5,000.00	.00	5,000.00	.00
2019	050	162	7400	.00	903,166.25	851,095.90	52,070.35	50.60	52,019.75	.00
DIVISION TOTALS:				***.00***	***921,772.69***	***851,095.90***	***70,676.79***	***50.60***	***70,626.19***	***.00***
164 Division Of Community Devel										
2019	050	164	7400	.00	616,259.42	509,291.75	106,967.67	4,497.40	102,470.27	.00
DIVISION TOTALS:				***.00***	***616,259.42***	***509,291.75***	***106,967.67***	***4,497.40***	***102,470.27***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,315,197.11***	***1,999,394.59***	***315,802.52***	***7,949.38***	***307,853.14***	***.00***
PERCENT EXPENDED: 86.4 PERCENT EXPENDED AND ENCUMBERED:								***86.7***		
170 Department Of Planning & Build										
171 City Planning										
2019	050	171	7200	.00	188.76	.00	188.76	.00	188.76	.00
2019	050	171	7300	.00	3,200.00	2,843.61	356.39	.00	356.39	.00
2019	050	171	7400	.00	435.28	.00	435.28	.00	435.28	.00
DIVISION TOTALS:				***.00***	***3,824.04***	***2,843.61***	***980.43***	***.00***	***980.43***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,824.04***	***2,843.61***	***980.43***	***.00***	***980.43***	***.00***
PERCENT EXPENDED: 74.4 PERCENT EXPENDED AND ENCUMBERED:								***74.4***		

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
180 Citizens' Complaint Authority										
181 Citizens' Complaint Authority										
2019	050	181	7200	.00	6,070.08	4,205.90	1,864.18	.00	1,864.18	.00
2019	050	181	7300	.00	4,800.00	3,691.44	1,108.56	.00	1,108.56	.00
DIVISION TOTALS:				***.00***	***10,870.08***	***7,897.34***	***2,972.74***	***.00***	***2,972.74***	***.00***
DEPARTMENT TOTALS:				***.00***	***10,870.08***	***7,897.34***	***2,972.74***	***.00***	***2,972.74***	***.00***
PERCENT EXPENDED: 72.7 PERCENT EXPENDED AND ENCUMBERED: 72.7										
190 Dept Of Public Recreation										
191 Recreation West Region										
2019	050	191	7200	.00	27,870.38	441.32	27,429.06	.00	27,429.06	.00
2019	050	191	7300	.00	3,488.65	3,377.66	110.99	.00	110.99	.00
2019	050	191	7400	.00	5,492.79	1,140.39	4,352.40	.00	4,352.40	.00
DIVISION TOTALS:				***.00***	***36,851.82***	***4,959.37***	***31,892.45***	***.00***	***31,892.45***	***.00***
192 Recreation East Region										
2019	050	192	7200	.00	19,524.44	1,896.00	17,628.44	.00	17,628.44	.00
2019	050	192	7300	.00	1,837.52	1,609.09	228.43	.00	228.43	.00
2019	050	192	7400	.00	7,542.16	3,026.39	4,515.77	.00	4,515.77	.00
DIVISION TOTALS:				***.00***	***28,904.12***	***6,531.48***	***22,372.64***	***.00***	***22,372.64***	***.00***
193 Recreation Central Region										
2019	050	193	7200	.00	32,365.60	8,477.62	23,887.98	.00	23,887.98	.00
2019	050	193	7300	.00	12,214.07	12,214.07	.00	.00	.00	.00
2019	050	193	7400	.00	5,120.71	1,518.06	3,602.65	.00	3,602.65	.00
DIVISION TOTALS:				***.00***	***49,700.38***	***22,209.75***	***27,490.63***	***.00***	***27,490.63***	***.00***
194 Recreation Maintenance										
2019	050	194	7200	.00	30,232.45	11,775.56	18,456.89	.00	18,456.89	.00
2019	050	194	7300	.00	61,654.13	46,017.45	15,636.68	.00	15,636.68	.00
2019	050	194	7400	.00	8,880.96	1,306.80	7,574.16	.00	7,574.16	.00
DIVISION TOTALS:				***.00***	***100,767.54***	***59,099.81***	***41,667.73***	***.00***	***41,667.73***	***.00***
197 Recreation Athletics										
2019	050	197	7200	.00	13,916.55	1,655.57	12,260.98	.00	12,260.98	.00
2019	050	197	7300	.00	41,618.45	41,618.45	.00	.00	.00	.00
2019	050	197	7400	.00	1,122.95	159.20	963.75	.00	963.75	.00
DIVISION TOTALS:				***.00***	***56,657.95***	***43,433.22***	***13,224.73***	***.00***	***13,224.73***	***.00***
199 Recreation Administration										
2019	050	199	7100	.00	9,166.15	.00	9,166.15	.00	9,166.15	.00
2019	050	199	7200	.00	16,719.96	3,815.75	12,904.21	.00	12,904.21	.00
2019	050	199	7300	.00	441.02	440.02	1.00	.00	1.00	.00
2019	050	199	7400	.00	4,019.00	1,667.90	2,351.10	.00	2,351.10	.00
2019	050	199	7500	.00	409.47	.00	409.47	.00	409.47	.00
DIVISION TOTALS:				***.00***	***30,755.60***	***5,923.67***	***24,831.93***	***.00***	***24,831.93***	***.00***
DEPARTMENT TOTALS:				***.00***	***303,637.41***	***142,157.30***	***161,480.11***	***.00***	***161,480.11***	***.00***
PERCENT EXPENDED: 46.8 PERCENT EXPENDED AND ENCUMBERED: 46.8										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2019	050	202	7200	.00	59,886.76	40,419.50	19,467.26	.00	19,467.26	.00
2019	050	202	7300	.00	225,600.63	190,717.26	34,883.37	.00	34,883.37	.00
2019	050	202	7400	.00	9,130.86	4,160.37	4,970.49	.00	4,970.49	.00
DIVISION TOTALS:				***.00***	***294,618.25***	***235,297.13***	***59,321.12***	***.00***	***59,321.12***	***.00***
203 Parks, Adm & Program Services										
2019	050	203	7200	.00	70,551.26	68,599.53	1,951.73	.00	1,951.73	.00
2019	050	203	7300	.00	30,528.34	22,858.49	7,669.85	.00	7,669.85	.00
2019	050	203	7400	.00	280.00	250.00	30.00	.00	30.00	.00
DIVISION TOTALS:				***.00***	***101,359.60***	***91,708.02***	***9,651.58***	***.00***	***9,651.58***	***.00***
DEPARTMENT TOTALS:				***.00***	***395,977.85***	***327,005.15***	***68,972.70***	***.00***	***68,972.70***	***.00***
PERCENT EXPENDED: 82.6 PERCENT EXPENDED AND ENCUMBERED: 82.6										
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2019	050	211	7200	.00	14,045.71	11,061.59	2,984.12	1,680.00	1,304.12	.00
2019	050	211	7300	.00	49,697.54	35,592.95	14,104.59	13,343.09	761.50	.00
2019	050	211	7400	.00	3,063.35	2,920.01	143.34	.00	143.34	.00
DIVISION TOTALS:				***.00***	***66,806.60***	***49,574.55***	***17,232.05***	***15,023.09***	***2,208.96***	***.00***
212 Bldg & Inspections, Licenses & Permits										
2019	050	212	7200	.00	4,713.83	2,038.83	2,675.00	1,680.00	995.00	.00
2019	050	212	7300	.00	122,052.58	63,359.65	58,692.93	57,200.00	1,492.93	.00
2019	050	212	7400	.00	300.00	55.19	244.81	.00	244.81	.00
DIVISION TOTALS:				***.00***	***127,066.41***	***65,453.67***	***61,612.74***	***58,880.00***	***2,732.74***	***.00***
DEPARTMENT TOTALS:				***.00***	***193,873.01***	***115,028.22***	***78,844.79***	***73,903.09***	***4,941.70***	***.00***
PERCENT EXPENDED: 59.3 PERCENT EXPENDED AND ENCUMBERED: 97.5										
220 Open										
222 Department Of Police										
2019	050	222	7200	.00	187,969.55	116,960.72	71,008.83	.00	71,008.83	.00
2019	050	222	7300	.00	234,419.23	207,762.72	26,656.51	.00	26,656.51	.00
2019	050	222	7400	.00	13,630.90	11,672.70	1,958.20	.00	1,958.20	.00
DIVISION TOTALS:				***.00***	***436,019.68***	***336,396.14***	***99,623.54***	***.00***	***99,623.54***	***.00***
225 Police - Investigations										
2019	050	225	7200	.00	106,317.05	102,077.59	4,239.46	.00	4,239.46	.00
2019	050	225	7300	.00	3,768.19	3,739.18	29.01	.00	29.01	.00
2019	050	225	7400	.00	1,147.57	1,147.57	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***111,232.81***	***106,964.34***	***4,268.47***	***.00***	***4,268.47***	***.00***
226 Police - Support										
2019	050	226	7200	.00	372,320.34	369,512.38	2,807.96	.00	2,807.96	.00
2019	050	226	7300	.00	6,304.00	3,964.00	2,340.00	.00	2,340.00	.00
2019	050	226	7400	.00	388.44	326.83	61.61	.00	61.61	.00
DIVISION TOTALS:				***.00***	***379,012.78***	***373,803.21***	***5,209.57***	***.00***	***5,209.57***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
227 Police - Administration										
2019	050	227	7200	.00	124,791.65	100,877.89	23,913.76	.00	23,913.76	.00
2019	050	227	7300	.00	112,949.11	106,399.33	6,549.78	.00	6,549.78	.00
2019	050	227	7400	.00	58,627.76	53,935.13	4,692.63	.00	4,692.63	.00
DIVISION TOTALS:				***.00***	***296,368.52***	***261,212.35***	***35,156.17***	***.00***	***35,156.17***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,222,633.79***	***1,078,376.04***	***144,257.75***	***.00***	***144,257.75***	***.00***
PERCENT EXPENDED: 88.2 PERCENT EXPENDED AND ENCUMBERED:								***88.2***		
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2019	050	231	7300	.00	103.84	103.84	.00	.00	.00	.00
2019	050	231	7400	.00	201.21	142.22	58.99	.00	58.99	.00
DIVISION TOTALS:				***.00***	***305.05***	***246.06***	***58.99***	***.00***	***58.99***	***.00***
232 Div Of Transportation Planning										
2019	050	232	7200	.00	162.28	26.04	136.24	.00	136.24	.00
DIVISION TOTALS:				***.00***	***162.28***	***26.04***	***136.24***	***.00***	***136.24***	***.00***
233 Division Of Engineering										
2019	050	233	7300	.00	75.45	75.45	.00	.00	.00	.00
2019	050	233	7400	.00	911.21	802.38	108.83	.00	108.83	.00
DIVISION TOTALS:				***.00***	***986.66***	***877.83***	***108.83***	***.00***	***108.83***	***.00***
239 Division Of Traffic Engineer										
2019	050	239	7200	.00	223,112.31	223,094.61	17.70	.00	17.70	.00
DIVISION TOTALS:				***.00***	***223,112.31***	***223,094.61***	***17.70***	***.00***	***17.70***	***.00***
DEPARTMENT TOTALS:				***.00***	***224,566.30***	***224,244.54***	***321.76***	***.00***	***321.76***	***.00***
PERCENT EXPENDED: 99.9 PERCENT EXPENDED AND ENCUMBERED:								***99.9***		
250 Dept Of Public Services										
251 Office Of The Director										
2019	050	251	7200	.00	4,583.99	1,775.26	2,808.73	.00	2,808.73	.00
2019	050	251	7300	.00	13,014.04	13,013.83	.21	.00	.21	.00
2019	050	251	7400	.00	2,228.06	996.96	1,231.10	.00	1,231.10	.00
DIVISION TOTALS:				***.00***	***19,826.09***	***15,786.05***	***4,040.04***	***.00***	***4,040.04***	***.00***
253 Div Of Neighborhood Operations										
2019	050	253	7200	.00	289,742.46	246,386.04	43,356.42	2,500.00	40,856.42	.00
2019	050	253	7300	.00	6,976.47	3,001.77	3,974.70	.00	3,974.70	.00
2019	050	253	7400	.00	2,830.92	1,306.35	1,524.57	.00	1,524.57	.00
DIVISION TOTALS:				***.00***	***299,549.85***	***250,694.16***	***48,855.69***	***2,500.00***	***46,355.69***	***.00***
255 Div Of City Facility Mgmt										
2019	050	255	7200	.00	5,618.26	5,190.26	428.00	.00	428.00	.00
2019	050	255	7300	.00	492.00	492.00	.00	.00	.00	.00
2019	050	255	7400	.00	168.00	139.50	28.50	.00	28.50	.00
DIVISION TOTALS:				***.00***	***6,278.26***	***5,821.76***	***456.50***	***.00***	***456.50***	***.00***
256 Fleet Services										
2019	050	256	7200	.00	21.88	21.88	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***21.88***	***21.88***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***325,676.08***	***272,323.85***	***53,352.23***	***2,500.00***	***50,852.23***	***.00***
PERCENT EXPENDED: 83.6 PERCENT EXPENDED AND ENCUMBERED:								***84.4***		

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
270 Department Of Fire										
271 Fire - Response										
2019	050	271	7200	.00	254,685.03	209,358.69	45,326.34	10,346.54	34,979.80	.00
2019	050	271	7300	.00	569,281.36	429,165.30	140,116.06	89,420.55	50,695.51	.00
2019	050	271	7400	.00	9,539.04	355.33	9,183.71	.00	9,183.71	.00
DIVISION TOTALS:				***.00***	***833,505.43***	***638,879.32***	***194,626.11***	***99,767.09***	***94,859.02***	***.00***
272 Fire - Support Services										
2019	050	272	7200	.00	152,660.17	134,443.25	18,216.92	10,780.11	7,436.81	.00
2019	050	272	7300	.00	183,370.84	157,732.37	25,638.47	.00	25,638.47	.00
2019	050	272	7400	.00	12,402.90	1,868.43	10,534.47	2,000.49	8,533.98	.00
DIVISION TOTALS:				***.00***	***348,433.91***	***294,044.05***	***54,389.86***	***12,780.60***	***41,609.26***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,181,939.34***	***932,923.37***	***249,015.97***	***112,547.69***	***136,468.28***	***.00***
PERCENT EXPENDED: 78.9 PERCENT EXPENDED AND ENCUMBERED: 88.5										
280										
281 Economic Inclusion										
2019	050	281	7200	.00	1,791.27	794.30	996.97	.00	996.97	.00
2019	050	281	7300	.00	5,600.00	5,592.93	7.07	.00	7.07	.00
2019	050	281	7400	.00	197.07	197.07	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***7,588.34***	***6,584.30***	***1,004.04***	***.00***	***1,004.04***	***.00***
DEPARTMENT TOTALS:				***.00***	***7,588.34***	***6,584.30***	***1,004.04***	***.00***	***1,004.04***	***.00***
PERCENT EXPENDED: 86.8 PERCENT EXPENDED AND ENCUMBERED: 86.8										
920 Employee Benefits (Cont)										
923 State Unemployment Comp										
2019	050	923	7500	.00	45,311.04	18,143.83	27,167.21	.00	27,167.21	.00
DIVISION TOTALS:				***.00***	***45,311.04***	***18,143.83***	***27,167.21***	***.00***	***27,167.21***	***.00***
924 Lump Sum Payment										
2019	050	924	7100	.00	35,777.45	.00	35,777.45	.00	35,777.45	.00
DIVISION TOTALS:				***.00***	***35,777.45***	***.00***	***35,777.45***	***.00***	***35,777.45***	***.00***
DEPARTMENT TOTALS:				***.00***	***81,088.49***	***18,143.83***	***62,944.66***	***.00***	***62,944.66***	***.00***
PERCENT EXPENDED: 22.4 PERCENT EXPENDED AND ENCUMBERED: 22.4										
940 Govt'Al & Prof'Al Services										
941 Audit And Examiner's Fees										
2019	050	941	7200	.00	341,314.00	331,383.20	9,930.80	9,930.80	.00	.00
DIVISION TOTALS:				***.00***	***341,314.00***	***331,383.20***	***9,930.80***	***9,930.80***	***.00***	***.00***
943 County Clerk Fees										
2019	050	943	7200	.00	29,166.67	29,166.67	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***29,166.67***	***29,166.67***	***.00***	***.00***	***.00***	***.00***
946 Election Expense										
2019	050	946	7200	.00	23,882.19	.00	23,882.19	.00	23,882.19	.00
DIVISION TOTALS:				***.00***	***23,882.19***	***.00***	***23,882.19***	***.00***	***23,882.19***	***.00***
DEPARTMENT TOTALS:				***.00***	***394,362.86***	***360,549.87***	***33,812.99***	***9,930.80***	***23,882.19***	***.00***
PERCENT EXPENDED: 91.4 PERCENT EXPENDED AND ENCUMBERED: 93.9										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
950 Miscellaneous Accounts										
951 Judgments Against The City										
2019	050	951	7400	.00	208,257.64	156,513.00	51,744.64	.00	51,744.64	.00
DIVISION TOTALS:				***.00***	***208,257.64***	***156,513.00***	***51,744.64***	***.00***	***51,744.64***	***.00***
952 Enterprise Software and Licenses										
2019	050	952	7200	.00	761,387.00	555,794.11	205,592.89	14,182.13	191,410.76	.00
2019	050	952	7400	.00	506,526.32	303,678.24	202,848.08	149,237.26	53,610.82	.00
DIVISION TOTALS:				***.00***	***1,267,913.32***	***859,472.35***	***408,440.97***	***163,419.39***	***245,021.58***	***.00***
953 Memberships & Publications										
2019	050	953	7200	.00	32,217.82	32,217.82	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***32,217.82***	***32,217.82***	***.00***	***.00***	***.00***	***.00***
959 Manager's Office Obligations										
2019	050	959	7200	.00	27,967.22	14,025.00	13,942.22	7,425.00	6,517.22	.00
DIVISION TOTALS:				***.00***	***27,967.22***	***14,025.00***	***13,942.22***	***7,425.00***	***6,517.22***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,536,356.00***	***1,062,228.17***	***474,127.83***	***170,844.39***	***303,283.44***	***.00***
PERCENT EXPENDED: 69.1 PERCENT EXPENDED AND ENCUMBERED: 80.3										
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2019	101	301	7200	.00	848,177.00	370,778.15	477,398.85	13,500.00	463,898.85	.00
2019	101	301	7300	.00	9,801.95	6,798.31	3,003.64	.00	3,003.64	.00
2019	101	301	7400	.00	850,913.35	488.35	850,425.00	850,000.00	425.00	.00
DIVISION TOTALS:				***.00***	***1,708,892.30***	***378,064.81***	***1,330,827.49***	***863,500.00***	***467,327.49***	***.00***
302 Water Works, Commercial Services										
2019	101	302	7200	.00	334,290.17	132,450.78	201,839.39	.00	201,839.39	.00
2019	101	302	7300	.00	211.80	211.80	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***334,501.97***	***132,662.58***	***201,839.39***	***.00***	***201,839.39***	***.00***
303 Water Works, Div Of Supply										
2019	101	303	7200	.00	1,265,734.39	571,067.09	694,667.30	15,007.86	679,659.44	.00
2019	101	303	7300	.00	396,268.22	174,431.79	221,836.43	.00	221,836.43	.00
2019	101	303	7400	.00	27,174.59	8,594.51	18,580.08	.00	18,580.08	.00
DIVISION TOTALS:				***.00***	***1,689,177.20***	***754,093.39***	***935,083.81***	***15,007.86***	***920,075.95***	***.00***
304 Water Works, Div Of Distribution										
2019	101	304	7200	.00	456,459.22	317,014.88	139,444.34	16,603.60	122,840.74	.00
2019	101	304	7300	.00	411,842.69	78,602.20	333,240.49	.00	333,240.49	.00
2019	101	304	7400	.00	8,830.45	4,408.00	4,422.45	.00	4,422.45	.00
DIVISION TOTALS:				***.00***	***877,132.36***	***400,025.08***	***477,107.28***	***16,603.60***	***460,503.68***	***.00***
305 Div Of Wtr Quality & Treatment										
2019	101	305	7200	.00	155,603.23	67,039.57	88,563.66	.00	88,563.66	.00
2019	101	305	7300	.00	155,926.35	63,555.17	92,371.18	.00	92,371.18	.00
2019	101	305	7400	.00	4,313.80	2,879.20	1,434.60	.00	1,434.60	.00
DIVISION TOTALS:				***.00***	***315,843.38***	***133,473.94***	***182,369.44***	***.00***	***182,369.44***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
306 Water Works, Div Of Engineering										
2019	101	306	7200	.00	26,254.09	3,654.16	22,599.93	.00	22,599.93	.00
2019	101	306	7300	.00	4,827.69	1,696.48	3,131.21	.00	3,131.21	.00
DIVISION TOTALS:				***.00***	***31,081.78***	***5,350.64***	***25,731.14***	***.00***	***25,731.14***	***.00***
307 Water Works, Div Of Info Tech										
2019	101	307	7200	.00	155,714.56	106,590.78	49,123.78	9,785.00	39,338.78	.00
2019	101	307	7300	.00	36,194.65	36,089.54	105.11	.00	105.11	.00
2019	101	307	7400	.00	388,421.96	367,345.24	21,076.72	.00	21,076.72	.00
DIVISION TOTALS:				***.00***	***580,331.17***	***510,025.56***	***70,305.61***	***9,785.00***	***60,520.61***	***.00***
DEPARTMENT TOTALS:				***.00***	***5,536,960.16***	***2,313,696.00***	***3,223,264.16***	***904,896.46***	***2,318,367.70***	***.00***
PERCENT EXPENDED: 41.8 PERCENT EXPENDED AND ENCUMBERED: 58.1										
102 Parking System Facilities FUND										
130 Department Of Finance										
134 Finance, Treasury										
2019	102	134	7200	.00	5,135.13	5,135.13	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***5,135.13***	***5,135.13***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***5,135.13***	***5,135.13***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2019	102	248	7200	.00	660,941.95	403,890.99	257,050.96	.00	257,050.96	.00
2019	102	248	7300	.00	1,651.10	1,631.10	20.00	.00	20.00	.00
2019	102	248	7400	.00	29,400.34	29,035.77	364.57	.00	364.57	.00
DIVISION TOTALS:				***.00***	***691,993.39***	***434,557.86***	***257,435.53***	***.00***	***257,435.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***691,993.39***	***434,557.86***	***257,435.53***	***.00***	***257,435.53***	***.00***
PERCENT EXPENDED: 62.8 PERCENT EXPENDED AND ENCUMBERED: 62.8										
103 Convention-Exposition Center FUND										
240 Dept. Of Enterprise Services										
243 Duke Energy Center										
2019	103	243	7200	.00	40,000.00	.00	40,000.00	.00	40,000.00	.00
DIVISION TOTALS:				***.00***	***40,000.00***	***.00***	***40,000.00***	***.00***	***40,000.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***40,000.00***	***.00***	***40,000.00***	***.00***	***40,000.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
104 General Aviation FUND										
230 Dept Of Transportation & Engin										
234 Div Of Aviation										
2019	104	234	7200	.00	71,482.09	49,688.39	21,793.70	.00	21,793.70	.00
2019	104	234	7300	.00	5,349.22	594.32	4,754.90	.00	4,754.90	.00
2019	104	234	7400	.00	9,834.53	3,012.17	6,822.36	.00	6,822.36	.00
2019	104	234	7600	.00	47,310.00	47,310.00	.00	.00	.00	.00
2019	104	234	7700	.00	78.81	.00	78.81	.00	78.81	.00
DIVISION TOTALS:				***.00***	***134,054.65***	***100,604.88***	***33,449.77***	***.00***	***33,449.77***	***.00***
DEPARTMENT TOTALS:				***.00***	***134,054.65***	***100,604.88***	***33,449.77***	***.00***	***33,449.77***	***.00***
PERCENT EXPENDED: 75.0 PERCENT EXPENDED AND ENCUMBERED: 75.0										
105 Municipal Golf FUND										
190 Dept Of Public Recreation										
195 Recreation Golf										
2019	105	195	7200	.00	51,494.08	25,659.11	25,834.97	19,857.00	5,977.97	.00
2019	105	195	7400	.00	7,327.01	2,454.80	4,872.21	.00	4,872.21	.00
DIVISION TOTALS:				***.00***	***58,821.09***	***28,113.91***	***30,707.18***	***19,857.00***	***10,850.18***	***.00***
DEPARTMENT TOTALS:				***.00***	***58,821.09***	***28,113.91***	***30,707.18***	***19,857.00***	***10,850.18***	***.00***
PERCENT EXPENDED: 47.8 PERCENT EXPENDED AND ENCUMBERED: 81.6										
107 Stormwater Management FUND										
100 Office Of The City Manager										
104 Office Of Environmental Qualities										
2019	107	104	7200	.00	27,903.85	27,903.85	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***27,903.85***	***27,903.85***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***27,903.85***	***27,903.85***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2019	107	202	7300	.00	8,453.32	402.50	8,050.82	.00	8,050.82	.00
DIVISION TOTALS:				***.00***	***8,453.32***	***402.50***	***8,050.82***	***.00***	***8,050.82***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,453.32***	***402.50***	***8,050.82***	***.00***	***8,050.82***	***.00***
PERCENT EXPENDED: 4.8 PERCENT EXPENDED AND ENCUMBERED: 4.8										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2019	107	253	7200	.00	114,497.38	108,305.91	6,191.47	.00	6,191.47	.00
2019	107	253	7300	.00	20,667.84	17,200.48	3,467.36	.00	3,467.36	.00
2019	107	253	7600	.00	307,055.93	197,055.93	110,000.00	110,000.00	.00	.00
DIVISION TOTALS:				***.00***	***442,221.15***	***322,562.32***	***119,658.83***	***110,000.00***	***9,658.83***	***.00***
DEPARTMENT TOTALS:				***.00***	***442,221.15***	***322,562.32***	***119,658.83***	***110,000.00***	***9,658.83***	***.00***
PERCENT EXPENDED: 72.9 PERCENT EXPENDED AND ENCUMBERED: 97.8										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
310 Open										
311 Stormwater Management Utility										
2019	107	311	7100	.00	25,000.00	18,022.19	6,977.81	.00	6,977.81	.00
2019	107	311	7200	.00	804,743.02	691,348.34	113,394.68	57,428.73	55,965.95	.00
2019	107	311	7300	.00	48,373.92	42,746.54	5,627.38	.00	5,627.38	.00
2019	107	311	7400	.00	332.92	238.95	93.97	.00	93.97	.00
2019	107	311	7600	.00	31,129.71	31,129.51	.20	.00	.20	.00
DIVISION TOTALS:				***.00***	***909,579.57***	***783,485.53***	***126,094.04***	***57,428.73***	***68,665.31***	***.00***
DEPARTMENT TOTALS:				***.00***	***909,579.57***	***783,485.53***	***126,094.04***	***57,428.73***	***68,665.31***	***.00***
PERCENT EXPENDED: 86.1				***PERCENT EXPENDED AND ENCUMBERED:***				***92.5***		
151 Bond Retirement - City FUND										
130 Department Of Finance										
134 Finance, Treasury										
2019	151	134	7200	.00	43,493.56	28,852.12	14,641.44	.00	14,641.44	.00
DIVISION TOTALS:				***.00***	***43,493.56***	***28,852.12***	***14,641.44***	***.00***	***14,641.44***	***.00***
DEPARTMENT TOTALS:				***.00***	***43,493.56***	***28,852.12***	***14,641.44***	***.00***	***14,641.44***	***.00***
PERCENT EXPENDED: 66.3				***PERCENT EXPENDED AND ENCUMBERED:***				***66.3***		
301 Street Const Maintenance & Rep FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2019	301	202	7200	.00	5,454.05	4,347.00	1,107.05	.00	1,107.05	.00
2019	301	202	7300	.00	19,063.70	8,540.55	10,523.15	.00	10,523.15	.00
DIVISION TOTALS:				***.00***	***24,517.75***	***12,887.55***	***11,630.20***	***.00***	***11,630.20***	***.00***
DEPARTMENT TOTALS:				***.00***	***24,517.75***	***12,887.55***	***11,630.20***	***.00***	***11,630.20***	***.00***
PERCENT EXPENDED: 52.6				***PERCENT EXPENDED AND ENCUMBERED:***				***52.6***		
250 Dept Of Public Services										
252 Traffic And Road Operations										
2019	301	252	7200	.00	73,322.44	24,643.09	48,679.35	.00	48,679.35	.00
2019	301	252	7300	.00	138,992.34	99,342.78	39,649.56	.00	39,649.56	.00
2019	301	252	7400	.00	19,718.10	8,261.78	11,456.32	.00	11,456.32	.00
2019	301	252	7600	.00	15,684.00	15,684.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***247,716.88***	***147,931.65***	***99,785.23***	***.00***	***99,785.23***	***.00***
253 Div Of Neighborhood Operations										
2019	301	253	7200	.00	95,345.27	27,449.87	67,895.40	.00	67,895.40	.00
2019	301	253	7300	.00	32,396.08	29,553.34	2,842.74	.00	2,842.74	.00
2019	301	253	7400	.00	263.86	10.04	253.82	.00	253.82	.00
DIVISION TOTALS:				***.00***	***128,005.21***	***57,013.25***	***70,991.96***	***.00***	***70,991.96***	***.00***
DEPARTMENT TOTALS:				***.00***	***375,722.09***	***204,944.90***	***170,777.19***	***.00***	***170,777.19***	***.00***
PERCENT EXPENDED: 54.5				***PERCENT EXPENDED AND ENCUMBERED:***				***54.5***		

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Income Tax Infrastructure FUND										
100 Office Of The City Manager										
102 Office Of Budget & Evaluation										
2019	302	102	7200	.00	6,956.12	2,398.53	4,557.59	.00	4,557.59	.00
2019	302	102	7400	.00	113.57	18.93	94.64	.00	94.64	.00
DIVISION TOTALS:				***.00***	***7,069.69***	***2,417.46***	***4,652.23***	***.00***	***4,652.23***	***.00***
DEPARTMENT TOTALS:				***.00***	***7,069.69***	***2,417.46***	***4,652.23***	***.00***	***4,652.23***	***.00***
PERCENT EXPENDED: 34.2 PERCENT EXPENDED AND ENCUMBERED: 34.2										
190 Dept Of Public Recreation										
194 Recreation Maintenance										
2019	302	194	7200	.00	2,960.96	839.00	2,121.96	.00	2,121.96	.00
2019	302	194	7300	.00	42,287.54	17,997.06	24,290.48	.00	24,290.48	.00
DIVISION TOTALS:				***.00***	***45,248.50***	***18,836.06***	***26,412.44***	***.00***	***26,412.44***	***.00***
DEPARTMENT TOTALS:				***.00***	***45,248.50***	***18,836.06***	***26,412.44***	***.00***	***26,412.44***	***.00***
PERCENT EXPENDED: 41.6 PERCENT EXPENDED AND ENCUMBERED: 41.6										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2019	302	202	7300	.00	1,950.15	259.00	1,691.15	.00	1,691.15	.00
DIVISION TOTALS:				***.00***	***1,950.15***	***259.00***	***1,691.15***	***.00***	***1,691.15***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,950.15***	***259.00***	***1,691.15***	***.00***	***1,691.15***	***.00***
PERCENT EXPENDED: 13.3 PERCENT EXPENDED AND ENCUMBERED: 13.3										
230 Dept Of Transportation & Engin										
233 Division Of Engineering										
2019	302	233	7200	.00	50,759.10	50,000.00	759.10	.00	759.10	.00
2019	302	233	7300	.00	1,856.54	1,197.47	659.07	.00	659.07	.00
DIVISION TOTALS:				***.00***	***52,615.64***	***51,197.47***	***1,418.17***	***.00***	***1,418.17***	***.00***
239 Division Of Traffic Engineer										
2019	302	239	7300	.00	1,287.40	1,067.40	220.00	.00	220.00	.00
2019	302	239	7400	.00	661.26	548.69	112.57	.00	112.57	.00
DIVISION TOTALS:				***.00***	***1,948.66***	***1,616.09***	***332.57***	***.00***	***332.57***	***.00***
DEPARTMENT TOTALS:				***.00***	***54,564.30***	***52,813.56***	***1,750.74***	***.00***	***1,750.74***	***.00***
PERCENT EXPENDED: 96.8 PERCENT EXPENDED AND ENCUMBERED: 96.8										
250 Dept Of Public Services										
251 Office Of The Director										
2019	302	251	7200	.00	24,437.12	437.12	24,000.00	.00	24,000.00	.00
2019	302	251	7300	.00	5,297.86	4,897.49	400.37	.00	400.37	.00
2019	302	251	7400	.00	391.00	.00	391.00	.00	391.00	.00
DIVISION TOTALS:				***.00***	***30,125.98***	***5,334.61***	***24,791.37***	***.00***	***24,791.37***	***.00***
252 Traffic And Road Operations										
2019	302	252	7200	.00	35,971.11	31,462.74	4,508.37	.00	4,508.37	.00
2019	302	252	7300	.00	145,630.65	99,006.68	46,623.97	.00	46,623.97	.00
2019	302	252	7400	.00	2,103.07	.00	2,103.07	.00	2,103.07	.00
DIVISION TOTALS:				***.00***	***183,704.83***	***130,469.42***	***53,235.41***	***.00***	***53,235.41***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
255 Div Of City Facility Mgmt										
2019	302	255	7200	.00	184,558.02	155,022.08	29,535.94	.00	29,535.94	.00
2019	302	255	7300	.00	42,352.73	37,201.89	5,150.84	.00	5,150.84	.00
2019	302	255	7400	.00	1,519.30	16.70	1,502.60	.00	1,502.60	.00
DIVISION TOTALS:				***.00***	***228,430.05***	***192,240.67***	***36,189.38***	***.00***	***36,189.38***	***.00***
DEPARTMENT TOTALS:				***.00***	***442,260.86***	***328,044.70***	***114,216.16***	***.00***	***114,216.16***	***.00***
PERCENT EXPENDED: 74.2 PERCENT EXPENDED AND ENCUMBERED: 74.2										
920 Employee Benefits (Cont)										
924 Lump Sum Payment										
2019	302	924	7100	.00	129,277.70	.00	129,277.70	129,277.69	.01	.00
DIVISION TOTALS:				***.00***	***129,277.70***	***.00***	***129,277.70***	***129,277.69***	***.01***	***.00***
DEPARTMENT TOTALS:				***.00***	***129,277.70***	***.00***	***129,277.70***	***129,277.69***	***.01***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
306 Municipal Motor Vehicle Lic Tx FUND										
250 Dept Of Public Services										
252 Traffic And Road Operations										
2019	306	252	7200	.00	37,792.47	20,897.65	16,894.82	2,657.00	14,237.82	.00
2019	306	252	7300	.00	59,578.53	50,567.42	9,011.11	.00	9,011.11	.00
2019	306	252	7400	.00	366.35	.00	366.35	.00	366.35	.00
DIVISION TOTALS:				***.00***	***97,737.35***	***71,465.07***	***26,272.28***	***2,657.00***	***23,615.28***	***.00***
DEPARTMENT TOTALS:				***.00***	***97,737.35***	***71,465.07***	***26,272.28***	***2,657.00***	***23,615.28***	***.00***
PERCENT EXPENDED: 73.1 PERCENT EXPENDED AND ENCUMBERED: 75.8										
318 Sawyer Point FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2019	318	202	7200	.00	129,506.51	76,788.48	52,718.03	.00	52,718.03	.00
2019	318	202	7300	.00	89,703.24	32,969.57	56,733.67	.00	56,733.67	.00
2019	318	202	7400	.00	3,473.93	3,275.00	198.93	.00	198.93	.00
DIVISION TOTALS:				***.00***	***222,683.68***	***113,033.05***	***109,650.63***	***.00***	***109,650.63***	***.00***
DEPARTMENT TOTALS:				***.00***	***222,683.68***	***113,033.05***	***109,650.63***	***.00***	***109,650.63***	***.00***
PERCENT EXPENDED: 50.8 PERCENT EXPENDED AND ENCUMBERED: 50.8										
323 Recreation Special Activities FUND										
190 Dept Of Public Recreation										
191 Recreation West Region										
2019	323	191	7200	.00	27,335.94	17,476.77	9,859.17	.00	9,859.17	.00
2019	323	191	7300	.00	1,573.68	1,556.18	17.50	.00	17.50	.00
DIVISION TOTALS:				***.00***	***28,909.62***	***19,032.95***	***9,876.67***	***.00***	***9,876.67***	***.00***
192 Recreation East Region										
2019	323	192	7200	.00	40,733.25	32,440.28	8,292.97	.00	8,292.97	.00
2019	323	192	7300	.00	10,548.06	10,373.95	174.11	.00	174.11	.00
2019	323	192	7400	.00	1,400.00	1,400.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***52,681.31***	***44,214.23***	***8,467.08***	***.00***	***8,467.08***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
193 Recreation Central Region										
2019	323	193	7200	.00	12,499.88	6,482.60	6,017.28	.00	6,017.28	.00
2019	323	193	7300	.00	4,245.43	3,651.93	593.50	.00	593.50	.00
2019	323	193	7400	.00	4,299.00	3,000.00	1,299.00	.00	1,299.00	.00
DIVISION TOTALS:				***.00***	***21,044.31***	***13,134.53***	***7,909.78***	***.00***	***7,909.78***	***.00***
197 Recreation Athletics										
2019	323	197	7200	.00	36,612.36	9,721.08	26,891.28	.00	26,891.28	.00
2019	323	197	7300	.00	7,628.69	5,943.36	1,685.33	.00	1,685.33	.00
2019	323	197	7400	.00	11,586.38	8,192.01	3,394.37	.00	3,394.37	.00
DIVISION TOTALS:				***.00***	***55,827.43***	***23,856.45***	***31,970.98***	***.00***	***31,970.98***	***.00***
199 Recreation Administration										
2019	323	199	7200	.00	2,628.00	243.00	2,385.00	.00	2,385.00	.00
2019	323	199	7300	.00	850.00	850.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***3,478.00***	***1,093.00***	***2,385.00***	***.00***	***2,385.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***161,940.67***	***101,331.16***	***60,609.51***	***.00***	***60,609.51***	***.00***
PERCENT EXPENDED: 62.6 PERCENT EXPENDED AND ENCUMBERED: 62.6										
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2019	329	202	7200	.00	75,374.27	36,018.29	39,355.98	.00	39,355.98	.00
2019	329	202	7300	.00	56,202.75	45,122.58	11,080.17	.00	11,080.17	.00
DIVISION TOTALS:				***.00***	***131,577.02***	***81,140.87***	***50,436.15***	***.00***	***50,436.15***	***.00***
DEPARTMENT TOTALS:				***.00***	***131,577.02***	***81,140.87***	***50,436.15***	***.00***	***50,436.15***	***.00***
PERCENT EXPENDED: 61.7 PERCENT EXPENDED AND ENCUMBERED: 61.7										
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2019	347	212	7200	.00	393,792.62	164,058.45	229,734.17	226,563.00	3,171.17	.00
DIVISION TOTALS:				***.00***	***393,792.62***	***164,058.45***	***229,734.17***	***226,563.00***	***3,171.17***	***.00***
DEPARTMENT TOTALS:				***.00***	***393,792.62***	***164,058.45***	***229,734.17***	***226,563.00***	***3,171.17***	***.00***
PERCENT EXPENDED: 41.7 PERCENT EXPENDED AND ENCUMBERED: 99.2										
358 Bond Hill Roselawn Stabilization & Revitalization Operations FUND										
160 Community Developmt										
164 Division Of Community Devel										
2019	358	164	7400	.00	25,989.60	25,989.60	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***25,989.60***	***25,989.60***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***25,989.60***	***25,989.60***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
364 911 Cell Phone Fees FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2019	364	091	7200	.00	94,688.00	86,868.00	7,820.00	7,820.00	.00	.00
2019	364	091	7300	.00	112,000.00	112,000.00	.00	.00	.00	.00
2019	364	091	7400	.00	141,841.66	141,841.66	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***348,529.66***	***340,709.66***	***7,820.00***	***7,820.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***348,529.66***	***340,709.66***	***7,820.00***	***7,820.00***	***.00***	***.00***
PERCENT EXPENDED: 97.8 PERCENT EXPENDED AND ENCUMBERED: 100.0										
100 Office Of The City Manager										
103 Emergency Communications										
2019	364	103	7200	.00	56,675.00	35,173.56	21,501.44	.00	21,501.44	.00
2019	364	103	7300	.00	89,123.32	88,823.75	299.57	.00	299.57	.00
DIVISION TOTALS:				***.00***	***145,798.32***	***123,997.31***	***21,801.01***	***.00***	***21,801.01***	***.00***
DEPARTMENT TOTALS:				***.00***	***145,798.32***	***123,997.31***	***21,801.01***	***.00***	***21,801.01***	***.00***
PERCENT EXPENDED: 85.0 PERCENT EXPENDED AND ENCUMBERED: 85.0										
377 Citizen Safety FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2019	377	253	7200	.00	33,512.69	24,655.37	8,857.32	8,857.32	.00	.00
DIVISION TOTALS:				***.00***	***33,512.69***	***24,655.37***	***8,857.32***	***8,857.32***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***33,512.69***	***24,655.37***	***8,857.32***	***8,857.32***	***.00***	***.00***
PERCENT EXPENDED: 73.6 PERCENT EXPENDED AND ENCUMBERED: 100.0										
395 Community Health Center FUND										
260 Department Of Public Health										
265 Primary Health Care - H.C.										
2019	395	265	7200	.00	613,823.94	303,691.04	310,132.90	.00	310,132.90	.00
2019	395	265	7300	.00	115,963.88	33,196.27	82,767.61	.00	82,767.61	.00
2019	395	265	7400	.00	133,741.17	75,717.07	58,024.10	.00	58,024.10	.00
DIVISION TOTALS:				***.00***	***863,528.99***	***412,604.38***	***450,924.61***	***.00***	***450,924.61***	***.00***
266 School & Adolescent Health										
2019	395	266	7200	.00	99,244.40	52,300.49	46,943.91	.00	46,943.91	.00
2019	395	266	7300	.00	61,112.59	1,485.17	59,627.42	.00	59,627.42	.00
2019	395	266	7400	.00	9,874.12	7,128.83	2,745.29	.00	2,745.29	.00
DIVISION TOTALS:				***.00***	***170,231.11***	***60,914.49***	***109,316.62***	***.00***	***109,316.62***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,033,760.10***	***473,518.87***	***560,241.23***	***.00***	***560,241.23***	***.00***
PERCENT EXPENDED: 45.8 PERCENT EXPENDED AND ENCUMBERED: 45.8										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
449 Cinti Area Geographic Info Sys FUND										
090 Enterprise Technology Solution										
092 ETS-CAGIS										
2019	449	092	7300	.00	2,138.11	2,138.11	.00	.00	.00	.00
2019	449	092	7400	.00	53,047.98	47,164.32	5,883.66	.00	5,883.66	.00
DIVISION TOTALS:				***.00***	***55,186.09***	***49,302.43***	***5,883.66***	***.00***	***5,883.66***	***.00***
DEPARTMENT TOTALS:				***.00***	***55,186.09***	***49,302.43***	***5,883.66***	***.00***	***5,883.66***	***.00***
PERCENT EXPENDED: 89.3 PERCENT EXPENDED AND ENCUMBERED: 89.3										
455 Streetcar Operations FUND										
080 SORTA										
081 SORTA Operations										
2019	455	081	7200	.00	682,089.83	597,395.13	84,694.70	.00	84,694.70	.00
DIVISION TOTALS:				***.00***	***682,089.83***	***597,395.13***	***84,694.70***	***.00***	***84,694.70***	***.00***
DEPARTMENT TOTALS:				***.00***	***682,089.83***	***597,395.13***	***84,694.70***	***.00***	***84,694.70***	***.00***
PERCENT EXPENDED: 87.6 PERCENT EXPENDED AND ENCUMBERED: 87.6										
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2019	457	093	7200	.00	244,916.08	119,195.47	125,720.61	.00	125,720.61	.00
2019	457	093	7300	.00	1,221.99	1,221.99	.00	.00	.00	.00
2019	457	093	7400	.00	112,071.75	17,850.00	94,221.75	.00	94,221.75	.00
DIVISION TOTALS:				***.00***	***358,209.82***	***138,267.46***	***219,942.36***	***.00***	***219,942.36***	***.00***
DEPARTMENT TOTALS:				***.00***	***358,209.82***	***138,267.46***	***219,942.36***	***.00***	***219,942.36***	***.00***
PERCENT EXPENDED: 38.6 PERCENT EXPENDED AND ENCUMBERED: 38.6										
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2019	701	410	7100	.00	1,780,735.00	1,027,506.19	753,228.81	.00	753,228.81	.00
2019	701	410	7200	.00	1,157,196.70	458,220.24	698,976.46	109,291.50	589,684.96	.00
2019	701	410	7300	.00	22,754.05	13,748.17	9,005.88	.00	9,005.88	.00
2019	701	410	7400	.00	176,583.00	30,088.98	146,494.02	.00	146,494.02	.00
2019	701	410	7500	.00	619,872.00	333,139.71	286,732.29	.00	286,732.29	.00
DIVISION TOTALS:				***.00***	***3,757,140.75***	***1,862,703.29***	***1,894,437.46***	***109,291.50***	***1,785,145.96***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,757,140.75***	***1,862,703.29***	***1,894,437.46***	***109,291.50***	***1,785,145.96***	***.00***
PERCENT EXPENDED: 49.6 PERCENT EXPENDED AND ENCUMBERED: 52.5										
420 MSD Div Of Wastewater Engineer										
420 MSD Div Of Wastewater Engineering										
2019	701	420	7100	.00	5,171,695.00	2,787,275.87	2,384,419.13	.00	2,384,419.13	.00
2019	701	420	7200	.00	530,373.66	221,648.79	308,724.87	.00	308,724.87	.00
2019	701	420	7300	.00	84,236.60	33,790.73	50,445.87	8,399.07	42,046.80	.00
2019	701	420	7400	.00	197,819.71	23,911.80	173,907.91	.00	173,907.91	.00
2019	701	420	7500	.00	1,999,087.00	1,039,613.31	959,473.69	.00	959,473.69	.00
DIVISION TOTALS:				***.00***	***7,983,211.97***	***4,106,240.50***	***3,876,971.47***	***8,399.07***	***3,868,572.40***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
421 Project Delivery										
2019	701	421	7100	.00	41,829.00	.00	41,829.00	.00	41,829.00	.00
DIVISION TOTALS:				***.00***	***41,829.00***	***.00***	***41,829.00***	***.00***	***41,829.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,025,040.97***	***4,106,240.50***	***3,918,800.47***	***8,399.07***	***3,910,401.40***	***.00***
PERCENT EXPENDED: 51.2 PERCENT EXPENDED AND ENCUMBERED: 51.3										
430 MSD Div Of Wastewater Admin										
430 MSD Div Of Wastewater Admin										
2019	701	430	7100	.00	3,559,472.00	1,809,200.75	1,750,271.25	.00	1,750,271.25	.00
2019	701	430	7200	.00	6,895,653.00	3,701,998.69	3,193,654.31	225.00	3,193,429.31	.00
2019	701	430	7300	.00	41,236.54	17,992.06	23,244.48	800.98	22,443.50	.00
2019	701	430	7400	.00	36,167.42	16,276.17	19,891.25	.00	19,891.25	.00
2019	701	430	7500	.00	1,091,116.00	538,025.58	553,090.42	.00	553,090.42	.00
DIVISION TOTALS:				***.00***	***11,623,644.96***	***6,083,493.25***	***5,540,151.71***	***1,025.98***	***5,539,125.73***	***.00***
431 MSD Division of Information Technology										
2019	701	431	7100	.00	1,681,877.00	834,823.26	847,053.74	.00	847,053.74	.00
2019	701	431	7200	.00	1,169,407.37	803,269.68	366,137.69	.00	366,137.69	.00
2019	701	431	7300	.00	186,500.00	156,110.57	30,389.43	.00	30,389.43	.00
2019	701	431	7400	.00	2,301,704.41	845,663.03	1,456,041.38	22,130.00	1,433,911.38	.00
2019	701	431	7500	.00	599,419.00	280,009.09	319,409.91	.00	319,409.91	.00
DIVISION TOTALS:				***.00***	***5,938,907.78***	***2,919,875.63***	***3,019,032.15***	***22,130.00***	***2,996,902.15***	***.00***
DEPARTMENT TOTALS:				***.00***	***17,562,552.74***	***9,003,368.88***	***8,559,183.86***	***23,155.98***	***8,536,027.88***	***.00***
PERCENT EXPENDED: 51.3 PERCENT EXPENDED AND ENCUMBERED: 51.4										
440 MSD Div Of Wastewater Treatmen										
441 MSD Office Of Superintendent										
2019	701	441	7100	.00	1,643,205.00	891,339.27	751,865.73	.00	751,865.73	.00
2019	701	441	7200	.00	32,801.12	13,047.90	19,753.22	.00	19,753.22	.00
2019	701	441	7300	.00	9,606.00	459.45	9,146.55	.00	9,146.55	.00
2019	701	441	7400	.00	530.00	.00	530.00	.00	530.00	.00
2019	701	441	7500	.00	585,613.00	301,147.89	284,465.11	.00	284,465.11	.00
DIVISION TOTALS:				***.00***	***2,271,755.12***	***1,205,994.51***	***1,065,760.61***	***.00***	***1,065,760.61***	***.00***
442 MSD Millcreek Section										
2019	701	442	7100	.00	4,161,358.00	2,304,998.78	1,856,359.22	.00	1,856,359.22	.00
2019	701	442	7200	.00	9,500,677.82	4,146,184.82	5,354,493.00	112,254.10	5,242,238.90	.00
2019	701	442	7300	.00	5,912,155.54	2,988,438.90	2,923,716.64	67,205.48	2,856,511.16	.00
2019	701	442	7400	.00	108,620.96	33,823.55	74,797.41	2,228.73	72,568.68	.00
2019	701	442	7500	.00	1,622,643.00	883,916.11	738,726.89	.00	738,726.89	.00
DIVISION TOTALS:				***.00***	***21,305,455.32***	***10,357,362.16***	***10,948,093.16***	***181,688.31***	***10,766,404.85***	***.00***
443 MSD Little Miami Section										
2019	701	443	7100	.00	1,535,035.00	825,379.26	709,655.74	.00	709,655.74	.00
2019	701	443	7200	.00	4,314,967.22	2,158,503.07	2,156,464.15	10,148.83	2,146,315.32	.00
2019	701	443	7300	.00	672,167.34	362,365.40	309,801.94	2,399.66	307,402.28	.00
2019	701	443	7400	.00	88,248.79	2,941.73	85,307.06	.00	85,307.06	.00
2019	701	443	7500	.00	615,694.00	309,442.24	306,251.76	.00	306,251.76	.00
DIVISION TOTALS:				***.00***	***7,226,112.35***	***3,658,631.70***	***3,567,480.65***	***12,548.49***	***3,554,932.16***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
444 MSD Muddy Creek Section										
2019	701	444	7100	.00	1,074,039.00	620,130.61	453,908.39	.00	453,908.39	.00
2019	701	444	7200	.00	1,615,384.79	846,085.50	769,299.29	2,752.48	766,546.81	.00
2019	701	444	7300	.00	671,864.81	412,363.56	259,501.25	.00	259,501.25	.00
2019	701	444	7400	.00	10,022.40	526.75	9,495.65	.00	9,495.65	.00
2019	701	444	7500	.00	464,429.00	246,840.26	217,588.74	.00	217,588.74	.00
DIVISION TOTALS:				***.00***	***3,835,740.00***	***2,125,946.68***	***1,709,793.32***	***2,752.48***	***1,707,040.84***	***.00***
445 MSD Sycamore Section										
2019	701	445	7100	.00	939,458.00	508,250.39	431,207.61	.00	431,207.61	.00
2019	701	445	7200	.00	1,099,733.40	586,073.93	513,659.47	.00	513,659.47	.00
2019	701	445	7300	.00	413,768.46	290,143.61	123,624.85	616.00	123,008.85	.00
2019	701	445	7400	.00	3,203.02	2,400.39	802.63	.00	802.63	.00
2019	701	445	7500	.00	437,117.00	225,259.72	211,857.28	.00	211,857.28	.00
DIVISION TOTALS:				***.00***	***2,893,279.88***	***1,612,128.04***	***1,281,151.84***	***616.00***	***1,280,535.84***	***.00***
446 MSD Taylor Creek Section										
2019	701	446	7100	.00	612,606.00	322,996.20	289,609.80	.00	289,609.80	.00
2019	701	446	7200	.00	1,015,425.60	419,130.99	596,294.61	.00	596,294.61	.00
2019	701	446	7300	.00	297,014.85	116,647.52	180,367.33	180.00	180,187.33	.00
2019	701	446	7400	.00	2,644.49	1,255.41	1,389.08	.00	1,389.08	.00
2019	701	446	7500	.00	240,791.00	118,151.86	122,639.14	.00	122,639.14	.00
DIVISION TOTALS:				***.00***	***2,168,481.94***	***978,181.98***	***1,190,299.96***	***180.00***	***1,190,119.96***	***.00***
447 MSD Polk Run Section										
2019	701	447	7100	.00	519,663.00	270,618.89	249,044.11	.00	249,044.11	.00
2019	701	447	7200	.00	679,607.26	359,100.68	320,506.58	1,000.00	319,506.58	.00
2019	701	447	7300	.00	210,682.50	124,690.09	85,992.41	826.85	85,165.56	.00
2019	701	447	7400	.00	2,912.08	1,242.91	1,669.17	.00	1,669.17	.00
2019	701	447	7500	.00	205,513.00	90,790.54	114,722.46	.00	114,722.46	.00
DIVISION TOTALS:				***.00***	***1,618,377.84***	***846,443.11***	***771,934.73***	***1,826.85***	***770,107.88***	***.00***
449 MSD Maintenance Section										
2019	701	449	7100	.00	4,266,669.00	2,407,428.18	1,859,240.82	.00	1,859,240.82	.00
2019	701	449	7200	.00	589,671.84	265,752.18	323,919.66	.00	323,919.66	.00
2019	701	449	7300	.00	388,102.50	156,772.48	231,330.02	.00	231,330.02	.00
2019	701	449	7400	.00	649,528.46	55,863.96	593,664.50	.00	593,664.50	.00
2019	701	449	7500	.00	1,553,621.00	768,022.11	785,598.89	.00	785,598.89	.00
DIVISION TOTALS:				***.00***	***7,447,592.80***	***3,653,838.91***	***3,793,753.89***	***.00***	***3,793,753.89***	***.00***
DEPARTMENT TOTALS:				***.00***	***48,766,795.25***	***24,438,527.09***	***24,328,268.16***	***199,612.13***	***24,128,656.03***	***.00***
PERCENT EXPENDED: 50.1 PERCENT EXPENDED AND ENCUMBERED: 50.5										
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2019	701	450	7100	.00	8,310,432.00	4,442,947.91	3,867,484.09	.00	3,867,484.09	.00
2019	701	450	7200	.00	7,527,563.52	3,796,439.25	3,731,124.27	364,972.77	3,366,151.50	.00
2019	701	450	7300	.00	3,223,641.95	1,519,823.16	1,703,818.79	414.30	1,703,404.49	.00
2019	701	450	7400	.00	103,636.63	32,743.07	70,893.56	338.24	70,555.32	.00
2019	701	450	7500	.00	3,534,672.00	1,900,925.51	1,633,746.49	.00	1,633,746.49	.00
DIVISION TOTALS:				***.00***	***22,699,946.10***	***11,692,878.90***	***11,007,067.20***	***365,725.31***	***10,641,341.89***	***.00***
DEPARTMENT TOTALS:				***.00***	***22,699,946.10***	***11,692,878.90***	***11,007,067.20***	***365,725.31***	***10,641,341.89***	***.00***
PERCENT EXPENDED: 51.5 PERCENT EXPENDED AND ENCUMBERED: 53.1										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2019	701	460	7100	.00	3,616,843.00	1,872,350.54	1,744,492.46	.00	1,744,492.46	.00
2019	701	460	7200	.00	847,096.31	311,370.76	535,725.55	95,014.87	440,710.68	.00
2019	701	460	7300	.00	957,975.46	387,862.41	570,113.05	56,588.83	513,524.22	.00
2019	701	460	7400	.00	123,442.40	46,211.09	77,231.31	7,775.84	69,455.47	.00
2019	701	460	7500	.00	1,490,835.00	734,164.29	756,670.71	.00	756,670.71	.00
DIVISION TOTALS:				***.00***	***7,036,192.17***	***3,351,959.09***	***3,684,233.08***	***159,379.54***	***3,524,853.54***	***.00***
DEPARTMENT TOTALS:				***.00***	***7,036,192.17***	***3,351,959.09***	***3,684,233.08***	***159,379.54***	***3,524,853.54***	***.00***
PERCENT EXPENDED: 47.6 PERCENT EXPENDED AND ENCUMBERED: 49.9										
470 MSD Watershed Operations										
470 MSD Watershed Operations										
2019	701	470	7100	.00	2,145,919.00	1,169,960.72	975,958.28	.00	975,958.28	.00
2019	701	470	7200	.00	6,595,005.73	3,436,513.55	3,158,492.18	128,990.89	3,029,501.29	.00
2019	701	470	7300	.00	901,393.34	320,689.34	580,704.00	65,016.92	515,687.08	.00
2019	701	470	7400	.00	223,295.75	53,458.95	169,836.80	440.25	169,396.55	.00
2019	701	470	7500	.00	778,568.00	411,253.50	367,314.50	.00	367,314.50	.00
DIVISION TOTALS:				***.00***	***10,644,181.82***	***5,391,876.06***	***5,252,305.76***	***194,448.06***	***5,057,857.70***	***.00***
DEPARTMENT TOTALS:				***.00***	***10,644,181.82***	***5,391,876.06***	***5,252,305.76***	***194,448.06***	***5,057,857.70***	***.00***
PERCENT EXPENDED: 50.7 PERCENT EXPENDED AND ENCUMBERED: 52.5										
480 MSD SBU Program										
480 MSD SBU Program										
2019	701	480	7100	.00	540,596.00	267,525.77	273,070.23	.00	273,070.23	.00
2019	701	480	7200	.00	13,791,234.14	6,433,376.73	7,357,857.41	.00	7,357,857.41	.00
2019	701	480	7300	.00	434.00	14.98	419.02	.00	419.02	.00
2019	701	480	7400	.00	4,566,597.82	632,734.10	3,933,863.72	1,623,542.72	2,310,321.00	.00
2019	701	480	7500	.00	256,629.00	109,668.39	146,960.61	.00	146,960.61	.00
DIVISION TOTALS:				***.00***	***19,155,490.96***	***7,443,319.97***	***11,712,170.99***	***1,623,542.72***	***10,088,628.27***	***.00***
DEPARTMENT TOTALS:				***.00***	***19,155,490.96***	***7,443,319.97***	***11,712,170.99***	***1,623,542.72***	***10,088,628.27***	***.00***
PERCENT EXPENDED: 38.9 PERCENT EXPENDED AND ENCUMBERED: 47.3										
490 MSD Debt Service										
490 MSD Debt Service										
2019	701	490	7700	.00	92,802,965.00	42,876,691.54	49,926,273.46	.00	49,926,273.46	.00
DIVISION TOTALS:				***.00***	***92,802,965.00***	***42,876,691.54***	***49,926,273.46***	***.00***	***49,926,273.46***	***.00***
DEPARTMENT TOTALS:				***.00***	***92,802,965.00***	***42,876,691.54***	***49,926,273.46***	***.00***	***49,926,273.46***	***.00***
PERCENT EXPENDED: 46.2 PERCENT EXPENDED AND ENCUMBERED: 46.2										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2019	701	944	7200	.00	3,650,693.00	2,367,100.00	1,283,593.00	636,853.00	646,740.00	.00
DIVISION TOTALS:				***.00***	***3,650,693.00***	***2,367,100.00***	***1,283,593.00***	***636,853.00***	***646,740.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,650,693.00***	***2,367,100.00***	***1,283,593.00***	***636,853.00***	***646,740.00***	***.00***
PERCENT EXPENDED: 64.8 PERCENT EXPENDED AND ENCUMBERED: 82.3										
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2019	701	981	7600	.00	1,789,786.84	1,060,114.06	729,672.78	.00	729,672.78	.00
DIVISION TOTALS:				***.00***	***1,789,786.84***	***1,060,114.06***	***729,672.78***	***.00***	***729,672.78***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
982 Office & Technical Equip										
2019	701	982	7600	.00	1,859,006.41	1,015,326.79	843,679.62	22,365.42	821,314.20	.00
DIVISION TOTALS:				***.00***	***1,859,006.41***	***1,015,326.79***	***843,679.62***	***22,365.42***	***821,314.20***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,648,793.25***	***2,075,440.85***	***1,573,352.40***	***22,365.42***	***1,550,986.98***	***.00***
PERCENT EXPENDED: 56.9 PERCENT EXPENDED AND ENCUMBERED: 57.5										
759 Income Tax Transit FUND										
230 Dept Of Transportation & Engin										
232 Div Of Transportation Planning										
2019	759	232	7200	.00	8,000.00	8,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***8,000.00***	***8,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,000.00***	***8,000.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
050 General FUND										
010 City Council										
011 Councilmember G. Landsman										
2020	050	011	7100	117,310.00	107,180.00	107,180.00	.00	.00	.00	.00
2020	050	011	7200	4,890.00	1,439.00	1,384.79	54.21	.00	54.21	.00
2020	050	011	7500	.00	1,100.00	1,100.00	.00	.00	.00	.00
DIVISION TOTALS:				***122,200.00***	***109,719.00***	***109,664.79***	***54.21***	***.00***	***54.21***	***.00***
012 Councilmember PG Sittenfeld										
2020	050	012	7100	117,310.00	113,020.00	113,020.00	.00	.00	.00	.00
2020	050	012	7200	4,890.00	3,716.00	3,640.69	75.31	.00	75.31	.00
2020	050	012	7500	.00	1,100.00	1,100.00	.00	.00	.00	.00
DIVISION TOTALS:				***122,200.00***	***117,836.00***	***117,760.69***	***75.31***	***.00***	***75.31***	***.00***
013 Councilmember T. Dennard										
2020	050	013	7100	117,310.00	83,101.00	83,100.92	.08	.00	.08	.00
2020	050	013	7200	4,890.00	782.00	708.91	73.09	.00	73.09	.00
DIVISION TOTALS:				***122,200.00***	***83,883.00***	***83,809.83***	***73.17***	***.00***	***73.17***	***.00***
015 Councilmember D. Mann										
2020	050	015	7100	117,310.00	116,414.00	116,414.00	.00	.00	.00	.00
2020	050	015	7200	4,890.00	728.00	623.16	104.84	.00	104.84	.00
2020	050	015	7500	.00	1,100.00	1,100.00	.00	.00	.00	.00
DIVISION TOTALS:				***122,200.00***	***118,242.00***	***118,137.16***	***104.84***	***.00***	***104.84***	***.00***
016 Councilmember C. Seelbach										
2020	050	016	7100	117,310.00	116,291.00	116,291.00	.00	.00	.00	.00
2020	050	016	7200	4,890.00	923.00	820.73	102.27	.00	102.27	.00
2020	050	016	7500	.00	1,100.00	1,097.88	2.12	.00	2.12	.00
DIVISION TOTALS:				***122,200.00***	***118,314.00***	***118,209.61***	***104.39***	***.00***	***104.39***	***.00***
017 Councilmember W. Young										
2020	050	017	7100	117,310.00	115,456.00	115,456.00	.00	.00	.00	.00
2020	050	017	7200	4,890.00	1,633.00	1,439.56	193.44	.00	193.44	.00
2020	050	017	7500	.00	1,100.00	1,100.00	.00	.00	.00	.00
DIVISION TOTALS:				***122,200.00***	***118,189.00***	***117,995.56***	***193.44***	***.00***	***193.44***	***.00***

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
018 Councilmember A. Murray										
2020	050	018	7100	117,310.00	85,937.00	85,936.76	.24	.00	.24	.00
2020	050	018	7200	4,890.00	230.00	229.50	.50	.00	.50	.00
DIVISION TOTALS:				***122,200.00***	***86,167.00***	***86,166.26***	***.74***	***.00***	***.74***	***.00***
019 City Council										
2020	050	019	7100	545,000.00	516,001.00	516,000.25	.75	.00	.75	.00
2020	050	019	7500	491,570.00	483,835.00	483,835.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,036,570.00***	***999,836.00***	***999,835.25***	***.75***	***.00***	***.75***	***.00***
024 Councilmember C. Smitherman										
2020	050	024	7100	117,310.00	115,304.00	115,304.00	.00	.00	.00	.00
2020	050	024	7200	4,890.00	1,683.00	1,445.85	237.15	.00	237.15	.00
2020	050	024	7500	.00	1,869.00	1,868.59	.41	.00	.41	.00
DIVISION TOTALS:				***122,200.00***	***118,856.00***	***118,618.44***	***237.56***	***.00***	***237.56***	***.00***
026 Councilmember J. Pastor										
2020	050	026	7100	117,310.00	108,583.00	108,583.00	.00	.00	.00	.00
2020	050	026	7200	4,890.00	2,031.00	1,624.54	406.46	.00	406.46	.00
2020	050	026	7500	.00	1,100.00	1,096.38	3.62	.00	3.62	.00
DIVISION TOTALS:				***122,200.00***	***111,714.00***	***111,303.92***	***410.08***	***.00***	***410.08***	***.00***
028 Councilmember B. Sundermann										
2020	050	028	7100	.00	31,023.00	31,023.00	.00	.00	.00	.00
2020	050	028	7200	.00	307.00	255.65	51.35	.00	51.35	.00
2020	050	028	7500	.00	1,100.00	1,100.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***32,430.00***	***32,378.65***	***51.35***	***.00***	***51.35***	***.00***
029 Councilmember J. Kearney										
2020	050	029	7100	.00	10,374.00	10,374.00	.00	.00	.00	.00
2020	050	029	7200	.00	157.00	25.50	131.50	.00	131.50	.00
DIVISION TOTALS:				***.00***	***10,531.00***	***10,399.50***	***131.50***	***.00***	***131.50***	***.00***
031 Office Of The Mayor										
2020	050	031	7100	652,180.00	650,255.00	580,128.75	70,126.25	.00	70,126.25	.00
2020	050	031	7200	10,840.00	10,840.00	10,385.33	454.67	.00	454.67	.00
2020	050	031	7300	5,410.00	5,410.00	1,548.14	3,861.86	.00	3,861.86	.00
2020	050	031	7500	214,940.00	214,940.00	166,071.92	48,868.08	.00	48,868.08	.00
DIVISION TOTALS:				***883,370.00***	***881,445.00***	***758,134.14***	***123,310.86***	***.00***	***123,310.86***	***.00***
041 Office Of The Clerk Of Council										
2020	050	041	7100	366,950.00	353,686.00	353,686.00	.00	.00	.00	.00
2020	050	041	7200	96,380.00	104,720.00	53,344.14	51,375.86	3,516.22	47,859.64	.00
2020	050	041	7300	6,490.00	8,690.00	5,290.90	3,399.10	.00	3,399.10	.00
2020	050	041	7400	21,330.00	21,330.00	18,878.98	2,451.02	1,798.22	652.80	.00
2020	050	041	7500	137,280.00	158,280.00	158,280.00	.00	.00	.00	.00
DIVISION TOTALS:				***628,430.00***	***646,706.00***	***589,480.02***	***57,225.98***	***5,314.44***	***51,911.54***	***.00***
DEPARTMENT TOTALS:				***3,648,170.00***	***3,553,868.00***	***3,371,893.82***	***181,974.18***	***5,314.44***	***176,659.74***	***.00***

PERCENT EXPENDED: 94.9 PERCENT EXPENDED AND ENCUMBERED: 95.0

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2020	050	091	7100	4,241,100.00	4,187,725.00	4,187,725.00	.00	.00	.00	.00
2020	050	091	7200	223,650.00	223,650.00	200,004.32	23,645.68	9,518.68	14,127.00	.00
2020	050	091	7300	74,510.00	84,510.00	64,966.62	19,543.38	9,367.58	10,175.80	.00
2020	050	091	7400	288,780.00	288,780.00	281,628.22	7,151.78	5,029.96	2,121.82	.00
2020	050	091	7500	1,384,000.00	1,406,505.00	1,406,502.21	2.79	.00	2.79	.00
DIVISION TOTALS:				***6,212,040.00***	***6,191,170.00***	***6,140,826.37***	***50,343.63***	***23,916.22***	***26,427.41***	***.00***
DEPARTMENT TOTALS:				***6,212,040.00***	***6,191,170.00***	***6,140,826.37***	***50,343.63***	***23,916.22***	***26,427.41***	***.00***
PERCENT EXPENDED: 99.2 PERCENT EXPENDED AND ENCUMBERED: 99.6										
100 Office Of The City Manager										
101 City Manager's Office										
2020	050	101	7100	1,629,080.00	1,599,500.00	1,599,500.00	.00	.00	.00	.00
2020	050	101	7200	729,130.00	879,270.00	519,618.00	359,652.00	312,090.46	47,561.54	.00
2020	050	101	7300	27,640.00	5,035,200.00	2,141,691.32	2,893,508.68	1,639,803.85	1,253,704.83	.00
2020	050	101	7400	149,190.00	769,490.00	511,286.33	258,203.67	219,118.75	39,084.92	.00
2020	050	101	7500	496,960.00	536,189.00	536,180.52	8.48	.00	8.48	.00
DIVISION TOTALS:				***3,032,000.00***	***8,819,649.00***	***5,308,276.17***	***3,511,372.83***	***2,171,013.06***	***1,340,359.77***	***.00***
102 Office Of Budget & Evaluation										
2020	050	102	7100	660,370.00	594,218.00	594,218.00	.00	.00	.00	.00
2020	050	102	7200	63,660.00	49,111.00	20,961.48	28,149.52	20,020.00	8,129.52	.00
2020	050	102	7300	2,320.00	4,486.00	3,652.05	833.95	833.70	.25	.00
2020	050	102	7400	2,230.00	2,613.00	657.25	1,955.75	242.75	1,713.00	.00
2020	050	102	7500	200,930.00	180,082.00	180,081.46	.54	.00	.54	.00
DIVISION TOTALS:				***929,510.00***	***830,510.00***	***799,570.24***	***30,939.76***	***21,096.45***	***9,843.31***	***.00***
103 Emergency Communications										
2020	050	103	7100	7,420,290.00	7,507,125.00	7,059,995.99	447,129.01	.00	447,129.01	.00
2020	050	103	7200	99,390.00	71,390.00	50,238.24	21,151.76	15,483.00	5,668.76	.00
2020	050	103	7300	33,550.00	53,550.00	30,772.08	22,777.92	18,213.13	4,564.79	.00
2020	050	103	7400	12,210.00	20,210.00	15,134.23	5,075.77	4,251.46	824.31	.00
2020	050	103	7500	3,316,040.00	3,229,205.00	2,762,183.42	467,021.58	.00	467,021.58	.00
DIVISION TOTALS:				***10,881,480.00***	***10,881,480.00***	***9,918,323.96***	***963,156.04***	***37,947.59***	***925,208.45***	***.00***
104 Office Of Environmental Qualities										
2020	050	104	7100	311,170.00	409,451.00	409,451.00	.00	.00	.00	.00
2020	050	104	7200	1,788,110.00	1,833,110.00	1,205,984.14	627,125.86	627,078.20	47.66	.00
2020	050	104	7300	6,570.00	6,570.00	3,532.91	3,037.09	1,533.64	1,503.45	.00
2020	050	104	7400	45,560.00	56,310.00	31,483.62	24,826.38	21,441.23	3,385.15	.00
2020	050	104	7500	111,200.00	151,852.00	151,851.91	.09	.00	.09	.00
2020	050	104	7600	.00	4,000.00	.00	4,000.00	.00	4,000.00	.00
DIVISION TOTALS:				***2,262,610.00***	***2,461,293.00***	***1,802,303.58***	***658,989.42***	***650,053.07***	***8,936.35***	***.00***
108 Dept of Performance Management										
2020	050	108	7100	482,370.00	526,279.00	526,279.00	.00	.00	.00	.00
2020	050	108	7200	44,630.00	41,030.00	18,847.27	22,182.73	9,375.00	12,807.73	.00
2020	050	108	7300	12,740.00	12,140.00	3,042.05	9,097.95	1,601.43	7,496.52	.00
2020	050	108	7400	390.00	4,590.00	3,479.60	1,110.40	.00	1,110.40	.00
2020	050	108	7500	168,540.00	158,798.00	158,797.63	.37	.00	.37	.00
DIVISION TOTALS:				***708,670.00***	***742,837.00***	***710,445.55***	***32,391.45***	***10,976.43***	***21,415.02***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
109 Internal Audit										
2020	050	109	7100	294,430.00	254,365.00	253,239.67	1,125.33	.00	1,125.33	.00
2020	050	109	7200	11,050.00	5,516.00	3,479.55	2,036.45	2.08	2,034.37	.00
2020	050	109	7300	1,610.00	1,610.00	1,126.57	483.43	454.98	28.45	.00
2020	050	109	7400	1,040.00	2,074.00	1,802.97	271.03	.00	271.03	.00
2020	050	109	7500	135,690.00	128,600.00	120,721.00	7,879.00	.00	7,879.00	.00
DIVISION TOTALS:				***443,820.00***	***392,165.00***	***380,369.76***	***11,795.24***	***457.06***	***11,338.18***	***.00***
DEPARTMENT TOTALS:				***18,258,090.00***	***24,127,934.00***	***18,919,289.26***	***5,208,644.74***	***2,891,543.66***	***2,317,101.08***	***.00***
PERCENT EXPENDED: 78.4 PERCENT EXPENDED AND ENCUMBERED: 90.4										
110 Department Of Law										
111 Civil										
2020	050	111	7100	2,847,170.00	2,785,879.00	2,777,811.12	8,067.88	.00	8,067.88	.00
2020	050	111	7200	272,220.00	547,220.00	394,095.32	153,124.68	122,988.75	30,135.93	.00
2020	050	111	7300	32,990.00	36,990.00	21,826.22	15,163.78	12,949.14	2,214.64	.00
2020	050	111	7400	246,790.00	242,790.00	167,016.69	75,773.31	33,120.99	42,652.32	.00
2020	050	111	7500	991,950.00	1,120,205.00	1,120,204.95	.05	.00	.05	.00
DIVISION TOTALS:				***4,391,120.00***	***4,733,084.00***	***4,480,954.30***	***252,129.70***	***169,058.88***	***83,070.82***	***.00***
112 Administrative Hearings & Prosecution										
2020	050	112	7100	2,129,820.00	1,892,988.00	1,887,572.63	5,415.37	.00	5,415.37	.00
2020	050	112	7200	93,610.00	108,990.00	51,442.49	57,547.51	34,045.86	23,501.65	.00
2020	050	112	7300	11,510.00	16,510.00	14,361.58	2,148.42	2,033.15	115.27	.00
2020	050	112	7400	51,040.00	51,040.00	27,095.47	23,944.53	9,349.45	14,595.08	.00
2020	050	112	7500	692,560.00	692,798.00	690,632.48	2,165.52	.00	2,165.52	.00
DIVISION TOTALS:				***2,978,540.00***	***2,762,326.00***	***2,671,104.65***	***91,221.35***	***45,428.46***	***45,792.89***	***.00***
DEPARTMENT TOTALS:				***7,369,660.00***	***7,495,410.00***	***7,152,058.95***	***343,351.05***	***214,487.34***	***128,863.71***	***.00***
PERCENT EXPENDED: 95.4 PERCENT EXPENDED AND ENCUMBERED: 98.3										
120 Department Of Human Resources										
121 Department Of Human Resources										
2020	050	121	7100	1,244,690.00	1,221,218.00	1,103,388.45	117,829.55	.00	117,829.55	.00
2020	050	121	7200	420,540.00	310,790.00	204,194.28	106,595.72	93,246.17	13,349.55	.00
2020	050	121	7300	20,200.00	20,200.00	11,301.26	8,898.74	3,019.68	5,879.06	.00
2020	050	121	7400	14,610.00	34,360.00	32,765.12	1,594.88	1,312.08	282.80	.00
2020	050	121	7500	396,680.00	369,538.00	325,456.34	44,081.66	.00	44,081.66	.00
DIVISION TOTALS:				***2,096,720.00***	***1,956,106.00***	***1,677,105.45***	***279,000.55***	***97,577.93***	***181,422.62***	***.00***
DEPARTMENT TOTALS:				***2,096,720.00***	***1,956,106.00***	***1,677,105.45***	***279,000.55***	***97,577.93***	***181,422.62***	***.00***
PERCENT EXPENDED: 85.7 PERCENT EXPENDED AND ENCUMBERED: 90.7										
130 Department Of Finance										
131 Finance, Office Of Director										
2020	050	131	7100	258,050.00	243,285.00	242,371.88	913.12	.00	913.12	.00
2020	050	131	7200	64,460.00	67,560.00	38,474.46	29,085.54	1,600.00	27,485.54	.00
2020	050	131	7300	3,490.00	1,390.00	835.51	554.49	.00	554.49	.00
2020	050	131	7400	5,010.00	4,010.00	886.14	3,123.86	71.97	3,051.89	.00
2020	050	131	7500	74,180.00	87,291.00	84,896.37	2,394.63	.00	2,394.63	.00
DIVISION TOTALS:				***405,190.00***	***403,536.00***	***367,464.36***	***36,071.64***	***1,671.97***	***34,399.67***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
133 Finance, Accounts & Audits										
2020	050	133	7100	1,067,570.00	1,006,053.00	990,779.66	15,273.34	.00	15,273.34	.00
2020	050	133	7200	21,160.00	28,268.00	26,873.12	1,394.88	101.84	1,293.04	.00
2020	050	133	7300	15,390.00	12,450.00	5,827.14	6,622.86	1,920.71	4,702.15	.00
2020	050	133	7400	12,130.00	7,962.00	4,988.89	2,973.11	1,856.68	1,116.43	.00
2020	050	133	7500	381,190.00	329,061.00	323,757.53	5,303.47	.00	5,303.47	.00
DIVISION TOTALS:				***1,497,440.00***	***1,383,794.00***	***1,352,226.34***	***31,567.66***	***3,879.23***	***27,688.43***	***.00***
134 Finance, Treasury										
2020	050	134	7100	564,780.00	341,606.00	219,734.48	121,871.52	.00	121,871.52	.00
2020	050	134	7200	113,290.00	133,290.00	62,089.05	71,200.95	7,212.82	63,988.13	.00
2020	050	134	7300	38,740.00	28,740.00	17,119.90	11,620.10	7,118.29	4,501.81	.00
2020	050	134	7400	1,690.00	11,690.00	4,569.33	7,120.67	698.15	6,422.52	.00
2020	050	134	7500	220,760.00	171,911.00	92,068.59	79,842.41	.00	79,842.41	.00
DIVISION TOTALS:				***939,260.00***	***687,237.00***	***395,581.35***	***291,655.65***	***15,029.26***	***276,626.39***	***.00***
135 Finance, Risk Management										
2020	050	135	7100	.00	296,131.00	.00	296,131.00	.00	296,131.00	.00
2020	050	135	7200	.00	40,000.00	.00	40,000.00	39,871.06	128.94	.00
2020	050	135	7400	153,670.00	171,065.00	171,065.00	.00	.00	.00	.00
DIVISION TOTALS:				***153,670.00***	***507,196.00***	***171,065.00***	***336,131.00***	***39,871.06***	***296,259.94***	***.00***
136 Finance, Income Tax										
2020	050	136	7100	2,136,000.00	1,941,971.00	1,870,519.92	71,451.08	.00	71,451.08	.00
2020	050	136	7200	211,260.00	211,260.00	35,587.56	175,672.44	76,070.72	99,601.72	.00
2020	050	136	7300	12,940.00	20,940.00	12,169.90	8,770.10	893.86	7,876.24	.00
2020	050	136	7400	163,410.00	155,410.00	107,334.00	48,076.00	21,574.68	26,501.32	.00
2020	050	136	7500	776,030.00	776,130.00	671,551.17	104,578.83	.00	104,578.83	.00
DIVISION TOTALS:				***3,299,640.00***	***3,105,711.00***	***2,697,162.55***	***408,548.45***	***98,539.26***	***310,009.19***	***.00***
137 Finance, Purchasing										
2020	050	137	7100	727,100.00	462,076.00	440,451.04	21,624.96	.00	21,624.96	.00
2020	050	137	7200	24,630.00	24,630.00	2,669.93	21,960.07	21,458.27	501.80	.00
2020	050	137	7300	29,170.00	29,170.00	1,640.82	27,529.18	22,630.41	4,898.77	.00
2020	050	137	7400	95,760.00	95,760.00	86,689.29	9,070.71	9,038.48	32.23	.00
2020	050	137	7500	146,810.00	277,243.00	198,932.50	78,310.50	.00	78,310.50	.00
DIVISION TOTALS:				***1,023,470.00***	***888,879.00***	***730,383.58***	***158,495.42***	***53,127.16***	***105,368.26***	***.00***
DEPARTMENT TOTALS:				***7,318,670.00***	***6,976,353.00***	***5,713,883.18***	***1,262,469.82***	***212,117.94***	***1,050,351.88***	***.00***
PERCENT EXPENDED: 81.9 PERCENT EXPENDED AND ENCUMBERED: 84.9										
160 Community Developmt										
161 Comm Dvlp, Office Of The Director										
2020	050	161	7100	407,430.00	372,025.00	372,025.00	.00	.00	.00	.00
2020	050	161	7200	35,620.00	29,620.00	28,032.80	1,587.20	1,239.36	347.84	.00
2020	050	161	7300	5,900.00	4,900.00	298.08	4,601.92	139.53	4,462.39	.00
2020	050	161	7400	5,313,320.00	4,503,090.00	3,960,942.52	542,147.48	541,159.22	988.26	.00
2020	050	161	7500	117,060.00	110,030.00	110,029.71	.29	.00	.29	.00
DIVISION TOTALS:				***5,879,330.00***	***5,019,665.00***	***4,471,328.11***	***548,336.89***	***542,538.11***	***5,798.78***	***.00***
162 Comm Dvlp, Division Of Housing Devel										
2020	050	162	7100	116,350.00	115,840.00	115,394.13	445.87	.00	445.87	.00
2020	050	162	7200	20,000.00	12,900.00	2,205.36	10,694.64	10,000.00	694.64	.00
2020	050	162	7400	1,105,860.00	720,360.00	572,982.45	147,377.55	137,753.82	9,623.73	.00
2020	050	162	7500	34,530.00	36,995.00	692.83	36,302.17	.00	36,302.17	.00
DIVISION TOTALS:				***1,276,740.00***	***886,095.00***	***691,274.77***	***194,820.23***	***147,753.82***	***47,066.41***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
164 Division Of Community Devel										
2020	050	164	7100	384,160.00	274,160.00	270,147.23	4,012.77	.00	4,012.77	.00
2020	050	164	7200	111,160.00	104,960.00	83,857.79	21,102.21	20,000.00	1,102.21	.00
2020	050	164	7300	.00	10,000.00	8,574.06	1,425.94	.00	1,425.94	.00
2020	050	164	7400	1,504,650.00	1,288,143.00	1,147,934.27	140,208.73	134,374.06	5,834.67	.00
2020	050	164	7500	235,910.00	169,234.00	138,758.77	30,475.23	.00	30,475.23	.00
DIVISION TOTALS:				***2,235,880.00***	***1,846,497.00***	***1,649,272.12***	***197,224.88***	***154,374.06***	***42,850.82***	***.00***
DEPARTMENT TOTALS:				***9,391,950.00***	***7,752,257.00***	***6,811,875.00***	***940,382.00***	***844,665.99***	***95,716.01***	***.00***
PERCENT EXPENDED: 87.9 PERCENT EXPENDED AND ENCUMBERED: 98.8										
170 Department Of Planning & Build										
171 City Planning										
2020	050	171	7100	344,890.00	334,846.00	334,474.71	371.29	.00	371.29	.00
2020	050	171	7200	28,840.00	37,140.00	30,633.47	6,506.53	3,947.81	2,558.72	.00
2020	050	171	7300	3,990.00	5,090.00	3,030.83	2,059.17	973.49	1,085.68	.00
2020	050	171	7400	13,620.00	16,220.00	14,398.16	1,821.84	1,398.59	423.25	.00
2020	050	171	7500	130,340.00	128,384.00	128,383.02	.98	.00	.98	.00
DIVISION TOTALS:				***521,680.00***	***521,680.00***	***510,920.19***	***10,759.81***	***6,319.89***	***4,439.92***	***.00***
DEPARTMENT TOTALS:				***521,680.00***	***521,680.00***	***510,920.19***	***10,759.81***	***6,319.89***	***4,439.92***	***.00***
PERCENT EXPENDED: 97.9 PERCENT EXPENDED AND ENCUMBERED: 99.1										
180 Citizens' Complaint Authority										
181 Citizens' Complaint Authority										
2020	050	181	7100	504,970.00	428,545.00	413,978.29	14,566.71	.00	14,566.71	.00
2020	050	181	7200	19,310.00	48,310.00	30,012.09	18,297.91	17,075.80	1,222.11	.00
2020	050	181	7300	6,660.00	12,660.00	4,848.55	7,811.45	3,913.01	3,898.44	.00
2020	050	181	7400	2,280.00	2,280.00	732.56	1,547.44	85.64	1,461.80	.00
2020	050	181	7500	158,410.00	132,736.00	132,735.68	.32	.00	.32	.00
DIVISION TOTALS:				***691,630.00***	***624,531.00***	***582,307.17***	***42,223.83***	***21,074.45***	***21,149.38***	***.00***
DEPARTMENT TOTALS:				***691,630.00***	***624,531.00***	***582,307.17***	***42,223.83***	***21,074.45***	***21,149.38***	***.00***
PERCENT EXPENDED: 93.2 PERCENT EXPENDED AND ENCUMBERED: 96.6										
190 Dept Of Public Recreation										
191 Recreation West Region										
2020	050	191	7100	1,919,140.00	1,800,214.00	1,799,686.51	527.49	.00	527.49	.00
2020	050	191	7200	382,850.00	400,850.00	380,351.49	20,498.51	6,684.27	13,814.24	.00
2020	050	191	7300	67,820.00	69,820.00	67,547.08	2,272.92	1,885.45	387.47	.00
2020	050	191	7400	9,850.00	9,850.00	7,558.02	2,291.98	.00	2,291.98	.00
2020	050	191	7500	725,400.00	635,400.00	632,723.42	2,676.58	.00	2,676.58	.00
DIVISION TOTALS:				***3,105,060.00***	***2,916,134.00***	***2,887,866.52***	***28,267.48***	***8,569.72***	***19,697.76***	***.00***
192 Recreation East Region										
2020	050	192	7100	1,340,300.00	1,340,300.00	1,339,570.05	729.95	.00	729.95	.00
2020	050	192	7200	301,920.00	311,920.00	291,246.22	20,673.78	14,166.48	6,507.30	.00
2020	050	192	7300	70,230.00	68,630.00	45,774.47	22,855.53	1,529.34	21,326.19	.00
2020	050	192	7400	10,910.00	12,510.00	11,498.78	1,011.22	71.33	939.89	.00
2020	050	192	7500	451,350.00	451,350.00	444,672.84	6,677.16	.00	6,677.16	.00
DIVISION TOTALS:				***2,174,710.00***	***2,184,710.00***	***2,132,762.36***	***51,947.64***	***15,767.15***	***36,180.49***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
193 Recreation Central Region										
2020	050	193	7100	1,340,030.00	1,436,272.00	1,436,033.48	238.52	.00	238.52	.00
2020	050	193	7200	314,930.00	321,920.00	294,601.23	27,318.77	11,198.80	16,119.97	.00
2020	050	193	7300	60,930.00	57,960.00	57,413.76	546.24	.00	546.24	.00
2020	050	193	7400	7,400.00	13,380.00	12,510.15	869.85	.00	869.85	.00
2020	050	193	7500	466,590.00	370,348.00	370,347.19	.81	.00	.81	.00
DIVISION TOTALS:				***2,189,880.00***	***2,199,880.00***	***2,170,905.81***	***28,974.19***	***11,198.80***	***17,775.39***	***.00***
194 Recreation Maintenance										
2020	050	194	7100	1,442,060.00	1,365,906.00	1,298,936.27	66,969.73	.00	66,969.73	.00
2020	050	194	7200	449,110.00	595,110.00	499,474.71	95,635.29	80,049.95	15,585.34	.00
2020	050	194	7300	520,340.00	455,340.00	381,624.34	73,715.66	73,030.59	685.07	.00
2020	050	194	7400	25,790.00	25,790.00	10,557.61	15,232.39	6,526.65	8,705.74	.00
2020	050	194	7500	605,630.00	508,677.00	508,084.41	592.59	.00	592.59	.00
DIVISION TOTALS:				***3,042,930.00***	***2,950,823.00***	***2,698,677.34***	***252,145.66***	***159,607.19***	***92,538.47***	***.00***
197 Recreation Athletics										
2020	050	197	7100	2,115,090.00	2,106,704.00	2,059,067.29	47,636.71	.00	47,636.71	.00
2020	050	197	7200	303,740.00	348,840.00	328,778.80	20,061.20	3,228.51	16,832.69	.00
2020	050	197	7300	57,470.00	32,370.00	26,294.36	6,075.64	311.50	5,764.14	.00
2020	050	197	7400	18,820.00	18,820.00	8,313.40	10,506.60	1,250.00	9,256.60	.00
2020	050	197	7500	486,220.00	491,220.00	487,994.70	3,225.30	.00	3,225.30	.00
DIVISION TOTALS:				***2,981,340.00***	***2,997,954.00***	***2,910,448.55***	***87,505.45***	***4,790.01***	***82,715.44***	***.00***
199 Recreation Administration										
2020	050	199	7100	1,744,030.00	1,447,758.00	1,444,028.81	3,729.19	.00	3,729.19	.00
2020	050	199	7200	113,310.00	121,110.00	95,941.94	25,168.06	16,302.66	8,865.40	.00
2020	050	199	7300	25,540.00	36,340.00	33,957.96	2,382.04	12.21	2,369.83	.00
2020	050	199	7400	31,900.00	41,300.00	36,173.65	5,126.35	.00	5,126.35	.00
2020	050	199	7500	578,350.00	493,555.00	491,655.04	1,899.96	.00	1,899.96	.00
2020	050	199	7600	25,330.00	25,330.00	9,469.75	15,860.25	15,860.25	.00	.00
DIVISION TOTALS:				***2,518,460.00***	***2,165,393.00***	***2,111,227.15***	***54,165.85***	***32,175.12***	***21,990.73***	***.00***
DEPARTMENT TOTALS:				***16,012,380.00***	***15,414,894.00***	***14,911,887.73***	***503,006.27***	***232,107.99***	***270,898.28***	***.00***
PERCENT EXPENDED: 96.7 PERCENT EXPENDED AND ENCUMBERED: 98.2										
200 Department Of Parks										
201 Parks, Office Of The Director										
2020	050	201	7100	215,490.00	215,687.00	215,686.32	.68	.00	.68	.00
2020	050	201	7200	710.00	710.00	667.04	42.96	.00	42.96	.00
2020	050	201	7500	79,870.00	75,323.00	61,624.38	13,698.62	.00	13,698.62	.00
DIVISION TOTALS:				***296,070.00***	***291,720.00***	***277,977.74***	***13,742.26***	***.00***	***13,742.26***	***.00***
202 Parks, Operations & Facility Mgmt										
2020	050	202	7100	2,447,960.00	2,398,624.00	2,398,623.02	.98	.00	.98	.00
2020	050	202	7200	1,212,930.00	1,140,469.00	996,705.66	143,763.34	109,514.59	34,248.75	.00
2020	050	202	7300	609,280.00	624,280.00	388,290.47	235,989.53	204,360.17	31,629.36	.00
2020	050	202	7400	617,380.00	661,659.00	605,846.67	55,812.33	21,416.28	34,396.05	.00
2020	050	202	7500	853,650.00	821,387.00	820,412.87	974.13	.00	974.13	.00
DIVISION TOTALS:				***5,741,200.00***	***5,646,419.00***	***5,209,878.69***	***436,540.31***	***335,291.04***	***101,249.27***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
203 Parks, Adm & Program Services										
2020	050	203	7100	1,739,560.00	1,592,772.00	1,522,853.91	69,918.09	.00	69,918.09	.00
2020	050	203	7200	631,240.00	616,925.00	492,329.14	124,595.86	38,314.05	86,281.81	.00
2020	050	203	7300	100,750.00	115,065.00	84,603.52	30,461.48	26,135.35	4,326.13	.00
2020	050	203	7400	15,380.00	15,380.00	12,065.35	3,314.65	.00	3,314.65	.00
2020	050	203	7500	546,050.00	532,504.00	526,362.98	6,141.02	.00	6,141.02	.00
DIVISION TOTALS:				***3,032,980.00***	***2,872,646.00***	***2,638,214.90***	***234,431.10***	***64,449.40***	***169,981.70***	***.00***
DEPARTMENT TOTALS:				***9,070,250.00***	***8,810,785.00***	***8,126,071.33***	***684,713.67***	***399,740.44***	***284,973.23***	***.00***
PERCENT EXPENDED: 92.2 PERCENT EXPENDED AND ENCUMBERED: 96.8										
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2020	050	211	7100	4,862,770.00	4,874,766.00	4,874,765.66	.34	.00	.34	.00
2020	050	211	7200	371,420.00	438,154.00	381,391.44	56,762.56	46,740.75	10,021.81	.00
2020	050	211	7300	21,740.00	21,740.00	12,101.15	9,638.85	9,071.28	567.57	.00
2020	050	211	7400	93,850.00	88,850.00	85,973.76	2,876.24	682.65	2,193.59	.00
2020	050	211	7500	1,952,020.00	1,928,781.00	1,897,262.97	31,518.03	.00	31,518.03	.00
DIVISION TOTALS:				***7,301,800.00***	***7,352,291.00***	***7,251,494.98***	***100,796.02***	***56,494.68***	***44,301.34***	***.00***
212 Bldg & Inspections, Licenses & Permits										
2020	050	212	7100	1,399,400.00	1,499,315.00	1,499,314.93	.07	.00	.07	.00
2020	050	212	7200	223,830.00	117,096.00	108,361.84	8,734.16	4,243.20	4,490.96	.00
2020	050	212	7300	20,320.00	14,990.00	7,528.79	7,461.21	2,701.76	4,759.45	.00
2020	050	212	7400	3,280.00	5,510.00	4,844.05	665.95	565.95	100.00	.00
2020	050	212	7500	624,720.00	659,805.00	644,081.64	15,723.36	.00	15,723.36	.00
DIVISION TOTALS:				***2,271,550.00***	***2,296,716.00***	***2,264,131.25***	***32,584.75***	***7,510.91***	***25,073.84***	***.00***
DEPARTMENT TOTALS:				***9,573,350.00***	***9,649,007.00***	***9,515,626.23***	***133,380.77***	***64,005.59***	***69,375.18***	***.00***
PERCENT EXPENDED: 98.6 PERCENT EXPENDED AND ENCUMBERED: 99.3										
220 Open										
222 Department Of Police										
2020	050	222	7100	67,433,970.00	73,843,313.00	73,784,624.26	58,688.74	.00	58,688.74	.00
2020	050	222	7200	3,984,900.00	4,339,430.00	3,914,332.08	425,097.92	419,847.01	5,250.91	.00
2020	050	222	7300	2,349,080.00	2,259,080.00	2,074,079.57	185,000.43	183,989.88	1,010.55	.00
2020	050	222	7400	273,720.00	298,190.00	295,882.03	2,307.97	2,299.55	8.42	.00
2020	050	222	7500	27,343,530.00	28,165,065.00	28,164,213.81	851.19	.00	851.19	.00
DIVISION TOTALS:				***101,385,200.00***	***108,905,078.00***	***108,233,131.75***	***671,946.25***	***606,136.44***	***65,809.81***	***.00***
225 Police - Investigations										
2020	050	225	7100	13,503,330.00	13,818,819.00	13,818,818.97	.03	.00	.03	.00
2020	050	225	7200	1,512,580.00	1,198,644.00	1,100,851.53	97,792.47	95,048.01	2,744.46	.00
2020	050	225	7300	70,680.00	125,680.00	108,378.36	17,301.64	957.02	16,344.62	.00
2020	050	225	7400	96,580.00	95,516.00	95,085.95	430.05	429.97	.08	.00
2020	050	225	7500	5,250,370.00	5,486,019.00	5,485,961.00	58.00	.00	58.00	.00
DIVISION TOTALS:				***20,433,540.00***	***20,724,678.00***	***20,609,095.81***	***115,582.19***	***96,435.00***	***19,147.19***	***.00***
226 Police - Support										
2020	050	226	7100	8,357,850.00	8,209,170.00	8,209,170.00	.00	.00	.00	.00
2020	050	226	7200	2,061,960.00	2,693,031.00	2,047,266.15	645,764.85	635,481.91	10,282.94	.00
2020	050	226	7300	485,920.00	703,649.00	657,709.40	45,939.60	42,629.47	3,310.13	.00
2020	050	226	7400	225,480.00	146,680.00	144,524.55	2,155.45	1,272.88	882.57	.00
2020	050	226	7500	3,469,790.00	3,172,904.00	3,172,903.22	.78	.00	.78	.00
DIVISION TOTALS:				***14,601,000.00***	***14,925,434.00***	***14,231,573.32***	***693,860.68***	***679,384.26***	***14,476.42***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
227 Police - Administration										
2020	050	227	7100	9,103,660.00	8,593,776.00	8,563,831.35	29,944.65	.00	29,944.65	.00
2020	050	227	7200	1,847,120.00	1,143,472.00	1,005,167.13	138,304.87	124,679.95	13,624.92	.00
2020	050	227	7300	153,110.00	253,110.00	241,021.04	12,088.96	1,000.00	11,088.96	.00
2020	050	227	7400	728,640.00	905,288.00	878,078.05	27,209.95	27,194.43	15.52	.00
2020	050	227	7500	3,702,930.00	2,964,265.00	2,964,264.78	.22	.00	.22	.00
DIVISION TOTALS:				***15,535,460.00***	***13,859,911.00***	***13,652,362.35***	***207,548.65***	***152,874.38***	***54,674.27***	***.00***
DEPARTMENT TOTALS:				***151,955,200.00***	***158,415,101.00***	***156,726,163.23***	***1,688,937.77***	***1,534,830.08***	***154,107.69***	***.00***
PERCENT EXPENDED: 98.9 PERCENT EXPENDED AND ENCUMBERED: 99.9										
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2020	050	231	7100	33,630.00	2,725.00	.00	2,725.00	.00	2,725.00	.00
2020	050	231	7200	29,100.00	29,100.00	29,058.84	41.16	.00	41.16	.00
2020	050	231	7300	21,370.00	20,760.00	19,967.59	792.41	99.95	692.46	.00
2020	050	231	7400	390.00	1,000.00	816.11	183.89	181.99	1.90	.00
2020	050	231	7500	48,350.00	40,597.00	40,250.27	346.73	.00	346.73	.00
DIVISION TOTALS:				***132,840.00***	***94,182.00***	***90,092.81***	***4,089.19***	***281.94***	***3,807.25***	***.00***
232 Div Of Transportation Planning										
2020	050	232	7100	151,650.00	205,453.00	202,539.68	2,913.32	.00	2,913.32	.00
2020	050	232	7200	2,440.00	2,440.00	1,824.87	615.13	179.24	435.89	.00
2020	050	232	7300	1,020.00	1,020.00	.00	1,020.00	.00	1,020.00	.00
2020	050	232	7400	200.00	200.00	100.00	100.00	.00	100.00	.00
2020	050	232	7500	68,090.00	38,095.00	38,094.94	.06	.00	.06	.00
DIVISION TOTALS:				***223,400.00***	***247,208.00***	***242,559.49***	***4,648.51***	***179.24***	***4,469.27***	***.00***
233 Division Of Engineering										
2020	050	233	7100	300.00	300.00	15.77	284.23	.00	284.23	.00
2020	050	233	7200	36,490.00	36,490.00	36,229.91	260.09	215.09	45.00	.00
2020	050	233	7300	3,310.00	3,310.00	81.15	3,228.85	.00	3,228.85	.00
2020	050	233	7400	8,590.00	8,590.00	4,852.06	3,737.94	1,067.94	2,670.00	.00
2020	050	233	7500	760.00	760.00	339.66	420.34	.00	420.34	.00
DIVISION TOTALS:				***49,450.00***	***49,450.00***	***41,518.55***	***7,931.45***	***1,283.03***	***6,648.42***	***.00***
239 Division Of Traffic Engineer										
2020	050	239	7100	123,940.00	92,220.00	35,718.35	56,501.65	.00	56,501.65	.00
2020	050	239	7200	1,818,710.00	1,790,210.00	1,486,794.91	303,415.09	302,707.87	707.22	.00
2020	050	239	7300	9,640.00	38,140.00	28,543.40	9,596.60	.00	9,596.60	.00
2020	050	239	7400	980.00	980.00	.00	980.00	.00	980.00	.00
2020	050	239	7500	42,860.00	6,695.00	4,463.27	2,231.73	.00	2,231.73	.00
DIVISION TOTALS:				***1,996,130.00***	***1,928,245.00***	***1,555,519.93***	***372,725.07***	***302,707.87***	***70,017.20***	***.00***
DEPARTMENT TOTALS:				***2,401,820.00***	***2,319,085.00***	***1,929,690.78***	***389,394.22***	***304,452.08***	***84,942.14***	***.00***
PERCENT EXPENDED: 83.2 PERCENT EXPENDED AND ENCUMBERED: 96.3										
250 Dept Of Public Services										
251 Office Of The Director										
2020	050	251	7100	850,260.00	783,164.00	759,696.96	23,467.04	.00	23,467.04	.00
2020	050	251	7200	31,380.00	55,934.00	44,634.02	11,299.98	11,296.18	3.80	.00
2020	050	251	7300	49,800.00	30,246.00	27,301.71	2,944.29	2,506.84	437.45	.00
2020	050	251	7400	23,580.00	20,580.00	15,421.16	5,158.84	4,819.19	339.65	.00
2020	050	251	7500	282,200.00	262,000.00	248,722.99	13,277.01	.00	13,277.01	.00
DIVISION TOTALS:				***1,237,220.00***	***1,151,924.00***	***1,095,776.84***	***56,147.16***	***18,622.21***	***37,524.95***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
253 Div Of Neighborhood Operations										
2020	050	253	7100	3,916,330.00	4,084,936.00	3,779,383.43	305,552.57	3,315.00	302,237.57	.00
2020	050	253	7200	4,060,620.00	3,738,606.00	3,200,406.31	538,199.69	352,423.96	185,775.73	.00
2020	050	253	7300	612,530.00	507,544.00	484,207.34	23,336.66	9,989.22	13,347.44	.00
2020	050	253	7400	65,700.00	30,700.00	28,612.37	2,087.63	1,505.64	581.99	.00
2020	050	253	7500	1,687,090.00	1,734,849.00	1,725,889.63	8,959.37	1,971.00	6,988.37	.00
DIVISION TOTALS:				***10,342,270.00***	***10,096,635.00***	***9,218,499.08***	***878,135.92***	***369,204.82***	***508,931.10***	***.00***
255 Div Of City Facility Mgmt										
2020	050	255	7100	73,490.00	73,490.00	67,726.26	5,763.74	.00	5,763.74	.00
2020	050	255	7200	1,737,890.00	2,364,390.00	2,198,555.49	165,834.51	165,273.31	561.20	.00
2020	050	255	7300	890.00	390.00	360.70	29.30	.00	29.30	.00
2020	050	255	7400	1,031,100.00	654,100.00	653,458.07	641.93	609.00	32.93	.00
2020	050	255	7500	34,670.00	34,670.00	32,090.29	2,579.71	.00	2,579.71	.00
DIVISION TOTALS:				***2,878,040.00***	***3,127,040.00***	***2,952,190.81***	***174,849.19***	***165,882.31***	***8,966.88***	***.00***
256 Fleet Services										
2020	050	256	7100	105,610.00	107,610.00	106,552.30	1,057.70	.00	1,057.70	.00
2020	050	256	7200	780.00	780.00	676.51	103.49	.00	103.49	.00
2020	050	256	7300	180.00	180.00	114.39	65.61	65.61	.00	.00
2020	050	256	7500	61,330.00	61,330.00	60,972.91	357.09	.00	357.09	.00
DIVISION TOTALS:				***167,900.00***	***169,900.00***	***168,316.11***	***1,583.89***	***65.61***	***1,518.28***	***.00***
DEPARTMENT TOTALS:				***14,625,430.00***	***14,545,499.00***	***13,434,782.84***	***1,110,716.16***	***553,774.95***	***556,941.21***	***.00***
PERCENT EXPENDED: 92.4 PERCENT EXPENDED AND ENCUMBERED: 96.2										
270 Department Of Fire										
271 Fire - Response										
2020	050	271	7100	69,974,790.00	71,785,790.00	70,754,752.45	1,031,037.55	.00	1,031,037.55	.00
2020	050	271	7200	4,462,460.00	4,910,830.00	4,544,131.51	366,698.49	188,750.81	177,947.68	.00
2020	050	271	7300	1,984,780.00	1,911,513.00	1,642,182.38	269,330.62	235,839.02	33,491.60	.00
2020	050	271	7400	888,670.00	894,967.00	865,163.69	29,803.31	8,290.29	21,513.02	.00
2020	050	271	7500	32,362,470.00	31,612,070.00	31,150,708.89	461,361.11	.00	461,361.11	.00
DIVISION TOTALS:				***109,673,170.00***	***111,115,170.00***	***108,956,938.92***	***2,158,231.08***	***432,880.12***	***1,725,350.96***	***.00***
272 Fire - Support Services										
2020	050	272	7100	7,056,930.00	7,113,135.00	6,997,311.94	115,823.06	.00	115,823.06	.00
2020	050	272	7200	1,068,420.00	811,604.00	707,071.00	104,533.00	29,741.31	74,791.69	.00
2020	050	272	7300	324,320.00	234,320.00	157,061.55	77,258.45	74,811.86	2,446.59	.00
2020	050	272	7400	285,460.00	275,876.00	266,841.79	9,034.21	6,118.21	2,916.00	.00
2020	050	272	7500	2,798,000.00	2,705,331.00	2,653,257.96	52,073.04	.00	52,073.04	.00
DIVISION TOTALS:				***11,533,130.00***	***11,140,266.00***	***10,781,544.24***	***358,721.76***	***110,671.38***	***248,050.38***	***.00***
DEPARTMENT TOTALS:				***121,206,300.00***	***122,255,436.00***	***119,738,483.16***	***2,516,952.84***	***543,551.50***	***1,973,401.34***	***.00***
PERCENT EXPENDED: 97.9 PERCENT EXPENDED AND ENCUMBERED: 98.4										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
280										
281 Economic Inclusion										
2020	050	281	7100	568,380.00	574,188.00	574,188.00	.00	.00	.00	.00
2020	050	281	7200	18,230.00	18,373.00	14,379.91	3,993.09	3,952.00	41.09	.00
2020	050	281	7300	7,070.00	2,436.00	1,318.54	1,117.46	351.75	765.71	.00
2020	050	281	7400	62,320.00	59,516.00	58,882.48	633.52	251.52	382.00	.00
2020	050	281	7500	170,330.00	195,862.00	195,861.64	.36	.00	.36	.00
DIVISION TOTALS:				***826,330.00***	***850,375.00***	***844,630.57***	***5,744.43***	***4,555.27***	***1,189.16***	***.00***
DEPARTMENT TOTALS:				***826,330.00***	***850,375.00***	***844,630.57***	***5,744.43***	***4,555.27***	***1,189.16***	***.00***
PERCENT EXPENDED: 99.3 PERCENT EXPENDED AND ENCUMBERED: 99.9										
910 Employee Benefits										
919 Public Employee Assistance										
2020	050	919	7500	315,000.00	317,710.00	315,000.00	2,710.00	.00	2,710.00	.00
DIVISION TOTALS:				***315,000.00***	***317,710.00***	***315,000.00***	***2,710.00***	***.00***	***2,710.00***	***.00***
DEPARTMENT TOTALS:				***315,000.00***	***317,710.00***	***315,000.00***	***2,710.00***	***.00***	***2,710.00***	***.00***
PERCENT EXPENDED: 99.1 PERCENT EXPENDED AND ENCUMBERED: 99.1										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	050	921	7500	3,234,200.00	3,794,020.00	3,794,019.05	.95	.00	.95	.00
DIVISION TOTALS:				***3,234,200.00***	***3,794,020.00***	***3,794,019.05***	***.95***	***.00***	***.95***	***.00***
922 Police & Fire Fighter's Ins										
2020	050	922	7400	300,000.00	325,000.00	315,000.00	10,000.00	.00	10,000.00	.00
DIVISION TOTALS:				***300,000.00***	***325,000.00***	***315,000.00***	***10,000.00***	***.00***	***10,000.00***	***.00***
923 State Unemployment Comp										
2020	050	923	7500	150,000.00	2,363,311.00	617,520.33	1,745,790.67	1,595,790.67	150,000.00	.00
DIVISION TOTALS:				***150,000.00***	***2,363,311.00***	***617,520.33***	***1,745,790.67***	***1,595,790.67***	***150,000.00***	***.00***
924 Lump Sum Payment										
2020	050	924	7100	705,570.00	705,570.00	702,576.07	2,993.93	2,993.93	.00	.00
DIVISION TOTALS:				***705,570.00***	***705,570.00***	***702,576.07***	***2,993.93***	***2,993.93***	***.00***	***.00***
DEPARTMENT TOTALS:				***4,389,770.00***	***7,187,901.00***	***5,429,115.45***	***1,758,785.55***	***1,598,784.60***	***160,000.95***	***.00***
PERCENT EXPENDED: 75.5 PERCENT EXPENDED AND ENCUMBERED: 97.8										
940 Govt'Al & Prof'Al Services										
941 Audit And Examiner's Fees										
2020	050	941	7200	400,000.00	443,600.00	73,704.00	369,896.00	369,896.00	.00	.00
2020	050	941	7400	.00	8,400.00	8,371.50	28.50	.00	28.50	.00
DIVISION TOTALS:				***400,000.00***	***452,000.00***	***82,075.50***	***369,924.50***	***369,896.00***	***28.50***	***.00***
942 Hamco Treasurer & Auditor Fees										
2020	050	942	7200	525,000.00	525,000.00	422,951.93	102,048.07	.00	102,048.07	.00
DIVISION TOTALS:				***525,000.00***	***525,000.00***	***422,951.93***	***102,048.07***	***.00***	***102,048.07***	***.00***
943 County Clerk Fees										
2020	050	943	7200	350,000.00	204,167.00	204,166.65	.35	.00	.35	.00
DIVISION TOTALS:				***350,000.00***	***204,167.00***	***204,166.65***	***.35***	***.00***	***.35***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
946 Election Expense										
2020	050	946	7200	50,000.00	50,000.00	.00	50,000.00	.00	50,000.00	.00
2020	050	946	7400	200,000.00	200,000.00	145,233.76	54,766.24	.00	54,766.24	.00
DIVISION TOTALS:				***250,000.00***	***250,000.00***	***145,233.76***	***104,766.24***	***.00***	***104,766.24***	***.00***
DEPARTMENT TOTALS:				***1,525,000.00***	***1,431,167.00***	***854,427.84***	***576,739.16***	***369,896.00***	***206,843.16***	***.00***
PERCENT EXPENDED: 59.7 PERCENT EXPENDED AND ENCUMBERED: 85.5										
950 Miscellaneous Accounts										
951 Judgments Against The City										
2020	050	951	7400	900,000.00	900,000.00	579,580.23	320,419.77	287,048.96	33,370.81	.00
DIVISION TOTALS:				***900,000.00***	***900,000.00***	***579,580.23***	***320,419.77***	***287,048.96***	***33,370.81***	***.00***
952 Enterprise Software and Licenses										
2020	050	952	7200	1,480,670.00	1,897,070.00	1,359,013.93	538,056.07	538,055.20	.87	.00
2020	050	952	7300	417,450.00	50.00	.00	50.00	.00	50.00	.00
2020	050	952	7400	4,140,850.00	3,741,850.00	2,635,323.17	1,106,526.83	1,105,278.27	1,248.56	.00
DIVISION TOTALS:				***6,038,970.00***	***5,638,970.00***	***3,994,337.10***	***1,644,632.90***	***1,643,333.47***	***1,299.43***	***.00***
953 Memberships & Publications										
2020	050	953	7200	168,870.00	168,870.00	118,298.47	50,571.53	24,952.53	25,619.00	.00
2020	050	953	7400	87,720.00	87,720.00	.00	87,720.00	.00	87,720.00	.00
DIVISION TOTALS:				***256,590.00***	***256,590.00***	***118,298.47***	***138,291.53***	***24,952.53***	***113,339.00***	***.00***
959 Manager's Office Obligations										
2020	050	959	7200	173,510.00	146,444.00	37,741.41	108,702.59	83,865.00	24,837.59	.00
2020	050	959	7300	.00	3,466.00	3,465.63	.37	.00	.37	.00
2020	050	959	7400	.00	23,600.00	23,402.48	197.52	.00	197.52	.00
DIVISION TOTALS:				***173,510.00***	***173,510.00***	***64,609.52***	***108,900.48***	***83,865.00***	***25,035.48***	***.00***
DEPARTMENT TOTALS:				***7,369,070.00***	***6,969,070.00***	***4,756,825.32***	***2,212,244.68***	***2,039,199.96***	***173,044.72***	***.00***
PERCENT EXPENDED: 68.3 PERCENT EXPENDED AND ENCUMBERED: 97.5										
960 Miscellaneous Accounts (Cont)										
963 Downtown Specl Improv District										
2020	050	963	7200	45,000.00	45,000.00	.00	45,000.00	.00	45,000.00	.00
DIVISION TOTALS:				***45,000.00***	***45,000.00***	***.00***	***45,000.00***	***.00***	***45,000.00***	***.00***
968 Port Authority Gr Cinti Dev										
2020	050	968	7200	700,000.00	700,000.00	700,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***700,000.00***	***700,000.00***	***700,000.00***	***.00***	***.00***	***.00***	***.00***
969 PIRAS										
2020	050	969	7200	18,000.00	18,000.00	18,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***18,000.00***	***18,000.00***	***18,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***763,000.00***	***763,000.00***	***718,000.00***	***45,000.00***	***.00***	***45,000.00***	***.00***
PERCENT EXPENDED: 94.1 PERCENT EXPENDED AND ENCUMBERED: 94.1										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2020	101	301	7100	6,631,900.00	6,308,450.00	5,940,616.40	367,833.60	.00	367,833.60	.00
2020	101	301	7200	1,613,530.00	1,535,999.00	773,920.88	762,078.12	516,421.59	245,656.53	.00
2020	101	301	7300	136,000.00	136,000.00	70,304.94	65,695.06	20,195.62	45,499.44	.00
2020	101	301	7400	857,610.00	935,141.00	698,986.88	236,154.12	190,482.72	45,671.40	.00
2020	101	301	7500	2,454,300.00	2,450,155.00	2,059,393.45	390,761.55	.00	390,761.55	.00
DIVISION TOTALS:				***11,693,340.00***	***11,365,745.00***	***9,543,222.55***	***1,822,522.45***	***727,099.93***	***1,095,422.52***	***.00***
302 Water Works, Commercial Services										
2020	101	302	7100	6,885,360.00	6,585,360.00	5,745,276.88	840,083.12	.00	840,083.12	.00
2020	101	302	7200	4,723,940.00	4,791,580.00	4,175,221.50	616,358.50	599,045.12	17,313.38	.00
2020	101	302	7300	763,890.00	523,890.00	485,760.32	38,129.68	33,087.78	5,041.90	.00
2020	101	302	7400	725,380.00	897,740.00	853,534.65	44,205.35	29,304.61	14,900.74	.00
2020	101	302	7500	2,779,630.00	2,779,630.00	2,364,716.94	414,913.06	.00	414,913.06	.00
DIVISION TOTALS:				***15,878,200.00***	***15,578,200.00***	***13,624,510.29***	***1,953,689.71***	***661,437.51***	***1,292,252.20***	***.00***
303 Water Works, Div Of Supply										
2020	101	303	7100	9,182,890.00	9,959,735.00	8,002,390.81	1,957,344.19	.00	1,957,344.19	.00
2020	101	303	7200	10,979,610.00	10,914,610.00	9,035,855.33	1,878,754.67	1,797,773.27	80,981.40	.00
2020	101	303	7300	1,504,540.00	1,619,540.00	1,155,736.16	463,803.84	334,244.92	129,558.92	.00
2020	101	303	7400	130,190.00	255,190.00	143,321.52	111,868.48	95,113.76	16,754.72	.00
2020	101	303	7500	3,919,570.00	3,915,473.00	3,137,558.76	777,914.24	.00	777,914.24	.00
DIVISION TOTALS:				***25,716,800.00***	***26,664,548.00***	***21,474,862.58***	***5,189,685.42***	***2,227,131.95***	***2,962,553.47***	***.00***
304 Water Works, Div Of Distribution										
2020	101	304	7100	8,135,270.00	8,324,637.00	7,959,068.94	365,568.06	.00	365,568.06	.00
2020	101	304	7200	4,113,800.00	4,688,800.00	3,231,110.09	1,457,689.91	1,456,971.62	718.29	.00
2020	101	304	7300	2,146,980.00	1,999,980.00	1,852,430.26	147,549.74	146,492.71	1,057.03	.00
2020	101	304	7400	38,440.00	35,440.00	19,234.71	16,205.29	16,061.15	144.14	.00
2020	101	304	7500	3,793,780.00	3,791,899.00	3,256,238.67	535,660.33	.00	535,660.33	.00
DIVISION TOTALS:				***18,228,270.00***	***18,840,756.00***	***16,318,082.67***	***2,522,673.33***	***1,619,525.48***	***903,147.85***	***.00***
305 Div Of Wtr Quality & Treatment										
2020	101	305	7100	3,018,830.00	3,443,830.00	2,820,122.36	623,707.64	.00	623,707.64	.00
2020	101	305	7200	874,430.00	874,430.00	315,279.16	559,150.84	179,496.78	379,654.06	.00
2020	101	305	7300	4,914,210.00	4,914,210.00	4,390,562.11	523,647.89	173,373.34	350,274.55	.00
2020	101	305	7400	86,110.00	86,110.00	54,376.75	31,733.25	2,748.20	28,985.05	.00
2020	101	305	7500	1,167,610.00	1,242,610.00	1,059,467.51	183,142.49	.00	183,142.49	.00
DIVISION TOTALS:				***10,061,190.00***	***10,561,190.00***	***8,639,807.89***	***1,921,382.11***	***355,618.32***	***1,565,763.79***	***.00***
306 Water Works, Div Of Engineering										
2020	101	306	7100	4,549,080.00	4,041,535.00	2,644,007.57	1,397,527.43	.00	1,397,527.43	.00
2020	101	306	7200	413,770.00	888,770.00	561,481.89	327,288.11	166,387.37	160,900.74	.00
2020	101	306	7300	117,590.00	117,590.00	72,335.38	45,254.62	9,103.50	36,151.12	.00
2020	101	306	7400	598,140.00	123,140.00	52,931.05	70,208.95	408.00	69,800.95	.00
2020	101	306	7500	2,135,490.00	1,934,155.00	1,208,087.31	726,067.69	.00	726,067.69	.00
DIVISION TOTALS:				***7,814,070.00***	***7,105,190.00***	***4,538,843.20***	***2,566,346.80***	***175,898.87***	***2,390,447.93***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
307 Water Works, Div Of Info Tech										
2020	101	307	7100	3,235,320.00	3,229,958.00	3,142,420.25	87,537.75	.00	87,537.75	.00
2020	101	307	7200	1,456,410.00	1,456,410.00	393,642.35	1,062,767.65	349,141.47	713,626.18	.00
2020	101	307	7300	62,810.00	62,810.00	27,896.25	34,913.75	18,708.09	16,205.66	.00
2020	101	307	7400	2,247,030.00	2,247,030.00	1,175,025.23	1,072,004.77	337,886.89	734,117.88	.00
2020	101	307	7500	1,145,060.00	1,144,111.00	1,110,540.26	33,570.74	.00	33,570.74	.00
DIVISION TOTALS:				***8,146,630.00***	***8,140,319.00***	***5,849,524.34***	***2,290,794.66***	***705,736.45***	***1,585,058.21***	***.00***
309 Water Works Debt Service										
2020	101	309	7700	47,143,000.00	46,783,000.00	40,265,755.17	6,517,244.83	109,496.82	6,407,748.01	.00
DIVISION TOTALS:				***47,143,000.00***	***46,783,000.00***	***40,265,755.17***	***6,517,244.83***	***109,496.82***	***6,407,748.01***	***.00***
DEPARTMENT TOTALS:				***144,681,500.00***	***145,038,948.00***	***120,254,608.69***	***24,784,339.31***	***6,581,945.33***	***18,202,393.98***	***.00***
PERCENT EXPENDED: 82.9 PERCENT EXPENDED AND ENCUMBERED: 87.4										
910 Employee Benefits										
911 Contribution To City Pension										
2020	101	911	7700	342,600.00	342,600.00	342,594.25	5.75	.00	5.75	.00
DIVISION TOTALS:				***342,600.00***	***342,600.00***	***342,594.25***	***5.75***	***.00***	***5.75***	***.00***
919 Public Employee Assistance										
2020	101	919	7500	44,000.00	44,000.00	41,989.24	2,010.76	.00	2,010.76	.00
DIVISION TOTALS:				***44,000.00***	***44,000.00***	***41,989.24***	***2,010.76***	***.00***	***2,010.76***	***.00***
DEPARTMENT TOTALS:				***386,600.00***	***386,600.00***	***384,583.49***	***2,016.51***	***.00***	***2,016.51***	***.00***
PERCENT EXPENDED: 99.5 PERCENT EXPENDED AND ENCUMBERED: 99.5										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	101	921	7500	683,050.00	543,050.00	541,676.00	1,374.00	.00	1,374.00	.00
DIVISION TOTALS:				***683,050.00***	***543,050.00***	***541,676.00***	***1,374.00***	***.00***	***1,374.00***	***.00***
DEPARTMENT TOTALS:				***683,050.00***	***543,050.00***	***541,676.00***	***1,374.00***	***.00***	***1,374.00***	***.00***
PERCENT EXPENDED: 99.7 PERCENT EXPENDED AND ENCUMBERED: 99.7										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	101	944	7200	3,662,820.00	3,362,820.00	3,358,994.35	3,825.65	.00	3,825.65	.00
DIVISION TOTALS:				***3,662,820.00***	***3,362,820.00***	***3,358,994.35***	***3,825.65***	***.00***	***3,825.65***	***.00***
DEPARTMENT TOTALS:				***3,662,820.00***	***3,362,820.00***	***3,358,994.35***	***3,825.65***	***.00***	***3,825.65***	***.00***
PERCENT EXPENDED: 99.9 PERCENT EXPENDED AND ENCUMBERED: 99.9										
102 Parking System Facilities FUND										
130 Department Of Finance										
134 Finance, Treasury										
2020	102	134	7100	17,600.00	18,350.00	18,350.00	.00	.00	.00	.00
2020	102	134	7200	27,500.00	27,500.00	5,786.46	21,713.54	9,213.54	12,500.00	.00
2020	102	134	7500	7,710.00	6,960.00	6,960.00	.00	.00	.00	.00
DIVISION TOTALS:				***52,810.00***	***52,810.00***	***31,096.46***	***21,713.54***	***9,213.54***	***12,500.00***	***.00***
DEPARTMENT TOTALS:				***52,810.00***	***52,810.00***	***31,096.46***	***21,713.54***	***9,213.54***	***12,500.00***	***.00***
PERCENT EXPENDED: 58.9 PERCENT EXPENDED AND ENCUMBERED: 76.3										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2020	102	248	7100	394,080.00	375,479.00	375,478.45	.55	.00	.55	.00
2020	102	248	7200	3,212,930.00	3,082,930.00	2,248,168.97	834,761.03	742,199.51	92,561.52	.00
2020	102	248	7300	23,000.00	23,000.00	2,205.30	20,794.70	285.97	20,508.73	.00
2020	102	248	7400	1,117,350.00	1,745,426.00	1,722,027.54	23,398.46	23,065.35	333.11	.00
2020	102	248	7500	156,290.00	225,147.00	203,445.00	21,702.00	.00	21,702.00	.00
2020	102	248	7700	2,093,370.00	2,265,970.00	2,143,461.13	122,508.87	.00	122,508.87	.00
DIVISION TOTALS:				***6,997,020.00***	***7,717,952.00***	***6,694,786.39***	***1,023,165.61***	***765,550.83***	***257,614.78***	***.00***
DEPARTMENT TOTALS:				***6,997,020.00***	***7,717,952.00***	***6,694,786.39***	***1,023,165.61***	***765,550.83***	***257,614.78***	***.00***
PERCENT EXPENDED: 86.7 PERCENT EXPENDED AND ENCUMBERED: 96.7										
910 Employee Benefits										
911 Contribution To City Pension										
2020	102	911	7700	35,890.00	35,890.00	35,887.66	2.34	.00	2.34	.00
DIVISION TOTALS:				***35,890.00***	***35,890.00***	***35,887.66***	***2.34***	***.00***	***2.34***	***.00***
919 Public Employee Assistance										
2020	102	919	7500	2,700.00	2,700.00	.00	2,700.00	.00	2,700.00	.00
DIVISION TOTALS:				***2,700.00***	***2,700.00***	***.00***	***2,700.00***	***.00***	***2,700.00***	***.00***
DEPARTMENT TOTALS:				***38,590.00***	***38,590.00***	***35,887.66***	***2,702.34***	***.00***	***2,702.34***	***.00***
PERCENT EXPENDED: 93.0 PERCENT EXPENDED AND ENCUMBERED: 93.0										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	102	921	7500	35,940.00	35,940.00	31,050.83	4,889.17	.00	4,889.17	.00
DIVISION TOTALS:				***35,940.00***	***35,940.00***	***31,050.83***	***4,889.17***	***.00***	***4,889.17***	***.00***
DEPARTMENT TOTALS:				***35,940.00***	***35,940.00***	***31,050.83***	***4,889.17***	***.00***	***4,889.17***	***.00***
PERCENT EXPENDED: 86.4 PERCENT EXPENDED AND ENCUMBERED: 86.4										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	102	944	7200	227,010.00	227,010.00	192,641.09	34,368.91	.00	34,368.91	.00
DIVISION TOTALS:				***227,010.00***	***227,010.00***	***192,641.09***	***34,368.91***	***.00***	***34,368.91***	***.00***
DEPARTMENT TOTALS:				***227,010.00***	***227,010.00***	***192,641.09***	***34,368.91***	***.00***	***34,368.91***	***.00***
PERCENT EXPENDED: 84.9 PERCENT EXPENDED AND ENCUMBERED: 84.9										
960 Miscellaneous Accounts (Cont)										
966 Cincinnati Music Hall										
2020	102	966	7400	100,000.00	100,000.00	100,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***100,000.00***	***100,000.00***	***100,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***100,000.00***	***100,000.00***	***100,000.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
103 Convention-Exposition Center FUND										
240 Dept. Of Enterprise Services										
243 Duke Energy Center										
2020	103	243	7100	118,500.00	118,500.00	113,382.29	5,117.71	.00	5,117.71	.00
2020	103	243	7200	8,747,210.00	9,497,210.00	8,138,642.13	1,358,567.87	581,453.52	777,114.35	.00
2020	103	243	7400	91,340.00	91,340.00	62,865.00	28,475.00	.00	28,475.00	.00
2020	103	243	7500	50,440.00	50,440.00	47,437.60	3,002.40	.00	3,002.40	.00
2020	103	243	7700	329,660.00	329,660.00	305,606.49	24,053.51	.00	24,053.51	.00
DIVISION TOTALS:				***9,337,150.00***	***10,087,150.00***	***8,667,933.51***	***1,419,216.49***	***581,453.52***	***837,762.97***	***.00***
DEPARTMENT TOTALS:				***9,337,150.00***	***10,087,150.00***	***8,667,933.51***	***1,419,216.49***	***581,453.52***	***837,762.97***	***.00***
PERCENT EXPENDED: 85.9 PERCENT EXPENDED AND ENCUMBERED: 91.7										
990 Reserve For Contingencies										
990 Reserve For Contingencies										
2020	103	990	7200	300,000.00	300,000.00	.00	300,000.00	.00	300,000.00	.00
DIVISION TOTALS:				***300,000.00***	***300,000.00***	***.00***	***300,000.00***	***.00***	***300,000.00***	***.00***
DEPARTMENT TOTALS:				***300,000.00***	***300,000.00***	***.00***	***300,000.00***	***.00***	***300,000.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
104 General Aviation FUND										
230 Dept Of Transportation & Engin										
234 Div Of Aviation										
2020	104	234	7100	868,990.00	801,601.00	737,563.54	64,037.46	.00	64,037.46	.00
2020	104	234	7200	525,490.00	652,890.00	527,330.78	125,559.22	109,835.56	15,723.66	.00
2020	104	234	7300	108,830.00	86,505.00	78,145.67	8,359.33	2,575.19	5,784.14	.00
2020	104	234	7400	91,960.00	291,885.00	202,921.23	88,963.77	1,202.13	87,761.64	.00
2020	104	234	7500	384,320.00	309,343.00	272,711.78	36,631.22	.00	36,631.22	.00
2020	104	234	7600	47,780.00	19,552.00	19,462.49	89.51	.00	89.51	.00
2020	104	234	7700	55,880.00	55,880.00	54,944.03	935.97	.00	935.97	.00
DIVISION TOTALS:				***2,083,250.00***	***2,217,656.00***	***1,893,079.52***	***324,576.48***	***113,612.88***	***210,963.60***	***.00***
DEPARTMENT TOTALS:				***2,083,250.00***	***2,217,656.00***	***1,893,079.52***	***324,576.48***	***113,612.88***	***210,963.60***	***.00***
PERCENT EXPENDED: 85.4 PERCENT EXPENDED AND ENCUMBERED: 90.5										
910 Employee Benefits										
919 Public Employee Assistance										
2020	104	919	7500	1,000.00	1,000.00	964.56	35.44	.00	35.44	.00
DIVISION TOTALS:				***1,000.00***	***1,000.00***	***964.56***	***35.44***	***.00***	***35.44***	***.00***
DEPARTMENT TOTALS:				***1,000.00***	***1,000.00***	***964.56***	***35.44***	***.00***	***35.44***	***.00***
PERCENT EXPENDED: 96.5 PERCENT EXPENDED AND ENCUMBERED: 96.5										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	104	921	7500	18,360.00	18,360.00	13,344.91	5,015.09	.00	5,015.09	.00
DIVISION TOTALS:				***18,360.00***	***18,360.00***	***13,344.91***	***5,015.09***	***.00***	***5,015.09***	***.00***
DEPARTMENT TOTALS:				***18,360.00***	***18,360.00***	***13,344.91***	***5,015.09***	***.00***	***5,015.09***	***.00***
PERCENT EXPENDED: 72.7 PERCENT EXPENDED AND ENCUMBERED: 72.7										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	104	944	7200	77,630.00	77,630.00	77,630.00	.00	.00	.00	.00
DIVISION TOTALS:				***77,630.00***	***77,630.00***	***77,630.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***77,630.00***	***77,630.00***	***77,630.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
105 Municipal Golf FUND										
190 Dept Of Public Recreation										
195 Recreation Golf										
2020	105	195	7100	151,920.00	151,920.00	117,175.04	34,744.96	.00	34,744.96	.00
2020	105	195	7200	4,662,740.00	5,012,740.00	4,793,315.58	219,424.42	14,475.79	204,948.63	.00
2020	105	195	7300	136,990.00	136,990.00	117,842.94	19,147.06	.00	19,147.06	.00
2020	105	195	7400	411,380.00	61,380.00	40,504.29	20,875.71	10,323.94	10,551.77	.00
2020	105	195	7500	52,730.00	52,730.00	26,347.13	26,382.87	.00	26,382.87	.00
2020	105	195	7700	40,630.00	40,630.00	40,625.00	5.00	.00	5.00	.00
DIVISION TOTALS:				***5,456,390.00***	***5,456,390.00***	***5,135,809.98***	***320,580.02***	***24,799.73***	***295,780.29***	***.00***
199 Recreation Administration										
2020	105	199	7100	60,130.00	60,130.00	60,130.00	.00	.00	.00	.00
2020	105	199	7500	20,100.00	20,100.00	19,980.00	120.00	.00	120.00	.00
DIVISION TOTALS:				***80,230.00***	***80,230.00***	***80,110.00***	***120.00***	***.00***	***120.00***	***.00***
DEPARTMENT TOTALS:				***5,536,620.00***	***5,536,620.00***	***5,215,919.98***	***320,700.02***	***24,799.73***	***295,900.29***	***.00***
PERCENT EXPENDED: 94.2 PERCENT EXPENDED AND ENCUMBERED: 94.7										
910 Employee Benefits										
919 Public Employee Assistance										
2020	105	919	7500	300.00	300.00	94.75	205.25	.00	205.25	.00
DIVISION TOTALS:				***300.00***	***300.00***	***94.75***	***205.25***	***.00***	***205.25***	***.00***
DEPARTMENT TOTALS:				***300.00***	***300.00***	***94.75***	***205.25***	***.00***	***205.25***	***.00***
PERCENT EXPENDED: 31.6 PERCENT EXPENDED AND ENCUMBERED: 31.6										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	105	921	7500	4,560.00	4,560.00	2,332.32	2,227.68	.00	2,227.68	.00
DIVISION TOTALS:				***4,560.00***	***4,560.00***	***2,332.32***	***2,227.68***	***.00***	***2,227.68***	***.00***
DEPARTMENT TOTALS:				***4,560.00***	***4,560.00***	***2,332.32***	***2,227.68***	***.00***	***2,227.68***	***.00***
PERCENT EXPENDED: 51.1 PERCENT EXPENDED AND ENCUMBERED: 51.1										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	105	944	7200	19,280.00	19,280.00	14,437.15	4,842.85	.00	4,842.85	.00
DIVISION TOTALS:				***19,280.00***	***19,280.00***	***14,437.15***	***4,842.85***	***.00***	***4,842.85***	***.00***
DEPARTMENT TOTALS:				***19,280.00***	***19,280.00***	***14,437.15***	***4,842.85***	***.00***	***4,842.85***	***.00***
PERCENT EXPENDED: 74.9 PERCENT EXPENDED AND ENCUMBERED: 74.9										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
107 Stormwater Management FUND										
100 Office Of The City Manager										
104 Office Of Environmental Qualities										
2020	107	104	7200	843,150.00	893,500.00	841,466.67	52,033.33	52,033.33	.00	.00
DIVISION TOTALS:				***843,150.00***	***893,500.00***	***841,466.67***	***52,033.33***	***52,033.33***	***.00***	***.00***
DEPARTMENT TOTALS:				***843,150.00***	***893,500.00***	***841,466.67***	***52,033.33***	***52,033.33***	***.00***	***.00***
PERCENT EXPENDED: 94.2 PERCENT EXPENDED AND ENCUMBERED: 100.0										
190 Dept Of Public Recreation										
194 Recreation Maintenance										
2020	107	194	7100	767,360.00	767,360.00	767,360.00	.00	.00	.00	.00
2020	107	194	7500	275,770.00	275,770.00	275,770.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,043,130.00***	***1,043,130.00***	***1,043,130.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,043,130.00***	***1,043,130.00***	***1,043,130.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2020	107	202	7100	1,295,240.00	1,295,240.00	1,263,849.41	31,390.59	.00	31,390.59	.00
2020	107	202	7300	15,950.00	15,950.00	8,222.58	7,727.42	3,242.63	4,484.79	.00
2020	107	202	7500	628,200.00	628,200.00	611,343.51	16,856.49	.00	16,856.49	.00
DIVISION TOTALS:				***1,939,390.00***	***1,939,390.00***	***1,883,415.50***	***55,974.50***	***3,242.63***	***52,731.87***	***.00***
DEPARTMENT TOTALS:				***1,939,390.00***	***1,939,390.00***	***1,883,415.50***	***55,974.50***	***3,242.63***	***52,731.87***	***.00***
PERCENT EXPENDED: 97.1 PERCENT EXPENDED AND ENCUMBERED: 97.3										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2020	107	253	7100	3,967,490.00	3,967,490.00	3,873,327.43	94,162.57	.00	94,162.57	.00
2020	107	253	7200	2,448,140.00	2,328,054.00	1,905,043.39	423,010.61	399,518.69	23,491.92	.00
2020	107	253	7300	138,550.00	407,536.00	384,934.80	22,601.20	7,468.82	15,132.38	.00
2020	107	253	7400	227,950.00	79,050.00	71,399.25	7,650.75	1,046.61	6,604.14	.00
2020	107	253	7500	1,386,390.00	1,386,390.00	1,369,579.65	16,810.35	.00	16,810.35	.00
2020	107	253	7600	76,400.00	76,400.00	208.17	76,191.83	73,079.04	3,112.79	.00
DIVISION TOTALS:				***8,244,920.00***	***8,244,920.00***	***7,604,492.69***	***640,427.31***	***481,113.16***	***159,314.15***	***.00***
DEPARTMENT TOTALS:				***8,244,920.00***	***8,244,920.00***	***7,604,492.69***	***640,427.31***	***481,113.16***	***159,314.15***	***.00***
PERCENT EXPENDED: 92.2 PERCENT EXPENDED AND ENCUMBERED: 98.1										
310 Open										
311 Stormwater Management Utility										
2020	107	311	7100	2,809,120.00	2,759,120.00	2,473,108.95	286,011.05	55,000.00	231,011.05	.00
2020	107	311	7200	4,426,230.00	4,726,230.00	3,722,781.76	1,003,448.24	823,135.89	180,312.35	.00
2020	107	311	7300	261,250.00	261,250.00	152,102.36	109,147.64	13,208.87	95,938.77	.00
2020	107	311	7400	861,850.00	501,850.00	366,328.63	135,521.37	26,372.13	109,149.24	.00
2020	107	311	7500	1,063,880.00	1,063,880.00	914,811.69	149,068.31	.00	149,068.31	.00
2020	107	311	7600	225,000.00	335,000.00	92,728.84	242,271.16	49,940.00	192,331.16	.00
2020	107	311	7700	1,216,400.00	1,216,400.00	1,079,793.89	136,606.11	.00	136,606.11	.00
DIVISION TOTALS:				***10,863,730.00***	***10,863,730.00***	***8,801,656.12***	***2,062,073.88***	***967,656.89***	***1,094,416.99***	***.00***
DEPARTMENT TOTALS:				***10,863,730.00***	***10,863,730.00***	***8,801,656.12***	***2,062,073.88***	***967,656.89***	***1,094,416.99***	***.00***
PERCENT EXPENDED: 81.0 PERCENT EXPENDED AND ENCUMBERED: 89.9										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
910 Employee Benefits										
911 Contribution To City Pension										
2020	107	911	7700	8,530.00	8,530.00	8,529.09	.91	.00	.91	.00
DIVISION TOTALS:				***8,530.00***	***8,530.00***	***8,529.09***	***.91***	***.00***	***.91***	***.00***
919 Public Employee Assistance										
2020	107	919	7500	7,000.00	7,000.00	5,051.23	1,948.77	.00	1,948.77	.00
DIVISION TOTALS:				***7,000.00***	***7,000.00***	***5,051.23***	***1,948.77***	***.00***	***1,948.77***	***.00***
DEPARTMENT TOTALS:				***15,530.00***	***15,530.00***	***13,580.32***	***1,949.68***	***.00***	***1,949.68***	***.00***
PERCENT EXPENDED: 87.4 PERCENT EXPENDED AND ENCUMBERED: 87.4										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	107	921	7500	45,490.00	45,490.00	45,490.00	.00	.00	.00	.00
DIVISION TOTALS:				***45,490.00***	***45,490.00***	***45,490.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***45,490.00***	***45,490.00***	***45,490.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	107	944	7200	791,770.00	791,770.00	753,429.37	38,340.63	.00	38,340.63	.00
DIVISION TOTALS:				***791,770.00***	***791,770.00***	***753,429.37***	***38,340.63***	***.00***	***38,340.63***	***.00***
DEPARTMENT TOTALS:				***791,770.00***	***791,770.00***	***753,429.37***	***38,340.63***	***.00***	***38,340.63***	***.00***
PERCENT EXPENDED: 95.2 PERCENT EXPENDED AND ENCUMBERED: 95.2										
151 Bond Retirement - City FUND										
130 Department Of Finance										
131 Finance, Office Of Director										
2020	151	131	7100	26,800.00	26,800.00	26,800.00	.00	.00	.00	.00
2020	151	131	7500	8,490.00	8,490.00	8,490.00	.00	.00	.00	.00
DIVISION TOTALS:				***35,290.00***	***35,290.00***	***35,290.00***	***.00***	***.00***	***.00***	***.00***
134 Finance, Treasury										
2020	151	134	7100	277,980.00	277,980.00	215,009.03	62,970.97	.00	62,970.97	.00
2020	151	134	7200	3,211,460.00	3,211,460.00	1,821,201.60	1,390,258.40	208,724.49	1,181,533.91	.00
2020	151	134	7300	18,330.00	18,330.00	.00	18,330.00	3,648.03	14,681.97	.00
2020	151	134	7400	157,220.00	157,220.00	769.00	156,451.00	.00	156,451.00	.00
2020	151	134	7500	85,470.00	85,470.00	76,096.25	9,373.75	.00	9,373.75	.00
2020	151	134	7700	125,429,340.00	125,429,340.00	76,661,681.05	48,767,658.95	.00	48,767,658.95	.00
DIVISION TOTALS:				***129,179,800.00***	***129,179,800.00***	***78,774,756.93***	***50,405,043.07***	***212,372.52***	***50,192,670.55***	***.00***
DEPARTMENT TOTALS:				***129,215,090.00***	***129,215,090.00***	***78,810,046.93***	***50,405,043.07***	***212,372.52***	***50,192,670.55***	***.00***
PERCENT EXPENDED: 61.0 PERCENT EXPENDED AND ENCUMBERED: 61.2										
910 Employee Benefits										
919 Public Employee Assistance										
2020	151	919	7500	300.00	300.00	.00	300.00	.00	300.00	.00
DIVISION TOTALS:				***300.00***	***300.00***	***.00***	***300.00***	***.00***	***300.00***	***.00***
DEPARTMENT TOTALS:				***300.00***	***300.00***	***.00***	***300.00***	***.00***	***300.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	151	921	7500	5,160.00	5,160.00	3,503.08	1,656.92	.00	1,656.92	.00
DIVISION TOTALS:				***5,160.00***	***5,160.00***	***3,503.08***	***1,656.92***	***.00***	***1,656.92***	***.00***
DEPARTMENT TOTALS:				***5,160.00***	***5,160.00***	***3,503.08***	***1,656.92***	***.00***	***1,656.92***	***.00***
PERCENT EXPENDED: 67.9 PERCENT EXPENDED AND ENCUMBERED: 67.9										
301 Street Const Maintenance & Rep FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2020	301	202	7100	221,130.00	221,130.00	126,364.78	94,765.22	.00	94,765.22	.00
2020	301	202	7200	23,670.00	23,670.00	13,791.18	9,878.82	6,415.50	3,463.32	.00
2020	301	202	7300	93,920.00	89,320.00	52,155.40	37,164.60	36,495.98	668.62	.00
2020	301	202	7400	1,000.00	5,600.00	5,600.00	.00	.00	.00	.00
2020	301	202	7500	52,400.00	52,400.00	43,352.12	9,047.88	.00	9,047.88	.00
DIVISION TOTALS:				***392,120.00***	***392,120.00***	***241,263.48***	***150,856.52***	***42,911.48***	***107,945.04***	***.00***
DEPARTMENT TOTALS:				***392,120.00***	***392,120.00***	***241,263.48***	***150,856.52***	***42,911.48***	***107,945.04***	***.00***
PERCENT EXPENDED: 61.5 PERCENT EXPENDED AND ENCUMBERED: 72.5										
230 Dept Of Transportation & Engin										
239 Division Of Traffic Engineer										
2020	301	239	7100	.00	129,291.00	30,861.46	98,429.54	.00	98,429.54	.00
2020	301	239	7200	475,000.00	884,139.00	447,840.06	436,298.94	436,241.62	57.32	.00
2020	301	239	7300	.00	588,321.00	415,963.68	172,357.32	158,065.37	14,291.95	.00
2020	301	239	7400	.00	101,144.00	55,993.14	45,150.86	22,006.86	23,144.00	.00
2020	301	239	7500	.00	164,228.00	60,033.45	104,194.55	.00	104,194.55	.00
2020	301	239	7600	.00	125,000.00	.00	125,000.00	102,974.40	22,025.60	.00
DIVISION TOTALS:				***475,000.00***	***1,992,123.00***	***1,010,691.79***	***981,431.21***	***719,288.25***	***262,142.96***	***.00***
DEPARTMENT TOTALS:				***475,000.00***	***1,992,123.00***	***1,010,691.79***	***981,431.21***	***719,288.25***	***262,142.96***	***.00***
PERCENT EXPENDED: 50.7 PERCENT EXPENDED AND ENCUMBERED: 86.8										
250 Dept Of Public Services										
252 Traffic And Road Operations										
2020	301	252	7100	4,322,820.00	3,456,589.00	3,379,808.51	76,780.49	.00	76,780.49	.00
2020	301	252	7200	1,793,160.00	1,657,190.00	1,495,911.73	161,278.27	158,045.03	3,233.24	.00
2020	301	252	7300	2,544,160.00	1,516,880.00	659,485.19	857,394.81	133,904.82	723,489.99	.00
2020	301	252	7400	97,360.00	86,636.00	43,384.02	43,251.98	13,305.65	29,946.33	.00
2020	301	252	7500	1,983,080.00	1,656,162.00	1,609,221.71	46,940.29	.00	46,940.29	.00
2020	301	252	7600	18,570.00	18,570.00	10,000.00	8,570.00	.00	8,570.00	.00
DIVISION TOTALS:				***10,759,150.00***	***8,392,027.00***	***7,197,811.16***	***1,194,215.84***	***305,255.50***	***888,960.34***	***.00***
253 Div Of Neighborhood Operations										
2020	301	253	7100	2,220,000.00	2,270,000.00	2,080,174.54	189,825.46	.00	189,825.46	.00
2020	301	253	7200	655,770.00	1,455,770.00	1,134,495.78	321,274.22	55,240.25	266,033.97	.00
2020	301	253	7300	185,710.00	185,710.00	101,926.37	83,783.63	7,309.26	76,474.37	.00
2020	301	253	7400	33,710.00	33,710.00	18,542.74	15,167.26	221.10	14,946.16	.00
2020	301	253	7500	1,000,460.00	1,000,460.00	845,094.10	155,365.90	.00	155,365.90	.00
DIVISION TOTALS:				***4,095,650.00***	***4,945,650.00***	***4,180,233.53***	***765,416.47***	***62,770.61***	***702,645.86***	***.00***
DEPARTMENT TOTALS:				***14,854,800.00***	***13,337,677.00***	***11,378,044.69***	***1,959,632.31***	***368,026.11***	***1,591,606.20***	***.00***
PERCENT EXPENDED: 85.3 PERCENT EXPENDED AND ENCUMBERED: 88.1										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
910 Employee Benefits										
919 Public Employee Assistance										
2020	301	919	7500	7,500.00	7,696.00	7,500.00	196.00	.00	196.00	.00
DIVISION TOTALS:				***7,500.00***	***7,696.00***	***7,500.00***	***196.00***	***.00***	***196.00***	***.00***
DEPARTMENT TOTALS:				***7,500.00***	***7,696.00***	***7,500.00***	***196.00***	***.00***	***196.00***	***.00***
PERCENT EXPENDED: 97.5 PERCENT EXPENDED AND ENCUMBERED: 97.5										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	301	921	7500	113,820.00	113,820.00	89,443.34	24,376.66	.00	24,376.66	.00
DIVISION TOTALS:				***113,820.00***	***113,820.00***	***89,443.34***	***24,376.66***	***.00***	***24,376.66***	***.00***
DEPARTMENT TOTALS:				***113,820.00***	***113,820.00***	***89,443.34***	***24,376.66***	***.00***	***24,376.66***	***.00***
PERCENT EXPENDED: 78.6 PERCENT EXPENDED AND ENCUMBERED: 78.6										
302 Income Tax Infrastructure FUND										
090 Enterprise Technology Solution										
092 ETS-CAGIS										
2020	302	092	7200	.00	882,130.00	882,130.00	.00	.00	.00	.00
2020	302	092	7400	882,130.00	.00	.00	.00	.00	.00	.00
DIVISION TOTALS:				***882,130.00***	***882,130.00***	***882,130.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***882,130.00***	***882,130.00***	***882,130.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
100 Office Of The City Manager										
102 Office Of Budget & Evaluation										
2020	302	102	7100	140,670.00	140,670.00	113,917.66	26,752.34	.00	26,752.34	.00
2020	302	102	7200	4,030.00	4,030.00	421.50	3,608.50	.00	3,608.50	.00
2020	302	102	7300	1,100.00	1,100.00	.00	1,100.00	.00	1,100.00	.00
2020	302	102	7400	960.00	960.00	219.09	740.91	80.91	660.00	.00
2020	302	102	7500	48,880.00	48,880.00	42,155.73	6,724.27	.00	6,724.27	.00
DIVISION TOTALS:				***195,640.00***	***195,640.00***	***156,713.98***	***38,926.02***	***80.91***	***38,845.11***	***.00***
DEPARTMENT TOTALS:				***195,640.00***	***195,640.00***	***156,713.98***	***38,926.02***	***80.91***	***38,845.11***	***.00***
PERCENT EXPENDED: 80.1 PERCENT EXPENDED AND ENCUMBERED: 80.1										
110 Department Of Law										
111 Civil										
2020	302	111	7100	150,650.00	151,502.00	151,501.29	.71	.00	.71	.00
2020	302	111	7200	2,070.00	2,070.00	1,408.55	661.45	.00	661.45	.00
2020	302	111	7300	390.00	390.00	.00	390.00	.00	390.00	.00
2020	302	111	7400	950.00	950.00	.00	950.00	.00	950.00	.00
2020	302	111	7500	41,710.00	40,858.00	35,431.03	5,426.97	.00	5,426.97	.00
DIVISION TOTALS:				***195,770.00***	***195,770.00***	***188,340.87***	***7,429.13***	***.00***	***7,429.13***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
113 Real Estate										
2020	302	113	7100	38,430.00	14,430.00	12,241.68	2,188.32	.00	2,188.32	.00
2020	302	113	7200	1,930.00	1,930.00	331.50	1,598.50	.00	1,598.50	.00
2020	302	113	7300	390.00	390.00	.00	390.00	.00	390.00	.00
2020	302	113	7400	940.00	940.00	.00	940.00	.00	940.00	.00
2020	302	113	7500	11,590.00	35,590.00	28,506.46	7,083.54	.00	7,083.54	.00
DIVISION TOTALS:				***53,280.00***	***53,280.00***	***41,079.64***	***12,200.36***	***.00***	***12,200.36***	***.00***
DEPARTMENT TOTALS:				***249,050.00***	***249,050.00***	***229,420.51***	***19,629.49***	***.00***	***19,629.49***	***.00***
PERCENT EXPENDED: 92.1 PERCENT EXPENDED AND ENCUMBERED: 92.1										
120 Department Of Human Resources										
121 Department Of Human Resources										
2020	302	121	7100	313,910.00	318,580.00	318,579.06	.94	.00	.94	.00
2020	302	121	7500	138,990.00	134,320.00	123,643.91	10,676.09	.00	10,676.09	.00
DIVISION TOTALS:				***452,900.00***	***452,900.00***	***442,222.97***	***10,677.03***	***.00***	***10,677.03***	***.00***
DEPARTMENT TOTALS:				***452,900.00***	***452,900.00***	***442,222.97***	***10,677.03***	***.00***	***10,677.03***	***.00***
PERCENT EXPENDED: 97.6 PERCENT EXPENDED AND ENCUMBERED: 97.6										
130 Department Of Finance										
133 Finance, Accounts & Audits										
2020	302	133	7100	140,160.00	157,901.00	157,901.00	.00	.00	.00	.00
2020	302	133	7200	3,710.00	3,710.00	753.00	2,957.00	.00	2,957.00	.00
2020	302	133	7500	57,220.00	54,331.00	54,330.45	.55	.00	.55	.00
DIVISION TOTALS:				***201,090.00***	***215,942.00***	***212,984.45***	***2,957.55***	***.00***	***2,957.55***	***.00***
137 Finance, Purchasing										
2020	302	137	7100	118,650.00	118,848.00	118,840.27	7.73	.00	7.73	.00
2020	302	137	7500	56,870.00	56,672.00	53,431.73	3,240.27	.00	3,240.27	.00
DIVISION TOTALS:				***175,520.00***	***175,520.00***	***172,272.00***	***3,248.00***	***.00***	***3,248.00***	***.00***
DEPARTMENT TOTALS:				***376,610.00***	***391,462.00***	***385,256.45***	***6,205.55***	***.00***	***6,205.55***	***.00***
PERCENT EXPENDED: 98.4 PERCENT EXPENDED AND ENCUMBERED: 98.4										
190 Dept Of Public Recreation										
194 Recreation Maintenance										
2020	302	194	7100	556,320.00	556,320.00	543,284.39	13,035.61	.00	13,035.61	.00
2020	302	194	7200	37,040.00	40,677.00	13,249.09	27,427.91	26,427.91	1,000.00	.00
2020	302	194	7300	141,860.00	138,223.00	105,715.78	32,507.22	32,506.36	.86	.00
2020	302	194	7500	250,010.00	250,010.00	242,007.14	8,002.86	.00	8,002.86	.00
DIVISION TOTALS:				***985,230.00***	***985,230.00***	***904,256.40***	***80,973.60***	***58,934.27***	***22,039.33***	***.00***
DEPARTMENT TOTALS:				***985,230.00***	***985,230.00***	***904,256.40***	***80,973.60***	***58,934.27***	***22,039.33***	***.00***
PERCENT EXPENDED: 91.8 PERCENT EXPENDED AND ENCUMBERED: 97.8										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2020	302	202	7100	1,216,440.00	1,213,092.00	1,213,087.71	4.29	.00	4.29	.00
2020	302	202	7300	6,500.00	6,500.00	.00	6,500.00	.00	6,500.00	.00
2020	302	202	7400	5,000.00	5,000.00	.00	5,000.00	.00	5,000.00	.00
2020	302	202	7500	530,780.00	530,188.00	497,734.70	32,453.30	.00	32,453.30	.00
DIVISION TOTALS:				***1,758,720.00***	***1,754,780.00***	***1,710,822.41***	***43,957.59***	***.00***	***43,957.59***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
203 Parks, Adm & Program Services										
2020	302	203	7100	45,470.00	41,982.00	37,228.35	4,753.65	.00	4,753.65	.00
2020	302	203	7500	23,270.00	22,653.00	14,405.79	8,247.21	.00	8,247.21	.00
DIVISION TOTALS:				***68,740.00***	***64,635.00***	***51,634.14***	***13,000.86***	***.00***	***13,000.86***	***.00***
DEPARTMENT TOTALS:				***1,827,460.00***	***1,819,415.00***	***1,762,456.55***	***56,958.45***	***.00***	***56,958.45***	***.00***
PERCENT EXPENDED: 96.9 PERCENT EXPENDED AND ENCUMBERED: 96.9										
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2020	302	211	7100	43,580.00	43,580.00	35,432.19	8,147.81	.00	8,147.81	.00
2020	302	211	7500	18,790.00	18,790.00	9,328.35	9,461.65	.00	9,461.65	.00
DIVISION TOTALS:				***62,370.00***	***62,370.00***	***44,760.54***	***17,609.46***	***.00***	***17,609.46***	***.00***
DEPARTMENT TOTALS:				***62,370.00***	***62,370.00***	***44,760.54***	***17,609.46***	***.00***	***17,609.46***	***.00***
PERCENT EXPENDED: 71.8 PERCENT EXPENDED AND ENCUMBERED: 71.8										
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2020	302	231	7100	981,320.00	1,183,229.00	1,125,202.79	58,026.21	.00	58,026.21	.00
2020	302	231	7200	3,260.00	3,260.00	2,800.78	459.22	.00	459.22	.00
2020	302	231	7300	35,460.00	34,900.00	6,506.34	28,393.66	11,827.54	16,566.12	.00
2020	302	231	7400	.00	560.00	560.00	.00	.00	.00	.00
2020	302	231	7500	397,970.00	307,002.00	307,002.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,418,010.00***	***1,528,951.00***	***1,442,071.91***	***86,879.09***	***11,827.54***	***75,051.55***	***.00***
232 Div Of Transportation Planning										
2020	302	232	7100	1,023,700.00	1,216,671.00	1,142,721.66	73,949.34	.00	73,949.34	.00
2020	302	232	7200	9,570.00	9,570.00	3,734.59	5,835.41	.00	5,835.41	.00
2020	302	232	7300	4,440.00	4,440.00	354.77	4,085.23	.00	4,085.23	.00
2020	302	232	7400	90.00	90.00	.00	90.00	.00	90.00	.00
2020	302	232	7500	601,880.00	547,680.00	542,093.22	5,586.78	.00	5,586.78	.00
DIVISION TOTALS:				***1,639,680.00***	***1,778,451.00***	***1,688,904.24***	***89,546.76***	***.00***	***89,546.76***	***.00***
233 Division Of Engineering										
2020	302	233	7100	958,880.00	615,558.00	598,780.58	16,777.42	.00	16,777.42	.00
2020	302	233	7200	674,200.00	711,120.00	543,071.20	168,048.80	158,488.86	9,559.94	.00
2020	302	233	7300	98,760.00	49,760.00	47,516.83	2,243.17	1,511.16	732.01	.00
2020	302	233	7400	430.00	12,510.00	1,498.97	11,011.03	11,000.00	11.03	.00
2020	302	233	7500	284,050.00	352,175.00	298,646.40	53,528.60	.00	53,528.60	.00
DIVISION TOTALS:				***2,016,320.00***	***1,741,123.00***	***1,489,513.98***	***251,609.02***	***171,000.02***	***80,609.00***	***.00***
239 Division Of Traffic Engineer										
2020	302	239	7100	1,223,190.00	2,563,436.00	2,493,049.14	70,386.86	.00	70,386.86	.00
2020	302	239	7200	151,220.00	175,675.00	171,192.83	4,482.17	4,420.00	62.17	.00
2020	302	239	7300	22,070.00	140,229.00	99,699.33	40,529.67	21,623.45	18,906.22	.00
2020	302	239	7400	10,700.00	11,850.00	2,717.13	9,132.87	882.87	8,250.00	.00
2020	302	239	7500	423,630.00	922,923.00	904,757.23	18,165.77	.00	18,165.77	.00
DIVISION TOTALS:				***1,830,810.00***	***3,814,113.00***	***3,671,415.66***	***142,697.34***	***26,926.32***	***115,771.02***	***.00***
DEPARTMENT TOTALS:				***6,904,820.00***	***8,862,638.00***	***8,291,905.79***	***570,732.21***	***209,753.88***	***360,978.33***	***.00***
PERCENT EXPENDED: 93.6 PERCENT EXPENDED AND ENCUMBERED: 95.9										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
250 Dept Of Public Services										
251 Office Of The Director										
2020	302	251	7100	95,470.00	94,470.00	87,282.69	7,187.31	.00	7,187.31	.00
2020	302	251	7200	35,440.00	33,440.00	15,401.18	18,038.82	180.00	17,858.82	.00
2020	302	251	7300	11,660.00	12,660.00	12,385.72	274.28	272.15	2.13	.00
2020	302	251	7400	3,490.00	5,490.00	5,105.44	384.56	86.91	297.65	.00
2020	302	251	7500	38,250.00	38,250.00	36,166.08	2,083.92	.00	2,083.92	.00
DIVISION TOTALS:				***184,310.00***	***184,310.00***	***156,341.11***	***27,968.89***	***539.06***	***27,429.83***	***.00***
252 Traffic And Road Operations										
2020	302	252	7100	1,762,630.00	497,706.00	476,140.65	21,565.35	.00	21,565.35	.00
2020	302	252	7200	248,320.00	156,835.00	143,509.99	13,325.01	12,415.16	909.85	.00
2020	302	252	7300	229,780.00	172,321.00	96,591.68	75,729.32	63,279.51	12,449.81	.00
2020	302	252	7400	1,150.00	6,330.00	4,660.41	1,669.59	.00	1,669.59	.00
2020	302	252	7500	733,720.00	229,548.00	222,782.88	6,765.12	.00	6,765.12	.00
2020	302	252	7600	12,160.00	12,160.00	.00	12,160.00	.00	12,160.00	.00
DIVISION TOTALS:				***2,987,760.00***	***1,074,900.00***	***943,685.61***	***131,214.39***	***75,694.67***	***55,519.72***	***.00***
255 Div Of City Facility Mgmt										
2020	302	255	7100	1,604,650.00	1,569,650.00	1,550,470.38	19,179.62	.00	19,179.62	.00
2020	302	255	7200	857,380.00	908,280.00	796,988.56	111,291.44	106,414.94	4,876.50	.00
2020	302	255	7300	240,790.00	290,990.00	265,243.79	25,746.21	21,160.99	4,585.22	.00
2020	302	255	7400	59,550.00	52,450.00	52,237.59	212.41	83.18	129.23	.00
2020	302	255	7500	693,830.00	634,830.00	628,222.83	6,607.17	.00	6,607.17	.00
DIVISION TOTALS:				***3,456,200.00***	***3,456,200.00***	***3,293,163.15***	***163,036.85***	***127,659.11***	***35,377.74***	***.00***
DEPARTMENT TOTALS:				***6,628,270.00***	***4,715,410.00***	***4,393,189.87***	***322,220.13***	***203,892.84***	***118,327.29***	***.00***
PERCENT EXPENDED: 93.2 PERCENT EXPENDED AND ENCUMBERED: 97.5										
280										
281 Economic Inclusion										
2020	302	281	7100	256,600.00	223,062.00	202,597.97	20,464.03	.00	20,464.03	.00
2020	302	281	7500	88,640.00	79,913.00	79,909.88	3.12	.00	3.12	.00
DIVISION TOTALS:				***345,240.00***	***302,975.00***	***282,507.85***	***20,467.15***	***.00***	***20,467.15***	***.00***
DEPARTMENT TOTALS:				***345,240.00***	***302,975.00***	***282,507.85***	***20,467.15***	***.00***	***20,467.15***	***.00***
PERCENT EXPENDED: 93.2 PERCENT EXPENDED AND ENCUMBERED: 93.2										
910 Employee Benefits										
919 Public Employee Assistance										
2020	302	919	7500	14,000.00	14,000.00	13,829.47	170.53	.00	170.53	.00
DIVISION TOTALS:				***14,000.00***	***14,000.00***	***13,829.47***	***170.53***	***.00***	***170.53***	***.00***
DEPARTMENT TOTALS:				***14,000.00***	***14,000.00***	***13,829.47***	***170.53***	***.00***	***170.53***	***.00***
PERCENT EXPENDED: 98.8 PERCENT EXPENDED AND ENCUMBERED: 98.8										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	302	921	7500	199,200.00	199,200.00	158,200.99	40,999.01	.00	40,999.01	.00
DIVISION TOTALS:				***199,200.00***	***199,200.00***	***158,200.99***	***40,999.01***	***.00***	***40,999.01***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
924 Lump Sum Payment										
2020	302	924	7100	200,000.00	400,000.00	400,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***200,000.00***	***400,000.00***	***400,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***399,200.00***	***599,200.00***	***558,200.99***	***40,999.01***	***.00***	***40,999.01***	***.00***
PERCENT EXPENDED: 93.2 PERCENT EXPENDED AND ENCUMBERED: 93.2										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	302	944	7200	1,059,190.00	1,059,190.00	990,217.50	68,972.50	.00	68,972.50	.00
DIVISION TOTALS:				***1,059,190.00***	***1,059,190.00***	***990,217.50***	***68,972.50***	***.00***	***68,972.50***	***.00***
DEPARTMENT TOTALS:				***1,059,190.00***	***1,059,190.00***	***990,217.50***	***68,972.50***	***.00***	***68,972.50***	***.00***
PERCENT EXPENDED: 93.5 PERCENT EXPENDED AND ENCUMBERED: 93.5										
303 Parking Meter FUND										
130 Department Of Finance										
134 Finance, Treasury										
2020	303	134	7100	4,400.00	4,400.00	4,400.00	.00	.00	.00	.00
2020	303	134	7200	40,000.00	40,000.00	.00	40,000.00	.00	40,000.00	.00
2020	303	134	7500	1,930.00	1,930.00	1,930.00	.00	.00	.00	.00
DIVISION TOTALS:				***46,330.00***	***46,330.00***	***6,330.00***	***40,000.00***	***.00***	***40,000.00***	***.00***
DEPARTMENT TOTALS:				***46,330.00***	***46,330.00***	***6,330.00***	***40,000.00***	***.00***	***40,000.00***	***.00***
PERCENT EXPENDED: 13.7 PERCENT EXPENDED AND ENCUMBERED: 13.7										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2020	303	248	7100	1,653,630.00	1,653,630.00	1,293,052.26	360,577.74	.00	360,577.74	.00
2020	303	248	7200	1,904,310.00	1,904,310.00	1,773,048.77	131,261.23	123,212.20	8,049.03	.00
2020	303	248	7300	131,740.00	131,740.00	88,875.15	42,864.85	24,906.33	17,958.52	.00
2020	303	248	7400	61,660.00	61,660.00	52,044.17	9,615.83	353.34	9,262.49	.00
2020	303	248	7500	695,770.00	695,770.00	599,621.06	96,148.94	.00	96,148.94	.00
DIVISION TOTALS:				***4,447,110.00***	***4,447,110.00***	***3,806,641.41***	***640,468.59***	***148,471.87***	***491,996.72***	***.00***
DEPARTMENT TOTALS:				***4,447,110.00***	***4,447,110.00***	***3,806,641.41***	***640,468.59***	***148,471.87***	***491,996.72***	***.00***
PERCENT EXPENDED: 85.6 PERCENT EXPENDED AND ENCUMBERED: 88.9										
306 Municipal Motor Vehicle Lic Tx FUND										
230 Dept Of Transportation & Engin										
239 Division Of Traffic Engineer										
2020	306	239	7100	.00	92,206.00	89,568.79	2,637.21	.00	2,637.21	.00
2020	306	239	7200	.00	1,500.00	711.93	788.07	.00	788.07	.00
2020	306	239	7300	.00	16,815.00	.00	16,815.00	.00	16,815.00	.00
2020	306	239	7500	.00	31,047.00	31,038.76	8.24	.00	8.24	.00
DIVISION TOTALS:				***.00***	***141,568.00***	***121,319.48***	***20,248.52***	***.00***	***20,248.52***	***.00***
DEPARTMENT TOTALS:				***.00***	***141,568.00***	***121,319.48***	***20,248.52***	***.00***	***20,248.52***	***.00***
PERCENT EXPENDED: 85.7 PERCENT EXPENDED AND ENCUMBERED: 85.7										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
250 Dept Of Public Services										
252 Traffic And Road Operations										
2020	306	252	7100	1,458,770.00	1,384,120.00	1,243,699.90	140,420.10	.00	140,420.10	.00
2020	306	252	7200	391,240.00	385,240.00	302,789.26	82,450.74	19,780.49	62,670.25	.00
2020	306	252	7300	1,015,220.00	978,465.00	657,095.92	321,369.08	5,793.12	315,575.96	.00
2020	306	252	7400	10,200.00	18,200.00	12,618.06	5,581.94	.00	5,581.94	.00
2020	306	252	7500	683,600.00	651,378.00	598,199.55	53,178.45	.00	53,178.45	.00
DIVISION TOTALS:				***3,559,030.00***	***3,417,403.00***	***2,814,402.69***	***603,000.31***	***25,573.61***	***577,426.70***	***.00***
DEPARTMENT TOTALS:				***3,559,030.00***	***3,417,403.00***	***2,814,402.69***	***603,000.31***	***25,573.61***	***577,426.70***	***.00***
PERCENT EXPENDED: 82.4 PERCENT EXPENDED AND ENCUMBERED: 83.1										
910 Employee Benefits										
919 Public Employee Assistance										
2020	306	919	7500	1,800.00	1,859.00	1,800.00	59.00	.00	59.00	.00
DIVISION TOTALS:				***1,800.00***	***1,859.00***	***1,800.00***	***59.00***	***.00***	***59.00***	***.00***
DEPARTMENT TOTALS:				***1,800.00***	***1,859.00***	***1,800.00***	***59.00***	***.00***	***59.00***	***.00***
PERCENT EXPENDED: 96.8 PERCENT EXPENDED AND ENCUMBERED: 96.8										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	306	921	7500	29,220.00	29,220.00	21,889.68	7,330.32	.00	7,330.32	.00
DIVISION TOTALS:				***29,220.00***	***29,220.00***	***21,889.68***	***7,330.32***	***.00***	***7,330.32***	***.00***
DEPARTMENT TOTALS:				***29,220.00***	***29,220.00***	***21,889.68***	***7,330.32***	***.00***	***7,330.32***	***.00***
PERCENT EXPENDED: 74.9 PERCENT EXPENDED AND ENCUMBERED: 74.9										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	306	944	7200	131,760.00	131,760.00	131,760.00	.00	.00	.00	.00
DIVISION TOTALS:				***131,760.00***	***131,760.00***	***131,760.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***131,760.00***	***131,760.00***	***131,760.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
318 Sawyer Point FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2020	318	202	7100	491,950.00	483,351.00	474,489.07	8,861.93	.00	8,861.93	.00
2020	318	202	7200	525,410.00	525,410.00	115,355.29	410,054.71	58,402.56	351,652.15	.00
2020	318	202	7300	169,120.00	169,120.00	89,968.30	79,151.70	16,275.26	62,876.44	.00
2020	318	202	7400	44,580.00	56,791.00	12,979.48	43,811.52	22,377.38	21,434.14	.00
2020	318	202	7500	279,240.00	275,628.00	248,355.56	27,272.44	.00	27,272.44	.00
DIVISION TOTALS:				***1,510,300.00***	***1,510,300.00***	***941,147.70***	***569,152.30***	***97,055.20***	***472,097.10***	***.00***
DEPARTMENT TOTALS:				***1,510,300.00***	***1,510,300.00***	***941,147.70***	***569,152.30***	***97,055.20***	***472,097.10***	***.00***
PERCENT EXPENDED: 62.3 PERCENT EXPENDED AND ENCUMBERED: 68.7										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
910 Employee Benefits										
919 Public Employee Assistance										
2020	318	919	7500	420.00	420.00	161.62	258.38	.00	258.38	.00
DIVISION TOTALS:				***420.00***	***420.00***	***161.62***	***258.38***	***.00***	***258.38***	***.00***
DEPARTMENT TOTALS:				***420.00***	***420.00***	***161.62***	***258.38***	***.00***	***258.38***	***.00***
PERCENT EXPENDED: 38.5 PERCENT EXPENDED AND ENCUMBERED: 38.5										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	318	921	7500	4,760.00	4,760.00	4,760.00	.00	.00	.00	.00
DIVISION TOTALS:				***4,760.00***	***4,760.00***	***4,760.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***4,760.00***	***4,760.00***	***4,760.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	318	944	7200	61,160.00	61,160.00	38,542.25	22,617.75	.00	22,617.75	.00
DIVISION TOTALS:				***61,160.00***	***61,160.00***	***38,542.25***	***22,617.75***	***.00***	***22,617.75***	***.00***
DEPARTMENT TOTALS:				***61,160.00***	***61,160.00***	***38,542.25***	***22,617.75***	***.00***	***22,617.75***	***.00***
PERCENT EXPENDED: 63.0 PERCENT EXPENDED AND ENCUMBERED: 63.0										
323 Recreation Special Activities FUND										
190 Dept Of Public Recreation										
191 Recreation West Region										
2020	323	191	7100	856,400.00	766,400.00	566,701.23	199,698.77	.00	199,698.77	.00
2020	323	191	7200	109,480.00	139,480.00	61,037.72	78,442.28	1,234.17	77,208.11	.00
2020	323	191	7300	66,270.00	65,770.00	41,840.31	23,929.69	972.03	22,957.66	.00
2020	323	191	7400	560.00	1,060.00	888.82	171.18	.00	171.18	.00
2020	323	191	7500	38,120.00	38,120.00	32,927.15	5,192.85	.00	5,192.85	.00
DIVISION TOTALS:				***1,070,830.00***	***1,010,830.00***	***703,395.23***	***307,434.77***	***2,206.20***	***305,228.57***	***.00***
192 Recreation East Region										
2020	323	192	7100	1,266,440.00	1,266,440.00	876,215.43	390,224.57	.00	390,224.57	.00
2020	323	192	7200	170,050.00	200,050.00	82,015.58	118,034.42	1,738.19	116,296.23	.00
2020	323	192	7300	67,810.00	67,810.00	41,186.92	26,623.08	1,593.28	25,029.80	.00
2020	323	192	7400	8,820.00	8,820.00	8,053.58	766.42	.00	766.42	.00
2020	323	192	7500	116,420.00	116,420.00	61,620.96	54,799.04	.00	54,799.04	.00
DIVISION TOTALS:				***1,629,540.00***	***1,659,540.00***	***1,069,092.47***	***590,447.53***	***3,331.47***	***587,116.06***	***.00***
193 Recreation Central Region										
2020	323	193	7100	1,447,260.00	1,447,260.00	1,149,599.53	297,660.47	.00	297,660.47	.00
2020	323	193	7200	135,310.00	180,310.00	114,459.30	65,850.70	2,030.79	63,819.91	.00
2020	323	193	7300	89,490.00	89,490.00	76,424.92	13,065.08	1,815.50	11,249.58	.00
2020	323	193	7400	10,830.00	10,830.00	4,592.11	6,237.89	.00	6,237.89	.00
2020	323	193	7500	236,400.00	236,400.00	216,723.74	19,676.26	.00	19,676.26	.00
DIVISION TOTALS:				***1,919,290.00***	***1,964,290.00***	***1,561,799.60***	***402,490.40***	***3,846.29***	***398,644.11***	***.00***

STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 06 / 30 / 2020

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
197 Recreation Athletics										
2020	323	197	7100	433,600.00	373,600.00	307,737.14	65,862.86	.00	65,862.86	.00
2020	323	197	7200	272,100.00	287,100.00	169,605.65	117,494.35	50,277.26	67,217.09	.00
2020	323	197	7300	182,040.00	181,640.00	84,283.47	97,356.53	8,080.89	89,275.64	.00
2020	323	197	7400	63,970.00	64,370.00	62,094.51	2,275.49	2,077.39	198.10	.00
2020	323	197	7500	36,360.00	36,360.00	30,387.35	5,972.65	.00	5,972.65	.00
DIVISION TOTALS:				***988,070.00***	***943,070.00***	***654,108.12***	***288,961.88***	***60,435.54***	***228,526.34***	***.00***
199 Recreation Administration										
2020	323	199	7100	69,700.00	72,700.00	71,880.55	819.45	.00	819.45	.00
2020	323	199	7200	32,580.00	9,080.00	5,845.86	3,234.14	3,200.00	34.14	.00
2020	323	199	7300	2,320.00	2,320.00	1,896.08	423.92	.00	423.92	.00
2020	323	199	7400	99,400.00	99,400.00	84,144.97	15,255.03	.00	15,255.03	.00
2020	323	199	7500	19,300.00	19,800.00	19,400.19	399.81	.00	399.81	.00
2020	323	199	7600	13,290.00	63,290.00	3,880.00	59,410.00	59,410.00	.00	.00
DIVISION TOTALS:				***236,590.00***	***266,590.00***	***187,047.65***	***79,542.35***	***62,610.00***	***16,932.35***	***.00***
DEPARTMENT TOTALS:				***5,844,320.00***	***5,844,320.00***	***4,175,443.07***	***1,668,876.93***	***132,429.50***	***1,536,447.43***	***.00***
PERCENT EXPENDED: 71.4 PERCENT EXPENDED AND ENCUMBERED: 73.7										
910 Employee Benefits										
919 Public Employee Assistance										
2020	323	919	7500	4,500.00	4,500.00	2,990.54	1,509.46	.00	1,509.46	.00
DIVISION TOTALS:				***4,500.00***	***4,500.00***	***2,990.54***	***1,509.46***	***.00***	***1,509.46***	***.00***
DEPARTMENT TOTALS:				***4,500.00***	***4,500.00***	***2,990.54***	***1,509.46***	***.00***	***1,509.46***	***.00***
PERCENT EXPENDED: 66.5 PERCENT EXPENDED AND ENCUMBERED: 66.5										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	323	921	7500	58,590.00	58,590.00	48,223.77	10,366.23	.00	10,366.23	.00
DIVISION TOTALS:				***58,590.00***	***58,590.00***	***48,223.77***	***10,366.23***	***.00***	***10,366.23***	***.00***
DEPARTMENT TOTALS:				***58,590.00***	***58,590.00***	***48,223.77***	***10,366.23***	***.00***	***10,366.23***	***.00***
PERCENT EXPENDED: 82.3 PERCENT EXPENDED AND ENCUMBERED: 82.3										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	323	944	7200	306,080.00	306,080.00	298,506.06	7,573.94	.00	7,573.94	.00
DIVISION TOTALS:				***306,080.00***	***306,080.00***	***298,506.06***	***7,573.94***	***.00***	***7,573.94***	***.00***
DEPARTMENT TOTALS:				***306,080.00***	***306,080.00***	***298,506.06***	***7,573.94***	***.00***	***7,573.94***	***.00***
PERCENT EXPENDED: 97.5 PERCENT EXPENDED AND ENCUMBERED: 97.5										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2020	329	202	7100	248,690.00	270,598.00	261,107.35	9,490.65	.00	9,490.65	.00
2020	329	202	7200	418,360.00	108,860.00	81,422.88	27,437.12	23,915.02	3,522.10	.00
2020	329	202	7300	200,000.00	123,125.00	71,308.95	51,816.05	46,941.17	4,874.88	.00
2020	329	202	7400	.00	357,816.00	349,114.36	8,701.64	760.00	7,941.64	.00
2020	329	202	7500	125,360.00	132,011.00	97,509.59	34,501.41	.00	34,501.41	.00
DIVISION TOTALS:				***992,410.00***	***992,410.00***	***860,463.13***	***131,946.87***	***71,616.19***	***60,330.68***	***.00***
DEPARTMENT TOTALS:				***992,410.00***	***992,410.00***	***860,463.13***	***131,946.87***	***71,616.19***	***60,330.68***	***.00***
PERCENT EXPENDED: 86.7 PERCENT EXPENDED AND ENCUMBERED: 93.9										
910 Employee Benefits										
919 Public Employee Assistance										
2020	329	919	7500	.00	60.00	.00	60.00	.00	60.00	.00
DIVISION TOTALS:				***.00***	***60.00***	***.00***	***60.00***	***.00***	***60.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***60.00***	***.00***	***60.00***	***.00***	***60.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	329	921	7500	2,860.00	2,860.00	683.68	2,176.32	.00	2,176.32	.00
DIVISION TOTALS:				***2,860.00***	***2,860.00***	***683.68***	***2,176.32***	***.00***	***2,176.32***	***.00***
DEPARTMENT TOTALS:				***2,860.00***	***2,860.00***	***683.68***	***2,176.32***	***.00***	***2,176.32***	***.00***
PERCENT EXPENDED: 23.9 PERCENT EXPENDED AND ENCUMBERED: 23.9										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	329	944	7200	18,550.00	18,550.00	4,231.97	14,318.03	.00	14,318.03	.00
DIVISION TOTALS:				***18,550.00***	***18,550.00***	***4,231.97***	***14,318.03***	***.00***	***14,318.03***	***.00***
DEPARTMENT TOTALS:				***18,550.00***	***18,550.00***	***4,231.97***	***14,318.03***	***.00***	***14,318.03***	***.00***
PERCENT EXPENDED: 22.8 PERCENT EXPENDED AND ENCUMBERED: 22.8										
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2020	347	212	7100	130,390.00	378,890.00	128,184.37	250,705.63	.00	250,705.63	.00
2020	347	212	7200	847,700.00	847,700.00	18,000.23	829,699.77	169,768.82	659,930.95	.00
2020	347	212	7300	.00	46,600.00	.00	46,600.00	.00	46,600.00	.00
2020	347	212	7500	55,520.00	55,520.00	41,673.05	13,846.95	.00	13,846.95	.00
DIVISION TOTALS:				***1,033,610.00***	***1,328,710.00***	***187,857.65***	***1,140,852.35***	***169,768.82***	***971,083.53***	***.00***
DEPARTMENT TOTALS:				***1,033,610.00***	***1,328,710.00***	***187,857.65***	***1,140,852.35***	***169,768.82***	***971,083.53***	***.00***
PERCENT EXPENDED: 14.1 PERCENT EXPENDED AND ENCUMBERED: 26.9										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
358 Bond Hill Roselawn Stabilization & Revitalization Operations FUND										
160 Community Developmt										
164 Division Of Community Devel										
2020	358	164	7400	200,000.00	200,000.00	122,140.36	77,859.64	27,859.64	50,000.00	.00
DIVISION TOTALS:				***200,000.00***	***200,000.00***	***122,140.36***	***77,859.64***	***27,859.64***	***50,000.00***	***.00***
DEPARTMENT TOTALS:				***200,000.00***	***200,000.00***	***122,140.36***	***77,859.64***	***27,859.64***	***50,000.00***	***.00***
PERCENT EXPENDED: 61.1 PERCENT EXPENDED AND ENCUMBERED: 75.0										
364 911 Cell Phone Fees FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2020	364	091	7200	20,000.00	39,000.00	38,990.84	9.16	.00	9.16	.00
2020	364	091	7300	86,440.00	140.00	.00	140.00	.00	140.00	.00
2020	364	091	7400	281,790.00	349,090.00	174,075.30	175,014.70	174,438.16	576.54	.00
DIVISION TOTALS:				***388,230.00***	***388,230.00***	***213,066.14***	***175,163.86***	***174,438.16***	***725.70***	***.00***
DEPARTMENT TOTALS:				***388,230.00***	***388,230.00***	***213,066.14***	***175,163.86***	***174,438.16***	***725.70***	***.00***
PERCENT EXPENDED: 54.9 PERCENT EXPENDED AND ENCUMBERED: 99.8										
100 Office Of The City Manager										
103 Emergency Communications										
2020	364	103	7100	720,000.00	587,000.00	585,985.08	1,014.92	.00	1,014.92	.00
2020	364	103	7200	203,510.00	157,280.00	80,548.40	76,731.60	74,975.00	1,756.60	.00
2020	364	103	7300	35,350.00	46,580.00	2,648.25	43,931.75	43,926.00	5.75	.00
2020	364	103	7400	.00	35,000.00	34,999.00	1.00	.00	1.00	.00
2020	364	103	7500	.00	133,000.00	131,312.51	1,687.49	.00	1,687.49	.00
DIVISION TOTALS:				***958,860.00***	***958,860.00***	***835,493.24***	***123,366.76***	***118,901.00***	***4,465.76***	***.00***
DEPARTMENT TOTALS:				***958,860.00***	***958,860.00***	***835,493.24***	***123,366.76***	***118,901.00***	***4,465.76***	***.00***
PERCENT EXPENDED: 87.1 PERCENT EXPENDED AND ENCUMBERED: 99.5										
377 Citizen Safety FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2020	377	253	7200	50,500.00	50,500.00	10,575.56	39,924.44	39,924.44	.00	.00
DIVISION TOTALS:				***50,500.00***	***50,500.00***	***10,575.56***	***39,924.44***	***39,924.44***	***.00***	***.00***
DEPARTMENT TOTALS:				***50,500.00***	***50,500.00***	***10,575.56***	***39,924.44***	***39,924.44***	***.00***	***.00***
PERCENT EXPENDED: 20.9 PERCENT EXPENDED AND ENCUMBERED: 100.0										
395 Community Health Center FUND										
260 Department Of Public Health										
264 Primary Health Care - S.P.										
2020	395	264	7100	418,630.00	418,630.00	328,765.01	89,864.99	.00	89,864.99	.00
2020	395	264	7200	710.00	710.00	692.02	17.98	.00	17.98	.00
2020	395	264	7300	2,120.00	2,120.00	1,613.90	506.10	436.78	69.32	.00
2020	395	264	7500	144,200.00	144,200.00	106,385.06	37,814.94	.00	37,814.94	.00
DIVISION TOTALS:				***565,660.00***	***565,660.00***	***437,455.99***	***128,204.01***	***436.78***	***127,767.23***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
265 Primary Health Care - H.C.										
2020	395	265	7100	7,199,410.00	6,686,761.00	6,175,994.18	510,766.82	.00	510,766.82	.00
2020	395	265	7200	2,369,620.00	3,472,655.00	3,068,008.70	404,646.30	374,835.99	29,810.31	.00
2020	395	265	7300	2,034,490.00	1,548,490.00	1,348,959.93	199,530.07	192,948.39	6,581.68	.00
2020	395	265	7400	1,003,500.00	1,123,000.00	1,067,674.01	55,325.99	47,307.26	8,018.73	.00
2020	395	265	7500	3,016,490.00	2,725,929.00	2,419,350.02	306,578.98	.00	306,578.98	.00
DIVISION TOTALS:				***15,623,510.00***	***15,556,835.00***	***14,079,986.84***	***1,476,848.16***	***615,091.64***	***861,756.52***	***.00***
266 School & Adolescent Health										
2020	395	266	7100	4,982,010.00	4,481,170.00	3,869,944.62	611,225.38	.00	611,225.38	.00
2020	395	266	7200	78,120.00	395,220.00	342,003.49	53,216.51	42,603.54	10,612.97	.00
2020	395	266	7300	143,430.00	302,330.00	201,592.62	100,737.38	81,856.82	18,880.56	.00
2020	395	266	7400	75,960.00	189,960.00	174,883.83	15,076.17	8,803.15	6,273.02	.00
2020	395	266	7500	1,913,230.00	1,890,230.00	1,589,982.51	300,247.49	.00	300,247.49	.00
DIVISION TOTALS:				***7,192,750.00***	***7,258,910.00***	***6,178,407.07***	***1,080,502.93***	***133,263.51***	***947,239.42***	***.00***
DEPARTMENT TOTALS:				***23,381,920.00***	***23,381,405.00***	***20,695,849.90***	***2,685,555.10***	***748,791.93***	***1,936,763.17***	***.00***
PERCENT EXPENDED: 88.5 PERCENT EXPENDED AND ENCUMBERED: 91.7										
910 Employee Benefits										
919 Public Employee Assistance										
2020	395	919	7500	12,000.00	12,515.00	12,000.00	515.00	.00	515.00	.00
DIVISION TOTALS:				***12,000.00***	***12,515.00***	***12,000.00***	***515.00***	***.00***	***515.00***	***.00***
DEPARTMENT TOTALS:				***12,000.00***	***12,515.00***	***12,000.00***	***515.00***	***.00***	***515.00***	***.00***
PERCENT EXPENDED: 95.9 PERCENT EXPENDED AND ENCUMBERED: 95.9										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	395	921	7500	113,640.00	113,640.00	113,640.00	.00	.00	.00	.00
DIVISION TOTALS:				***113,640.00***	***113,640.00***	***113,640.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***113,640.00***	***113,640.00***	***113,640.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	395	944	7200	1,071,840.00	1,071,840.00	1,001,597.17	70,242.83	.00	70,242.83	.00
DIVISION TOTALS:				***1,071,840.00***	***1,071,840.00***	***1,001,597.17***	***70,242.83***	***.00***	***70,242.83***	***.00***
DEPARTMENT TOTALS:				***1,071,840.00***	***1,071,840.00***	***1,001,597.17***	***70,242.83***	***.00***	***70,242.83***	***.00***
PERCENT EXPENDED: 93.4 PERCENT EXPENDED AND ENCUMBERED: 93.4										
416 CIncinnati Health District FUND										
260 Department Of Public Health										
261 Health, Office Of The Commissioner										
2020	416	261	7100	1,287,600.00	1,283,697.00	1,283,242.91	454.09	.00	454.09	.00
2020	416	261	7200	98,270.00	154,050.43	129,690.15	24,360.28	20,320.77	4,039.51	.00
2020	416	261	7300	29,540.00	44,317.67	35,712.49	8,605.18	8,567.84	37.34	.00
2020	416	261	7400	39,650.00	50,276.63	34,330.61	15,946.02	8,447.80	7,498.22	.00
2020	416	261	7500	417,950.00	417,950.00	417,780.22	169.78	.00	169.78	.00
2020	416	261	7600	2,920.00	2,920.00	.00	2,920.00	.00	2,920.00	.00
DIVISION TOTALS:				***1,875,930.00***	***1,953,211.73***	***1,900,756.38***	***52,455.35***	***37,336.41***	***15,118.94***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
262 Health, Technical Resources										
2020	416	262	7100	1,376,920.00	1,376,920.00	1,336,467.75	40,452.25	.00	40,452.25	.00
2020	416	262	7200	373,490.00	426,110.52	376,125.36	49,985.16	49,379.38	605.78	.00
2020	416	262	7300	39,240.00	79,326.30	73,127.47	6,198.83	6,198.83	.00	.00
2020	416	262	7400	3,410.00	13,415.15	12,369.91	1,045.24	791.72	253.52	.00
2020	416	262	7500	581,740.00	581,740.00	581,740.00	.00	.00	.00	.00
DIVISION TOTALS:				***2,374,800.00***	***2,477,511.97***	***2,379,830.49***	***97,681.48***	***56,369.93***	***41,311.55***	***.00***
263 Div Of Community Health										
2020	416	263	7100	2,588,080.00	3,238,080.00	3,238,080.00	.00	.00	.00	.00
2020	416	263	7200	245,480.00	254,483.06	236,236.34	18,246.72	17,120.80	1,125.92	.00
2020	416	263	7300	37,620.00	50,656.10	49,914.84	741.26	558.90	182.36	.00
2020	416	263	7400	970.00	5,231.68	5,011.18	220.50	.00	220.50	.00
2020	416	263	7500	1,250,100.00	1,250,100.00	1,250,100.00	.00	.00	.00	.00
DIVISION TOTALS:				***4,122,250.00***	***4,798,550.84***	***4,779,342.36***	***19,208.48***	***17,679.70***	***1,528.78***	***.00***
264 Primary Health Care - S.P.										
2020	416	264	7100	1,562,730.00	1,491,392.00	1,491,233.26	158.74	.00	158.74	.00
2020	416	264	7200	42,080.00	16,580.00	15,087.69	1,492.31	1,492.31	.00	.00
2020	416	264	7300	2,760.00	2,895.60	2,248.11	647.49	547.90	99.59	.00
2020	416	264	7400	80,000.00	105,500.00	105,035.00	465.00	.00	465.00	.00
2020	416	264	7500	702,220.00	602,220.00	602,220.00	.00	.00	.00	.00
DIVISION TOTALS:				***2,389,790.00***	***2,218,587.60***	***2,215,824.06***	***2,763.54***	***2,040.21***	***723.33***	***.00***
265 Primary Health Care - H.C.										
2020	416	265	7100	3,874,170.00	3,884,170.00	3,884,170.00	.00	.00	.00	.00
2020	416	265	7200	7,110.00	15,110.00	15,110.00	.00	.00	.00	.00
2020	416	265	7500	1,350,070.00	1,270,070.00	1,246,074.53	23,995.47	.00	23,995.47	.00
DIVISION TOTALS:				***5,231,350.00***	***5,169,350.00***	***5,145,354.53***	***23,995.47***	***.00***	***23,995.47***	***.00***
266 School & Adolescent Health										
2020	416	266	7100	904,910.00	1,011,248.00	1,011,248.00	.00	.00	.00	.00
2020	416	266	7200	24,450.00	4,632.54	4,442.98	189.56	.00	189.56	.00
2020	416	266	7300	.00	13,330.00	.00	13,330.00	13,330.00	.00	.00
2020	416	266	7500	399,560.00	399,560.00	383,416.96	16,143.04	.00	16,143.04	.00
DIVISION TOTALS:				***1,328,920.00***	***1,428,770.54***	***1,399,107.94***	***29,662.60***	***13,330.00***	***16,332.60***	***.00***
DEPARTMENT TOTALS:				***17,323,040.00***	***18,045,982.68***	***17,820,215.76***	***225,766.92***	***126,756.25***	***99,010.67***	***.00***

PERCENT EXPENDED: 98.7 PERCENT EXPENDED AND ENCUMBERED: 99.5

449 Cinti Area Geographic Info Sys FUND
090 Enterprise Technology Solution
092 ETS-CAGIS

2020	449	092	7100	1,836,490.00	1,836,490.00	1,546,892.93	289,597.07	.00	289,597.07	.00
2020	449	092	7200	1,108,190.00	755,190.00	323,900.70	431,289.30	45,198.75	386,090.55	.00
2020	449	092	7300	51,440.00	51,440.00	33,133.82	18,306.18	1,349.90	16,956.28	.00
2020	449	092	7400	812,580.00	1,165,580.00	587,879.39	577,700.61	69,267.86	508,432.75	.00
2020	449	092	7500	605,710.00	605,710.00	496,726.48	108,983.52	.00	108,983.52	.00
2020	449	092	7600	75,000.00	75,000.00	24,814.56	50,185.44	.00	50,185.44	.00
DIVISION TOTALS:				***4,489,410.00***	***4,489,410.00***	***3,013,347.88***	***1,476,062.12***	***115,816.51***	***1,360,245.61***	***.00***
DEPARTMENT TOTALS:				***4,489,410.00***	***4,489,410.00***	***3,013,347.88***	***1,476,062.12***	***115,816.51***	***1,360,245.61***	***.00***

PERCENT EXPENDED: 67.1 PERCENT EXPENDED AND ENCUMBERED: 69.7

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
910 Employee Benefits										
919 Public Employee Assistance										
2020	449	919	7500	2,200.00	2,200.00	.00	2,200.00	.00	2,200.00	.00
DIVISION TOTALS:				***2,200.00***	***2,200.00***	***.00***	***2,200.00***	***.00***	***2,200.00***	***.00***
DEPARTMENT TOTALS:				***2,200.00***	***2,200.00***	***.00***	***2,200.00***	***.00***	***2,200.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	449	921	7500	41,310.00	41,310.00	24,850.71	16,459.29	.00	16,459.29	.00
DIVISION TOTALS:				***41,310.00***	***41,310.00***	***24,850.71***	***16,459.29***	***.00***	***16,459.29***	***.00***
DEPARTMENT TOTALS:				***41,310.00***	***41,310.00***	***24,850.71***	***16,459.29***	***.00***	***16,459.29***	***.00***
PERCENT EXPENDED: 60.2 PERCENT EXPENDED AND ENCUMBERED: 60.2										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	449	944	7200	167,860.00	167,860.00	153,826.36	14,033.64	.00	14,033.64	.00
DIVISION TOTALS:				***167,860.00***	***167,860.00***	***153,826.36***	***14,033.64***	***.00***	***14,033.64***	***.00***
DEPARTMENT TOTALS:				***167,860.00***	***167,860.00***	***153,826.36***	***14,033.64***	***.00***	***14,033.64***	***.00***
PERCENT EXPENDED: 91.6 PERCENT EXPENDED AND ENCUMBERED: 91.6										
455 Streetcar Operations FUND										
080 SORTA										
081 SORTA Operations										
2020	455	081	7200	3,008,880.00	3,008,880.00	2,424,719.65	584,160.35	329,490.78	254,669.57	.00
DIVISION TOTALS:				***3,008,880.00***	***3,008,880.00***	***2,424,719.65***	***584,160.35***	***329,490.78***	***254,669.57***	***.00***
DEPARTMENT TOTALS:				***3,008,880.00***	***3,008,880.00***	***2,424,719.65***	***584,160.35***	***329,490.78***	***254,669.57***	***.00***
PERCENT EXPENDED: 80.6 PERCENT EXPENDED AND ENCUMBERED: 91.5										
110 Department Of Law										
111 Civil										
2020	455	111	7100	.00	29,000.00	17,593.59	11,406.41	.00	11,406.41	.00
2020	455	111	7200	.00	230,000.00	125,072.44	104,927.56	104,927.56	.00	.00
2020	455	111	7500	.00	6,000.00	5,049.85	950.15	.00	950.15	.00
DIVISION TOTALS:				***.00***	***265,000.00***	***147,715.88***	***117,284.12***	***104,927.56***	***12,356.56***	***.00***
DEPARTMENT TOTALS:				***.00***	***265,000.00***	***147,715.88***	***117,284.12***	***104,927.56***	***12,356.56***	***.00***
PERCENT EXPENDED: 55.7 PERCENT EXPENDED AND ENCUMBERED: 95.3										
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2020	455	231	7100	218,110.00	318,110.00	249,658.09	68,451.91	.00	68,451.91	.00
2020	455	231	7200	6,150.00	170,260.00	47,862.98	122,397.02	87,658.15	34,738.87	.00
2020	455	231	7300	6,000.00	6,000.00	5,902.51	97.49	.00	97.49	.00
2020	455	231	7400	.00	6,890.00	4,195.00	2,695.00	2,684.00	11.00	.00
2020	455	231	7500	69,890.00	69,890.00	53,834.54	16,055.46	.00	16,055.46	.00
DIVISION TOTALS:				***300,150.00***	***571,150.00***	***361,453.12***	***209,696.88***	***90,342.15***	***119,354.73***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
239 Division Of Traffic Engineer										
2020	455	239	7100	.00	75,225.00	71,644.00	3,581.00	.00	3,581.00	.00
2020	455	239	7200	.00	29,720.00	576.27	29,143.73	.00	29,143.73	.00
2020	455	239	7300	.00	220.00	.00	220.00	.00	220.00	.00
2020	455	239	7500	.00	23,054.00	22,747.43	306.57	.00	306.57	.00
DIVISION TOTALS:				***.00***	***128,219.00***	***94,967.70***	***33,251.30***	***.00***	***33,251.30***	***.00***
DEPARTMENT TOTALS:				***300,150.00***	***699,369.00***	***456,420.82***	***242,948.18***	***90,342.15***	***152,606.03***	***.00***
PERCENT EXPENDED: 65.3 PERCENT EXPENDED AND ENCUMBERED: 78.2										
250 Dept Of Public Services										
252 Traffic And Road Operations										
2020	455	252	7100	115,050.00	27,370.00	24,681.26	2,688.74	.00	2,688.74	.00
2020	455	252	7200	29,720.00	.00	.00	.00	.00	.00	.00
2020	455	252	7300	580.00	360.00	349.99	10.01	10.01	.00	.00
2020	455	252	7500	27,230.00	16,631.00	13,511.69	3,119.31	.00	3,119.31	.00
DIVISION TOTALS:				***172,580.00***	***44,361.00***	***38,542.94***	***5,818.06***	***10.01***	***5,808.05***	***.00***
DEPARTMENT TOTALS:				***172,580.00***	***44,361.00***	***38,542.94***	***5,818.06***	***10.01***	***5,808.05***	***.00***
PERCENT EXPENDED: 86.9 PERCENT EXPENDED AND ENCUMBERED: 86.9										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	455	944	7200	20,060.00	20,060.00	20,060.00	.00	.00	.00	.00
DIVISION TOTALS:				***20,060.00***	***20,060.00***	***20,060.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***20,060.00***	***20,060.00***	***20,060.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2020	457	093	7100	1,487,300.00	1,487,300.00	1,035,672.82	451,627.18	.00	451,627.18	.00
2020	457	093	7200	2,150,340.00	2,150,340.00	1,244,033.15	906,306.85	149,817.06	756,489.79	.00
2020	457	093	7300	341,940.00	341,940.00	5,953.64	335,986.36	3,497.50	332,488.86	.00
2020	457	093	7400	766,830.00	766,830.00	623,277.35	143,552.65	56,238.50	87,314.15	.00
2020	457	093	7500	440,640.00	440,640.00	322,300.45	118,339.55	.00	118,339.55	.00
DIVISION TOTALS:				***5,187,050.00***	***5,187,050.00***	***3,231,237.41***	***1,955,812.59***	***209,553.06***	***1,746,259.53***	***.00***
DEPARTMENT TOTALS:				***5,187,050.00***	***5,187,050.00***	***3,231,237.41***	***1,955,812.59***	***209,553.06***	***1,746,259.53***	***.00***
PERCENT EXPENDED: 62.3 PERCENT EXPENDED AND ENCUMBERED: 66.3										
910 Employee Benefits										
919 Public Employee Assistance										
2020	457	919	7500	1,400.00	1,400.00	.00	1,400.00	.00	1,400.00	.00
DIVISION TOTALS:				***1,400.00***	***1,400.00***	***.00***	***1,400.00***	***.00***	***1,400.00***	***.00***
DEPARTMENT TOTALS:				***1,400.00***	***1,400.00***	***.00***	***1,400.00***	***.00***	***1,400.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	457	921	7500	31,820.00	31,820.00	16,183.85	15,636.15	.00	15,636.15	.00
DIVISION TOTALS:				***31,820.00***	***31,820.00***	***16,183.85***	***15,636.15***	***.00***	***15,636.15***	***.00***
DEPARTMENT TOTALS:				***31,820.00***	***31,820.00***	***16,183.85***	***15,636.15***	***.00***	***15,636.15***	***.00***
PERCENT EXPENDED: 50.9 PERCENT EXPENDED AND ENCUMBERED: 50.9										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	457	944	7200	133,870.00	133,870.00	100,178.35	33,691.65	.00	33,691.65	.00
DIVISION TOTALS:				***133,870.00***	***133,870.00***	***100,178.35***	***33,691.65***	***.00***	***33,691.65***	***.00***
DEPARTMENT TOTALS:				***133,870.00***	***133,870.00***	***100,178.35***	***33,691.65***	***.00***	***33,691.65***	***.00***
PERCENT EXPENDED: 74.8 PERCENT EXPENDED AND ENCUMBERED: 74.8										
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2020	701	410	7100	1,703,129.00	1,703,129.00	700,705.23	1,002,423.77	.00	1,002,423.77	.00
2020	701	410	7200	620,940.00	620,940.00	52,909.81	568,030.19	285,196.85	282,833.34	.00
2020	701	410	7300	20,295.00	20,295.00	3,715.81	16,579.19	6,149.52	10,429.67	.00
2020	701	410	7400	374,266.00	374,266.00	149,613.88	224,652.12	25,000.00	199,652.12	.00
2020	701	410	7500	652,981.00	652,981.00	266,819.66	386,161.34	.00	386,161.34	.00
DIVISION TOTALS:				***3,371,611.00***	***3,371,611.00***	***1,173,764.39***	***2,197,846.61***	***316,346.37***	***1,881,500.24***	***.00***
DEPARTMENT TOTALS:				***3,371,611.00***	***3,371,611.00***	***1,173,764.39***	***2,197,846.61***	***316,346.37***	***1,881,500.24***	***.00***
PERCENT EXPENDED: 34.8 PERCENT EXPENDED AND ENCUMBERED: 44.2										
420 MSD Div Of Wastewater Engineer										
420 MSD Div Of Wastewater Engineering										
2020	701	420	7100	5,383,230.00	5,383,230.00	1,360,888.22	4,022,341.78	.00	4,022,341.78	.00
2020	701	420	7200	482,052.00	482,052.00	107,535.37	374,516.63	145,691.94	228,824.69	.00
2020	701	420	7300	68,494.00	68,494.00	13,577.74	54,916.26	23,986.66	30,929.60	.00
2020	701	420	7400	178,381.00	178,381.00	82,214.70	96,166.30	33,213.16	62,953.14	.00
2020	701	420	7500	2,346,757.00	2,346,757.00	568,076.08	1,778,680.92	.00	1,778,680.92	.00
DIVISION TOTALS:				***8,458,914.00***	***8,458,914.00***	***2,132,292.11***	***6,326,621.89***	***202,891.76***	***6,123,730.13***	***.00***
DEPARTMENT TOTALS:				***8,458,914.00***	***8,458,914.00***	***2,132,292.11***	***6,326,621.89***	***202,891.76***	***6,123,730.13***	***.00***
PERCENT EXPENDED: 25.2 PERCENT EXPENDED AND ENCUMBERED: 27.6										
430 MSD Div Of Wastewater Admin										
430 MSD Div Of Wastewater Admin										
2020	701	430	7100	3,404,410.00	3,404,410.00	1,502,861.03	1,901,548.97	.00	1,901,548.97	.00
2020	701	430	7200	6,759,788.00	6,759,788.00	2,836,091.89	3,923,696.11	3,914,825.72	8,870.39	.00
2020	701	430	7300	27,088.00	27,088.00	5,343.88	21,744.12	5,499.17	16,244.95	.00
2020	701	430	7400	70,108.00	70,108.00	13,072.10	57,035.90	6,000.00	51,035.90	.00
2020	701	430	7500	1,227,671.00	1,227,671.00	495,078.03	732,592.97	.00	732,592.97	.00
DIVISION TOTALS:				***11,489,065.00***	***11,489,065.00***	***4,852,446.93***	***6,636,618.07***	***3,926,324.89***	***2,710,293.18***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
431 MSD Division of Information Technology										
2020	701	431	7100	1,694,012.00	1,694,012.00	833,834.26	860,177.74	.00	860,177.74	.00
2020	701	431	7200	1,374,219.00	1,374,219.00	411,078.62	963,140.38	65,643.36	897,497.02	.00
2020	701	431	7300	233,065.00	233,065.00	34,134.07	198,930.93	9,448.47	189,482.46	.00
2020	701	431	7400	2,549,993.00	2,549,993.00	950,425.72	1,599,567.28	157,379.07	1,442,188.21	.00
2020	701	431	7500	637,234.00	637,234.00	290,630.17	346,603.83	.00	346,603.83	.00
DIVISION TOTALS:				***6,488,523.00***	***6,488,523.00***	***2,520,102.84***	***3,968,420.16***	***232,470.90***	***3,735,949.26***	***.00***
DEPARTMENT TOTALS:				***17,977,588.00***	***17,977,588.00***	***7,372,549.77***	***10,605,038.23***	***4,158,795.79***	***6,446,242.44***	***.00***
PERCENT EXPENDED: 41.0 PERCENT EXPENDED AND ENCUMBERED: 64.1										
440 MSD Div Of Wastewater Treatmen										
441 MSD Office Of Superintendent										
2020	701	441	7100	1,562,082.00	1,562,082.00	740,838.06	821,243.94	.00	821,243.94	.00
2020	701	441	7200	32,335.00	32,335.00	6,164.62	26,170.38	15,501.19	10,669.19	.00
2020	701	441	7300	10,434.00	10,434.00	2,174.36	8,259.64	2,809.57	5,450.07	.00
2020	701	441	7400	357,149.00	277,149.00	550.00	276,599.00	.00	276,599.00	.00
2020	701	441	7500	658,551.00	658,551.00	296,680.86	361,870.14	.00	361,870.14	.00
DIVISION TOTALS:				***2,620,551.00***	***2,540,551.00***	***1,046,407.90***	***1,494,143.10***	***18,310.76***	***1,475,832.34***	***.00***
442 MSD Millcreek Section										
2020	701	442	7100	4,352,887.00	4,352,887.00	1,785,126.80	2,567,760.20	.00	2,567,760.20	.00
2020	701	442	7200	7,735,000.00	7,706,000.00	2,611,385.27	5,094,614.73	4,122,288.30	972,326.43	.00
2020	701	442	7300	5,449,184.00	5,329,184.00	1,681,222.90	3,647,961.10	1,929,872.98	1,718,088.12	.00
2020	701	442	7400	178,481.00	178,481.00	114,452.83	64,028.17	16,848.50	47,179.67	.00
2020	701	442	7500	1,702,304.00	1,702,304.00	687,092.17	1,015,211.83	.00	1,015,211.83	.00
DIVISION TOTALS:				***19,417,856.00***	***19,268,856.00***	***6,879,279.97***	***12,389,576.03***	***6,069,009.78***	***6,320,566.25***	***.00***
443 MSD Little Miami Section										
2020	701	443	7100	1,571,367.00	1,571,367.00	746,777.58	824,589.42	.00	824,589.42	.00
2020	701	443	7200	4,105,318.00	4,105,318.00	1,463,548.24	2,641,769.76	2,152,846.82	488,922.94	.00
2020	701	443	7300	757,143.00	757,143.00	324,503.32	432,639.68	346,312.04	86,327.64	.00
2020	701	443	7400	109,274.00	109,274.00	108,296.01	977.99	885.34	92.65	.00
2020	701	443	7500	627,646.00	627,646.00	321,684.02	305,961.98	.00	305,961.98	.00
DIVISION TOTALS:				***7,170,748.00***	***7,170,748.00***	***2,964,809.17***	***4,205,938.83***	***2,500,044.20***	***1,705,894.63***	***.00***
444 MSD Muddy Creek Section										
2020	701	444	7100	1,172,211.00	1,172,211.00	515,991.53	656,219.47	.00	656,219.47	.00
2020	701	444	7200	1,632,121.00	1,632,121.00	516,067.81	1,116,053.19	824,784.79	291,268.40	.00
2020	701	444	7300	500,218.00	500,218.00	215,333.95	284,884.05	232,229.44	52,654.61	.00
2020	701	444	7400	32,002.00	32,002.00	25,124.94	6,877.06	375.01	6,502.05	.00
2020	701	444	7500	499,423.00	499,423.00	239,506.64	259,916.36	.00	259,916.36	.00
DIVISION TOTALS:				***3,835,975.00***	***3,835,975.00***	***1,512,024.87***	***2,323,950.13***	***1,057,389.24***	***1,266,560.89***	***.00***
445 MSD Sycamore Section										
2020	701	445	7100	959,609.00	959,609.00	427,774.36	531,834.64	.00	531,834.64	.00
2020	701	445	7200	1,020,911.00	1,020,911.00	325,399.56	695,511.44	532,630.69	162,880.75	.00
2020	701	445	7300	339,445.00	339,445.00	51,065.89	288,379.11	189,716.62	98,662.49	.00
2020	701	445	7400	18,725.00	18,725.00	15,128.44	3,596.56	400.56	3,196.00	.00
2020	701	445	7500	477,181.00	477,181.00	201,068.13	276,112.87	.00	276,112.87	.00
DIVISION TOTALS:				***2,815,871.00***	***2,815,871.00***	***1,020,436.38***	***1,795,434.62***	***722,747.87***	***1,072,686.75***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
446 MSD Taylor Creek Section										
2020	701	446	7100	608,120.00	608,120.00	250,492.79	357,627.21	.00	357,627.21	.00
2020	701	446	7200	876,203.00	876,203.00	359,016.60	517,186.40	432,331.25	84,855.15	.00
2020	701	446	7300	243,753.00	243,753.00	71,381.79	172,371.21	75,944.65	96,426.56	.00
2020	701	446	7400	9,600.00	9,600.00	8,700.63	899.37	814.37	85.00	.00
2020	701	446	7500	233,553.00	233,553.00	91,939.04	141,613.96	.00	141,613.96	.00
DIVISION TOTALS:				***1,971,229.00***	***1,971,229.00***	***781,530.85***	***1,189,698.15***	***509,090.27***	***680,607.88***	***.00***
447 MSD Polk Run Section										
2020	701	447	7100	548,105.00	548,105.00	260,327.26	287,777.74	.00	287,777.74	.00
2020	701	447	7200	644,974.00	644,974.00	189,000.43	455,973.57	327,804.59	128,168.98	.00
2020	701	447	7300	162,084.00	162,084.00	42,631.32	119,452.68	97,571.52	21,881.16	.00
2020	701	447	7400	10,556.00	10,556.00	6,496.22	4,059.78	303.78	3,756.00	.00
2020	701	447	7500	243,895.00	243,895.00	117,584.56	126,310.44	.00	126,310.44	.00
DIVISION TOTALS:				***1,609,614.00***	***1,609,614.00***	***616,039.79***	***993,574.21***	***425,679.89***	***567,894.32***	***.00***
449 MSD Maintenance Section										
2020	701	449	7100	4,299,537.00	4,299,537.00	1,871,441.95	2,428,095.05	.00	2,428,095.05	.00
2020	701	449	7200	805,573.00	805,573.00	99,346.81	706,226.19	46,761.52	659,464.67	.00
2020	701	449	7300	424,359.00	424,359.00	81,052.49	343,306.51	108,100.65	235,205.86	.00
2020	701	449	7400	1,000,793.00	1,229,793.00	846,090.31	383,702.69	36,312.98	347,389.71	.00
2020	701	449	7500	1,743,870.00	1,743,870.00	760,289.42	983,580.58	.00	983,580.58	.00
DIVISION TOTALS:				***8,274,132.00***	***8,503,132.00***	***3,658,220.98***	***4,844,911.02***	***191,175.15***	***4,653,735.87***	***.00***
DEPARTMENT TOTALS:				***47,715,976.00***	***47,715,976.00***	***18,478,749.91***	***29,237,226.09***	***11,493,447.16***	***17,743,778.93***	***.00***
PERCENT EXPENDED: 38.7 PERCENT EXPENDED AND ENCUMBERED:								***62.8***		
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2020	701	450	7100	8,165,241.00	8,165,241.00	4,101,612.80	4,063,628.20	.00	4,063,628.20	.00
2020	701	450	7200	6,198,282.00	5,698,282.00	1,540,710.16	4,157,571.84	3,156,000.62	1,001,571.22	.00
2020	701	450	7300	2,525,690.00	3,025,690.00	942,253.93	2,083,436.07	1,652,732.09	430,703.98	.00
2020	701	450	7400	171,327.00	171,327.00	46,775.38	124,551.62	15,844.57	108,707.05	.00
2020	701	450	7500	3,826,228.00	3,826,228.00	1,701,446.71	2,124,781.29	.00	2,124,781.29	.00
DIVISION TOTALS:				***20,886,768.00***	***20,886,768.00***	***8,332,798.98***	***12,553,969.02***	***4,824,577.28***	***7,729,391.74***	***.00***
DEPARTMENT TOTALS:				***20,886,768.00***	***20,886,768.00***	***8,332,798.98***	***12,553,969.02***	***4,824,577.28***	***7,729,391.74***	***.00***
PERCENT EXPENDED: 39.9 PERCENT EXPENDED AND ENCUMBERED:								***63.0***		
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2020	701	460	7100	3,832,206.00	3,832,206.00	1,652,635.77	2,179,570.23	.00	2,179,570.23	.00
2020	701	460	7200	1,035,330.00	1,030,845.00	82,896.80	947,948.20	241,228.79	706,719.41	.00
2020	701	460	7300	787,407.00	787,407.00	205,452.10	581,954.90	210,746.37	371,208.53	.00
2020	701	460	7400	34,526.00	39,011.00	31,304.18	7,706.82	7,671.61	35.21	.00
2020	701	460	7500	1,595,484.00	1,595,484.00	691,816.64	903,667.36	.00	903,667.36	.00
DIVISION TOTALS:				***7,284,953.00***	***7,284,953.00***	***2,664,105.49***	***4,620,847.51***	***459,646.77***	***4,161,200.74***	***.00***
DEPARTMENT TOTALS:				***7,284,953.00***	***7,284,953.00***	***2,664,105.49***	***4,620,847.51***	***459,646.77***	***4,161,200.74***	***.00***
PERCENT EXPENDED: 36.6 PERCENT EXPENDED AND ENCUMBERED:								***42.9***		

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
470 MSD Watershed Operations										
470 MSD Watershed Operations										
2020	701	470	7100	2,305,287.00	2,305,287.00	1,010,724.60	1,294,562.40	.00	1,294,562.40	.00
2020	701	470	7200	5,326,006.00	5,191,130.00	1,159,912.67	4,031,217.33	3,507,985.28	523,232.05	.00
2020	701	470	7300	677,147.00	812,023.00	322,739.69	489,283.31	108,553.91	380,729.40	.00
2020	701	470	7400	330,500.00	330,500.00	215,687.94	114,812.06	66,130.37	48,681.69	.00
2020	701	470	7500	968,230.00	968,230.00	415,257.92	552,972.08	.00	552,972.08	.00
DIVISION TOTALS:				***9,607,170.00***	***9,607,170.00***	***3,124,322.82***	***6,482,847.18***	***3,682,669.56***	***2,800,177.62***	***.00***
DEPARTMENT TOTALS:				***9,607,170.00***	***9,607,170.00***	***3,124,322.82***	***6,482,847.18***	***3,682,669.56***	***2,800,177.62***	***.00***
PERCENT EXPENDED: 32.5 PERCENT EXPENDED AND ENCUMBERED: 70.9										
480 MSD SBU Program										
480 MSD SBU Program										
2020	701	480	7100	646,435.00	646,435.00	205,944.27	440,490.73	.00	440,490.73	.00
2020	701	480	7200	8,672,706.00	8,672,706.00	1,954,130.74	6,718,575.26	4,658,743.61	2,059,831.65	.00
2020	701	480	7300	73,287.00	73,287.00	.00	73,287.00	.00	73,287.00	.00
2020	701	480	7400	954,007.00	954,007.00	14,842.90	939,164.10	.00	939,164.10	.00
2020	701	480	7500	251,124.00	251,124.00	96,594.89	154,529.11	.00	154,529.11	.00
DIVISION TOTALS:				***10,597,559.00***	***10,597,559.00***	***2,271,512.80***	***8,326,046.20***	***4,658,743.61***	***3,667,302.59***	***.00***
DEPARTMENT TOTALS:				***10,597,559.00***	***10,597,559.00***	***2,271,512.80***	***8,326,046.20***	***4,658,743.61***	***3,667,302.59***	***.00***
PERCENT EXPENDED: 21.4 PERCENT EXPENDED AND ENCUMBERED: 65.4										
490 MSD Debt Service										
490 MSD Debt Service										
2020	701	490	7700	86,400,900.00	86,400,900.00	40,038,728.32	46,362,171.68	.00	46,362,171.68	.00
DIVISION TOTALS:				***86,400,900.00***	***86,400,900.00***	***40,038,728.32***	***46,362,171.68***	***.00***	***46,362,171.68***	***.00***
DEPARTMENT TOTALS:				***86,400,900.00***	***86,400,900.00***	***40,038,728.32***	***46,362,171.68***	***.00***	***46,362,171.68***	***.00***
PERCENT EXPENDED: 46.3 PERCENT EXPENDED AND ENCUMBERED: 46.3										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	701	944	7200	2,941,761.00	2,941,761.00	.00	2,941,761.00	.00	2,941,761.00	.00
DIVISION TOTALS:				***2,941,761.00***	***2,941,761.00***	***.00***	***2,941,761.00***	***.00***	***2,941,761.00***	***.00***
DEPARTMENT TOTALS:				***2,941,761.00***	***2,941,761.00***	***.00***	***2,941,761.00***	***.00***	***2,941,761.00***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2020	701	981	7600	1,101,000.00	1,101,000.00	.00	1,101,000.00	1,078,024.46	22,975.54	.00
DIVISION TOTALS:				***1,101,000.00***	***1,101,000.00***	***.00***	***1,101,000.00***	***1,078,024.46***	***22,975.54***	***.00***
982 Office & Technical Equip										
2020	701	982	7600	1,355,800.00	1,355,800.00	112,910.88	1,242,889.12	244,628.92	998,260.20	.00
DIVISION TOTALS:				***1,355,800.00***	***1,355,800.00***	***112,910.88***	***1,242,889.12***	***244,628.92***	***998,260.20***	***.00***
DEPARTMENT TOTALS:				***2,456,800.00***	***2,456,800.00***	***112,910.88***	***2,343,889.12***	***1,322,653.38***	***1,021,235.74***	***.00***
PERCENT EXPENDED: 4.6 PERCENT EXPENDED AND ENCUMBERED: 58.4										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
759 Income Tax Transit FUND										
080 SORTA										
081 SORTA Operations										
2020	759	081	7200	55,096,070.00	55,096,070.00	55,096,062.00	8.00	.00	8.00	.00
DIVISION TOTALS:				***55,096,070.00***	***55,096,070.00***	***55,096,062.00***	***8.00***	***.00***	***8.00***	***.00***
DEPARTMENT TOTALS:				***55,096,070.00***	***55,096,070.00***	***55,096,062.00***	***8.00***	***.00***	***8.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
110 Department Of Law										
111 Civil										
2020	759	111	7100	83,930.00	83,930.00	64,682.81	19,247.19	.00	19,247.19	.00
2020	759	111	7500	22,780.00	22,780.00	18,086.81	4,693.19	.00	4,693.19	.00
DIVISION TOTALS:				***106,710.00***	***106,710.00***	***82,769.62***	***23,940.38***	***.00***	***23,940.38***	***.00***
DEPARTMENT TOTALS:				***106,710.00***	***106,710.00***	***82,769.62***	***23,940.38***	***.00***	***23,940.38***	***.00***
PERCENT EXPENDED: 77.6 PERCENT EXPENDED AND ENCUMBERED: 77.6										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2020	759	202	7400	30,980.00	30,980.00	24,519.00	6,461.00	.00	6,461.00	.00
DIVISION TOTALS:				***30,980.00***	***30,980.00***	***24,519.00***	***6,461.00***	***.00***	***6,461.00***	***.00***
DEPARTMENT TOTALS:				***30,980.00***	***30,980.00***	***24,519.00***	***6,461.00***	***.00***	***6,461.00***	***.00***
PERCENT EXPENDED: 79.1 PERCENT EXPENDED AND ENCUMBERED: 79.1										
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2020	759	231	7100	66,070.00	48,570.00	42,562.15	6,007.85	.00	6,007.85	.00
2020	759	231	7200	5,000.00	5,880.00	3,986.47	1,893.53	.00	1,893.53	.00
2020	759	231	7400	1,100.00	220.00	220.00	.00	.00	.00	.00
2020	759	231	7500	6,390.00	23,890.00	23,860.39	29.61	.00	29.61	.00
DIVISION TOTALS:				***78,560.00***	***78,560.00***	***70,629.01***	***7,930.99***	***.00***	***7,930.99***	***.00***
232 Div Of Transportation Planning										
2020	759	232	7100	100,530.00	100,530.00	75,864.14	24,665.86	.00	24,665.86	.00
2020	759	232	7200	50,000.00	50,000.00	36,000.00	14,000.00	4,500.00	9,500.00	.00
2020	759	232	7500	24,620.00	24,620.00	20,898.96	3,721.04	.00	3,721.04	.00
DIVISION TOTALS:				***175,150.00***	***175,150.00***	***132,763.10***	***42,386.90***	***4,500.00***	***37,886.90***	***.00***
DEPARTMENT TOTALS:				***253,710.00***	***253,710.00***	***203,392.11***	***50,317.89***	***4,500.00***	***45,817.89***	***.00***
PERCENT EXPENDED: 80.2 PERCENT EXPENDED AND ENCUMBERED: 81.9										
910 Employee Benefits										
919 Public Employee Assistance										
2020	759	919	7500	180.00	180.00	180.00	.00	.00	.00	.00
DIVISION TOTALS:				***180.00***	***180.00***	***180.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***180.00***	***180.00***	***180.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2020	759	921	7500	1,690.00	1,690.00	1,690.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,690.00***	***1,690.00***	***1,690.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,690.00***	***1,690.00***	***1,690.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0 PERCENT EXPENDED AND ENCUMBERED: 100.0										
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2020	759	944	7200	500,000.00	500,000.00	431,714.12	68,285.88	.00	68,285.88	.00
DIVISION TOTALS:				***500,000.00***	***500,000.00***	***431,714.12***	***68,285.88***	***.00***	***68,285.88***	***.00***
DEPARTMENT TOTALS:				***500,000.00***	***500,000.00***	***431,714.12***	***68,285.88***	***.00***	***68,285.88***	***.00***
PERCENT EXPENDED: 86.3 PERCENT EXPENDED AND ENCUMBERED: 86.3										

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
RESTRICTED FUNDS
AS OF 06 / 30 / 2020

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
010	***City Treasurer FUND***							
010	000	33,551,909.00	71,525,475.99	.00	71,525,475.99	.00	71,525,475.99	.00
154	***Vernon Manor Trust FUND***							
154	000	.00	9,471.62	9,471.62	.00	.00	.00	.00
155	***Eco Dev Rev Bonds-USquare Tr FUND***							
155	000	.00	44.18	44.18	.00	.00	.00	.00
156	***Eco Dev Rev Bonds-FSW-Tr FUND***							
156	000	819,841.02	836,678.87	.00	836,678.87	.00	836,678.87	.00
157	***Eco Dev Rev Bds-Conv Pl Truste FUND***							
157	000	120,303.12	122,773.89	.00	122,773.89	.00	122,773.89	.00
158	***Series 2018 Revenue Bonds FUND***							
158	000	.00	46,246.13	46,246.13	.00	.00	.00	.00
159	***Eco Dev Rev Bonds-Convergys Tr FUND***							
159	000	.00	1.11	1.11	.00	.00	.00	.00
161	***MSD Debt Serv Multi Series FUND***							
161	000	.00	78,692.63	78,692.63	.00	.00	.00	.00
164	***Madison Circle Trust FUND***							
164	000	11,150.49	11,158.61	8.12	11,150.49	.00	11,150.49	.00
165	***Elsinore Prop. Aquisition - Tr FUND***							
165	000	8,206,217.73	8,575,858.19	.00	8,575,858.19	.00	8,575,858.19	.00
166	***Graeters Bonds FUND***							
166	000	286,895.81	1,071,553.13	777,731.26	293,821.87	.00	293,821.87	.00
167	***Columbia Square Trust FUND***							
167	000	.00	10.00	10.00	.00	.00	.00	.00
168	***Baldwin Trust FUND***							
168	000	.00	38.44	38.44	.00	.00	.00	.00
169	***Keystone Trust FUND***							
169	000	.00	12,485.59	12,485.59	.00	.00	.00	.00
201	***Reproduction And Printing FUND***							
201	000	521,916.80	2,276,095.20	1,588,871.41	687,223.79	412,817.97	274,405.82	.00
202	***Fleet Services FUND***							
202	000	2,122,037.29	16,105,222.49	13,080,614.71	3,024,607.78	813,554.64	2,211,053.14	.00
204	***Water Works Stores -Materials FUND***							
204	000	961,106.19	770,296.94	.00	770,296.94	326,490.10	443,806.84	.00
205	***Fuel System FUND***							
205	000	2,680,745.23	7,651,003.35	5,056,390.37	2,594,612.98	637,884.98	1,956,728.00	.00
207	***Recreation Stores FUND***							
207	000	30,655.09	54,278.63	.00	54,278.63	2,444.17	51,834.46	.00

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
209	***Property Management Unit FUND***							
209	000	3,708,925.84	3,505,124.66	924,970.20	2,580,154.46	10,853.98	2,569,300.48	.00
210	***Highway Maintenance Stores FUND***							
210	000	316,869.39	591,041.07	.00	591,041.07	49,194.13	541,846.94	.00
212	***Employee Safety & Risk Mangmt FUND***							
212	000	1,121,701.07	3,921,024.40	2,847,296.18	1,073,728.22	108,802.35	964,925.87	.00
213	***Employee Workers' Comp FUND***							
213	000	17,268,514.71	21,419,066.55	3,961,121.29	17,457,945.26	41,095.92	17,416,849.34	.00
214	***Water Works Stores -Chemicals FUND***							
214	000	630,466.59	1,025,181.47	.00	1,025,181.47	3,768,188.77	-2,743,007.30	.00
304	***Community Dev Block Grant FUND***							
304	000	167,626.67	12,259,769.30	12,153,990.44	105,778.86	3,413,305.59	-3,307,526.73	.00
305	***CDBG Section 108 Loan Fund FUND***							
305	000	.00	294,224.25	294,224.25	.00	.00	.00	.00
307	***Convention Center Expansn Tax FUND***							
307	000	537,435.53	4,350,912.08	4,089,991.33	260,920.75	.00	260,920.75	.00
308	***Citizens Summer Jobs FUND***							
308	000	161,299.19	173,347.50	7,856.70	165,490.80	.00	165,490.80	.00
310	***Employee Relations FUND***							
310	000	1,986.91	2,191.51	1,825.95	365.56	.00	365.56	.00
311	***Water Works Activity FUND***							
311	000	1,728.90	3,631.27	2,880.56	750.71	353.60	397.11	.00
312	***Water Works Private Lead Service Line Replacement FUND***							
312	000	5,677,297.45	10,801,814.44	2,335,188.24	8,466,626.20	2,006,769.62	6,459,856.58	.00
313	***Recreation Activity Fund FUND***							
313	000	10,174.30	18,229.85	.00	18,229.85	.00	18,229.85	.00
314	***Special Events FUND***							
314	000	625,495.01	629,834.51	252,811.91	377,022.60	4.35	377,018.25	.00
315	***Fountain Square Pavilion FUND***							
315	000	15,314.50	15,629.03	.00	15,629.03	.00	15,629.03	.00
317	***Urban Dev Property Operations FUND***							
317	000	295,789.13	776,706.86	111,980.96	664,725.90	132,859.71	531,866.19	.00
319	***Contributions For Recreation FUND***							
319	000	267,027.37	333,864.54	168,385.86	165,478.68	14,053.30	151,425.38	.00
320	***Crosley Field Trust FUND***							
320	000	270,929.41	301,704.57	12,150.00	289,554.57	.00	289,554.57	.00
321	***Kroger Trust FUND***							
321	000	81,383.23	82,997.94	2,893.39	80,104.55	20,000.00	60,104.55	.00

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
324	***Recreation Fed Grant Project FUND***							
324	000	147,551.30	408,368.31	151,517.53	256,850.78	.00	256,850.78	.00
326	***Park Miscellaneous Revenue and Special Activities FUND***							
326	000	1,285,009.36	2,020,814.32	560,857.57	1,459,956.75	134,943.36	1,325,013.39	.00
327	***W.M. Ampt Free Concerts FUND***							
327	000	53,528.35	62,766.50	15,401.50	47,365.00	200.00	47,165.00	.00
328	***Groesbeck Endowments FUND***							
328	000	136,332.83	151,457.13	5,871.35	145,585.78	.00	145,585.78	.00
330	***Park Lodge/ Pavilion Deposits FUND***							
330	000	1,275,035.81	1,572,562.64	374,482.85	1,198,079.79	1,000.00	1,197,079.79	.00
331	***Police Education FUND***							
331	000	25,730.27	25,730.27	269.00	25,461.27	3,382.32	22,078.95	.00
332	***Krohn Conservatory FUND***							
332	000	1,521,412.04	2,183,922.16	1,138,713.33	1,045,208.83	43,355.85	1,001,852.98	.00
334	***Columbia Parkway Greenway FUND***							
334	000	35,870.93	36,607.65	.00	36,607.65	.00	36,607.65	.00
336	***Telecommunications Services FUND***							
336	000	75,786.53	75,536.61	7,820.90	67,715.71	2,211.92	65,503.79	.00
340	***Centennial Operations FUND***							
340	000	856,586.01	2,520,692.81	1,662,140.01	858,552.80	931,676.89	-73,124.09	.00
342	***New City Building Operations FUND***							
342	000	2,503.35	19,003.35	18,636.45	366.90	23,731.03	-23,364.13	.00
343	***Fire Safety Education FUND***							
343	000	12,965.42	12,965.42	.00	12,965.42	.00	12,965.42	.00
348	***Western Corridor Safe City FUND***							
348	000	123,574.28	123,574.28	31,755.23	91,819.05	48,060.11	43,758.94	.00
349	***Urban Renewal Debt Retirement FUND***							
349	000	30,589,473.64	39,197,849.64	4,823,646.18	34,374,203.46	.00	34,374,203.46	.00
350	***Public Health Research FUND***							
350	000	83,892.35	2,161,919.23	2,141,135.02	20,784.21	668,512.27	-647,728.06	.00
353	***Home Health Services FUND***							
353	000	457,562.81	2,689,415.45	2,688,307.25	1,108.20	283,506.48	-282,398.28	.00
354	***Household Sewage Treatment System Fees FUND***							
354	000	88,883.32	136,620.72	449.75	136,170.97	.00	136,170.97	.00
356	***Continuing Professional Training FUND***							
356	000	650,447.84	650,447.84	.00	650,447.84	.00	650,447.84	.00
359	***Blue Ash Property Acquisition FUND***							
359	000	39,567.88	39,567.88	.00	39,567.88	.00	39,567.88	.00

STATEMENT OF BALANCES
RESTRICTED FUNDS
AS OF 06 / 30 / 2020

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
360	***Blue Ash Property Operation FUND***							
360	000	81,205.88	81,205.88	.00	81,205.88	.00	81,205.88	.00
363	***Solid Waste Disposal Control FUND***							
363	000	18,334.92	124,232.23	82,323.59	41,908.64	.00	41,908.64	.00
366	***Federal Asset Forfeiture - Treasury FUND***							
366	000	270,950.23	285,527.04	64,785.67	220,741.37	.00	220,741.37	.00
367	***Federal Asset Forfeiture - Justice FUND***							
367	000	386,813.14	1,445,476.97	226,866.80	1,218,610.17	338,592.08	880,018.09	.00
368	***Law Enforcement Grant FUND***							
368	000	128,047.52	2,156,082.63	2,041,593.78	114,488.85	240,956.26	-126,467.41	.00
369	***Criminal Actv Forfeiture State FUND***							
369	000	1,010,140.23	1,460,152.62	734,510.12	725,642.50	432,035.01	293,607.49	.00
370	***Drug Offender Fines Forfeiture FUND***							
370	000	125,279.52	154,191.75	105,459.07	48,732.68	8,738.00	39,994.68	.00
372	***DUI Enforcement FUND***							
372	000	91,585.37	101,864.57	4,809.58	97,054.99	18,268.58	78,786.41	.00
373	***IRS Forfeiture FUND***							
373	000	24,431.69	24,933.47	.00	24,933.47	7,910.31	17,023.16	.00
376	***Anti-Prostitution Fund FUND***							
376	000	57,496.57	83,756.57	.00	83,756.57	.00	83,756.57	.00
381	***Cincinnati Abatement Project FUND***							
381	000	47,881.65	94,873.60	94,846.63	26.97	1,300,130.18	-1,300,103.21	.00
384	***Sewers - Activity FUND***							
384	000	566.05	780.99	.00	780.99	.00	780.99	.00
386	***Empowerment Zone FUND***							
386	000	482,382.64	489,625.57	113,632.00	375,993.57	86,368.00	289,625.57	.00
387	***Lead Hazard Control FUND***							
387	000	-88,601.39	9,426.51	169,436.01	-160,009.50	835,594.47	-995,603.97	.00
389	***Communications & Marketing Actv FUND***							
389	000	208,633.93	208,633.93	7,260.65	201,373.28	41,639.35	159,733.93	.00
390	***Fire Education FUND***							
390	000	67,588.98	73,238.11	7,644.09	65,594.02	.00	65,594.02	.00
391	***Women & Infants Food Grnt Prog FUND***							
391	000	211,342.93	2,997,462.19	2,997,112.54	349.65	36,349.98	-36,000.33	.00
393	***Metropolitan Medical Response-Contract Funds FUND***							
393	000	68,134.64	68,134.64	.00	68,134.64	.00	68,134.64	.00
396	***Council Lobbying FUND***							
396	000	1,924.00	1,924.00	.00	1,924.00	.00	1,924.00	.00

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
403	***Yeatman's Cove Park Trust FUND***							
403	000	686,962.70	701,071.50	.00	701,071.50	.00	701,071.50	.00
405	***Vending Program FUND***							
405	000	79,128.46	92,573.96	.00	92,573.96	.00	92,573.96	.00
411	***Home Investment Trust FUND***							
411	000	2,466,463.32	4,161,662.00	1,999,308.18	2,162,353.82	4,317,558.39	-2,155,204.57	.00
412	***Food Service License Fees FUND***							
412	000	402,749.81	1,644,200.71	1,033,503.01	610,697.70	3,459.00	607,238.70	.00
413	***Swimming Pool License Fees FUND***							
413	000	41,072.03	101,561.51	61,520.66	40,040.85	.00	40,040.85	.00
414	***Infectious Waste FUND***							
414	000	456.08	456.08	.00	456.08	.00	456.08	.00
415	***Immunization Action Plan FUND***							
415	000	122,840.88	363,105.98	233,230.01	129,875.97	1,492.45	128,383.52	.00
420	***Public Employee Assistance Pro FUND***							
420	000	269,988.89	793,684.69	468,341.74	325,342.95	7,461.40	317,881.55	.00
425	***Heart Health In Ham County FUND***							
425	000	3,741.23	86,607.00	86,517.41	89.59	20,000.00	-19,910.41	.00
428	***Urban Forestry FUND***							
428	000	174,894.99	198,179.07	964.91	197,214.16	31,066.30	166,147.86	.00
430	***Parks Private Endowment FUND***							
430	000	762,027.98	1,026,676.37	580,521.80	446,154.57	331,822.22	114,332.35	.00
435	***Human Relations FUND***							
435	000	1,000.00	1,000.00	.00	1,000.00	.00	1,000.00	.00
436	***Environmental Studies FUND***							
436	000	17,732.98	267,880.98	37,447.23	230,433.75	126,736.45	103,697.30	.00
438	***Neighborhood Stabilization FUND***							
438	000	617,303.65	617,907.01	77.91	617,829.10	.00	617,829.10	.00
439	***Affordable Housting Trust Fund FUND***							
439	000	1,000.00	1,300.00	.00	1,300.00	.00	1,300.00	.00
444	***Armleder Projects FUND***							
444	000	1,711,976.13	1,747,143.19	.00	1,747,143.19	.00	1,747,143.19	.00
445	***Emergency Shelter FUND***							
445	000	.00	1,092,499.80	892,499.80	200,000.00	110,123.64	89,876.36	.00
446	***Health Network FUND***							
446	000	22,290.63	5,794,074.76	5,678,012.16	116,062.60	332,251.41	-216,188.81	.00
448	***Health Care For The Homeless FUND***							
448	000	58,105.72	452,160.65	286,695.21	165,465.44	3,617.04	161,848.40	.00

STATEMENT OF BALANCES
RESTRICTED FUNDS
AS OF 06 / 30 / 2020

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
456	***Public Safety Special Projects FUND***							
456	000	24,165.13	26,215.13	1,684.00	24,531.13	8,807.26	15,723.87	.00
465	***Housing Opp People With Aids FUND***							
465	000	.00	981,730.91	981,730.91	.00	443,222.15	-443,222.15	.00
468	***Avondale Equiv FUND***							
468	000	434,385.14	1,089,791.80	339,002.09	750,789.71	.00	750,789.71	.00
472	***Fire Grants FUND***							
472	000	22,138.01	2,763,312.29	2,422,477.84	340,834.45	449,262.70	-108,428.25	.00
473	***COVID-19 FUND***							
473	000	.00	15,498,196.47	.00	15,498,196.47	.00	15,498,196.47	.00
476	***UASI Grant FUND***							
476	000	10,563.95	10,563.95	.00	10,563.95	.00	10,563.95	.00
478	***Justice Assistance Grant FUND***							
478	000	344,865.61	641,420.62	268,027.54	373,393.08	53,396.69	319,996.39	.00
479	***FEMA - Flood 2018 FUND***							
479	000	.00	248,206.19	248,206.19	.00	.00	.00	.00
480	***Queensgate South Dist Equiv FUND***							
480	000	614,332.29	1,123,628.76	233,471.44	890,157.32	.00	890,157.32	.00
481	***Downtown South/Riverfront Equivalent FUND***							
481	000	3,876,844.65	10,441,624.53	6,370,599.16	4,071,025.37	1,000,957.59	3,070,067.78	.00
482	***Downtown/OTR West Equivalent FUND***							
482	000	4,107,206.28	7,508,459.99	2,393,185.09	5,115,274.90	66,358.00	5,048,916.90	.00
483	***Downtown/OTR East Equivalent FUND***							
483	000	8,358,162.88	18,128,673.17	6,823,489.38	11,305,183.79	.00	11,305,183.79	.00
484	***Center Hill-Carthage/SPUR District Equivalent FUND***							
484	000	270,035.16	301,728.28	9,171.89	292,556.39	.00	292,556.39	.00
485	***Walnut Hills Equivalent FUND***							
485	000	1,503,291.04	2,812,307.06	1,269,690.62	1,542,616.44	.00	1,542,616.44	.00
486	***East Walnut Hills Equivalent FUND***							
486	000	1,749,408.39	2,806,821.75	521,322.42	2,285,499.33	.00	2,285,499.33	.00
487	***CUF/Heights Equivalent FUND***							
487	000	3,773,871.94	6,622,052.90	2,245,891.32	4,376,161.58	1,050,000.00	3,326,161.58	.00
488	***Corryville Equivalent FUND***							
488	000	1,972,279.88	4,930,541.01	2,069,989.49	2,860,551.52	149,284.00	2,711,267.52	.00
489	***Bond Hill Equivalent TIF District 10 FUND***							
489	000	371,296.70	703,473.71	96,926.80	606,546.91	.00	606,546.91	.00
490	***Evanston Equivalent FUND***							
490	000	800,033.96	1,079,975.56	192,975.88	886,999.68	.00	886,999.68	.00

STATEMENT OF BALANCES
RESTRICTED FUNDS
AS OF 06 / 30 / 2020

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
491	***Municipal Public Improvt Equiv FUND***							
491	000	3,262,527.39	10,276,565.01	5,975,624.94	4,300,940.07	236.06	4,300,704.01	.00
492	***West Price Hill Equiv FUND***							
492	000	54,373.74	139,909.50	80,910.46	58,999.04	.00	58,999.04	.00
493	***Price Hill Equiv FUND***							
493	000	94,060.64	137,350.36	15,356.21	121,994.15	.00	121,994.15	.00
494	***East Price Hill Equiv FUND***							
494	000	278,801.75	523,722.26	214,361.81	309,360.45	.00	309,360.45	.00
495	***Lower Price Hill Equiv FUND***							
495	000	338,653.27	405,583.11	19,479.80	386,103.31	.00	386,103.31	.00
496	***Westwood 1 Equiv FUND***							
496	000	113,451.65	172,256.67	17,179.89	155,076.78	.00	155,076.78	.00
497	***Westwood 2 Equiv FUND***							
497	000	21,946.77	57,448.32	53,269.26	4,179.06	.00	4,179.06	.00
498	***Madisonville Equiv FUND***							
498	000	1,037,256.30	2,921,248.29	1,278,879.79	1,642,368.50	.00	1,642,368.50	.00
499	***Oakley Equiv FUND***							
499	000	1,173,924.51	2,341,082.33	525,519.85	1,815,562.48	.00	1,815,562.48	.00
601	***Prepaid Property Settlement FUND***							
601	000	224,333.85	389,466.72	.00	389,466.72	.00	389,466.72	.00
604	***Unclassified Receipts FUND***							
604	000	105,183.01	13,058.09	.00	13,058.09	.00	13,058.09	.00
605	***Undistributed City Income Tax FUND***							
605	000	6,539,594.50	7,939,594.50	.00	7,939,594.50	.00	7,939,594.50	.00
608	***Federal Taxes W/H FUND***							
608	000	67,584.84	36,294.93	.00	36,294.93	.00	36,294.93	.00
610	***United Way Withholding FUND***							
610	000	19,255.03	19,255.03	.00	19,255.03	.00	19,255.03	.00
611	***Union Dues Withholding FUND***							
611	000	20,700.71	37,664.77	.00	37,664.77	.00	37,664.77	.00
612	***State Pension Systems W/H FUND***							
612	000	3,324,162.58	1,847,986.81	.00	1,847,986.81	.00	1,847,986.81	.00
614	***Employee Salary W/H FUND***							
614	000	54,972.93	65,730.47	.00	65,730.47	.00	65,730.47	.00
615	***Ohio Sales Tax Deposits FUND***							
615	000	49,352.88	69,639.37	.00	69,639.37	.00	69,639.37	.00
616	***Fire Insurance Escrow FUND***							
616	000	1,022,574.41	1,232,182.23	.00	1,232,182.23	20,000.00	1,212,182.23	.00

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
617	***Admissions Tax Bonds FUND***							
617	000	39,029.16	41,174.16	.00	41,174.16	.00	41,174.16	.00
618	***Towing Charges Private Operatr FUND***							
618	000	81,068.44	124,814.59	.00	124,814.59	342,859.59	-218,045.00	.00
619	***State Food Service Deposits FUND***							
619	000	41,941.42	41,883.21	.00	41,883.21	.00	41,883.21	.00
621	***State Vital Statistics Deposit FUND***							
621	000	770,163.41	757,207.59	.00	757,207.59	.00	757,207.59	.00
622	***State Swimming Pool Deposits FUND***							
622	000	1,911.52	6,401.52	.00	6,401.52	.00	6,401.52	.00
623	***Street Restoration FUND***							
623	000	1,585,215.69	2,093,666.03	.00	2,093,666.03	.00	2,093,666.03	.00
625	***Inspection Private St And Sewe FUND***							
625	000	394,043.39	240,717.25	.00	240,717.25	.00	240,717.25	.00
626	***Unclaimed Wages & Other Pay FUND***							
626	000	307,923.89	306,934.20	.00	306,934.20	.00	306,934.20	.00
627	***Deferred Compensation W/H FUND***							
627	000	24,383.29	34,814.71	.00	34,814.71	.00	34,814.71	.00
628	***State Income Tax W/H FUND***							
628	000	32,667.88	37,366.47	.00	37,366.47	.00	37,366.47	.00
630	***Cable Access Management FUND***							
630	000	655,225.56	592,107.92	.00	592,107.92	13,670.11	578,437.81	.00
632	***Local And School Withholding FUND***							
632	000	36,243.67	38,445.56	.00	38,445.56	.00	38,445.56	.00
634	***Buildings Escrow Deposits FUND***							
634	000	158,325.22	138,845.91	.00	138,845.91	.00	138,845.91	.00
635	***Buildings State Surcharge Fee FUND***							
635	000	185,267.71	17,898.93	.00	17,898.93	.00	17,898.93	.00
636	***Flexible Benefit Program FUND***							
636	000	910,027.97	1,086,031.10	.00	1,086,031.10	106,272.00	979,759.10	.00
639	***Police Property Room Deposits FUND***							
639	000	3,068,807.24	3,668,253.83	.00	3,668,253.83	.00	3,668,253.83	.00
702	***Enterprise Technology Solutions FUND***							
702	000	1,960,950.59	6,903,057.48	4,534,028.97	2,369,028.51	2,928,327.34	-559,298.83	.00
704	***MSD Capital Improvements FUND***							
704	000	125,467,732.84	212,263,882.18	115,118,328.25	97,145,553.93	122,197,359.35	-25,051,805.42	.00
706	***W.M. Ampt Endowment FUND***							
706	000	129,534.70	130,618.89	.00	130,618.89	.00	130,618.89	.00

STATEMENT OF BALANCES
RESTRICTED FUNDS
AS OF 06 / 30 / 2020

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
707	***Groesbeck Endowment FUND***							
707	000	37,163.91	38,467.46	.00	38,467.46	.00	38,467.46	.00
708	***Schmidlapp Park Music FUND***							
708	000	50,631.42	51,327.43	.00	51,327.43	.00	51,327.43	.00
711	***Risk Management FUND***							
711	000	19,515,189.41	113,213,180.47	82,696,688.10	30,516,492.37	17,355,432.00	13,161,060.37	.00
715	***Convention Facility Authority FUND***							
715	000	1,777,891.27	2,178,617.98	32,266.50	2,146,351.48	1,496.50	2,144,854.98	.00
721	***Crosley Field Complex-Trustee FUND***							
721	000	.00	6,186.56	6,186.56	.00	.00	.00	.00
751	***Recreation PIF FUND***							
751	000	205,681.22	309,360.44	1,778.85	307,581.59	.00	307,581.59	.00
752	***Park Board PIF FUND***							
752	000	2,389,671.97	2,573,981.12	161,500.00	2,412,481.12	.00	2,412,481.12	.00
753	***Expressways/Gateways PIF FUND***							
753	000	1,173,049.03	1,553,480.69	4,145.59	1,549,335.10	.00	1,549,335.10	.00
754	***Working Capital Reserve FUND***							
754	000	28,923,819.15	32,718,657.65	.00	32,718,657.65	.00	32,718,657.65	.00
756	***Water Works PIF FUND***							
756	000	63,382,464.11	102,869,913.40	45,294,910.74	57,575,002.66	10,990,136.49	46,584,866.17	.00
757	***Miscellaneous PIF FUND***							
757	000	8,438,491.86	5,537,752.42	1,804,219.35	3,733,533.07	.00	3,733,533.07	.00
758	***Income Tax PIF FUND***							
758	000	26,179,739.65	47,904,121.14	19,006,571.46	28,897,549.68	.00	28,897,549.68	.00
761	***Special Housing PIF FUND***							
761	000	1,646,103.09	3,170,123.03	.00	3,170,123.03	.00	3,170,123.03	.00
762	***Urban Redev Tax Incrmt Equivlt FUND***							
762	000	7,993,672.79	14,447,340.52	9,520,985.78	4,926,354.74	.00	4,926,354.74	.00
763	***Urban Redev Tax Incrmt Equivlt II FUND***							
763	000	151,560.82	3,623,576.53	3,526,577.00	96,999.53	309,249.09	-212,249.56	.00
791	***Sidewalk Assessments FUND***							
791	000	1,280,833.83	1,557,478.13	234,730.47	1,322,747.66	181,661.69	1,141,085.97	.00
792	***Forestry Assessments FUND***							
792	000	1,696,526.57	3,926,066.47	1,823,842.48	2,102,223.99	391,811.85	1,710,412.14	.00
793	***Blem Assessment FUND***							
793	000	598,381.89	1,412,052.17	495,575.19	916,476.98	63,556.76	852,920.22	.00
794	***Private Street Dedication FUND***							
794	000	230,683.81	238,398.78	434.52	237,964.26	.00	237,964.26	.00

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
RESTRICTED FUNDS
AS OF 06 / 30 / 2020

FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
795	***Downtown Special Improvemt FUND***							
795	000	.00	2,959,582.54	2,959,582.54	.00	.00	.00	.00
826	***Street Improvement FUND***							
826	000	.00	.00	.00	.00	.00	.00	.00
846	***Stormwater Improvement FUND***							
846	000	17,387.00	.00	.00	.00	.00	.00	.00
852	***Urban Renewal Tax Increment FUND***							
852	000	6,228.80	30,633.29	.00	30,633.29	.00	30,633.29	.00
858	***Street Improvement FUND***							
858	000	1,598.14	.00	.00	.00	.00	.00	.00
861	***Public Building Improvements FUND***							
861	000	.00	.00	.00	.00	.00	.00	.00
862	***Urban Development FUND***							
862	000	37,661.15	31,161.15	.00	31,161.15	.00	31,161.15	.00
864	***Automotive And Other Equip FUND***							
864	000	.00	.00	.00	.00	.00	.00	.00
870	***Street Improvement FUND***							
870	000	39,248.32	.00	.00	.00	.00	.00	.00
882	***Master Lease Program FUND***							
882	000	.00	1,223,688.46	1,223,688.46	.00	2,382,535.70	-2,382,535.70	.00
883	***Revolving Energy Loan FUND***							
883	000	267,832.50	517,832.50	.00	517,832.50	.00	517,832.50	.00
885	***Water Works Improvement FUND***							
885	000	1,665,377.46	1,847,079.12	1,039,525.36	807,553.76	653,707.21	153,846.55	.00
886	***Water Works Improvement FUND***							
886	000	.00	9,346,975.19	8,728,463.31	618,511.88	25,660,361.31	-25,041,849.43	.00
899	***Water Works Improvement FUND***							
899	000	875,692.92	979,075.60	979,075.60	.00	.00	.00	.00
980	***Capital Projects FUND***							
980	000	113,961,998.41	238,027,118.73	102,340,595.78	135,686,522.95	101,820,922.39	33,865,600.56	.00

city of
CINCINNATI

Interdepartmental Correspondence Sheet

202000970

Date: July 28, 2020

To: Councilmember Mann

From: Andrew W. Garth, Interim City Solicitor AWG

Subject: **Ordinance – TIF District Expenditures Policy**

Transmitted herewith is an ordinance captioned as follows:

> **ESTABLISHING** a City Council policy relating to the expenditure of payments in lieu of taxes received by the City of Cincinnati from tax increment financing incentive districts established pursuant to Section 5709.40(C) of the Ohio Revised Code.

AWG/WPW/(lnk)
Attachment
303962

{00317756-1}

City of Cincinnati

WPW

An Ordinance No._____ - 2020

ESTABLISHING a City Council policy relating to the expenditure of payments in lieu of taxes received by the City of Cincinnati from tax increment financing incentive districts established pursuant to Section 5709.40(C) of the Ohio Revised Code.

WHEREAS, pursuant to ordinances passed on or before the date of this ordinance, City Council has enacted legislation to establish several tax increment financing incentive districts (collectively, the "TIF Districts") pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC"); and

WHEREAS, pursuant to such ordinances the City has declared the "Improvement" (as defined in ORC Section 5709.40(A)(4)) to properties within the TIF Districts to be a public purpose and exempt from taxation but has required owners of such properties to make payments in lieu of taxes ("PILOTs") on such Improvement; and

WHEREAS, Council believes that the TIF Districts are useful tools for supporting investment in City neighborhoods, but PILOT expenditure decisions should include an informed public discussion; and

WHEREAS, on June 24, 2020 City Council passed Ordinance No. 206-2020 (the "Affordable Housing Policy") that established a policy to expend 25% of PILOTs, either currently held or those collected in the future, for affordable housing projects within the TIF Districts; and

WHEREAS, City Council desires to build upon the Affordable Housing Policy and establish additional policy with respect to the expenditure of PILOTs received by the City in order to promote public transparency on expenditures of PILOTs and to further community engagement on recommended expenditures of PILOTs; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That City Council hereby adopts the *TIF Transparency Policy* attached to this ordinance as Attachment A, which establishes certain City Council policies relating to proposed expenditures of payments in lieu of taxes received by the City of Cincinnati from tax increment financing districts created pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC").

Section 2. That it is hereby found and determined that all formal actions of Council concerning and relating to the passage of this ordinance were taken in an open meeting of this

Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the ORC.

Section 3. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

ATTACHMENT A

TIF Transparency Policy

Posting of PILOT Information to Public Website

In order to increase transparency and to ensure that the public has access to clear and comprehensible information on payments in lieu of taxes ("PILOTs") collected and expended for each of the City's tax increment financing incentive districts (each a "TIF District") established pursuant to Section 5709.40(C) of the Ohio Revised Code, the City should post the following information on the City's "Cincy Insights" website or other successor website to provide user-friendly public access to such information:

(i) The current balance of PILOTs available to be expended for each TIF District;
(ii) A list of all expenditures of PILOTs arising from the applicable TIF District, beginning with any expenditures since the applicable TIF District was established and then on an ongoing basis and accounting for any planned or committed expenditures to the extent possible; and
(iii) Information on the permissible uses of PILOTs.

Such posted information shall be updated at least bi-annually to reflect any recent activity.

Community Engagement

In order to ensure community awareness and participation in PILOT expenditure decisions, the City should do the following:

(i) present to the applicable community council(s) any proposed project to be funded by PILOTs; and
(ii) request (a) a vote from the applicable community council(s) to demonstrate the level of support for such proposed project and (b) submission of a letter from the community council(s) to City Council and the City Administration on the results of any such vote; and
(iii) directly report the results of any such vote to City Council.

For clarity, the intention of this policy is that each project is presented to an applicable community council one time for a vote, even if PILOTs will be expended over a period of time. If the subject PILOT expenditure and associated project will take place in a neighborhood different than the neighborhood(s) encompassed by the subject TIF District, then the "applicable community council(s)" for purposes of this policy shall include the community council of the neighborhood in which the proposed project is located and, for any contemplated expenditure that will support a new debt issuance, the community council for each neighborhood within the subject TIF District. This community engagement subsection is only applicable to new projects proposed after the date of City Council's adoption of this policy.

City of Cincinnati

City Hall, Room 348
801 Plum Street
Cincinnati, Ohio 45202

Phone (513) 352-3640
Email Betsy.Sundermann@cincinnati-oh.gov

202001430

Betsy Sundermann
Cincinnati City Councilmember

August 31, 2020

MOTION

WE MOVE that the City Administration create guidelines for consulting with community councils when Tax Increment Financing (TIF) funds are requested for development projects within their boundaries. City staff should ensure that appropriate community council representatives have been adequately briefed before a project is presented to City Council for consideration.

Betsy Sundermann
Betsy Sundermann

Jan-Michele Kearney
Jan-Michele Kearney

STATEMENT

Tax Increment Financing (TIF) districts often provide strategic gap funding for development projects throughout the City of Cincinnati. With the recent addition of TIF districts in most of Cincinnati's 52 neighborhoods, it's critical that community councils be granted an appropriate level of participation through city staff briefings and the option for expressing support or opposition in proposals which could use a portion of their district's funds.

Interdepartmental Correspondence Sheet

City of Cincinnati

August 31, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **TAX INCENTIVE REVIEW COUNCIL STATUS OF PROPERTY TAX AGREEMENTS YEAR END 2019**

BACKGROUND:

The Tax Incentive Review Council (TIRC) held its annual meeting on June 25, 2020 to review the 2019 Period performance of companies granted property tax exemptions under Section 5709.85, 725, and 3735.672 of the Ohio Revised Code (ORC). The TIRC review determines whether businesses have complied with the terms of their agreement related to project investment and job retention/creation. The tax exemption agreements typically allow the company three years to achieve investment and job goals.

The TIRC recommends continuation, modification, or termination of Community Reinvestment Area (CRA) agreements and Tax Increment Financing (TIF) agreements. It is important to note that the majority of tax exemption agreements executed by the City in recent years have been CRAs. TIF Agreements are more complex and tend to be used for large projects and have longer terms.

Attachment I reflects the minutes of the TIRC's 2020 Annual Meeting. Attachment II represents details of the 2019 year-end status of TIF Districts and TIF Projects. Attachment III represents details of the ORC 725 tax exemptions. Attachments IV, V, and VI reflect details of the 2019 CRA Tax Abatements.

PERFORMANCE OF TIF DISTRICTS AND TIF PROJECTS:

The TIRC is required to review Tax Incentive Financing Agreements created after 1994 including TIF Districts and TIF Projects. Attachment II entitled TIF Report to TIRC 2019 provides summary information on the 35 District TIFs and 56 Project TIFs. All companies with TIFs are in compliance with required service payments and these agreements are recommended for continuation.

PERFORMANCE OF URBAN RENEWAL TAX EXEMPTIONS (ORC 725):

The City Administration reported on tax exemptions authorized by ORC Chapter 725 and related to bonds for projects within defined Urban Renewal Areas. Like other TIF exemptions, these agreements authorize real property tax exemptions on improvements constructed and require the owner to make payments in lieu of taxes to the municipality. The municipality can use those payments to pay debt service on Chapter 725 bonds and for related expenses. The City has created

32 separate Urban Renewal Plans in order to undertake Urban Renewal efforts under ORC 725 within these areas.

In 2019, the City had eight active Urban Renewal agreements for projects undertaken in Urban Renewal Areas within Downtown, East End, and West End. These companies are compliant with their agreements and are recommended for continuation.

PERFORMANCE OF COMMERCIAL CRA AGREEMENTS:

During the 2019 period there were 315 active Commercial CRA agreements. A breakdown of the 2019 review and performance is outlined below and is also detailed in Attachments I and IV, V, and VI:

- 254 agreements are recommended for **continuation**.
- Thirty (30) agreements are recommended for **modification**. In all 30 cases the issue is late construction completion of the project, and developers are either still working on their completion applications to submit to the City or they have requested extensions of their construction completion dates. Amendments are being drafted for agreements where a letter from the Department Director is not sufficient.
- Three companies are in default and are recommended for termination should the default not be remedied. One company has requested termination of its CRA Agreement due to changes in their development plans for the property. This Agreement was recommended for **termination**. Note that some of these exemptions have commenced so should the default not be remedied, DCED will submit a subsequent ordinance to City Council to repeal the exemptions.
- Three agreements have expired and the projects have been closed.

Termination by Request of Company

- Children's Hospital Medical Center

Termination as a Result of Default

- Elm Street Ventures, LLC
- CCM Realty Holding Company (Clifton Market)
- 100 Findlay, LLC

Agreements that Expired in 2019

- 4021 Eastern Avenue, LLC
- Race, Republic & Green, LLC
- Red Bank Crossing II, LLC
- Meyer Tool, Inc. (Expired in 2018) – There is the potential for Ratification of the Agreement for an adjacent property which may require City Council approval.

RECOMMENDATION:

The ORC Section 5709.85 (E) states that City Council must act on the CRA and TIF program recommendations determined at the annual TIRC meeting. Recommendations to continue, modify, or terminate company agreements are contained in the TIRC Minutes. The Administration recommends approval of these minutes and the recommendations therein.

Attachments: I. 2020 TIRC Meeting Minutes and Summary
II. TIRC Meeting Packet

CC: Markiea L. Carter, Interim Director, Department of Community & Economic Development

Tax Incentive Review Council

2020 Annual Meeting
June 25, 2020 at 3:00 p.m.
Two Centennial Plaza, 805 Central Avenue, 7th Floor
Griesel Conference Room
Cincinnati, Ohio 45202

Members & Designees (Attendees are Checked)

Attendee	Designation	Affiliation
✓ Greg Jarvis, Chair	For Dusty Rhodes	Hamilton County Auditor
✓ John Juech	For Patrick Duhaney	City of Cincinnati (Manager)
✓ Kathleen Colley	For Karen Alder	City of Cincinnati (Finance)
✓ Nathan Tyahur	For Jennifer Wagner	Cincinnati Public Schools

Other Attendees	Affiliation
✓ Michael Banish	City Staff – DCED
✓ Dan Bower	City Staff – DCED
✓ Kaitlyn Geiger	City Staff – Law
✓ Kira Palmer	City Staff - Planning

MINUTES OF THE 2019 TIRC MEETING

Mr. Jarvis called the meeting to order at 3:05pm and asked everyone to introduce themselves.
Mr. Jarvis praised City staff for the well-organized and detailed report provided in advance of the meeting.

Mr. Jarvis asked Michael Banish to review the TIRC's Purpose.

Michael Banish reviewed the Purpose and then introduced Dan Bower, Deputy Director, Department of Community and Economic Development.

Dan Bower reviewed the Tax Increment Financing Exemptions (ORC 5709.40 & 5709.41) and presented recommendations to continue all exemptions.

TIRC Recommendations *– Motion by Ms. Colley, second by Mr. Tyahur, to approve recommendations for the Tax Increment Financing Exemptions. Motion carried unanimously.*

Dan Bower reviewed the Urban Renewal Tax Exemptions (ORC 725) and presented recommendations to continue all ORC 725 Agreements.

TIRC Recommendations *– Motion by Mr. Tyahur, second by Ms. Colley, to continue all Urban Renewal (ORC 725) tax exemptions. Motion carried unanimously.*

Michael Banish reviewed the information about the Community Reinvestment Area (CRA) Program, results of recommendations made by the TIRC on the CRA Agreements in 2019, and recommendations for 2020. He also reviewed the CRA Agreements that expired in 2019, and the new Agreements that were approved by City Council in 2019 but have not yet been executed.

TIRC Recommendations *– Motion by Mr. Tyahur, second by Ms. Colley, to accept the recommendations of the Administration on the active CRA Agreements. Motion carried unanimously.*

Motion to adjourn made by Mr. Juech, second by Ms. Colley. Unanimous. Meeting adjourned at 3:35pm.

Purpose of the Tax Incentive Review Council

According to Ohio Revised Code Section 5709.85, the TIRC meets annually to review all agreements granting exemptions from property taxation and any performance or audit reports required to be submitted pursuant to those agreements (see the attached reports). The Council determines whether the owner of the exempted property has complied with the agreement and may consider market fluctuations or changes in the business cycle unique to the owner's business. The Council shall submit to City Council written recommendations for continuation, modification, or cancellation of each agreement.

TIRC REPORT NARRATIVE

Tax Increment Financing (TIF) Exemptions (ORC 5709.40 & 5709.41)

A. Program Overview

Developers making a large-scale investment that requires substantial public infrastructure improvements may be able to use Tax Increment Financing (TIF) to offset a portion of those costs. In certain limited circumstances, TIF dollars may be used more broadly for urban redevelopment purposes.

How Do They Work? The Ohio legislature has authorized the creation of Tax Increment Financing under ORC Section 5709.40 and 5709.41. Upon creating a TIF, Ohio allows a municipality to grant a tax exemption up to 100% of the newly created real property value with the consent of the local school district. Municipalities may require payments in lieu of taxes on the exempt real property value. All payments in lieu of taxes collected on this newly created property value can be used to fund public infrastructure improvements and other eligible uses or pay debt service on bonds issued for such eligible uses. The two most common types of TIF in Ohio are Project TIFs and District TIFs. Project TIFs are applicable to particular developments. District TIFs apply to a specific geographic area of the City. In both cases, taxes are exempted on improvements (for the specific project, in the case of a Project TIF, or within the district, in the case of a District TIF), and the City may impose payments in lieu of taxes. District TIFs are subject to geographic area and assessed value caps under state law.

What Are the Benefits? Tax Increment Financing provides a method to fund public infrastructure and other eligible site improvements adjacent to and within new commercial developments.

How Is It Used? To initiate the process, a developer applies to the City for a TIF designation prior to the commencement of any construction activities. Next, the Department of Community & Economic Development reviews submitted information and requests additional information as required to determine whether debt must be issued to construct the public improvements and may refer the developer to the Port

Authority to underwrite the debt issuance. Finally, a recommendation is made to City Council for the designation of the Project as a TIF as well as any related legislation and legal agreements, such as a Development Agreement (governing the developer's construction of their project), Cooperative Agreement (when debt is to be issued through the Port), debt agreements (when the City issues the debt) and other related documents (i.e., letter of credit and service agreements). Depending on the timeline of a project's infrastructure needs, the City creates a Project TIF or District TIF and either: 1) waits until the revenues derived from the TIF are sufficient to pay for the costs of the infrastructure, or 2) issues debt for the construction of the infrastructure with such bonds being backed by the future TIF revenues. The decision of whether or not to issue debt depends solely on the immediacy of the project's infrastructure needs. The City frequently utilizes the Port Authority for the issuance of debt of TIF projects.

B. Staff Review of TIF Districts and Project TIFs

In 2019, the City of Cincinnati added 15 new TIF Districts for a total of 35. The initial 20 TIF Districts received a total of $34,767,336 in statutory service payments and made expenditures totaling $30,564,343.

The City had 58 Project TIFs in 2019, including 24 new Project TIFs approved by City Council in 2019, as authorized under Ohio Revised Code (ORC) Section 5709.40 and 5709.41. For the 21 Project TIFs receiving and distributing payments, there was a total of $19,611,803 in revenue and $14,442,623 in expenditure.

For the 43 TIFs with numbers at the time of legislation, the projects in aggregate project a total of $1.5 billion in real estate investment, 2,057 retained jobs, and 5,245 created jobs. Through 2019, the City has received reports and estimates for 40 Project TIFs with an actual real estate investment of $1,465,600,713 and a total number of jobs retained of 22 and a total number of jobs created of 5,879. (Note: These aggregate figures are based on both company reports and department estimates. The company-reported data is highlighted in green on the attached TIF Report spreadsheet. The City will continue to request data from these companies throughout the year.)

C. TIRC Recommendations on TIF Exemptions

Staff recommends all current TIF exemptions be continued.

Urban Renewal Debt (ORC 725)

A. Program Overview

Under Ohio Revised Code Chapter 725, a municipality can enter into a development agreement with a developer of land in an urban renewal project and can authorize a real property tax exemption with respect to the improvements constructed and

require the owner to make payments in lieu of taxes to the municipality. The municipality can use those payments to pay debt service on Chapter 725 bonds and for related expenses. The City has created 32 separate Urban Renewal Plans in order to undertake Urban Renewal efforts under ORC 725 within these areas.

B. Staff Review of Agreement ORC 725 Exemption Statuses

In 2019, the City had eight active Urban Renewal agreements for projects undertaken in Downtown, the East End and the West End. These agreements are compliant with their requirements to make service payments and minimum service payments to pay urban renewal project debt.

C. TIRC Recommendations on ORC 725 Exemptions

Staff recommends all current Urban Renewal Exemptions be continued.

Community Reinvestment Area Property Tax Abatement Program

A. Program Overview

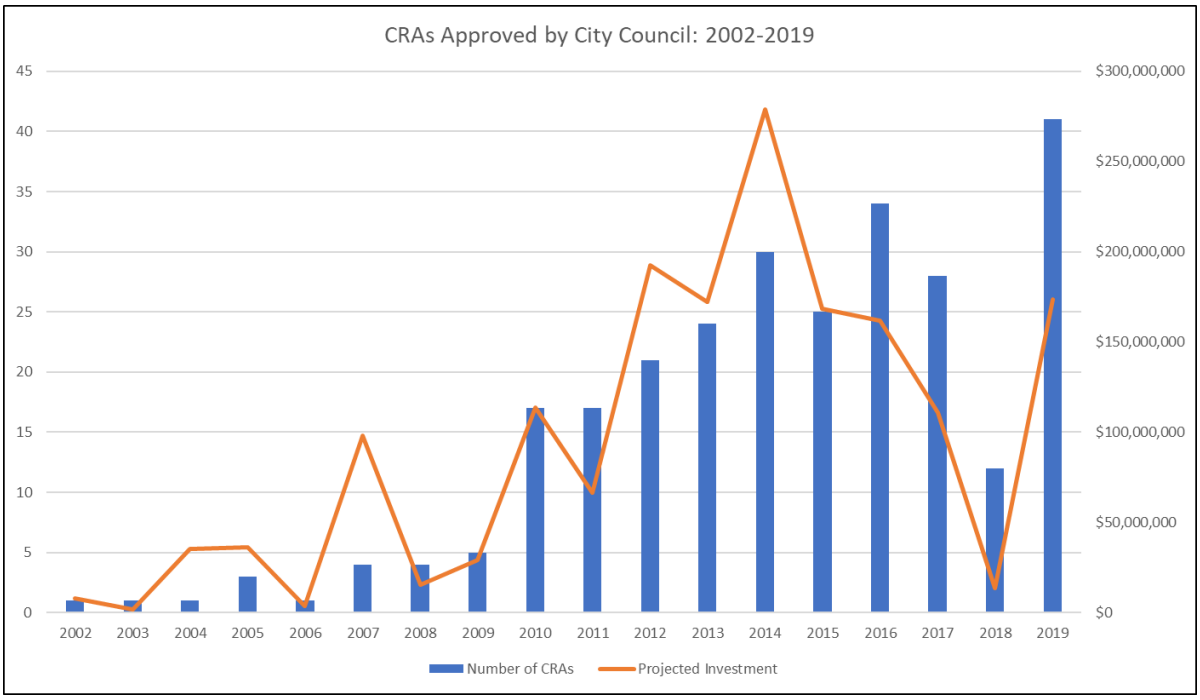
The City of Cincinnati offers a Community Reinvestment Area (CRA) tax abatement program to developers building or renovating a multi-family residential, commercial, industrial, or mixed-use facility. The following steps outline the process of approving a CRA and putting the tax abatement into effect:

1. The Company submits an initial CRA application.
2. The City of Cincinnati's Department of Community Economic Development (DCED) reviews the application, negotiates an agreement, and makes a recommendation to City Council.
3. City Council passes an ordinance to authorize the recommended property tax exemption and a CRA agreement is executed by the City Manager.
4. The Company begins construction of the improvements to the property.
5. The Company enters into a Payment in Lieu of Taxes (PILOT) agreement with Cincinnati Public Schools (CPS) and registers the agreement with Ohio Development Services Agency (ODSA).
6. The Company submits a completion application to DCED once construction is completed. (Companies with LEED CRA Agreements can submit their Completion Application without the LEED documentation and the City will hold the Application until the LEED documents are submitted.)
7. DCED sends all agreement materials to the Hamilton County Auditor.
8. Hamilton County Auditor assesses improvements and starts the abatement.
9. The Company submits annual reports and fees during the term of the abatement.

10. DCED submits an annual report on all agreements to ODSA in March and presents the information to the TIRC in June and City Council in September.

At the end of 2019, the City of Cincinnati had 315 active Commercial CRA agreements that had been approved by City Council, including 41 new agreements that were approved in 2019. Eighteen of the 2019 CRAs are in the process of being registered with the State and were not accounted for in the state report.

The following chart reflects the 315 CRA Agreements that are currently active and approved by City Council. These CRA Agreements reflect over $1.9 billion in Projected Investment.



There have been no CRA Agreements approved by City Council so far in 2020.

B. Actions Taken on 2019 TIRC Recommendations

The following tables reflect actions taken by the City Administration based on TIRC recommendations from its 2019 meeting.

Table: 2019 Modifications Recommended and Actions Taken

Project Name	Organization Legal Name	2019 Status	Resolution
1725 Vine Street	Kauffman Vine, LLC	Extension Needed	Amendment Pending
Film Center	Film Center, LLC	Annual Report Delinquent	Report Submitted
Custom Pro Logistics	Custom Pro Logistics, LLC	Pending Completion Issues	Issues Pending
1301 Walnut-Commercial	Azeotropic Partners, LLC	Extension Needed	Amendment Pending
1209 Jackson Street	TINC, LLC	Extension Needed	Extension Letter Signed
1505 Vine Street	OTR Holdings, LLC	Pending Completion	Completion App Received
Stratford Apartments II	Stratford Court Apts. II	Extension Needed	Extension Letter Signed
Jet Machine Expansion	Wulfeck Family Partnership	Pending Completion	Submitted; Abatement Started
131 W. 15th	OTR Holdings, LLC	Pending Completion	Submitted; Abatement Started
1607 Main Street	3MG Properties	Pending Completion	Completion App Requested
Williams YMCA	1228 McMillan, LLC	Extension Needed	Extension Letter Signed
1526 Blair Avenue	1526 Blair, LLC	Pending Completion	Submitted; Abatement Started
Strietmann Building	Grandin Company	Extension Needed	Amendment Executed
2415 Maplewood	Maplewood & Kinsey, LLC	Extension Needed	Amendment Executed
106 W. 7th Street	Shihasi West 7, LLC	Extension Needed	Determined Unnecessary
111 Wellington Place	Wellington APT, LLC	New Owner	Assignment Executed
Clifton Market	CCM Realty Holding Company	Change in ownership; Delinquent Report, Fees and PILOT delinquency	New Owner Identified; Fees paid; Assignment pending PILOT payment

Table: 2019 Terminations Recommended and Actions Taken

Project Name	Organization Legal Name	2019 Status	Action
Q-Labs-1920 Radcliff Dr.	Radcliffe Holdings, LLC	Termination Requested	Terminated

C. 2019 Annual Reports and Fees

Annual Reports are due from each company every year of the CRA Agreement starting with the year the Agreement is executed. Of the 315 active agreements, 283 annual reports have been submitted. Twelve of the active agreements were executed in 2020 so no 2019 Annual Report was due. One of the agreements is an historical CRA and no annual report is required. Two of the agreements are pending terminations (see below).

The department has contacted the companies representing the remaining 17 agreements about submitting the annual reports. Several have requested extensions due to the pandemic, and others have simply not responded. We will continue to

attempt to collect these reports for the remainder of the year. The department is allowing that the pandemic may be preventing some companies from accessing the data or resources needed to complete and submit their reports.

Annual Fees are also due every year and are calculated as 1% of the forgone taxes (taxes exempted by the Agreement), or $500 minimum and $2,500 maximum. As of this writing, 253 2019 Annual Fee payments have been made. Of the remaining 62 outstanding, twelve are new (executed in 2020) and do not pay the 2019 Annual Fee. One is historical and no fee is required. Two are terminations (see below).

As with the annual reports, the department will continue to attempt to collect the remaining 17 annual fees due. The department is allowing that the pandemic may be keeping companies from being able to make these payments.

No terminations are recommended this year solely as a result of outstanding 2019 Annual Reports or Annual Fees.

D. Staff Review of Agreement Statuses for 2019

There were 230 completed projects representing a total estimated expenditure of $1,510,552,550 and a company-reported expenditure of $1,628,549,129, or 108% of the total estimated. Of the 25 projects completed in 2019, 19 were above 80% of their projected investment commitment. Expenditures for 11 projects were more than 100% of the estimated investment commitment.

There are 85 projects that are not completed as of this writing, representing a total estimated expenditure (projected investment) of $401,132,056. Of these, 23 projects were expected to be completed by the end of 2019. One of these is a termination, nine have requested extensions, and the remaining 13 are working on their completion applications. All 85 projects are subject to the City's Wage Enforcement requirements for construction. There are no pending wage Enforcement complaints related to these projects.

The total new jobs commitment from the 315 active CRA Agreements is 8,834 jobs created. Companies with active CRA Agreements reported approximately 11,118 jobs created in 2019, with the largest jobs created figures reported by Fifth and Race, LLC; General Electric; and Medpace.

There are 4 companies in 2019 that are past their ramp-up period and have not met their job creation commitments by at least 80%. This reflects a total of 581 jobs not being created out of 2,168 created jobs committed by these companies. All four companies have suggested that market issues have affected their ability to hire the

number of people that they committed to hire. These market factors include construction delays, internal reorganizations, and a lack of tenants.

E. Staff Recommendations for 2019 Active CRA Agreements

The following table represents the staff recommendations for the 315 active CRA Agreements as of the end of 2019.

Recommendation	Status	Agreements
Continue-Compliant	Pending Completion	52
	Complete	202
Continue-Non-Compliant	Pending Completion	4
	Complete	19
Modify	Completion App Pending	17
	Extension Request Pending	13
Terminate	At company request	1
	In default	3
Expired	Expired in 2019	4
TOTAL		**315**

Continuations

Recommendations for Continue include 254 active agreements with companies that are compliant with the CRA Agreement. These recommendations also include 23 agreements whose companies are not compliant as a result of a delay in submitting 2019 Annual Reports or paying 2019 Annual Fees. Given the circumstances related to the pandemic, the department is allowing these 23 companies to Continue as non-compliant.

Modifications

Recommendations to Modify agreements reflect either late completion applications that have been requested by the City and are pending issues (e.g., the issuance of the Certificate of Occupancy, lack of LEED documentation, etc.) or requests from the company for an extension. Delays in submitting the completion application may result in the need for an extension. Extensions can be in the form of a letter from the Director of the Department of Community and Economic Development or by Amendment, depending on what the agreement permits.

Terminations

The following CRA Agreements are recommended for Termination:

- Children's Hospital Medical Center (Requested by Company) – The company changed its plans for the development of this property.
- Elm Street Ventures (In Default) – The company has not submitted 2019 Annual Report or Annual Fee and is past due 90+ days on the School Board PILOT payment. Several requests have been made for these obligations in the past year and there has been no response.
- CCM Realty Holding Company/Clifton Market (In Default) – Ownership transferred in 2018; new owner has not paid past due School Board PILOT payments and no assignment has been made as a result.
- 100 Findlay, LLC (In Default) – The company has not executed a School Board PILOT Agreement, has not paid the $750 Ohio application fee, and completion is over a year late. Several attempts have been made over the past year to collect on these obligations. Promises have been made by the company to complete these requirements, but they are not kept.

Expirations

The following CRA Agreements expired at the end of 2019. No action from the TIRC is needed.

- 4021 Eastern Avenue, LLC (Expired in 2019)
- Race, Republic & Green, LLC (Expired in 2019)
- Red Bank Crossing II, LLC (Expired in 2019)
- Meyer Tool, Inc. (Expired in 2018) – There is the potential for Ratification of the Agreement for an adjacent property which may require City Council approval.

Tax Incentive Review Council

2020 Annual Meeting
June 25, 2020 at 3:00 p.m.
Two Centennial Plaza, 805 Central Avenue, 7th Floor
Griesel Conference Room
Cincinnati, Ohio 45202

Members & Designees

Member	Designee	Affiliation
Auditor Dusty Rhodes, Chair	Greg Jarvis	Hamilton County Auditor
Patrick Duhaney	John Juech	City of Cincinnati (Manager)
Councilmember	Vacant	City of Cincinnati (Council)
Karen Alder	Kathleen Colley	City of Cincinnati (Finance)
Jennifer Wagner	Nathan Tyahur	Cincinnati Public Schools
Steve Armsey	N/A	Citizen Member
Vacant	N/A	Citizen Member

Agenda

I. Introductions

II. Overview of Meeting and Duties of Tax Incentive Review Council (TIRC)

III. Tax Increment Financing Exemptions (ORC 5709.40 & 5709.41)
   a. Program Overview
   b. Staff Review of TIF Districts and Project TIFs
   c. **TIRC Recommendations on TIF Exemptions**

IV. Urban Renewal Debt (ORC 725)
   a. Program Overview
   b. Staff Review of ORC 725 Exemption Statuses
   c. **TIRC Recommendations on ORC 725 Exemptions**

V. Community Reinvestment Area (CRA) Program
   a. Program Overview
   b. Actions Taken on 2019 TIRC Recommendations
   c. 2019 Annual Reports and Fees
   d. Staff Review of Agreement Statuses in 2019
   e. **Staff Recommendations for 2019 Active CRA Agreements**

VI. Adjournment

Purpose of the Tax Incentive Review Council

According to Ohio Revised Code Section 5709.85, the TIRC meets annually to review all agreements granting exemptions from property taxation and any performance or audit reports required to be submitted pursuant to those agreements (see the attached reports). The Council determines whether the owner of the exempted property has complied with the agreement and may consider market fluctuations or changes in the business cycle unique to the owner's business. The Council shall submit to City Council written recommendations for continuation, modification, or cancellation of each agreement.

TIRC REPORT NARRATIVE

Tax Increment Financing (TIF) Exemptions (ORC 5709.40 & 5709.41)

A. Program Overview

Developers making a large-scale investment that requires substantial public infrastructure improvements may be able to use Tax Increment Financing (TIF) to offset a portion of those costs. In certain limited circumstances, TIF dollars may be used more broadly for urban redevelopment purposes.

How Do They Work? The Ohio legislature has authorized the creation of Tax Increment Financing under ORC Section 5709.40 and 5709.41. Upon creating a TIF, Ohio allows a municipality to grant a tax exemption up to 100% of the newly created real property value with the consent of the local school district. Municipalities may require payments in lieu of taxes on the exempt real property value. All payments in lieu of taxes collected on this newly created property value can be used to fund public infrastructure improvements and other eligible uses or pay debt service on bonds issued for such eligible uses. The two most common types of TIF in Ohio are Project TIFs and District TIFs. Project TIFs are applicable to particular developments. District TIFs apply to a specific geographic area of the City. In both cases, taxes are exempted on improvements (for the specific project, in the case of a Project TIF, or within the district, in the case of a District TIF), and the City may impose payments in lieu of taxes. District TIFs are subject to geographic area and assessed value caps under state law.

What Are the Benefits? Tax Increment Financing provides a method to fund public infrastructure and other eligible site improvements adjacent to and within new commercial developments.

How Is It Used? To initiate the process, a developer applies to the City for a TIF designation prior to the commencement of any construction activities. Next, the Department of Community & Economic Development reviews submitted information and requests additional information as required to determine whether debt must be issued to construct the public improvements and may refer the developer to the Port Authority to underwrite the debt issuance. Finally, a recommendation is made to City Council for the designation of the Project as a TIF as well as any related legislation and legal agreements, such as a Development Agreement (governing the developer's construction of their project), Cooperative Agreement (when debt is to be issued

through the Port), debt agreements (when the City issues the debt) and other related documents (i.e., letter of credit and service agreements). Depending on the timeline of a project's infrastructure needs, the City creates a Project TIF or District TIF and either: 1) waits until the revenues derived from the TIF are sufficient to pay for the costs of the infrastructure, or 2) issues debt for the construction of the infrastructure with such bonds being backed by the future TIF revenues. The decision of whether or not to issue debt depends solely on the immediacy of the project's infrastructure needs. The City frequently utilizes the Port Authority for the issuance of debt of TIF projects.

B. Staff Review of TIF Districts and Project TIFs

In 2019, the City of Cincinnati added 15 new TIF Districts for a total of 35. The initial 20 TIF Districts received a total of $34,767,336 in statutory service payments and made expenditures totaling $30,564,343.

The City had 58 Project TIFs in 2019, including 24 new Project TIFs approved by City Council in 2019, as authorized under Ohio Revised Code (ORC) Section 5709.40 and 5709.41. For the 21 Project TIFs receiving and distributing payments, there was a total of $19,611,803 in revenue and $14,442,623 in expenditure.

For the 43 TIFs with numbers at the time of legislation, the projects in aggregate project a total of $1.5 billion in real estate investment, 2,057 retained jobs, and 5,245 created jobs. Through 2019, the City has received reports and estimates for 40 Project TIFs with an actual real estate investment of $1,465,600,713 and a total number of jobs retained of 22 and a total number of jobs created of 5,879. (Note: These aggregate figures are based on both company reports and department estimates. The company-reported data is highlighted in green on the attached TIF Report spreadsheet. The City will continue to request data from these companies throughout the year.)

C. TIRC Recommendations on TIF Exemptions

Staff recommends all current TIF exemptions be continued.

Urban Renewal Debt (ORC 725)

A. Program Overview

Under Ohio Revised Code Chapter 725, a municipality can enter into a development agreement with a developer of land in an urban renewal project and can authorize a real property tax exemption with respect to the improvements constructed and require the owner to make payments in lieu of taxes to the municipality. The municipality can use those payments to pay debt service on Chapter 725 bonds and for related expenses. The City has created 32 separate Urban Renewal Plans in order to undertake Urban Renewal efforts under ORC 725 within these areas.

B. Staff Review of Agreement ORC 725 Exemption Statuses

In 2019, the City had eight active Urban Renewal agreements for projects undertaken in Downtown, the East End and the West End. These agreements are compliant with their requirements to make service payments and minimum service payments to pay urban renewal project debt.

C. TIRC Recommendations on ORC 725 Exemptions

Staff recommends all current Urban Renewal Exemptions be continued.

Community Reinvestment Area Property Tax Abatement Program

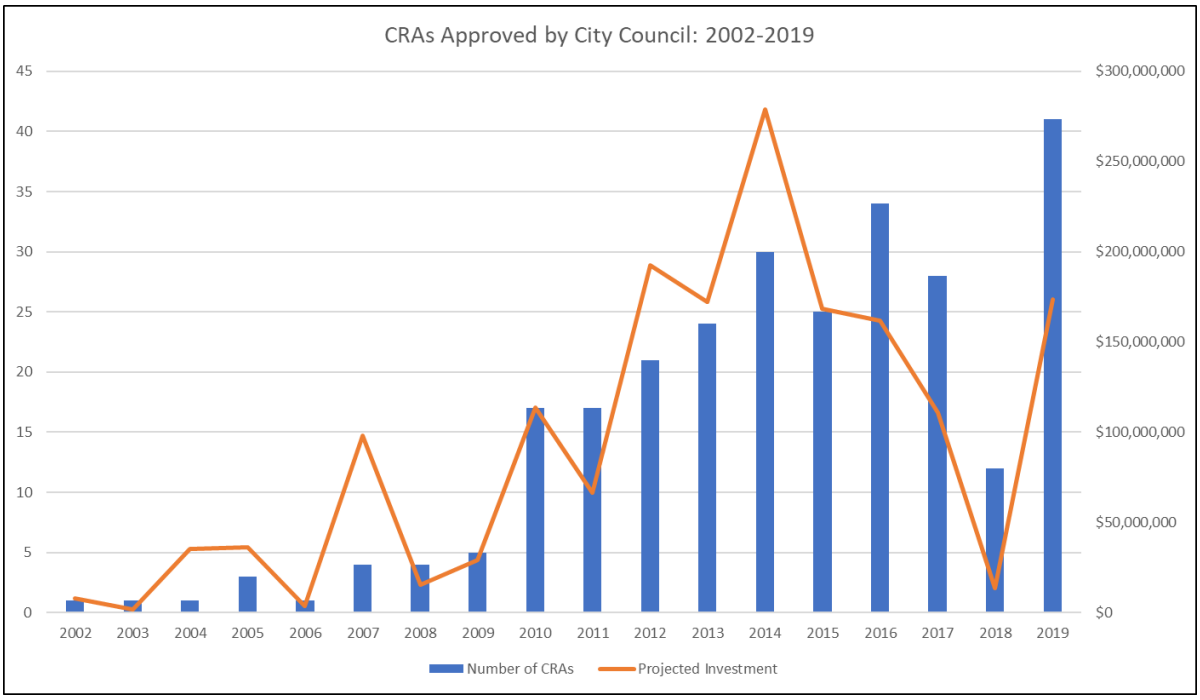
A. Program Overview

The City of Cincinnati offers a Community Reinvestment Area (CRA) tax abatement program to developers building or renovating a multi-family residential, commercial, industrial, or mixed-use facility. The following steps outline the process of approving a CRA and putting the tax abatement into effect:

1. The Company submits an initial CRA application.
2. The City of Cincinnati's Department of Community Economic Development (DCED) reviews the application, negotiates an agreement, and makes a recommendation to City Council.
3. City Council passes an ordinance to authorize the recommended property tax exemption and a CRA agreement is executed by the City Manager.
4. The Company begins construction of the improvements to the property.
5. The Company enters into a Payment in Lieu of Taxes (PILOT) agreement with Cincinnati Public Schools (CPS) and registers the agreement with Ohio Development Services Agency (ODSA).
6. The Company submits a completion application to DCED once construction is completed. (Companies with LEED CRA Agreements can submit their Completion Application without the LEED documentation and the City will hold the Application until the LEED documents are submitted.)
7. DCED sends all agreement materials to the Hamilton County Auditor.
8. Hamilton County Auditor assesses improvements and starts the abatement.
9. The Company submits annual reports and fees during the term of the abatement.
10. DCED submits an annual report on all agreements to ODSA in March and presents the information to the TIRC in June and City Council in September.

At the end of 2019, the City of Cincinnati had 315 active Commercial CRA agreements that had been approved by City Council, including 41 new agreements that were approved in 2019. Eighteen of the 2019 CRAs are in the process of being registered with the State and were not accounted for in the state report.

The following chart reflects the 315 CRA Agreements that are currently active and approved by City Council. These CRA Agreements reflect over $1.9 billion in Projected Investment.



There have been no CRA Agreements approved by City Council so far in 2020.

B. Actions Taken on 2019 TIRC Recommendations

The following tables reflect actions taken by the City Administration based on TIRC recommendations from its 2019 meeting.

Table: 2019 Modifications Recommended and Actions Taken

Project Name	Organization Legal Name	2019 Status	Resolution
1725 Vine Street	Kauffman Vine, LLC	Extension Needed	Amendment Pending
Film Center	Film Center, LLC	Annual Report Delinquent	Report Submitted
Custom Pro Logistics	Custom Pro Logistics, LLC	Pending Completion Issues	Issues Pending
1301 Walnut-Commercial	Azeotropic Partners, LLC	Extension Needed	Amendment Pending
1209 Jackson Street	TINC, LLC	Extension Needed	Extension Letter Signed
1505 Vine Street	OTR Holdings, LLC	Pending Completion	Completion App Received
Stratford Apartments II	Stratford Court Apts. II	Extension Needed	Extension Letter Signed
Jet Machine Expansion	Wulfeck Family Partnership	Pending Completion	Submitted; Abatement Started
131 W. 15th	OTR Holdings, LLC	Pending Completion	Submitted; Abatement Started
1607 Main Street	3MG Properties	Pending Completion	Completion App Requested
Williams YMCA	1228 McMillan, LLC	Extension Needed	Extension Letter Signed
1526 Blair Avenue	1526 Blair, LLC	Pending Completion	Submitted; Abatement Started
Strietmann Building	Grandin Company	Extension Needed	Amendment Executed
2415 Maplewood	Maplewood & Kinsey, LLC	Extension Needed	Amendment Executed
106 W. 7th Street	Shihasi West 7, LLC	Extension Needed	Determined Unnecessary
111 Wellington Place	Wellington APT, LLC	New Owner	Assignment Executed
Clifton Market	CCM Realty Holding Company	Change in ownership; Delinquent Report, Fees and PILOT delinquency	New Owner Identified; Fees paid; Assignment pending PILOT payment

Table: 2019 Terminations Recommended and Actions Taken

Project Name	Organization Legal Name	2019 Status	Action
Q-Labs-1920 Radcliff Dr.	Radcliffe Holdings, LLC	Termination Requested	Terminated

C. 2019 Annual Reports and Fees

Annual Reports are due from each company every year of the CRA Agreement starting with the year the Agreement is executed. Of the 315 active agreements, 283 annual reports have been submitted. Twelve of the active agreements were executed in 2020 so no 2019 Annual Report was due. One of the agreements is an historical CRA and no annual report is required. Two of the agreements are pending terminations (see below).

The department has contacted the companies representing the remaining 17 agreements about submitting the annual reports. Several have requested extensions due to the pandemic, and others have simply not responded. We will continue to attempt to collect these reports for the remainder of the year. The department is allowing that the pandemic may be preventing some companies from accessing the data or resources needed to complete and submit their reports.

Annual Fees are also due every year and are calculated as 1% of the forgone taxes (taxes exempted by the Agreement), or $500 minimum and $2,500 maximum. As of this writing, 253 2019 Annual Fee payments have been made. Of the remaining 62 outstanding, twelve are new

(executed in 2020) and do not pay the 2019 Annual Fee. One is historical and no fee is required. Two are terminations (see below).

As with the annual reports, the department will continue to attempt to collect the remaining 17 annual fees due. The department is allowing that the pandemic may be keeping companies from being able to make these payments.

No terminations are recommended this year solely as a result of outstanding 2019 Annual Reports or Annual Fees.

D. Staff Review of Agreement Statuses for 2019

There were 230 completed projects representing a total estimated expenditure of $1,510,552,550 and a company-reported expenditure of $1,628,549,129, or 108% of the total estimated. Of the 25 projects completed in 2019, 19 were above 80% of their projected investment commitment. Expenditures for 11 projects were more than 100% of the estimated investment commitment.

There are 85 projects that are not completed as of this writing, representing a total estimated expenditure (projected investment) of $401,132,056. Of these, 23 projects were expected to be completed by the end of 2019. One of these is a termination, nine have requested extensions, and the remaining 13 are working on their completion applications. All 85 projects are subject to the City's Wage Enforcement requirements for construction. There are no pending wage Enforcement complaints related to these projects.

The total new jobs commitment from the 315 active CRA Agreements is 8,834 jobs created. Companies with active CRA Agreements reported approximately 11,118 jobs created in 2019, with the largest jobs created figures reported by Fifth and Race, LLC; General Electric; and Medpace.

There are 4 companies in 2019 that are past their ramp-up period and have not met their job creation commitments by at least 80%. This reflects a total of 581 jobs not being created out of 2,168 created jobs committed by these companies. All four companies have suggested that market issues have affected their ability to hire the number of people that they committed to hire. These market factors include construction delays, internal reorganizations, and a lack of tenants.

E. Staff Recommendations for 2019 Active CRA Agreements

The following table represents the staff recommendations for the 315 active CRA Agreements as of the end of 2019.

Recommendation	Status	Agreements
Continue-Compliant	Pending Completion	52
	Complete	202
Continue-Non-Compliant	Pending Completion	4
	Complete	19
Modify	Completion App Pending	17
	Extension Request Pending	13
Terminate	At company request	1
	In default	3
Expired	Expired in 2019	4
TOTAL		**315**

Continuations

Recommendations for Continue include 254 active agreements with companies that are compliant with the CRA Agreement. These recommendations also include 23 agreements whose companies are not compliant as a result of a delay in submitting 2019 Annual Reports or paying 2019 Annual Fees. Given the circumstances related to the pandemic, the department is allowing these 23 companies to Continue as non-compliant.

Modifications

Recommendations to Modify agreements reflect either late completion applications that have been requested by the City and are pending issues (e.g., the issuance of the Certificate of Occupancy, lack of LEED documentation, etc.) or requests from the company for an extension. Delays in submitting the completion application may result in the need for an extension. Extensions can be in the form of a letter from the Director of the Department of Community and Economic Development or by Amendment, depending on what the agreement permits.

Terminations

The following CRA Agreements are recommended for Termination:

- Children's Hospital Medical Center (Requested by Company) – The company changed its plans for the development of this property.
- Elm Street Ventures (In Default) – The company has not submitted 2019 Annual Report or Annual Fee and is past due 90+ days on the School Board PILOT payment. Several requests have been made for these obligations in the past year and there has been no response.
- CCM Realty Holding Company/Clifton Market (In Default) – Ownership transferred in 2018; new owner has not paid past due School Board PILOT payments and no assignment has been made as a result.
- 100 Findlay, LLC (In Default) – The company has not executed a School Board PILOT Agreement, has not paid the $750 Ohio application fee, and completion is over a year late.

Several attempts have been made over the past year to collect on these obligations. Promises have been made by the company to complete these requirements, but they are not kept.

Expirations

The following CRA Agreements expired at the end of 2019. No action from the TIRC is needed.

- 4021 Eastern Avenue, LLC (Expired in 2019)
- Race, Republic & Green, LLC (Expired in 2019)
- Red Bank Crossing II, LLC (Expired in 2019)
- Meyer Tool, Inc. (Expired in 2018) – There is the potential for Ratification of the Agreement for an adjacent property which may require City Council approval.

TIF REPORT TO TIRC: 2019 Year: 2019

District/Project	Date Created	Expiration Date	TIF Revenue: In Calendar Year 2019	TIF Revenue: First paid	TIF Expenditures: In Calendar Year 2019	TIF Expenditures: First paid	Project Investment – Real Property: Projected (at time of legislation)	Project Investment – Real Property: Actual (as of 12/31/19)	Employment Information – Retained: Projected (at time of legislation)	Employment Information – Retained: Actual (as of 12/31/19)	Employment Information – Created: Projected (at time of legislation)	Employment Information – Created: Actual (as of 12/31/19)
District 1-Queensgate	12/18/02	12/31/33	$ 470,880.20	2004	$ 219,239.88	2004		$ -	0	0	0	0
District 2-Downtown South/Riverfront	12/18/02	12/31/33	$ 5,456,009.94	2004	$ 6,257,435.00	2004		$ 129,400,000.00	0	0	0	0
District 3-Downtown/OTR West	12/18/02	12/31/33	$ 5,287,953.32	2004	$ 4,549,990.46	2004		$ -	0	0	0	0
District 4-Downtown/OTR East	12/18/02	12/31/33	$ 10,153,100.84	2004	$ 7,016,862.93	2004		$ 211,826,926.00	0	0	11	0
District 5-Center Hill - Carthage	12/18/02	12/31/33	$ 31,720.18	2006	$ 9,200.70	2006		$ -	0	0	0	0
District 6-Walnut Hills	12/18/02	12/31/33	$ 1,131,161.10	2004	$ 1,227,299.89	2005		$ 27,491,761.00	0	0	0	0
District 7-East Walnut Hills	12/18/02	12/31/33	$ 1,712,804.40	2005	$ 863,672.71	2005		$ 10,500,000.00	0	0	0	50
District 8-Clifton/University Heights	12/18/02	12/31/33	$ 2,798,424.39	2004	$ 1,205,903.30	2004		$ 33,660,000.00	0	0	0	0
District 9-Corryville	12/18/02	12/31/33	$ 2,849,019.82	2005	$ 2,047,013.03	2005		$ 36,000,000.00	0	600	0	400
District 10-Bond Hill	12/18/02	12/31/33	$ 395,132.86	2006	$ 121,603.51	2006		$ 10,000,000.00	0	0	0	100
District 11-Evanston	12/18/02	12/31/33	$ 249,956.09	2005	$ 187,598.34	2005		$ -	0	0	0	0
District 13-West Price Hill	11/2/05	12/31/36	$ 38,128.45	2008	$ 20,676.97	2008		$ -	0	0	0	0
District 14-Price Hill	11/2/05	12/31/36	$ 58,797.31	2008	$ 17,448.01	2008		$ -	0	0	0	0
District 15-East Price Hill	11/2/05	12/31/36	$ 263,798.17	2008	$ 212,824.16	2008		$ 10,000,000.00	0	0	0	0
District 16-Lower Price Hill	11/2/05	12/31/36	$ 47,904.31	2009	$ 14,496.85	2009		$ -	0	0	0	
District 17-Westwood 1	11/2/05	12/31/36	$ 66,507.47	2009	$ 19,297.98	2009		$ -	0	0	0	0
District 18-Westwood 2	11/2/05	12/31/36	$ 58,107.70	2008	$ 60,605.84	2008		$ -	0	0	0	0
District 19-Madisonville	11/2/05	12/31/36	$ 2,046,827.95	2009	$ 5,690,917.57	2009		$ 33,000,000.00	0	0	0	600
District 20-Oakley	11/2/05	12/31/36	$ 1,124,779.01	2009	$ 515,088.68	2009		$ 15,400,000.00	0	0	0	91
District 21-Avondale	11/2/05	12/31/36	$ 526,323.06	2009	$ 307,167.31	2009		$ -	0	0	0	0
District 22-West End	12/18/2019	12/31/2049										
District 23-Pleasant Ridge	12/18/2019	12/31/2049										
District 24-Mount Auburn	12/18/2019	12/31/2049										
District 25-Northside	12/18/2019	12/31/2049										
District 26-Eastern River	12/18/2019	12/31/2049										
District 27-College Hill	12/18/2019	12/31/2049										
District 28-Roselawn	12/18/2019	12/31/2049										
District 29-Westwood Boudinot	12/18/2019	12/31/2049										
District 30-Mount Airy	12/18/2019	12/31/2049										
District 31-Camp Washington	12/18/2019	12/31/2049										
District 32-Spring Grove Village	12/18/2019	12/31/2049										
District 33-South Fairmount	12/18/2019	12/31/2049										
District 34-South Cumminsville	12/18/2019	12/31/2049										
District 35-Riverside	12/18/2019	12/31/2049										
District 36-North Fairmount	12/18/2019	12/31/2049										
TOTALS for DISTRICT TIFs			**$ 34,767,336.57**		**$ 30,564,343.12**		**$ -**	**$ 517,278,687.00**	**0**	**600**	**11**	**1,241**
Fountain Square West (153-1994)	5/11/94	**12/31/19**	$ 236,275.92	1996	$ 2,269.44	1996	$ 42,200,000.00	$ 37,995,000.00	0	0	0	0
Center of Cincinnati (Milicron) (336-2001)	10/24/01	12/31/32	$ 819,123.70	2003	$ 471,557.09	2003	$ -	$ 6,100,000.00	0	0	0	0
Center of Cincinnati (Oakley N.) (245-2002)	6/26/02	12/31/33	$ 935,170.55	2004	$ 540,931.63	2004	$ -	$ 6,100,000.00	0	0	0	0
Columbia Square (232-2003)	6/25/03	12/31/34	$ 295,964.42	2007	$ 279,138.80	2007	$ 18,656,000.00	$ 11,192,630.00	0	0	280	514
Baldwin 300 (240-2007)	6/20/07	12/31/38	$ 1,378,685.46	2009	$ 951,441.38	2009	$ 19,950,000.00	$ 18,380,479.00	554	0	300	21
Keystone (13-2008)	1/26/08	12/31/39	$ 314,152.20	2010	$ 306,824.73	2010	$ 15,000,000.00	$ 15,000,000.00	0	0	0	200
Oakley Station (22-2012)	6/20/12	12/31/43	$ 1,016,858.93	2015	$ 681,917.09	2015	$ 120,000,000.00	$ 80,000,000.00	0		1700	300
Keystone Parke Phase II (22-2012)	3/5/14	12/31/46	$ 704,009.14	2017	$ 524,500.99	2017	$ 22,000,000.00	$ 5,087,800.79	0	0	200	
Collegevue Place/Gershom Grove (299-2015)	9/16/15	12/31/37	$ -	n/a	$ -	n/a	$ 1,000,000.00	$ 11,253,467.50	0	0	0	0
Centennial (361-2014)	12/17/14	12/31/45	$ 53,733.12	2018	$ 13,862.60	2018			0	0	0	0
Mercy Health - 1788 Tennessee (0321-2014)	11/13/14						$ 77,000,000.00	$ 74,343,566.00	400	0	650	0

5311 Hetzel-Holiday Inn (222-2016)	9/6/15						$ -		0		0	
The Banks Lot 2A (134-2014)	6/11/14	12/31/45						$ 125,000.00		0		0
The Banks Lot 2B (356-2014)	12/17/14						$ -	$ 57,103.00	0	0	0	1463
Gateway West Redevelopment (362-2014)	12/17/14						$ -		0	0	0	0
RBM Medpace Phase 2B (157-2018)	6/20/18						$ 71,000,000.00	$ 63,000,000.00	0	0	700	0
DeSales 3001 Woodburn (278-2017)	9/27/17						$ 17,300,000.00	$ 13,471,715.00	0	0	3	3
Baldwin 200 & Garage/Land (44-2016	2/18/16						$ -	$ 21,344,625.00	0	0	0	0
Vernon Manor Phase II (18-2016)	1/21/16		$ 1,342,016.32	2019	$ 659,337.07	2019	$ 41,394,465.00	$ 10,638,000.00	650	0	0	843
RBM Development Phase 2(A) (47-2016)	3/2/16		$ 383,260.46	2019	$ 383,260.46	2019	$ 24,500,000.00	$ 85,477,000.00	0	0	0	65
Keystone Park Phase III (9-2016)	1/6/16		$ 125,096.74	2019	$ 125,096.74	2019	$ 20,845,920.00		0		49	
MLK Reading SE (189-2019)	6/12/19							$ 17,985,847.00		0		0
Straight St - Trinitas (445-2019)	11/14/19											
27 Calhoun/Vine - Milhaus (488-2019)	12/11/19											
MLK Reading NE (489-2019)	12/11/19											
1744 Dana/Montgomery (475-2019)	12/11/19											
2950 Robertston / Oakley Yards (493-2019)	12/11/19						$ -		0		0	
2439 Spring Grove / Kao Brands (536-2019)	12/18/19						$ -		0		0	
Walworth / East End Homearama (540-2019)	12/18/19						$ -		0		0	
505 Vine St / Fountain Place (544-2019)	12/18/19						$ 59,000,000.00		0		0	
303 Broadway (198-2004)	6/9/04	12/31/35	$ 1,362,313.10	2005	$ 1,533,774.69	2005	$ 40,333,000.00	$ 42,500,000.00	0		600	750
Queen City Tower (203-2008)	6/11/08	12/31/39	$ 7,886,238.32	2010	$ 5,439,404.77	2010	$ 322,500,000.00	$ 322,500,000.00	0	0	0	0
dunnhumby USA (95-2013)	4/17/13	12/31/44	$ 229,599.00	2014	$ -	2014	$ 44,780,301.00	$ 73,185,221.00	n/a	0	606	0
Messer HQ	11/8/06	12/31/36	$ 230,782.27	n/a	$ 230,782.27	n/a	$ 12,000,000.00	$ 14,427,160.00	116	0	40	124
New Windsor	2/10/16	12/31/46	$ 198,980.45	n/a	$ 198,980.45	n/a	$ 10,588,408.00	$ 11,157,800.00	0	0	0	2
CSCPA Renassance/ Alumni Lofts	6/24/15	12/31/45	$ 613,588.64	n/a	$ 613,588.64	n/a	$ 24,000,000.00	$ 22,036,300.00		0	24	4
309 Vine Street (33-2016)	2/10/16		$ 423,231.92		$ 423,231.92		$ 70,000,000.00	$ 76,728,366.00	0	0	7	12
625 Eden Park Drive (300-2017)	5/24/17		$ 1,062,722.80		$ 1,062,722.80		$ 2,000,000.00	$ 71,356,255.00	310	0	0	414
Court & Walnut (268-2017)	9/27/17						$ 73,797,443.00	$ 37,700,119.00	0	0	65	0
Firehouse ROW (215-2018)	6/27/18						$ 18,218,351.00	$ 12,716,492.00	0	0	3	114
Baldwin Complex- Grand Baldwin (379-2015)	12/5/15						$ 37,300,000.00	$ 42,744,593.00	0	0	0	5
Madison & Whetsel Phase I SW Block (134-2018)	6/6/18						$ 36,345,068.00	$ 16,243,843.00	0	0	0	0
Riverside Yards (289-2018)	9/19/18						$ 6,000,000.00		0	0	0	0
711-721 Main NAP (329-2018)	10/17/18						$ 28,106,564.00	$ 12,985,340.00	0	0	2	96
1351 WHT E Walnut Hills (286-2019)	6/26/19						$ 48,355,000.00	$ -	0	0	5	0
1118 Sycamore (354-2019)	9/25/19							$ 817,759.00		0		15
601 E Pete Rose (253-2019)	6/26/19						$ 3,267,248.00	$ 3,267,348.00		0		7
Fourth & Race Residential (177-2019)	6/12/19							$ 36,511,923.00		0		193
Madison & Whetsel Phase II NE Block (365-2019)	10/2/19							$ 869,961.00		0		0
College Hill Hamilton North Bend (441-2019)	11/14/19							$ -		0		0
1-9 W Fourth/PNC Tower (425-2019)	11/14/19							$ 16,000,000.00		0		0
137 W 7th Street (472-2019)	12/4/19											
1712 Logan St (476-2019)	12/11/19											
Convention Place Mall (491-2019)	12/11/19											
Madison & Whetsel Phase III SE Block (495-2019)	12/11/19						$ 19,000,000.00		0		0	
3261 Spring Grove / William Powell Company (534-2	12/18/19						$ 4,250,000.00		27			
TOTALS for Project TIFs			**$ 19,611,803.46**		**$ 14,442,623.56**		**$ 1,350,687,768.00**	**$ 1,291,300,713.29**	**2,057**	**0**	**5,234**	**5,145**

LEGEND
New in 2019
Expired
Actuals reported in 2019

Project	Date Created	Expiration Date	Construction Completed (Yes/No)	Compliant with Agreement Terms	Notes
255 E Fifth Street	8/21/90	12/31/21	Yes	Yes	Compliant for 2019
312 Walnut	10/31/90	12/31/21	Yes	Yes	Compliant for 2019
Adams Landing	10/24/91	12/31/22	Yes	Yes	Compliant for 2019
312 Elm	10/24/91	12/31/22	Yes	Yes	Compliant for 2019
Race Street Development	1/26/01	12/31/32	Yes	Yes	Compliant for 2019
City West (366-2001)	8/15/01	12/31/32	Yes	Yes	Compliant for 2019
21C Hotel Project	4/13/02	12/31/33	Yes	Yes	Compliant for 2019
Adams Landing- Village D	12/4/03	12/31/34	Yes	Yes	Compliant for 2019
Adams Landing- Village A	10/13/05	12/31/36	Yes	Yes	Compliant for 2019
Adams Landing- Village B	1/10/06	12/31/37	Yes	Yes	Compliant for 2019
Shillito Lofts	10/27/09	12/31/40	Yes	Yes	Compliant for 2019

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	Corryville Community Development Corporation	Stetson Square (University Village) CRA	CRA	9/9/2004	1/1/2005	061-15000-09	16-006	100	15	2006	12/31/2020
CONTINUE	Machine Flats, LLC	3301 Colerain - Middle Earth	CRA - HIST	3/23/2005	4/18/2005	061-15000-06	05-001	100	8	2015	12/31/2023
CONTINUE	Uptown Rental Properties LLC	260 East University CRA	CRA	4/13/2005	5/16/2005	061-15000-06	05-002	100	15	2006	12/31/2020
CONTINUE	Wooster Park Office Condominium Association	Wooster Park office condos CRA	CRA	9/13/2006	10/4/2006	061-15000-06	06-001	100	15	2008	12/31/2022
CONTINUE	RD America Inc.	Restaurant Depot CRA	CRA	1/31/2007	3/23/2007	061-15000-06	07-001	100	15	2008	12/31/2022
CONTINUE	Stratford Companies	Senior Star - Assisted Living CRA	CRA	2/28/2007	10/26/2007	061-15000-09	07-001	100	15	2010	12/31/2025
CONTINUE	2718 Observatory Partners LLC	2718 Observatory Avenue CRA	CRA	6/27/2007	7/12/2007	061-00865-06	07-001	100	15	2009	12/31/2023
CONTINUE	KMS Realty, LTD	Skyline Chili CRA (Walnut Hills)	CRA	12/5/2007	1/29/2008	061-15000-09	08-001	100	15	2008	12/31/2022
CONTINUE	Towne Properties	DeSales Apartments II CRA	LEED CRA	11/5/2008	11/19/2008	061-15000-09	08-004	100	15	2010	12/31/2024
CONTINUE	Burke Inc.	Burke, Inc.	LEED CRA	1/1/2009	5/7/2009	061-15000-09	09-001	100	12	2010	12/31/2021
CONTINUE	La Caisse, Inc.	KZF Design Relocation to 700 Broadway	LEED CRA	1/1/2009	9/30/2009	061-15000-09	09-003	100	12	2011	12/31/2022
CONTINUE	DeVotie Hall Association	DeVotie Hall Renovation and Addition	LEED CRA	6/17/2009	12/28/2017	061-15000-09	19-038	100	15	2012	12/31/2026
CONTINUE	Medpace Inc.	RBM Dev/ 100 Medpace Way	LEED CRA	11/18/2009	12/14/2009	061-15000-09	16-014	100	15	2011	12/31/2025
CONTINUE	Forest Square Apartments Limited Partnership	Forest Square Senior Apartments	LEED CRA	12/16/2009	1/29/2010	061-15000-09	10-009	100	15	2011	12/31/2025
CONTINUE	MTK, Inc.	Q Laboratories Expansion CRA	CRA	12/16/2009	1/26/2010	061-15000-09	10-013	100	15	2011	12/31/2025
CONTINUE	Christian Moerlein Brewing Co.	Christian Moerlein at The Banks	LEED CRA	1/1/2010	9/10/2010	061-15000-09	10-003	100	12	2012	12/31/2023
CONTINUE	Links Unlimited	Links Unlimited	LEED CRA	1/1/2010	9/7/2010	061-15000-09	10-014	100	15	2012	12/31/2026
CONTINUE	Gamma Xi 21, Inc.	Delta Tau Delta Fraternity House	LEED CRA	1/1/2010	5/14/2010	061-15000-09	10-008	100	15	2011	12/31/2025
CONTINUE	1415 Vine, LLC	Gateway IV	CRA	1/1/2010	8/20/2010	061-15000-09	10-006	100	12	2011	12/31/2022
CONTINUE	1400 Race, LLC	1400 Race Street	CRA	1/1/2010	8/23/2010	061-15000-09	10-007	100	12	2012	12/31/2023
CONTINUE	Fay Limited Partnership	Wallick-Stern-Hendy Properties -Fay Apts	CRA	1/1/2010	9/17/2010	061-15000-09	10-011	100	8	2014	12/31/2021
CONTINUE	Eagle Realty Group, LLC	Phelps Apt Convrsn to Courtyard Marriot	CRA	1/27/2010	2/2/2010	061-15000-09	10-001	100	12	2011	12/31/2022
CONTINUE	65 West LLC	65 West-LEED CRA	LEED CRA	6/3/2010	1/20/2010	061-15000-09	10-010	100	15	2012	12/31/2026
CONTINUE	Bluerock Lofts, LLC	Northside American Can/Factory Square	CRA	6/10/2010	6/15/2010	061-15000-09	10-012	100	15	2012	12/31/2026
CONTINUE	Highland MOB, LLC	Highland MOB, LLC	LEED CRA	6/16/2010	8/16/2010	061-15000-09	15-122	100	15	2011	12/31/2025
CONTINUE	Urban Sites	9487 Dry Fork Rd, LLC	LEED CRA	6/30/2010	6/14/2011	061-15000-09	11-013	100	12	2012	12/31/2023
CONTINUE	Sky Lofts LLC	The Edge	LEED CRA	9/9/2010	9/13/2010	061-15000-09	10-002	100	12	2016	12/31/2027
CONTINUE	Aegis Protective Services	3033 Robertson Ave.	CRA	12/1/2010	1/11/2011	061-15000-09	11-001	100	12	2012	1/31/2023
CONTINUE	ACG Federal Reserve, LLC	The Reserve	LEED CRA	12/8/2010	3/30/2011	061-15000-09	11-003	100	12	2012	12/31/2023
CONTINUE	Jefferson Ventures, LLC	Jefferson Ventures	CRA	12/10/2010	12/31/2011	061-15000-09	11-009	100	15	2012	12/31/2026
CONTINUE	CBD Holdings	114-118 E 6th Street	LEED CRA	1/1/2011	5/24/2011	061-15000-09	11-007	100	12	2014	12/31/2025
CONTINUE	CBD Holdings	122 E 6th Street	LEED CRA	1/1/2011	5/24/2011	061-15000-09	11-008	100	12	2013	12/31/2024
CONTINUE	Woodburn Pointe, LLC	Woodburn Pointe	LEED CRA	1/1/2011	4/8/2011	061-15000-09	16-001	100	12	2012	12/31/2023
CONTINUE	5011 Kenwood, LLC	Camargo Capital Renovation	LEED CRA	1/1/2011	11/8/2011	061-15000-09	11-012	100	12	2013	3/1/2024
CONTINUE	OTR Predevelopment LLC	Color Building CRA	CRA	1/1/2011	11/10/2011	061-15000-09	11-010	100	12	2013	12/31/2024
CONTINUE	Electronic Ark, LLC	222 East 14th Street	CRA	2/16/2011	4/12/2011	061-15000-09	16-012	100	12	2014	12/31/2025
CONTINUE	Elberon Senior Apartments	Elberon	LEED CRA	3/2/2011	4/8/2011	061-15000-09	16-002	100	12	2013	12/31/2024
CONTINUE	Daffin Investments Ohio, LLC	Youthland on Glenway Avenue	LEED CRA	5/25/2011	8/30/2011	061-15000-09	18-027	100	15	2012	12/31/2026
CONTINUE	Medpace Inc.	200 Medpace Way - Bldg 2	LEED CRA	6/2/2011	6/9/2011	061-15000-09	11-005	100	15	2012	12/31/2026
CONTINUE	Medpace Inc.	300 Medpace Way - Bldg 3	LEED CRA	6/2/2011	6/9/2011	061-15000-09	11-006	100	15	2012	12/31/2026
CONTINUE	Hallmark Student Housing Cincinnati, LLC	University Edge Cincinnati I LEED-CRA	LEED CRA	6/11/2011	6/15/2011	061-15000-09	16-003	100	15	2013	12/31/2027
CONTINUE	SV Apartments, LLC	Benchmark and Euclid Square Apartments	LEED CRA	6/15/2011	7/22/2011	061-15000-09	16-000	100	15	2013	12/31/2027
CONTINUE	Hallmark Student Housing Cincinnati II, LLC	University Edge Cincinnati II, LEED CRA	LEED CRA	6/22/2011	10/11/2012	061-15000-09	12-004	100	15	2013	12/31/2027

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	Superior Automotive dba Superior Honda	4777 Spring Grove, LLC	CRA	8/3/2011	8/30/2011	061-15000-09	15-109	100	8	2013	12/31/2020
CONTINUE	North Rhine Heights Limited Partnership	North Rhine Heights LEED-CRA	LEED CRA	9/21/2011	10/11/2011	061-15000-09	11-011	100	12	2012	12/31/2023
CONTINUE	HCII-237 William Howard Taft Road, LLC	Taft Offices, LLC - LEED-CRA	LEED CRA	1/11/2012	1/12/2012	061-15000-09	12-001	100	12	2013	12/31/2024
CONTINUE	Spring Grove Holdings, LLC	Mercer Supply Relocation	CRA	1/11/2012	2/12/2012	061-15000-09	19-046	75	12	2013	12/31/2024
CONTINUE	St. Paul Village II Limited Partnership	Saint Paul Village II	CRA	2/9/2012	2/21/2012	061-15000-09	16-022	100	15	2013	12/31/2024
CONTINUE	Usquare, LLC	CUF U-Square @ The Loop	LEED CRA	2/23/2012	10/6/2011	061-15000-09	16-005	100	15	2013	12/31/2027
CONTINUE	BAM Realty Group, LLC	4426 Brazee Street	LEED CRA	2/23/2012	3/26/2012		99-000	100	12	2010	12/31/2021
CONTINUE	4138 Hamilton Avenue, LLC	Caracole Relocation (CRA)	CRA	2/29/2012	5/10/2012	061-15000-09	12-100	100	12	2014	12/31/2025
CONTINUE	dunnhumby USA LLC	dunnhumbyUSA PIR	LEED CRA	3/19/2012	3/21/2012	061-15000-09	17-003	100	15	2015	12/31/2029
CONTINUE	F&C Development, Inc.	Oakley Station Apartments (LEED-CRA)	LEED CRA	3/28/2012	11/7/2012	061-15000-09	16-026	100	15	2014	12/31/2028
CONTINUE	Stratford Court Apartments, LLC	Stratford Court Apartments	LEED CRA	4/25/2012	6/13/2012	061-15000-09	16-018	100	15	2014	12/31/2028
CONTINUE	Crown Building, LLC	Crown Building, LLC	LEED CRA	5/2/2012	12/10/2013	061-15000-09	12-102	100	12	2014	12/31/2025
CONTINUE	Schiel	Schiel, LLC LEED CRA	LEED CRA	5/31/2012	6/4/2012	061-15000-09	12-002	100	15	2014	12/31/2028
CONTINUE	OTR Holdings, Inc.	Mercer Commons, LP Garage CRA	CRA	5/31/2012	2/19/2013	061-15000-09	15-102	100	8	2014	12/31/2021
CONTINUE	Mercer Commons OTR, LLC	Mercer Commons OTR, LLC	CRA	5/31/2012	2/19/2013	061-15000-09	15-103	100	12	2013	12/31/2024
CONTINUE	Columbia Delta Apartments, LLC	Columbia Delta Apartments, LLC	LEED CRA	6/26/2012	11/21/2012	061-15000-09	12-003	100	15	2015	12/31/2029
CONTINUE	MREIC Cincinnati OH, LLC	Rough Brothers Expansion - Land Sale/CRA	CRA	7/3/2012	7/24/2012	061-15000-09	14-102	85	10	2015	12/31/2024
CONTINUE	SREE Hotels	Enquirer Building Redevelopment	LEED CRA	7/30/2012	9/19/2012	061-15000-09	14-001	100	12	2015	12/31/2026
CONTINUE	Abigail Apartments Limited Partnership	Abigail Apartments LEED - CRA	LEED CRA	8/1/2012	12/10/2013	061-15000-09	12-101	100	12	2015	12/31/2025
CONTINUE	BSG2, LLC	BSG2, LLC (1404 Walnut)	CRA	8/1/2012	8/3/2016	061-15000-09	16-041	100	8	2014	12/31/2021
CONTINUE	Alston Park Limited Partnership	Alston Park LEED CRA	LEED CRA	9/19/2012	11/1/2012	061-15000-09	15-124	100	12	2014	12/31/2025
CONTINUE	Mercer Commons Commercial 2, LLC	Mercer Commons 2 (Commercial)	CRA	10/24/2012	3/8/2013	061-15000-09	15-104	100	12	2014	12/31/2025
CONTINUE	B-Side Landlord, LLC	B-Side Landlord, LLC	CRA	10/24/2012	2/19/2013	061-15000-09	16-015	100	8	2014	12/31/2021
CONTINUE	G&A Paxton, LLC	Pediatricians of Hyde Park Relocation	CRA	1/23/2013	2/26/2013	061-15000-09	15-106	100	15	2014	12/31/2028
CONTINUE	3117 Southside Realty LLC	Peter Cremer Expansion	LEED CRA	1/23/2013	7/25/2013	061-15000-09	13-005	100	15	2014	12/31/2028
CONTINUE	BSG2, LLC	BSG2, LLC (24 E 15th)	CRA	2/6/2013	12/10/2013	061-15000-09	13-100	100	12	2016	12/31/2027
CONTINUE	TMG Investment Group	Broadway Square, Phase I	LEED CRA	3/11/2013	11/4/2013	061-15000-09	13-007	100	12	2014	12/31/2025
CONTINUE	Bartlett Building LTD	Bartlett - Renaissance Hotel	LEED CRA	5/13/2013	7/25/2013	061-15000-09	14-100	100	12	2014	3/1/2025
CONTINUE	233 Gilman, LLC	CRA - 233 Gilman Ave	LEED CRA	5/15/2013	7/1/2013	061-15000-09	13-003	100	12	2015	12/31/2026
CONTINUE	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	LEED CRA	5/30/2013	9/25/2012	061-15000-09	14-007	100	12	2015	12/31/2026
CONTINUE	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	LEED CRA	5/30/2013	9/25/2012	061-15000-09	14-008	100	12	2015	12/31/2026
CONTINUE	Gantry Apartments, LLC	Gantry	LEED CRA	6/12/2013	5/12/2014	061-15000-09	14-006	100	15	2014	12/31/2028
CONTINUE	Hale-Justis Lofts, LP	Hale-Justis Lofts, LP	CRA - HIST	6/12/2013	6/12/2013	061-15000-09	18-028	100	22	2001	12/31/2022
CONTINUE	Grandin Company LTD	1308 Race Street	CRA	8/7/2013	9/6/2013	061-15000-09	13-006	100	10	2014	12/31/2023
CONTINUE	Losantiville Buildings, LLC	CRA - 3257 Gilbert Ave.	LEED CRA	8/7/2013	8/27/2013	061-15000-09	13-012	100	15	2015	12/31/2029
CONTINUE	Black Iron Capital LLC	Schwartz Building Renovation - 906 Main St	LEED CRA	8/7/2013	11/6/2013	061-15000-09	13-010	100	12	2015	12/31/2026
CONTINUE	Broadway Development 2001 LTD	Seventh & Broadway Tower	LEED CRA	8/7/2013	10/21/2013	061-15000-09	14-101	100	15	2015	12/31/2029
CONTINUE	Riverbanks Phase II-A Owner, LLC	The Banks Phase II - Residential	CRA	8/7/2013	2/20/2014	061-15000-09	14-004	100	15	2016	12/31/2030
CONTINUE	Cintrifuse Innovation Hub, LLC	Cintrifuse	LEED CRA	8/7/2013	8/7/2013	061-15000-09	13-101	100	12	2016	12/31/2027
CONTINUE	FC16, LLC	McMillan Firehouse Row - Phase I	CRA	9/25/2013	10/2/2013	061-15000-09	13-009	100	8	2015	12/31/2022
CONTINUE	TINC, LLC	CRA - 1209 Jackson Street	CRA	10/9/2013	11/12/2013	061-15000-09	13-008	100	8		
CONTINUE	VP3 LLC	VP3 New Multifamily LEED CRA	LEED CRA	11/14/2013	12/17/2013	061-15000-09	13-013	100	15	2015	12/31/2029

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	Eurostampa North America; Inc.	Eurostampa Expansion	CRA	11/14/2013	12/23/2013	061-15000-09	14-003	100	12	2015	12/31/2026
CONTINUE	Gantry Apartments, LLC	1518 Knowlton Street (Gantry Phase Two)	LEED CRA	5/14/2014	6/9/2014	061-15000-09	14-104	100	15	2014	12/31/2028
CONTINUE	Oakley Housing Partners, LLC	Oakley Housing Partners	LEED CRA	6/11/2014	7/3/2014	061-15000-09	16-004	100	15	2016	12/31/2030
CONTINUE	Ohio Theta House Corporation of Sigma Phi Epsilon	Sigma Phi Epsilon Fraternity House	LEED CRA	6/11/2014	8/4/2014	061-15000-09	14-110	100	12	2015	12/31/2026
CONTINUE	Kirby Lofts, LLC	Kirby Lofts	CRA	6/11/2014	9/12/2014	061-15000-09	14-108	100	8	2017	12/31/2024
CONTINUE	Kroger Company	Oakley Kroger LEED-CRA	LEED CRA	6/25/2014	8/4/2014	061-15000-09	14-103	100	15	2016	12/30/2030
CONTINUE	Cincinnati Development I, LLC	580 Walnut Street/ @580 2nd Amendment	CRA	8/6/2014	9/30/2013	061-15000-09	17-013	100	12	2016	12/31/2027
CONTINUE	1527 Madison, LLC	Relocation of Bloomfield/Schon & AGE	CRA	8/6/2014	9/15/2014	061-15000-09	14-105	100	12	2016	12/31/2027
CONTINUE	1201 Walnut, LLC	1201 Walnut	CRA	8/6/2014	9/15/2014	061-15000-09	15-105	100	12	2015	12/31/2026
CONTINUE	5th and Race, LLC	Fifth and Race Retail Dev	LEED CRA	8/6/2014	10/7/2014	061-15000-09	14-113	100	15	2015	12/31/2029
CONTINUE	Urban Legacy VIII, LLC	18 W. 13th St	CRA	8/6/2014	10/7/2014	061-15000-09	14-119	100	10	2015	12/31/2024
CONTINUE	Urban Legacy VIII, LLC	1403 Vine St	CRA	8/6/2014	10/7/2014	061-15000-09	14-115	100	10		
CONTINUE	Ale House Landlord LLC	Taft Ale House Brewery	CRA	8/6/2014	10/7/2014	061-15000-09	14-118	100	10	2015	12/31/2024
CONTINUE	Urban Legacy VIII, LLC	1428, 1430, and 1438 Race St	CRA	8/6/2014	1/28/2015	061-15000-09	15-111	100	10	2015	12/31/2024
CONTINUE	SOLI Interests LLC	1200 and 1208 Main St	CRA	9/4/2014	9/15/2014	061-15000-09	14-114	100	10	2016	12/31/2025
CONTINUE	Globe Building LLC	1801-1805 Elm Street	CRA	9/4/2014	8/17/2016	061-15000-09	16-040	100	10	2016	12/31/2025
CONTINUE	Urban Legacy VIII, LLC	15 W. 14th St	CRA	9/4/2014	8/17/2016	061-15000-09	16-039	100	10	2015	12/31/2024
CONTINUE	Transept Property, LLC	1205 Elm St	CRA	10/29/2014	10/13/2014	061-15000-09	19-017	100	10	2016	12/31/2025
CONTINUE	Avondale Housing LP	Avondale Revitalization Phase 1B	CRA	10/29/2014	11/13/2014	061-15000-09	14-109	100	8	2017	12/31/2024
CONTINUE	Marlowe Court Limited Partnership	Marlowe Court	LEED CRA	10/29/2014	6/16/2016	061-15000-09	16-038	100	15	2018	12/31/2032
CONTINUE	Avondale Housing II, LP	Avondale Revitalization Phase 1A	CRA	11/11/2014	11/13/2014	061-15000-09	14-107	100	8	2016	12/31/2023
CONTINUE	Rhinegeist	Rhinegeist Expansion	CRA	12/17/2014	1/9/2015	061-15000-09	15-107	100	10	2016	12/31/2025
CONTINUE	Trevarren Flats I LLC	Trevarren Flats	LEED CRA	12/17/2014	12/3/2014	061-15000-09	17-008	100	12	2016	12/31/2027
CONTINUE	ACG Merchants, LLC	32 W 6th St - Newberry Lofts	LEED CRA	12/17/2014	5/19/2015	061-15000-09	15-118	100	12	2017	12/31/2028
CONTINUE	McMillan Apartments, LLC	McMillan Apartments, LLC	LEED CRA	12/17/2014	6/9/2015	061-15000-09	15-123	100	15	2016	12/31/2030
CONTINUE	Gaslight Gardens LLC	Gaslight Whitfield, Ltd	LEED CRA	1/7/2015	2/12/2015	061-15000-09	15-100	100	15	2017	12/31/2031
CONTINUE	SOLI Interests LLC	1405 Clay	CRA	1/22/2015	2/18/2015	061-15000-09	15-101	100	12	2016	12/31/2027
CONTINUE	Avondale Community Council	Avondale Connection - Bus. & Comm Ctr	CRA	2/4/2015	2/5/2015	061-15000-09	19-031	100	12	2018	12/31/2029
CONTINUE	VP4, LLC	VP4, LLC	LEED CRA	2/19/2015	3/20/2015	061-15000-09	15-114	100	15	2016	12/31/2030
CONTINUE	Metcut Research Inc.	Metcut Expansion - Project Oak Forest	CRA	3/18/2015	7/22/2015	061-15000-09	16-013	100	12	2017	12/31/2028
CONTINUE	Artichoke Properties, LLC	Redevelopment of 1824 Elm Street	LEED CRA	4/8/2015	5/6/2015	061-15000-09	15-112	100	12	2016	12/31/2027
CONTINUE	3117 Southside Realty LLC	Southside Realty-Industrial	LEED CRA	4/29/2015	5/15/2015	061-15000-09	16-051	90	15	2016	12/31/2030
CONTINUE	Avila Magna Group, LLC	1509 Republic Street	CRA	4/29/2015	5/21/2015	061-15000-09	15-125	100	8	2016	12/31/2023
CONTINUE	Central Y Senior Apartments, LLC	Parkway Place Apartments	CRA	5/28/2015	6/12/2015	061-15000-09	15-119	100	8	2016	12/31/2023
CONTINUE	Seymour Investments, LLC	Enquirer Distribution Ctr - Techsolve II	CRA	5/28/2015	7/17/2015	061-15000-09	15-121	100	7	2017	12/31/2023
CONTINUE	3075 Vandercar SPDC LLC	Office Relocation - Oakley Station	LEED CRA	6/24/2015	7/22/2015	061-15000-09	15-117	100	15	2017	12/31/2031
CONTINUE	Towne Properties	Holy Cross Chapel Conversion	LEED CRA	6/24/2015	8/24/2015	061-15000-09	16-009	100	12	2018	12/31/2029
CONTINUE	Eighth and Sycamore LLC and NAP Sycamore LLC	8th and Sycamore	CRA	6/24/2015	10/5/2015	061-15000-09	16-019	100	15	2017	12/31/2031
CONTINUE	Saturday Knight Ltd.	Saturday Knight Relocation	CRA	6/24/2015	11/17/2015	061-15000-09	19-057	100	12	2016	12/31/2027
CONTINUE	Knowlton Northside Limited Partnership	Knowlton Northside Senior Housing	LEED CRA	7/1/2015	8/15/2015	061-15000-09	15-116	100	15	2017	12/31/2031
CONTINUE	512 E 12th, LLC	512 E 12th Street	CRA	7/1/2015	8/5/2015	061-15000-09	17-000	100	8	2017	12/31/2024
CONTINUE	Base Operations, Inc.	Base Operations, Inc.	CRA	9/30/2015	2/5/2016	061-15000-09	16-034	100	8	2014	12/31/2021

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	OTR A.D.O.P.T.	1702 Central Parkway	CRA	10/14/2015	10/21/2015	061-15000-09	16-011	100	8	2017	12/31/2024
CONTINUE	Broadway Square III, LLC	Broadway Square Phase III	LEED CRA	10/14/2015	10/30/2015	061-15000-09	16-017	100	12	2017	12/31/2028
CONTINUE	1826 Race, LLC	1826 Race Redevelopment	LEED CRA	10/14/2015	2/10/2016	061-15000-09	16-028	100	12	2019	12/31/2030
CONTINUE	Market Square I, LLC	Market Square I	LEED CRA	10/14/2015	2/10/2016	061-15000-09	16-027	100	12		
CONTINUE	Hagen Properties, LLC	1833 Vine Street	CRA	10/28/2015	2/16/2016	061-15000-09	16-010	100	8	2017	12/31/2024
CONTINUE	Lytle Park Inn, LLC	Cincinnati Autograph Hotel	CRA	12/2/2015	2/24/2016	061-15000-09	17-002	100	12		
CONTINUE	SOLI Interests LLC	527 E. 13th	CRA	1/21/2016	3/22/2016	061-15000-09	16-024	100	12	2017	12/31/2028
CONTINUE	GBG Strategies, LLC	12th & Main Area Office Development	CRA	2/18/2016	3/2/2016	061-15000-09	16-025	100	12	2017	12/31/2028
CONTINUE	Oakley FC II, LLC	The Boulevard at Oakley Station Phase II	LEED CRA	2/18/2016	4/15/2016	061-15000-09	16-032	100	15		
CONTINUE	Pape Brothers Molding Company, LLC	1737 Elm St	LEED CRA	2/18/2016	6/2/2016	061-15000-09	16-035	100	12	2018	12/31/2029
CONTINUE	FD2 1121 Walnut, LLC	1121 Walnut	CRA	3/2/2016	3/17/2016	061-15000-09	16-030	100	12	2017	12/31/2028
CONTINUE	CinFed Federal Credit Union	CinFed Credit Union - Office Building	LEED CRA	3/2/2016	4/14/2016	061-15000-09	16-029	100	15	2017	12/31/2031
CONTINUE	Shining Lotus Rentals LLC	1527 Elm	LEED CRA	3/16/2016	4/15/2016	061-15000-09	17-011	100	12	2017	12/31/2028
CONTINUE	Oakley Hotel Enterprises LTD	Oakley Station - Homewood Suites Hotel	LEED CRA	3/16/2016	5/4/2016	061-15000-09	16-021	75	12	2018	12/31/2029
CONTINUE	Urban Legacy VIII, LLC	118 W 15th Street CRA	CRA	3/16/2016	4/11/2016	061-15000-09	17-018	100	5	2016	12/31/2020
CONTINUE	Sol Pendleton Arts, LLC	501 13th St.	LEED CRA	3/30/2016	4/15/2016	061-15000-09	16-031	100	12	2016	12/31/2027
CONTINUE	Broadway Square II, LLC	Broadway Square Phase II	LEED CRA	3/30/2016	6/16/2016	061-15000-09	16-045	100	12	2018	12/31/2030
CONTINUE	Condominium Holdings, LLC	Race Street Commercial Condos	CRA	4/13/2016	4/27/2016	061-15000-09	16-046	100	15	2018	12/31/2032
CONTINUE	Roehr Insurance Agency	Butterbean Properties - Roehr Insurance	CRA	4/13/2016	5/5/2016	061-15000-09	16-020	100	12	2017	12/31/2028
CONTINUE	Borgman Properties, LLC	Borgman Properties CRA	CRA	5/11/2016	5/19/2016	061-15000-09	16-036	100	8	2017	12/31/2024
CONTINUE	Daffin Investments Ohio, LLC	28-32 W. Court St. CRA	CRA	5/11/2016	7/13/2016	061-15000-09	18-003	100	8	2017	12/31/2024
CONTINUE	Radcliffe Holdings, LLC	Q-Labs - 1950 Radcliff Drive	CRA	6/8/2016	8/15/2016	061-15000-09	17-004	100	15	2018	12/31/2032
CONTINUE	Wulfeck Family Partnership, LLC	Jet Machine Expansion	CRA	6/8/2016	9/9/2016	061-15000-09	16-050	75	15	2019	12/31/2033
CONTINUE	Document Destruction	MPC Management - Expansion	CRA	6/8/2016	4/28/2017	061-15000-09	18-011	100	8	2017	12/31/2024
CONTINUE	The Community Builders	Avondale Town Center - Commercial	LEED CRA	6/27/2016	10/27/2017	061-15000-09	19-008	100	12		
CONTINUE	New Avondale Center, LLC	Avondale Town Center - Mixed New	LEED CRA	6/27/2016	9/19/2017	061-15000-09	19-009	100	15	2019	12/31/2033
CONTINUE	BAM Realty Group, LLC	3094 Madison LEED-CRA	LEED CRA	6/29/2016	7/8/2016	061-15000-09	16-052	75	15	2018	12/31/2032
CONTINUE	Maslott Properties LLC	1818 & 1820 Logan Street	CRA	6/29/2016	7/26/2016	061-15000-09	16-044	75	8	2019	12/31/2026
CONTINUE	Woods Real Estate Investments, LLC	Woods Real Estate Investments, LLC	CRA	6/29/2016	7/27/2016	061-15000-09	16-049	100	12	2017	12/31/2028
CONTINUE	Wellington APT LLC	111 Wellington Place	LEED CRA	6/29/2016	8/1/2016	061-15000-09	16-042	100	15	2019	12/31/2033
CONTINUE	Empower Media Marketing	Empower Office- 11-25 E. 14th CRA	LEED CRA	6/29/2016	8/26/2016	061-15000-09	16-054	100	15	2018	12/31/2032
CONTINUE	The Kroger Co	Culinary Training & Education Center	LEED CRA	6/29/2016	9/15/2016	061-15000-09	16-048	100	12		12/31/2027
CONTINUE	ARP Commercial, LLC	Abington, Race, & Pleasant - Commercial	CRA	6/29/2016	12/5/2016	061-15000-09	17-006	100	12	2018	12/31/2029
CONTINUE	Grandin Properties	1600 Central Parkway	CRA	8/3/2016	8/26/2019	061-15000-09	19-052	100	8	2017	12/31/2024
CONTINUE	Grandin Company LTD	Strietmann Building Office Renovation	LEED CRA	9/14/2016	10/4/2016	061-15000-09	16-053	100	12	2018	12/31/2029
CONTINUE	Abington Race and Pleasant LLC	Abington, Race, & Pleasant Apts.	CRA	10/12/2016	11/14/2016	061-15000-09	17-001	100	12	2019	12/31/2030
CONTINUE	BAM Realty Group, LLC	8 East 4th Street	CRA	12/7/2016	12/13/2016	061-15000-09	18-000	75	8	2018	12/31/2025
CONTINUE	15th and Vine, LLC	15th and Vine	CRA	12/7/2016	12/13/2016	061-15000-09	20-013	100	12	2018	12/31/2029
CONTINUE	OTR Holdings, Inc.	131 W 15th Street	CRA	12/7/2016	12/22/2016	061-15000-09	17-007	100	12	2019	12/31/2030
CONTINUE	K-S Realty Holdings LLC	West Side Brewing Commercial CRA	CRA	12/7/2016	1/27/2017	061-15000-09	17-017	100	12	2018	12/31/2029
CONTINUE	OTR Holdings, Inc.	1233 Walnut	CRA	12/21/2016	2/1/2017	061-15000-09	19-058	100	12	2018	12/31/2029
CONTINUE	Post Office Place LLC	Post Office Place LLC - CRA	CRA	1/5/2017	1/27/2017	061-15000-09	19-005	100	8	2017	12/31/2024

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	Shihasi West 7	106 W. 7th Street	LEED CRA	1/11/2017	4/19/2018	061-15000-09	18-022	100	12		
CONTINUE	1207 Elm, LLC	1207 Elm	LEED CRA	2/15/2017	4/5/2017	061-15000-09	17-015	100	12	2018	12/31/2029
CONTINUE	Nehemiah Manufacturing Company, LLC	Metro West Commerce Park	CRA	3/15/2017	4/11/2017	061-15000-09	19-013	90	15	2018	12/31/2032
CONTINUE	On the Rhine LLC	Urban Stead Cheese CRA	LEED CRA	4/12/2017	4/26/2017	061-15000-09	17-012	100	12	2018	12/31/2029
CONTINUE	1925 Vine, LLC	1925 Vine Street	LEED CRA	4/26/2017	5/25/2017	061-15000-09	17-014	100	12		
CONTINUE	The Fortus Group	W Liberty & Elm	CRA	5/10/2017	3/12/2018	061-15000-09	18-025	100	15		
CONTINUE	The Fortus Group	W Liberty & Elm	CRA	5/10/2017	3/12/2018	061-15000-09	18-026	100	12		
CONTINUE	Midnight Oil Company	1536, 1538, 1540 Race	CRA	5/17/2017	6/7/2018	061-15000-09	19-020	84	12	2019	12/31/2030
CONTINUE	205WM, LLC	205 W. McMicken	CRA	5/24/2017	6/19/2017	061-15000-09	18-006	100	8	2019	12/31/2026
CONTINUE	Jobs Cafe, LLC	Market Square II	LEED CRA	5/24/2017	7/7/2017	061-15000-09	18-001	100	12	2019	12/31/2030
CONTINUE	Deeper Roots Holdings	Deeper Roots CRA	CRA	6/7/2017	6/23/2017	061-15000-09	17-019	100	12	2018	12/31/2029
CONTINUE	TLAAT 7 LLC	Active Day Senior Care - CRA	CRA	6/7/2017	7/11/2017	061-15000-09	17-016	100	12	2018	12/31/2029
CONTINUE	Broadway Building Investors	824 Broadway	CRA	6/7/2017	7/11/2017	061-15000-09	19-034	100	12	2019	12/31/2030
CONTINUE	Paramount Redevelopment LLC	Gateway at McMillan	CRA	6/7/2017	10/24/2017	061-15000-09	20-004	100	12		
CONTINUE	Bond Hill Roselawn Senior Housing LP	Roselawn Senior Apartments	LEED CRA	6/7/2017	12/22/2017	061-15000-09	19-007	100	15	2019	12/31/2033
CONTINUE	1415 Republic LLC	1415 Republic	CRA	6/21/2017	7/21/2017	061-15000-09	18-002	100	12	2019	12/31/2030
CONTINUE	1526 Blair, LLC	1526 Blair Ave	CRA	6/28/2017	7/11/2017	061-15000-09	18-005	100	12	2019	12/31/2030
CONTINUE	Burke Inc.	Burke, Inc. - 500 W 7th Street	CRA	6/28/2017	9/7/2017	061-15000-09	18-014	100	15	2019	12/31/2033
CONTINUE	Stratford Court II, LLC	Stratford Apartments II	LEED CRA	6/28/2017	9/18/2017	061-15000-09	18-010	100	15	2019	12/31/2033
CONTINUE	Court & Walnut, LLC	Court & Walnut	CRA	6/28/2017	8/23/2017	061-15000-09	18-016	100	15		
CONTINUE	RBI Techsolve Property LLC	RBI Techsolve / RBI Solar - CRA	CRA	6/28/2017	11/20/2018	061-15000-09	19-012	100	12	2018	12/31/2029
CONTINUE	The Community Builders	Avondale Town Center - LIHTC Project	LEED CRA	8/9/2017	10/27/2017	061-15000-09	19-010	100	15		
CONTINUE	OH-UC Holdings I, LLC	Straight Street Collegiate Apartments	LEED CRA	9/13/2017	10/11/2017	061-15000-09	18-017	100	15		
CONTINUE	Maplewood & Kinsey, LLC	2415 Maplewood	LEED CRA	9/19/2017	12/20/2017	061-15000-09	18-007	100	12		
CONTINUE	Morgan Apartments LLC	Morgan Apartments	CRA	10/11/2017	10/20/2017	061-15000-09	18-030	100	12	2019	12/31/2030
CONTINUE	Uptown 5, LLC	341 & 343 Calhoun	CRA	10/11/2017	6/11/2018	061-15000-09	19-056	100	10		
CONTINUE	Paramount Square, LLC	Paramount Square	LEED CRA	11/5/2017	11/28/2017	061-15000-09		100	15		
CONTINUE	TLAAT9, LLC	Neyer Management	CRA	12/6/2017	1/5/2018	061-15000-09	18-015	100	12	2019	12/31/2030
CONTINUE	Adams Edge Properties, LLC	Adams Edge	LEED CRA	12/6/2017	1/18/2018	061-15000-09	18-013	100	12		12/31/2032
CONTINUE	GSRC Power, LLC	Power Building CRA	CRA - HIST	12/20/2017	12/20/2017			100	10	2019	12/31/2023
CONTINUE	Urban Legacy VIII, LLC	1401 Walnut - CRA	CRA	2/7/2018	5/3/2018	061-15000-09	19-015	100	12	2019	12/31/2030
CONTINUE	River City Glass, Inc.	McAndrews Glass	CRA	2/22/2018	3/12/2018	061-15000-09	18-020	100	12	2019	12/31/2030
CONTINUE	US Bank	U.S. Bank - CRA/JCTC	CRA	5/16/2018	7/25/2018	061-15000-09	19-006	100	10		
CONTINUE	HG Pearl Provident, LLC	632 Vine Street / Provident Building	LEED CRA	5/16/2018	12/26/2018	061-15000-09	19-042	100	15		
CONTINUE	Oakley Child Care III, LLC	Oakley Child Care III, LLC	CRA	6/13/2018	7/9/2018	061-15000-09	18-029	100	9	2019	12/31/2027
CONTINUE	Santana Properties, LLC	611 Main - Mazunte 2	CRA	6/13/2018	8/2/2018	061-15000-09	18-031	100	12		
CONTINUE	Findlaomi, LLC	1706 Central Parkway	CRA	6/27/2018	8/15/2018	061-15000-09	19-000	80	10		
CONTINUE	Carrie's Place, LLC	Carrie's Place - Phase II	CRA	8/1/2018	9/5/2018	061-15000-09	18-034	100	12		
CONTINUE	4th and Race Redevelopment, LLC	4th and Race Redevelopment	LEED CRA	9/12/2018	10/19/2018	061-15000-09	19-033	100	15		
CONTINUE	Ingalls Hotel, LLC	Ingalls Building	LEED CRA	9/19/2018	11/2/2018	061-15000-09	19-051	100	15		
CONTINUE	E Barg LLC	1738-40 Queen City CRA	CRA	9/19/2018	11/8/2018	061-15000-09	19-004	100	12		
CONTINUE	Black Forest Holdings IV Ltd.	Sims-Lohman Expansion	CRA	10/3/2018	6/17/2019	061-15000-09	19-061	100	15	2019	12/31/2033

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	Kenkel Family Investment I, LLC	Tri-State Wholesale CRA	CRA	10/3/2018	5/10/2019	061-15000-09	19-019	100	12		
CONTINUE	OTR Market Properties, LLC	1635 Race	CRA	10/10/2018	11/9/2018	061-15000-09	19-002	95	9		
CONTINUE	Paramount Redevelopment LLC	731 E McMillan Renovation	CRA	10/10/2018	2/28/2019	061-15000-09	20-005	100	12		
CONTINUE	University Townhomes, LLC	3561 Eden Avenue	CRA	10/24/2018	11/16/2018	061-15000-09	19-003	100	12		
CONTINUE	Court Street Condos, LLC	Court Street Commons	LEED CRA	10/31/2018	11/30/2018	061-15000-09	19-040	100	15		
CONTINUE	Vision Cincinnati, LLC	37 W. 7th Street - LEED CRA	LEED CRA	12/5/2018	2/28/2019	061-15000-09	19-060	100	15		
CONTINUE	Cincy Downtown Lodging Associates, LLC	299 E. Sixth Street	LEED CRA	12/5/2018	2/26/2019	061-15000-09	19-036	100	15		
CONTINUE	57 East, LLC	57 East	CRA	12/19/2018	1/18/2019	061-15000-09	19-011	100	12		
CONTINUE	EWH 2806 LLC	EWH 2806 LLC	CRA	12/19/2018	1/30/2019	061-15000-09	19-030	100	15		
CONTINUE	UA5 LLC	Eden University	LEED CRA	12/19/2018	2/26/2019	061-15000-09	19-027	100	15		
CONTINUE	1540 Elm LLC	1540 Elm CRA	CRA	2/6/2019	2/20/2019	061-15000-09	19-016	100	8		
CONTINUE	423 East 13th Street, LLC	423 E. 13th Street	CRA	4/3/2019	4/25/2019	061-15000-09	19-022	100	10		12/31/2030
CONTINUE	Queen City Flatts, LLC	Hubbard Radio Relocation	CRA	4/17/2019	8/8/2019	061-15000-09	19-048	100	12		
CONTINUE	4538 Camberwell, LLC	Apollo Home Relocation	CRA	4/17/2019	6/4/2019	061-15000-09	20-008	100	12		
CONTINUE	Findlay Center, LLC	Findlay Center	LEED CRA	5/8/2019	10/17/2019	061-15000-09	20-003	100	15		
CONTINUE	1733 Elm St, LLC	1733 Elm Street	CRA	6/12/2019	7/12/2019	061-15000-09	19-035	100	12		
CONTINUE	OTR Housing Group, LLC	1513 Republic Street - Non-LEED CRA	CRA	6/12/2019	8/20/2019	061-15000-09	19-050	100	15		
CONTINUE	Links Unlimited	Links Unlimited Relo/Expansion	CRA	6/12/2019	8/10/2019	061-15000-09	19-041	100	12		
CONTINUE	Pendleton Development I, LLC	526 E 12th CRA	CRA	6/19/2019	8/27/2019	061-15000-09		100	15		
CONTINUE	Seymour Industrial 1, LLC	Cincinnati Gardens Site Redevelopment	CRA	6/26/2019	8/19/2019	061-15000-09	19-053	100	12		
CONTINUE	Seitz, LLC	303 Seitz St	CRA	8/7/2019	8/15/2019	061-15000-09	19-054	100	12		
CONTINUE	8K Development Company, LLC	1714 Vine CRA	CRA	10/16/2019	10/31/2019	061-15000-09	20-007	100	12		
CONTINUE	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	CRA	11/14/2019	12/4/2019	061-15000-09	10-005	100	12	2012	12/31/2023
CONTINUE	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	CRA	11/14/2019	12/4/2019	061-15000-09	20-011	100	12		
CONTINUE	509 E12 ST, LLC	509 E12 ST CRA	CRA	12/4/2019	12/31/2019	061-15000-09		100	12		
CONTINUE	222 Mohawk LLC	222-226 Mohawk CRA	CRA	12/4/2019	12/31/2019	061-15000-09		100	12		
CONTINUE	NB CP Cincy, DST	McMillan Manor LLC CRA	CRA	3/23/2005	4/18/2005	061-00865-06	05-002	100	15	2006	12/31/2020
CONTINUE	Masi Realty LLC	Malton Art Gallery CRA	CRA	10/8/2008	10/1/2008	061-15000-09	09-002	100	15	2010	12/31/2024
CONTINUE	NBDC I, LLC	Hildebrant/Hilmon Child Care Center	CRA	1/1/2011	3/7/2011	061-15000-09	11-002	100	12	2012	12/31/2023
CONTINUE	Salvation Army Catherine Booth Residence LP	Salvation Army Catherine Booth Residence	CRA	12/19/2012	2/5/2013	061-15000-09	13-002	100	8	2015	12/31/2022
CONTINUE	Beasley Place LLC	Beasley Place - RRP	CRA	5/1/2013	10/22/2013	061-15000-09	13-011	100	8	2015	12/31/2022
CONTINUE	Over-the-Rhine Community Housing	CRA - 1500 Elm Street	CRA	6/26/2013	2/5/2013	061-15000-09	13-001	100	8	2014	12/31/2021
CONTINUE	Cutter Historic Apartments, LLC	Cutter Historic Apartments	CRA	4/25/2014	10/1/2015	061-15000-09	16-043	100	8	2017	12/31/2024
CONTINUE	General Electric	GE Operations Center	CRA	6/23/2014	6/23/2014	061-15000-09	14-112	100	15	2016	12/31/2030
CONTINUE	South Block Properties, Ltd.	3930 Spring Grove	CRA	6/25/2014	6/25/2014	061-15000-09	15-113	100	12	2014	12/31/2025
CONTINUE	South Block Properties, Ltd.	3929 Spring Grove	CRA	6/25/2014	10/7/2014	061-15000-09	14-111	100	12	2016	12/31/2027
CONTINUE	BarbAurora, LLC	BarbAurora, LLC	CRA	12/10/2014	1/9/2015	061-15000-09	15-108	100	12	2018	12/31/2029
CONTINUE	Sands Senior Apartments, LLC	CRA - Sands Senior Apartments	LEED CRA	2/4/2015	3/12/2015	061-15000-09	15-110	100	12	2017	12/31/2028
CONTINUE	Youthland Academy	Children United, ILC	LEED CRA	5/13/2015	6/25/2015	061-15000-09	17-010	100	15		
CONTINUE	Sterling Medical Corporation	2650 Burnet Ave	LEED CRA	7/1/2015	8/24/2015	061-15000-09	19-029	100	12		
CONTINUE	South Block Phase IV, LLC	3936 Spring Grove	CRA	10/28/2015	4/6/2016	061-15000-09	19-021	100	12		
CONTINUE	Andante Housing, LLC	51 E Clifton Ave	LEED CRA	12/16/2015	1/27/2016	061-15000-09	16-008	100	12	2018	12/31/2029

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
CONTINUE	Motz Properties LLC	3229 Riverside Dr - CRA	CRA	1/13/2016	11/1/2017	061-15000-09	19-014	100	12	2018	12/31/2029
CONTINUE	KAAPS 7364, LLC	Roselawn Center Renovation	CRA	12/21/2016	1/23/2017	061-15000-09	17-009	100	12	2018	12/31/2029
CONTINUE	OTR Housing Group, LLC	1531 Elm, 1533 Elm, 1533 Pleasant	CRA	12/6/2017	12/29/2017	061-15000-09	19-028	100	8	2019	12/31/2026
CONTINUE	Cincinnati Scholar House LP	Cincinnati Scholar House	LEED CRA	5/16/2018	6/26/2018	061-15000-09	18-032	100	15		
CONTINUE	Supreme Bright Cincinnati	First National Bank	LEED CRA	1/24/2019	3/1/2019	061-15000-09	19-039	100	15		
CONTINUE	Seto Ventures, LLC	Climb Time Gym	CRA	1/24/2019	6/4/2019	061-15000-09	19-059	100	9		
CONTINUE	12 E Court Street, LLC	12 E. Court CRA	LEED CRA	10/16/2019	11/10/2019	061-15000-09	20-002	100	15		
CONTINUE	Jackson Investors 2019, LLC	1225-1227 Jackson Street	LEED CRA	8/7/2019	9/16/2019	061-15000-09	19-047	100	15		
MODIFY	Film Center, LLC	Film Center	CRA	3/16/2016	1/23/2017	061-15000-09	18-012	100	12	2019	12/31/2030
MODIFY	Kauffman Vine LLC	1725 Vine Street	LEED CRA	6/28/2017	11/16/2017	061-15000-09	19-049	100	12		
MODIFY	Porch Swing Properties, LLC	1612 Elm Redevelopment	CRA	1/29/2014	2/20/2014	061-15000-09	14-005	100	12		
MODIFY	3MG Properties LTD	1607 Main	CRA	6/29/2016	8/1/2016	061-15000-09	16-047	100	12		
MODIFY	Custom Pro Logistics	Custom Pro Logistics - JCTC & CRA	CRA	2/23/2017	4/12/2018	061-15000-09	18-021	100	12		
MODIFY	Condominium Holdings, LLC	116 W 15th Street	CRA	5/24/2017	7/21/2017	061-15000-09	19-044	100	12		
MODIFY	Condominium Holdings, LLC	1505 Race	CRA	5/24/2017	7/21/2017	061-15000-09	19-045	100	10		
MODIFY	1228 McMillan, LLC	1228 E. McMillan (Williams YMCA)	CRA	6/7/2017	8/2/2017	061-15000-09	18-004	100	12		
MODIFY	Allston Place LLC	4016 Allston Place Commercial CRA	CRA	6/14/2017	7/21/2017	061-15000-09	19-023	66.7	12		
MODIFY	Neyer Holdings, Inc.	130-132 E. 6th Street	LEED CRA	6/21/2017	8/2/2017	061-15000-09		100	12		
MODIFY	Neyer Holdings, Inc.	126-128 E. 6th Street	LEED CRA	6/21/2017	8/2/2017	061-15000-09		100	12		
MODIFY	Court & Walnut, LLC	Court & Walnut	CRA	6/28/2017	8/23/2017	061-15000-09	18-019	100	15		
MODIFY	233 Gilman, LLC	225 Gilman	LEED CRA	9/13/2017	10/20/2017	061-15000-09	18-009	100	12		
MODIFY	1737 Vine, LLC	1737 Vine Street CRA	CRA	9/13/2017	3/30/2018	061-15000-09	19-018	100	12		
MODIFY	Azeotropic Partners, LLC	1301 Walnut St_ Residential	CRA	12/20/2017	3/2/2018	061-15000-09	18-024	100	10		
MODIFY	Azeotropic Partners, LLC	1301 Walnut St_ Commercial	CRA	12/20/2017	2/28/2018	061-15000-09	18-023	100	15		
MODIFY	OTR Holdings, Inc.	1501 Vine Street	CRA	2/7/2018	3/20/2018	061-15000-09	18-018	100	12		
MODIFY	Mrs. Pig, LLC	Mrs. Pig (109 W Elder)	CRA	2/22/2018	3/23/2018	061-15000-09	19-043	80	10		
MODIFY	Ranger Community Group, LLC	1035 Dayton	CRA	6/13/2018	7/10/2018	061-15000-09		100	12		
MODIFY	Cincinnati Brewery District Apartments, LLC	1906 Elm Street	CRA	6/27/2018	9/11/2018	061-15000-09	19-063	100	12		
MODIFY	Race and Vine Offices, LLC	Race and Vine Offices	CRA	10/10/2018	10/15/2018	061-15000-09	19-062	100	10		
MODIFY	2347 Reading Road, LLC	2347 Reading Road, LLC	CRA	11/15/2018	11/16/2018	061-15000-09	19-001	100	15		
MODIFY	Building #1, LLC	100 E. Clifton, 101 & 105 Peete Renovation	LEED CRA	12/5/2018	12/17/2018	061-15000-09	19-064	100	12		
MODIFY	Alto Properties, LLC	6087 Montgomery Road	LEED CRA	12/12/2018	5/31/2019	061-15000-09	19-032	100	12		
MODIFY	Wooster Development, Ltd.	Prus Construction Expansion	CRA	1/30/2019	5/18/2019	061-15000-09	19-024	100	12		12/31/2031
MODIFY	1629 Citadel LLC	2346 Boone CRA	CRA	2/13/2019	3/1/2019	061-15000-09	19-025	100	8		
MODIFY	Nation Worldwide, LLC	Nation Kitchen and Bar	CRA	2/13/2019	8/6/2019	061-15000-09	20-000	100	12		
MODIFY	Price Hill Will	Masonic Lodge - Incline Arts & Events Ctr	CRA	5/11/2019	6/12/2019	061-15000-09	20-010	100	12		
MODIFY	OTR Dispensaries, LLC	1902 Colerain - CRA	CRA	6/26/2019	7/22/2019	061-15000-09	19-037	100	9		
MODIFY	Solica Construction	722 E McMillan	CRA	6/26/2019	10/22/2019	061-15000-09	20-009	100	12		
MODIFY	793 E McMillan, LLC	Comfort Station	CRA			061-15000-09	18-033	100	15		
TERMINATE	Children's Hospital Medical Center	Herald Building LEED-CRA	LEED CRA	2/13/2008	2/29/2008	061-15000-01	08-001	100	15	2009	12/31/2023
TERMINATE	Red Bank Crossing II, LLC	Red Bank Crossing II LEED-CRA	LEED CRA	4/26/2008	4/14/2008	061-15000-09	08-002	100	12	2008	12/31/2019
TERMINATE	Race, Republic & Green, LLC	Friar's Court - Race, Republic, & Green	CRA	2/9/2011	3/18/2011	061-15000-09	16-016	100	8	2012	12/31/2019

TIRC REPORT
TY2019 CRA Tax Abatements
GENERAL INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master	ODSA Individual	Rate	Term	Start Year	End Date
TERMINATE	Meyer Tool Inc	Meyer Tool Expansion (CRA & JCTC)	CRA	6/26/2012	8/20/2012			100	15	2013	12/31/2018
TERMINATE	4021 Eastern Avenue, LLC	Jackson Theater Renovation	CRA	2/6/2013	12/23/2013	061-15000-09	13-102	100	6	2014	12/31/2019
TERMINATE	CCM Realty Holding Company, LLC	Clifton Market - CRA Tax Abatement	CRA	12/9/2015	2/22/2016	061-15000-09	16-023	100	12	2017	12/31/2028
TERMINATE	Elm Street Ventures, LLC	Elm Street Ventures, LLC	LEED CRA	4/29/2014	10/7/2014	061-15000-09	14-106	100	12	2015	12/31/2026
TERMINATE	100 Findlay, LLC	100 Findlay	CRA	11/12/2015	2/16/2016			100	8		

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
CONTINUE	Yes	Corryville Community Development Corporation	Stetson Square (University Village) CRA	CRA	2/7/2020		$2,500.00	3/9/2020	$2,500.00
CONTINUE	Yes	Machine Flats, LLC	3301 Colerain - Middle Earth	CRA - HIST	3/17/2020		$534.81	5/29/2020	$534.81
CONTINUE	Yes	Uptown Rental Properties LLC	260 East University CRA	CRA	2/4/2020		$500.00	4/14/2020	$500.00
CONTINUE	Yes	Wooster Park Office Condominium Association	Wooster Park office condos CRA	CRA	3/10/2020		$1,086.86	2/18/2020	$1,086.86
CONTINUE	Yes	RD America Inc.	Restaurant Depot CRA	CRA	3/4/2020		$846.69	3/23/2020	$846.69
CONTINUE	Yes	Stratford Companies	Senior Star - Assisted Living CRA	CRA	3/19/2020		$2,500.00	2/25/2020	$2,500.00
CONTINUE	Yes	2718 Observatory Partners LLC	2718 Observatory Avenue CRA	CRA	3/31/2020		$500.00	4/9/2020	$500.00
CONTINUE	Yes	KMS Realty, LTD	Skyline Chili CRA (Walnut Hills)	CRA	2/19/2020		$500.00	2/13/2020	$500.00
CONTINUE	Yes	Towne Properties	DeSales Apartments II CRA	LEED CRA	5/29/2020		$1,950.57	6/8/2020	$1,950.57
CONTINUE	Yes	Burke Inc.	Burke, Inc.	LEED CRA	3/13/2020		$1,838.84	3/2/2020	$1,838.84
CONTINUE	Yes	La Caisse, Inc.	KZF Design Relocation to 700 Broadway	LEED CRA	3/23/2020	Pending amendment	$500.00	4/14/2020	$500.00
CONTINUE	Yes	DeVotie Hall Association	DeVotie Hall Renovation and Addition	LEED CRA	3/20/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Medpace Inc.	RBM Dev/ 100 Medpace Way	LEED CRA	2/26/2020		$2,500.00	2/27/2020	$2,500.00
CONTINUE	Yes	Forest Square Apartments Limited Partnership	Forest Square Senior Apartments	LEED CRA	3/23/2020		$500.00	4/9/2020	$500.00
CONTINUE	Yes	MTK, Inc.	Q Laboratories Expansion CRA	CRA	2/3/2020		$500.00	4/22/2020	$500.00
CONTINUE	Yes	Christian Moerlein Brewing Co.	Christian Moerlein at The Banks	LEED CRA	3/29/2020		$1,699.45	4/21/2020	$1,699.45
CONTINUE	Yes	Links Unlimited	Links Unlimited	LEED CRA	3/31/2020		$1,605.07	4/17/2020	$1,605.07
CONTINUE	Yes	Gamma Xi 21, Inc.	Delta Tau Delta Fraternity House	LEED CRA	3/13/2020		$500.00	2/20/2020	$500.00
CONTINUE	Yes	1415 Vine, LLC	Gateway IV	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	1400 Race, LLC	1400 Race Street	CRA	3/20/2020		$777.83	4/27/2020	$777.83
CONTINUE	Yes	Fay Limited Partnership	Wallick-Stern-Hendy Properties -Fay Apts	CRA	3/20/2020		$2,500.00	5/29/2020	$2,500.00
CONTINUE	Yes	Eagle Realty Group, LLC	Phelps Apt Convrsn to Courtyard Marriot	CRA	3/19/2020		$2,500.00	3/23/2020	$2,500.00
CONTINUE	Yes	65 West LLC	65 West-LEED CRA	LEED CRA	2/4/2020		$1,113.93	4/14/2020	$1,113.93
CONTINUE	Yes	Bluerock Lofts, LLC	Northside American Can/Factory Square	CRA	2/18/2020		$2,500.00	3/13/2020	$2,500.00
CONTINUE	Yes	Highland MOB, LLC	Highland MOB, LLC	LEED CRA	2/3/2020		$1,047.33	4/14/2020	$1,047.33
CONTINUE	Yes	Urban Sites	9487 Dry Fork Rd, LLC	LEED CRA	2/3/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	Sky Lofts LLC	The Edge	LEED CRA	2/4/2020		$821.90	2/10/2020	$821.90
CONTINUE	Yes	Aegis Protective Services	3033 Robertson Ave.	CRA	2/13/2020		$500.00		
CONTINUE	Yes	ACG Federal Reserve, LLC	The Reserve	LEED CRA	1/31/2020		$2,500.00	2/18/2020	$2,500.00
CONTINUE	Yes	Jefferson Ventures, LLC	Jefferson Ventures	CRA	2/3/2020		$854.27	4/14/2020	$854.27
CONTINUE	Yes	CBD Holdings	114-118 E 6th Street	LEED CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	CBD Holdings	122 E 6th Street	LEED CRA	3/20/2020		$2,500.00	4/27/2020	$2,500.00
CONTINUE	Yes	Woodburn Pointe, LLC	Woodburn Pointe	LEED CRA	6/2/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	5011 Kenwood, LLC	Camargo Capital Renovation	LEED CRA	3/23/2020		$500.00		
CONTINUE	Yes	OTR Predevelopment LLC	Color Building CRA	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Electronic Ark, LLC	222 East 14th Street	CRA	2/7/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Elberon Senior Apartments	Elberon	LEED CRA	3/23/2020		$500.00	3/19/2020	$500.00
CONTINUE	Yes	Daffin Investments Ohio, LLC	Youthland on Glenway Avenue	LEED CRA	3/13/2020		$500.00	6/2/2020	$500.00
CONTINUE	Yes	Medpace Inc.	200 Medpace Way - Bldg 2	LEED CRA	2/26/2020		$2,500.00	3/9/2020	$2,500.00
CONTINUE	Yes	Medpace Inc.	300 Medpace Way - Bldg 3	LEED CRA	2/26/2020		$2,500.00	3/9/2020	$2,500.00
CONTINUE	Yes	Hallmark Student Housing Cincinnati, LLC	University Edge Cincinnati I LEED-CRA	LEED CRA	2/12/2020		$2,500.00	5/29/2020	$2,500.00
CONTINUE	Yes	SV Apartments, LLC	Benchmark and Euclid Square Apartments	LEED CRA	2/3/2020		$1,018.43	4/14/2020	$1,018.43
CONTINUE	Yes	Hallmark Student Housing Cincinnati II, LLC	University Edge Cincinnati II, LEED CRA	LEED CRA	2/12/2020		$1,657.47	5/29/2020	$1,657.47
CONTINUE	Yes	Superior Automotive dba Superior Honda	4777 Spring Grove, LLC	CRA	3/4/2020		$500.00	3/9/2020	$500.00
CONTINUE	Yes	North Rhine Heights Limited Partnership	North Rhine Heights LEED-CRA	LEED CRA	6/2/2020	NAV	$500.00	5/29/2020	$500.00
CONTINUE	Yes	HCII-237 William Howard Taft Road, LLC	Taft Offices, LLC - LEED-CRA	LEED CRA	2/28/2020		$2,500.00	3/3/2020	$2,500.00
CONTINUE	Yes	Spring Grove Holdings, LLC	Mercer Supply Relocation	CRA	6/5/2020	Pending HCA	$500.00	6/8/2020	$500.00
CONTINUE	Yes	St. Paul Village II Limited Partnership	Saint Paul Village II	CRA	3/23/2020		$972.56	4/3/2020	$972.56
CONTINUE	Yes	Usquare, LLC	CUF U-Square @ The Loop	LEED CRA	5/29/2020		$2,500.00	6/8/2020	$2,500.00

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
CONTINUE	Yes	BAM Realty Group, LLC	4426 Brazee Street	LEED CRA	5/6/2020		$500.00	6/5/2020	$500.00
CONTINUE	Yes	4138 Hamilton Avenue, LLC	Caracole Relocation (CRA)	CRA	3/17/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	dunnhumby USA LLC	dunnhumbyUSA PIR	LEED CRA	3/19/2020	Exempt from CPS PILOT	$2,500.00	2/26/2020	$2,500.00
CONTINUE	Yes	F&C Development, Inc.	Oakley Station Apartments (LEED-CRA)	LEED CRA	1/31/2020		$2,500.00	2/12/2020	$2,500.00
CONTINUE	Yes	Stratford Court Apartments, LLC	Stratford Court Apartments	LEED CRA	3/11/2020	Temp Jobs Only	$556.55	4/21/2020	$556.55
CONTINUE	Yes	Crown Building, LLC	Crown Building, LLC	LEED CRA	3/4/2020		$500.00	3/6/2020	$500.00
CONTINUE	Yes	Schiel	Schiel, LLC LEED CRA	LEED CRA	2/4/2020		$2,500.00	4/14/2020	$2,500.00
CONTINUE	Yes	OTR Holdings, Inc.	Mercer Commons, LP Garage CRA	CRA	3/18/2020		$882.42	2/18/2020	$882.42
CONTINUE	Yes	Mercer Commons OTR, LLC	Mercer Commons OTR, LLC	CRA	3/20/2020		$1,641.02	4/27/2020	$1,641.02
CONTINUE	Yes	Columbia Delta Apartments, LLC	Columbia Delta Apartments, LLC	LEED CRA	5/29/2020		$1,681.08	6/8/2020	$1,681.08
CONTINUE	Yes	MREIC Cincinnati OH, LLC	Rough Brothers Expansion - Land Sale/CRA	CRA	3/17/2020		$1,904.78	2/18/2020	$1,904.78
CONTINUE	Yes	SREE Hotels	Enquirer Building Redevelopment	LEED CRA	1/31/2020		$2,500.00	2/24/2020	$2,500.00
CONTINUE	Yes	Abigail Apartments Limited Partnership	Abigail Apartments LEED - CRA	LEED CRA	6/2/2020	NAV	$500.00	5/29/2020	$500.00
CONTINUE	Yes	BSG2, LLC	BSG2, LLC (1404 Walnut)	CRA	2/3/2020	Temp Jobs Only	$500.00	2/10/2020	$500.00
CONTINUE	Yes	Alston Park Limited Partnership	Alston Park LEED CRA	LEED CRA	3/26/2020		$500.00		
CONTINUE	Yes	Mercer Commons Commercial 2, LLC	Mercer Commons 2 (Commercial)	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	B-Side Landlord, LLC	B-Side Landlord, LLC	CRA	3/20/2020		$500.00	5/11/2020	$500.00
CONTINUE	Yes	G&A Paxton, LLC	Pediatricians of Hyde Park Relocation	CRA	2/7/2020		$500.00	2/7/2020	$500.00
CONTINUE	Yes	3117 Southside Realty LLC	Peter Cremer Expansion	LEED CRA	3/3/2020		$1,068.91	5/8/2020	$1,068.91
CONTINUE	Yes	BSG2, LLC	BSG2, LLC (24 E 15th)	CRA	2/3/2020	Temp Jobs Only	$500.00	2/10/2020	$500.00
CONTINUE	Yes	TMG Investment Group	Broadway Square, Phase I	LEED CRA	3/4/2020		$726.03	6/2/2020	$726.03
CONTINUE	Yes	Bartlett Building LTD	Bartlett - Renaissance Hotel	LEED CRA	3/11/2020		$2,500.00	5/8/2020	$2,500.00
CONTINUE	Yes	233 Gilman, LLC	CRA - 233 Gilman Ave	LEED CRA	2/25/2020		$500.00	2/28/2020	$500.00
CONTINUE	Yes	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	LEED CRA	6/2/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	LEED CRA	6/2/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Gantry Apartments, LLC	Gantry	LEED CRA	3/20/2020		$2,500.00	5/8/2020	$2,500.00
CONTINUE	Yes	Hale-Justis Lofts, LP	Hale-Justis Lofts, LP	CRA - HIST		Exempt from CPS PILOT and reporting	$684.65		
CONTINUE	Yes	Grandin Company LTD	1308 Race Street	CRA	2/7/2020		$500.00	4/9/2020	$500.00
CONTINUE	Yes	Losantiville Buildings, LLC	CRA - 3257 Gilbert Ave.	LEED CRA	6/2/2020		$568.87	5/29/2020	$567.87
CONTINUE	Yes	Black Iron Capital LLC	Schwartz Building Renovation - 906 Main St	LEED CRA	3/23/2020		$542.99	2/6/2020	$542.99
CONTINUE	Yes	Broadway Development 2001 LTD	Seventh & Broadway Tower	LEED CRA	2/19/2020		$2,500.00		
CONTINUE	Yes	Riverbanks Phase II-A Owner, LLC	The Banks Phase II - Residential	CRA	2/5/2020		$2,500.00	2/13/2020	$2,500.00
CONTINUE	Yes	Cintrifuse Innovation Hub, LLC	Cintrifuse	LEED CRA	3/23/2020		$500.00	3/30/2020	$500.00
CONTINUE	Yes	FC16, LLC	McMillan Firehouse Row - Phase I	CRA	2/24/2020		$500.00	3/3/2020	$500.00
CONTINUE	Yes	TINC, LLC	CRA - 1209 Jackson Street	CRA	3/18/2020	Pending HCA	$500.00	5/29/2020	$500.00
CONTINUE	Yes	VP3 LLC	VP3 New Multifamily LEED CRA	LEED CRA	2/3/2020		$2,500.00	4/14/2020	$2,500.00
CONTINUE	Yes	Eurostampa North America; Inc.	Eurostampa Expansion	CRA	2/20/2020		$2,500.00	2/7/2020	$2,500.00
CONTINUE	Yes	Gantry Apartments, LLC	1518 Knowlton Street (Gantry Phase Two)	LEED CRA	3/20/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	Oakley Housing Partners, LLC	Oakley Housing Partners	LEED CRA	3/11/2020		$2,500.00	4/21/2020	$2,500.00
CONTINUE	Yes	Ohio Theta House Corporation of Sigma Phi Epsilon	Sigma Phi Epsilon Fraternity House	LEED CRA	5/26/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Kirby Lofts, LLC	Kirby Lofts	CRA	2/19/2020		$775.62	3/13/2020	$775.62
CONTINUE	Yes	Kroger Company	Oakley Kroger LEED-CRA	LEED CRA	3/13/2020		$2,500.00	3/23/2020	$2,500.00
CONTINUE	Yes	Cincinnati Development I, LLC	580 Walnut Street/ @580 2nd Amendment	CRA	3/23/2020		$2,500.00	4/7/2020	$2,500.00
CONTINUE	Yes	1527 Madison, LLC	Relocation of Bloomfield/Schon & AGE	CRA	2/19/2020		$500.00	3/13/2020	$500.00
CONTINUE	Yes	1201 Walnut, LLC	1201 Walnut	CRA	3/20/2020		$509.33	5/8/2020	$509.33
CONTINUE	Yes	5th and Race, LLC	Fifth and Race Retail Dev	LEED CRA	3/20/2020		$1,918.94	4/27/2020	$1,918.94
CONTINUE	Yes	Urban Legacy VIII, LLC	18 W. 13th St	CRA	3/20/2020	Low investment ok	$500.00	4/27/2020	$500.00
CONTINUE	Yes	Urban Legacy VIII, LLC	1403 Vine St	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Ale House Landlord LLC	Taft Ale House Brewery	CRA	3/20/2020		$500.00	4/27/2020	$500.00

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
CONTINUE	Yes	Urban Legacy VIII, LLC	1428, 1430, and 1438 Race St	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	SOLI Interests LLC	1200 and 1208 Main St	CRA	2/3/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	Globe Building LLC	1801-1805 Elm Street	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Urban Legacy VIII, LLC	15 W. 14th St	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Transept Property, LLC	1205 Elm St	CRA	3/23/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Avondale Housing LP	Avondale Revitalization Phase 1B	CRA	2/20/2020	3 of 5 parcels NAV	$500.00	2/25/2020	$500.00
CONTINUE	Yes	Marlowe Court Limited Partnership	Marlowe Court	LEED CRA	3/23/2020		$2,152.90	2/20/2020	$2,152.90
CONTINUE	Yes	Avondale Housing II, LP	Avondale Revitalization Phase 1A	CRA	2/27/2020		$844.01	2/18/2020	$844.01
CONTINUE	Yes	Rhinegeist	Rhinegeist Expansion	CRA	3/20/2020		$500.00	3/10/2020	$500.00
CONTINUE	Yes	Trevarren Flats I LLC	Trevarren Flats	LEED CRA	3/2/2020		$871.23	6/2/2020	$871.23
CONTINUE	Yes	ACG Merchants, LLC	32 W 6th St - Newberry Lofts	LEED CRA	1/31/2020		$1,309.71	2/18/2020	$1,309.71
CONTINUE	Yes	McMillan Apartments, LLC	McMillan Apartments, LLC	LEED CRA	2/24/2020		$2,500.00	3/9/2020	$2,500.00
CONTINUE	Yes	Gaslight Gardens LLC	Gaslight Whitfield, Ltd	LEED CRA	2/25/2020		$2,500.00	3/9/2020	$2,500.00
CONTINUE	Yes	SOLI Interests LLC	1405 Clay	CRA	2/3/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	Avondale Community Council	Avondale Connection - Bus. & Comm Ctr	CRA	5/31/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	VP4, LLC	VP4, LLC	LEED CRA	2/4/2020		$2,500.00	4/14/2020	$2,500.00
CONTINUE	Yes	Metcut Research Inc.	Metcut Expansion - Project Oak Forest	CRA	2/5/2020		$540.95	2/24/2020	$540.95
CONTINUE	Yes	Artichoke Properties, LLC	Redevelopment of 1824 Elm Street	LEED CRA	2/26/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	3117 Southside Realty LLC	Southside Realty-Industrial	LEED CRA	3/3/2020		$1,448.88	5/8/2020	$1,448.88
CONTINUE	Yes	Avila Magna Group, LLC	1509 Republic Street	CRA	2/3/2020		$500.00	2/12/2020	$500.00
CONTINUE	Yes	Central Y Senior Apartments, LLC	Parkway Place Apartments	CRA	2/12/2020		$500.00	4/9/2020	$500.00
CONTINUE	Yes	Seymour Investments, LLC	Enquirer Distribution Ctr - Techsolve II	CRA	3/10/2020		$500.00	3/12/2020	$500.00
CONTINUE	Yes	3075 Vandercar SPDC LLC	Office Relocation - Oakley Station	LEED CRA	3/19/2020		$2,500.00	2/10/2020	$2,500.00
CONTINUE	Yes	Towne Properties	Holy Cross Chapel Conversion	LEED CRA	5/29/2020		$965.57	6/8/2020	$965.57
CONTINUE	Yes	Eighth and Sycamore LLC and NAP Sycamore LLC	8th and Sycamore	CRA	3/11/2020		$2,500.00	4/14/2020	$2,500.00
CONTINUE	Yes	Saturday Knight Ltd.	Saturday Knight Relocation	CRA	2/10/2020	NAV	$500.00	5/29/2020	$500.00
CONTINUE	Yes	Knowlton Northside Limited Partnership	Knowlton Northside Senior Housing	LEED CRA	3/23/2020		$1,467.34	2/25/2020	$1,467.34
CONTINUE	Yes	512 E 12th, LLC	512 E 12th Street	CRA	3/10/2020		$500.00	3/4/2020	$500.00
CONTINUE	Yes	Base Operations, Inc.	Base Operations, Inc.	CRA	2/5/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	OTR A.D.O.P.T.	1702 Central Parkway	CRA	3/24/2020		$500.00		
CONTINUE	Yes	Broadway Square III, LLC	Broadway Square Phase III	LEED CRA	2/28/2020		$500.00	3/17/2020	$500.00
CONTINUE	Yes	1826 Race, LLC	1826 Race Redevelopment	LEED CRA	3/4/2020		$500.00	6/2/2020	$500.00
CONTINUE	Yes	Market Square I, LLC	Market Square I	LEED CRA	3/2/2020	Pending LEED	$500.00	6/2/2020	$500.00
CONTINUE	Yes	Hagen Properties, LLC	1833 Vine Street	CRA	2/4/2020		$500.00	3/17/2020	$500.00
CONTINUE	Yes	Lytle Park Inn, LLC	Cincinnati Autograph Hotel	CRA	3/18/2020		$500.00	3/25/2020	$500.00
CONTINUE	Yes	SOLI Interests LLC	527 E. 13th	CRA	2/3/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	GBG Strategies, LLC	12th & Main Area Office Development	CRA	2/3/2020		$871.94	2/10/2020	$871.94
CONTINUE	Yes	Oakley FC II, LLC	The Boulevard at Oakley Station Phase II	LEED CRA	1/31/2020		$2,500.00	2/12/2020	$2,500.00
CONTINUE	Yes	Pape Brothers Molding Company, LLC	1737 Elm St	LEED CRA	3/4/2020		$500.00	5/6/2020	$500.00
CONTINUE	Yes	FD2 1121 Walnut, LLC	1121 Walnut	CRA	4/13/2020		$500.00	4/14/2020	$500.00
CONTINUE	Yes	CinFed Federal Credit Union	CinFed Credit Union - Office Building	LEED CRA	2/10/2020		$1,221.84	2/11/2020	$1,221.84
CONTINUE	Yes	Shining Lotus Rentals LLC	1527 Elm	LEED CRA	1/31/2020		$500.00	3/23/2020	$500.00
CONTINUE	Yes	Oakley Hotel Enterprises LTD	Oakley Station - Homewood Suites Hotel	LEED CRA	2/13/2020		$2,362.98	2/18/2020	$2,362.98
CONTINUE	Yes	Urban Legacy VIII, LLC	118 W 15th Street CRA	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Sol Pendleton Arts, LLC	501 13th St.	LEED CRA	3/16/2020		$500.00	3/27/2020	$500.00
CONTINUE	Yes	Broadway Square II, LLC	Broadway Square Phase II	LEED CRA	3/2/2020	Pending annual fee (partial)	$590.34	6/2/2020	$500.00
CONTINUE	Yes	Condominium Holdings, LLC	Race Street Commercial Condos	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Roehr Insurance Agency	Butterbean Properties - Roehr Insurance	CRA	2/3/2020		$500.00	2/5/2020	$500.00
CONTINUE	Yes	Borgman Properties, LLC	Borgman Properties CRA	CRA	2/20/2020		$500.00	4/7/2020	$500.00

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
CONTINUE	Yes	Daffin Investments Ohio, LLC	28-32 W. Court St. CRA	CRA	3/13/2020		$500.00		
CONTINUE	Yes	Radcliffe Holdings, LLC	Q-Labs - 1950 Radcliff Drive	CRA	2/3/2020		$500.00	4/22/2020	$500.00
CONTINUE	Yes	Wulfeck Family Partnership, LLC	Jet Machine Expansion	CRA	3/25/2020		$1,425.55	4/15/2020	$1,425.55
CONTINUE	Yes	Document Destruction	MPC Management - Expansion	CRA	6/9/2020	Pending fee	$500.00		
CONTINUE	Yes	The Community Builders	Avondale Town Center - Commercial	LEED CRA	3/3/2020	Pending HCA	$500.00	3/6/2020	$500.00
CONTINUE	Yes	New Avondale Center, LLC	Avondale Town Center - Mixed New	LEED CRA	3/3/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	BAM Realty Group, LLC	3094 Madison LEED-CRA	LEED CRA	5/6/2020		$500.00	6/5/2020	$500.00
CONTINUE	Yes	Maslott Properties LLC	1818 & 1820 Logan Street	CRA	2/5/2020		$500.00	3/17/2020	$500.00
CONTINUE	Yes	Woods Real Estate Investments, LLC	Woods Real Estate Investments, LLC	CRA	2/3/2020		$500.00	3/4/2020	$500.00
CONTINUE	Yes	Wellington APT LLC	111 Wellington Place	LEED CRA	2/5/2020		$2,500.00	4/14/2020	$2,500.00
CONTINUE	Yes	Empower Media Marketing	Empower Office- 11-25 E. 14th CRA	LEED CRA	3/11/2020		$2,500.00	4/7/2020	$2,500.00
CONTINUE	Yes	The Kroger Co	Culinary Training & Education Center	LEED CRA	3/30/2020	Pending HCA	$500.00	4/14/2020	$500.00
CONTINUE	Yes	ARP Commercial, LLC	Abington, Race, & Pleasant - Commercial	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Grandin Properties	1600 Central Parkway	CRA	2/7/2020		$500.00	4/9/2020	$500.00
CONTINUE	Yes	Grandin Company LTD	Strietmann Building Office Renovation	LEED CRA	2/7/2020	Partial valuation	$500.00	4/9/2020	$500.00
CONTINUE	Yes	Abington Race and Pleasant LLC	Abington, Race, & Pleasant Apts.	CRA	6/2/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	BAM Realty Group, LLC	8 East 4th Street	CRA	5/6/2020		$500.00	6/5/2020	$500.00
CONTINUE	Yes	15th and Vine, LLC	15th and Vine	CRA	3/20/2020		$2,245.86	4/27/2020	$2,245.86
CONTINUE	Yes	OTR Holdings, Inc.	131 W 15th Street	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	K-S Realty Holdings LLC	West Side Brewing Commercial CRA	CRA	3/17/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	OTR Holdings, Inc.	1233 Walnut	CRA	3/20/2020		$500.00	6/9/2020	$500.00
CONTINUE	Yes	Post Office Place LLC	Post Office Place LLC - CRA	CRA	4/3/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Shihasi West 7	106 W. 7th Street	LEED CRA	3/20/2020		$500.00	2/24/2020	$500.00
CONTINUE	Yes	1207 Elm, LLC	1207 Elm	LEED CRA	5/6/2020		$500.00		
CONTINUE	Yes	Nehemiah Manufacturing Company, LLC	Metro West Commerce Park	CRA	3/20/2020		$2,500.00	3/23/2020	$2,500.00
CONTINUE	Yes	On the Rhine LLC	Urban Stead Cheese CRA	LEED CRA	2/18/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	1925 Vine, LLC	1925 Vine Street	LEED CRA	2/24/2020	Pending LEED	$500.00	5/29/2020	$500.00
CONTINUE	Yes	The Fortus Group	W Liberty & Elm	CRA	4/8/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	The Fortus Group	W Liberty & Elm	CRA	4/8/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Midnight Oil Company	1536, 1538, 1540 Race	CRA	3/18/2020		$500.00	5/21/2020	$500.00
CONTINUE	Yes	205WM, LLC	205 W. McMicken	CRA	3/10/2020		$500.00	2/24/2020	$500.00
CONTINUE	Yes	Jobs Cafe, LLC	Market Square II	LEED CRA	3/4/2020		$843.76	6/2/2020	$843.76
CONTINUE	Yes	Deeper Roots Holdings	Deeper Roots CRA	CRA	2/17/2020		$500.00		
CONTINUE	Yes	TLAAT 7 LLC	Active Day Senior Care - CRA	CRA	3/15/2020		$500.00	2/18/2020	$500.00
CONTINUE	Yes	Broadway Building Investors	824 Broadway	CRA	2/5/2020		$1,820.41	2/14/2020	$1,820.41
CONTINUE	Yes	Paramount Redevelopment LLC	Gateway at McMillan	CRA	3/19/2020	Pending HCA	$500.00		
CONTINUE	Yes	Bond Hill Roselawn Senior Housing LP	Roselawn Senior Apartments	LEED CRA	3/30/2020		$712.29	6/2/2020	$712.29
CONTINUE	Yes	1415 Republic LLC	1415 Republic	CRA	3/14/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	1526 Blair, LLC	1526 Blair Ave	CRA	3/13/2020		$500.00		
CONTINUE	Yes	Burke Inc.	Burke, Inc. - 500 W 7th Street	CRA	3/14/2020		$548.34	3/2/2020	$548.34
CONTINUE	Yes	Stratford Court II, LLC	Stratford Apartments II	LEED CRA	3/11/2020		$566.22	5/29/2020	$566.22
CONTINUE	Yes	Court & Walnut, LLC	Court & Walnut	CRA	3/16/2020	Pending HCA	$500.00	3/23/2020	$500.00
CONTINUE	Yes	RBI Techsolve Property LLC	RBI Techsolve / RBI Solar - CRA	CRA	2/28/2020		$1,686.01	3/9/2020	$1,686.01
CONTINUE	Yes	The Community Builders	Avondale Town Center - LIHTC Project	LEED CRA	3/3/2020	Pending HCA	$500.00	2/25/2020	$500.00
CONTINUE	Yes	OH-UC Holdings I, LLC	Straight Street Collegiate Apartments	LEED CRA	3/17/2020		$500.00	3/23/2020	$500.00
CONTINUE	Yes	Maplewood & Kinsey, LLC	2415 Maplewood	LEED CRA	2/25/2020		$500.00	2/28/2020	$500.00
CONTINUE	Yes	Morgan Apartments LLC	Morgan Apartments	CRA	3/9/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	Uptown 5, LLC	341 & 343 Calhoun	CRA	3/17/2020		$500.00	3/23/2020	$500.00
CONTINUE	Yes	Paramount Square, LLC	Paramount Square	LEED CRA	3/2/2020	Pending CPS Pending LEED	$500.00	6/2/2020	$500.00

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
CONTINUE	Yes	TLAAT9, LLC	Neyer Management	CRA	3/23/2020		$500.00	3/10/2020	$500.00
CONTINUE	Yes	Adams Edge Properties, LLC	Adams Edge	LEED CRA	2/24/2020		$500.00	4/8/2020	$500.00
CONTINUE	Yes	GSRC Power, LLC	Power Building CRA	CRA - HIST	3/16/2020		$2,500.00	6/8/2020	$2,500.00
CONTINUE	Yes	Urban Legacy VIII, LLC	1401 Walnut - CRA	CRA	3/20/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	River City Glass, Inc.	McAndrews Glass	CRA	3/24/2020		$500.00	4/9/2020	$500.00
CONTINUE	Yes	US Bank	U.S. Bank - CRA/JCTC	CRA	3/12/2020		$500.00	3/30/2020	$500.00
CONTINUE	Yes	HG Pearl Provident, LLC	632 Vine Street / Provident Building	LEED CRA	3/19/2020		$500.00	3/19/2020	$500.00
CONTINUE	Yes	Oakley Child Care III, LLC	Oakley Child Care III, LLC	CRA	1/31/2020		$500.00	3/17/2020	$500.00
CONTINUE	Yes	Santana Properties, LLC	611 Main - Mazunte 2	CRA	3/26/2020	Pending HCA	$500.00	2/7/2020	$500.00
CONTINUE	Yes	Findlaomi, LLC	1706 Central Parkway	CRA	2/13/2020		$500.00	5/19/2020	$500.00
CONTINUE	Yes	Carrie's Place, LLC	Carrie's Place - Phase II	CRA	3/9/2020	Pending HCA	$500.00	5/8/2020	$500.00
CONTINUE	Yes	4th and Race Redevelopment, LLC	4th and Race Redevelopment	LEED CRA	2/4/2020		$500.00	3/11/2020	$500.00
CONTINUE	Yes	Ingalls Hotel, LLC	Ingalls Building	LEED CRA	1/31/2020		$500.00	2/24/2020	$500.00
CONTINUE	Yes	E Barg LLC	1738-40 Queen City CRA	CRA	3/26/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	Black Forest Holdings IV Ltd.	Sims-Lohman Expansion	CRA	3/23/2020		$500.00	2/10/2020	$500.00
CONTINUE	Yes	Kenkel Family Investment I, LLC	Tri-State Wholesale CRA	CRA	2/4/2020		$500.00	2/21/2020	$500.00
CONTINUE	Yes	OTR Market Properties, LLC	1635 Race	CRA	3/25/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	Paramount Redevelopment LLC	731 E McMillan Renovation	CRA	3/26/2020		$500.00		
CONTINUE	Yes	University Townhomes, LLC	3561 Eden Avenue	CRA	3/24/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	Court Street Condos, LLC	Court Street Commons	LEED CRA	3/20/2020		$500.00	4/14/2020	$500.00
CONTINUE	Yes	Vision Cincinnati, LLC	37 W. 7th Street - LEED CRA	LEED CRA	3/6/2020		$500.00	5/29/2020	$500.00
CONTINUE	Yes	Cincy Downtown Lodging Associates, LLC	299 E. Sixth Street	LEED CRA	3/24/2020	Annual Report Pending	$500.00	5/29/2020	$500.00
CONTINUE	Yes	57 East, LLC	57 East	CRA	6/10/2020	Pending fee Pending HCA	$500.00		
CONTINUE	Yes	EWH 2806 LLC	EWH 2806 LLC	CRA	2/3/2020	Pending HCA	$500.00	2/10/2020	$500.00
CONTINUE	Yes	UA5 LLC	Eden University	LEED CRA	2/5/2020		$500.00	4/14/2020	$500.00
CONTINUE	Yes	1540 Elm LLC	1540 Elm CRA	CRA	3/20/2020	Pending HCA	$500.00	5/29/2020	$500.00
CONTINUE	Yes	423 East 13th Street, LLC	423 E. 13th Street	CRA	3/29/2020		$500.00	5/8/2020	$500.00
CONTINUE	Yes	Queen City Flatts, LLC	Hubbard Radio Relocation	CRA	2/26/2020		$500.00	2/13/2020	$500.00
CONTINUE	Yes	4538 Camberwell, LLC	Apollo Home Relocation	CRA	3/24/2020	Pending HCA	$500.00	2/6/2020	$500.00
CONTINUE	Yes	Findlay Center, LLC	Findlay Center	LEED CRA	3/2/2020		$500.00		
CONTINUE	Yes	1733 Elm St, LLC	1733 Elm Street	CRA	3/11/2020		$500.00	2/24/2020	$500.00
CONTINUE	Yes	OTR Housing Group, LLC	1513 Republic Street - Non-LEED CRA	CRA	3/25/2020	Pending HCA	$500.00	3/24/2020	$500.00
CONTINUE	Yes	Links Unlimited	Links Unlimited Relo/Expansion	CRA	5/26/2020		$500.00	4/17/2020	$500.00
CONTINUE	Yes	Pendleton Development I, LLC	526 E 12th CRA	CRA	3/12/2020	Pending CPS Pending Completion app	$500.00		
CONTINUE	Yes	Seymour Industrial 1, LLC	Cincinnati Gardens Site Redevelopment	CRA	3/12/2020		$500.00	4/7/2020	$500.00
CONTINUE	Yes	Seitz, LLC	303 Seitz St	CRA	3/25/2020		$500.00	3/19/2020	$500.00
CONTINUE	Yes	8K Development Company, LLC	1714 Vine CRA	CRA	2/3/2020		$500.00	2/12/2020	$500.00
CONTINUE	Yes	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	CRA	3/19/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	CRA	3/19/2020		$500.00	4/27/2020	$500.00
CONTINUE	Yes	509 E12 ST, LLC	509 E12 ST CRA	CRA	3/11/2020	Pending CPS	$500.00	3/5/2020	$500.00
CONTINUE	Yes	222 Mohawk LLC	222-226 Mohawk CRA	CRA	3/11/2020	Pending CPS	$500.00	6/2/2020	$500.00
CONTINUE	No	NB CP Cincy, DST	McMillan Manor LLC CRA	CRA		Pending annual report and fee	$500.00		
CONTINUE	No	Masi Realty LLC	Malton Art Gallery CRA	CRA		Pending annual report	$500.00	5/29/2020	$500.00
CONTINUE	No	NBDC I, LLC	Hildebrant/Hilmon Child Care Center	CRA	3/23/2020		$500.00		
CONTINUE	No	Salvation Army Catherine Booth Residence LP	Salvation Army Catherine Booth Residence	CRA		Pending annual report and fee	$861.59		
CONTINUE	No	Beasley Place LLC	Beasley Place - RRP	CRA		Pending annual report	$500.00	5/29/2020	$500.00
CONTINUE	No	Over-the-Rhine Community Housing	CRA - 1500 Elm Street	CRA		Pending annual report	$500.00	5/29/2020	$500.00
CONTINUE	No	Cutter Historic Apartments, LLC	Cutter Historic Apartments	CRA		Pending annual report	$500.00	5/29/2020	$500.00
CONTINUE	No	General Electric	GE Operations Center	CRA	3/11/2020		$2,500.00	4/14/2020	$2,500.00

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
CONTINUE	No	South Block Properties, Ltd.	3930 Spring Grove	CRA		Pending annual report and fee	$500.00		
CONTINUE	No	South Block Properties, Ltd.	3929 Spring Grove	CRA		Pending annual report and fee	$500.00		
CONTINUE	No	BarbAurora, LLC	BarbAurora, LLC	CRA	2/18/2020		$500.00	4/14/2020	$500.00
CONTINUE	No	Sands Senior Apartments, LLC	CRA - Sands Senior Apartments	LEED CRA		Pending annual report and fee NAV	$500.00		
CONTINUE	No	Youthland Academy	Children United, lLC	LEED CRA		Pending annual report and fee, LEED	$500.00		
CONTINUE	No	Sterling Medical Corporation	2650 Burnet Ave	LEED CRA		Pending annual report and fee, LEED	$500.00		
CONTINUE	No	South Block Phase IV, LLC	3936 Spring Grove	CRA		Pending annual report and fee, HCA	$500.00		
CONTINUE	No	Andante Housing, LLC	51 E Clifton Ave	LEED CRA	6/9/2020	Pending annual fee	$500.00		
CONTINUE	No	Motz Properties LLC	3229 Riverside Dr - CRA	CRA	3/11/2020		$500.00	2/10/2020	$500.00
CONTINUE	No	KAAPS 7364, LLC	Roselawn Center Renovation	CRA	2/17/2020		$500.00	2/26/2020	$500.00
CONTINUE	No	OTR Housing Group, LLC	1531 Elm, 1533 Elm, 1533 Pleasant	CRA	5/19/2020	Pending annual fee	$500.00		
CONTINUE	No	Cincinnati Scholar House LP	Cincinnati Scholar House	LEED CRA		Pending annual report	$500.00	6/5/2020	$500.00
CONTINUE	No	Supreme Bright Cincinnati	First National Bank	LEED CRA		Pending annual report	$500.00	2/24/2020	$500.00
CONTINUE	No	Seto Ventures, LLC	Climb Time Gym	CRA	3/29/2020	Pending Completion App from Company	$500.00	3/31/2020	$500.00
CONTINUE	No	12 E Court Street, LLC	12 E. Court CRA	LEED CRA	3/19/2020		$500.00	2/24/2020	$500.00
CONTINUE		Jackson Investors 2019, LLC	1225-1227 Jackson Street	LEED CRA	2/10/2020		$500.00	2/10/2020	$500.00
MODIFY	Yes	Film Center, LLC	Film Center	CRA	2/3/2020		$500.00	2/10/2020	$500.00
MODIFY	Yes	Kauffman Vine LLC	1725 Vine Street	LEED CRA	3/14/2020	Pending Extension Amendment	$500.00	3/18/2020	$500.00
MODIFY	No	Porch Swing Properties, LLC	1612 Elm Redevelopment	CRA	3/18/2020	Pending Extension Amendment	$500.00	3/20/2020	$500.00
MODIFY	No	3MG Properties LTD	1607 Main	CRA	3/14/2020	Pending Completion App	$500.00	4/15/2020	$500.00
MODIFY	No	Custom Pro Logistics	Custom Pro Logistics - JCTC & CRA	CRA	3/10/2020	Pending Extension Amendment	$500.00	3/17/2020	$500.00
MODIFY	No	Condominium Holdings, LLC	116 W 15th Street	CRA	3/20/2020	Pending Extension Amendment	$500.00	3/10/2020	$500.00
MODIFY	No	Condominium Holdings, LLC	1505 Race	CRA	3/20/2020	Pending Extension Amendment	$500.00	3/10/2020	$500.00
MODIFY	No	1228 McMillan, LLC	1228 E. McMillan (Williams YMCA)	CRA	3/17/2020	Pending Completion App from Company	$500.00	5/29/2020	$500.00
MODIFY	No	Allston Place LLC	4016 Allston Place Commercial CRA	CRA	4/3/2020	Pending Extension; annual fee,comp app	$500.00		
MODIFY	No	Neyer Holdings, Inc.	130-132 E. 6th Street	LEED CRA		Extension Pending Co; CPS, VTICA, ODSA	$500.00		
MODIFY	No	Neyer Holdings, Inc.	126-128 E. 6th Street	LEED CRA		Pending CPS, annual report, completion	$500.00	6/8/2020	$500.00
MODIFY	No	Court & Walnut, LLC	Court & Walnut	CRA	3/20/2020	Pending completion app	$500.00	5/8/2020	$500.00
MODIFY	No	233 Gilman, LLC	225 Gilman	LEED CRA	2/25/2020	Pending completion app	$500.00	2/28/2020	$500.00
MODIFY	No	1737 Vine, LLC	1737 Vine Street CRA	CRA	3/10/2020	Pending completion app	$500.00	3/12/2020	$500.00
MODIFY	No	Azeotropic Partners, LLC	1301 Walnut St_ Residential	CRA	3/20/2020	Pending Extension Amendment	$500.00	4/3/2020	$500.00
MODIFY	No	Azeotropic Partners, LLC	1301 Walnut St_ Commercial	CRA	3/20/2020	Pending Extension Amendment	$500.00	4/3/2020	$500.00
MODIFY	No	OTR Holdings, Inc.	1501 Vine Street	CRA	3/20/2020	Pending extension and assignment	$500.00	4/27/2020	$500.00
MODIFY	No	Mrs. Pig, LLC	Mrs. Pig (109 W Elder)	CRA	2/13/2020	Pending completion app	$500.00	5/19/2020	$500.00
MODIFY	No	Ranger Community Group, LLC	1035 Dayton	CRA	3/27/2020	Pending CPS, Completion App	$500.00	6/2/2020	$500.00
MODIFY	No	Cincinnati Brewery District Apartments, LLC	1906 Elm Street	CRA		Pending annual report, fee, completion	$500.00		
MODIFY	No	Race and Vine Offices, LLC	Race and Vine Offices	CRA	3/20/2020	Pending completion app	$500.00	4/27/2020	$500.00
MODIFY	No	2347 Reading Road, LLC	2347 Reading Road, LLC	CRA	2/21/2020	Pending Extension Amendment	$500.00	5/29/2020	$500.00
MODIFY	No	Building #1, LLC	100 E. Clifton, 101 & 105 Peete Renovation	LEED CRA	2/9/2020	Pending Extension Amendment	$500.00	2/5/2020	$500.00
MODIFY	No	Alto Properties, LLC	6087 Montgomery Road	LEED CRA	3/26/2020	Pending Extension Amendment	$500.00	2/18/2020	$500.00
MODIFY	No	Wooster Development, Ltd.	Prus Construction Expansion	CRA	2/18/2020	Pending completion app	$500.00	2/21/2020	$500.00
MODIFY	No	1629 Citadel LLC	2346 Boone CRA	CRA	3/23/2020	Pending completion app	$500.00		
MODIFY	No	Nation Worldwide, LLC	Nation Kitchen and Bar	CRA	3/10/2020	Pending completion app	$500.00	3/17/2020	$500.00
MODIFY	No	Price Hill Will	Masonic Lodge - Incline Arts & Events Ctr	CRA	3/2/2020	Pending completion app	$500.00	3/2/2020	$500.00
MODIFY	No	OTR Dispensaries, LLC	1902 Colerain - CRA	CRA	3/11/2020	Pending completion app	$500.00	3/17/2020	$500.00
MODIFY	No	Solica Construction	722 E McMillan	CRA	3/26/2020	Completion App Pending Company	$500.00		
MODIFY	No	793 E McMillan, LLC	Comfort Station	CRA	3/23/2020	Pending Completion App from Company	$500.00	2/14/2020	$500.00
TERMINATE	Yes	Children's Hospital Medical Center	Herald Building LEED-CRA	LEED CRA		Termination Pending Company	$2,329.25		
TERMINATE	Yes	Red Bank Crossing II, LLC	Red Bank Crossing II LEED-CRA	LEED CRA	3/26/2020		$1,365.71	3/9/2020	$1,365.71

TIRC REPORT
TY2019 CRA Tax Abatements
ANNUAL REPORT & FEE COMPLIANCE

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Annual Report Received	Approval Notes	Current Year Annual Fee	Fee Payment Date	Annual Fee Paid
TERMINATE	Yes	Race, Republic & Green, LLC	Friar's Court - Race, Republic, & Green	CRA	1/31/2020		$500.00	2/10/2020	$500.00
TERMINATE	Yes	Meyer Tool Inc	Meyer Tool Expansion (CRA & JCTC)	CRA		Pending Termination	$500.00		
TERMINATE	Yes	4021 Eastern Avenue, LLC	Jackson Theater Renovation	CRA	3/19/2020	Pending Assignment	$500.00	5/29/2020	$500.00
TERMINATE	Yes	CCM Realty Holding Company, LLC	Clifton Market - CRA Tax Abatement	CRA	2/25/2020	School board payment past; Assignment	$500.00	2/28/2020	$1,000.00
TERMINATE	No	Elm Street Ventures, LLC	Elm Street Ventures, LLC	LEED CRA		Pending annual report, fee, CPS payment	$500.00		
TERMINATE	No	100 Findlay, LLC	100 Findlay	CRA		Pending CPS, ODSA, comp-Default sent	$500.00		

TIRC REPORT
TY2019 CRA Tax Abatements
CONSTRUCTION INFORMATION

Current Year TIRC Disposition	Compliant?	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	ODSA Master Agreement Number	ODSA Individual Agreement Number	Rate	Abatement Term (yrs)	Start Year	End Date	Current Year Abated Value	Projected End Date	CO Achieved	Registered with Auditor	Projected Investment	Company-Reported Investment	Investment Met (%)
CONTINUE	Yes	Corryville Community Development Corporation	Stetson Square (University Village) CRA	CRA	9/9/2004	1/1/2005	061-15000-09	16-006	100	15	2006	12/31/2020	#	6/30/2006	6/15/2006	1/19/2007	#######	$37,250,000	106
CONTINUE	Yes	Machine Flats, LLC	3301 Colerain - Middle Earth	CRA - HIST	3/23/2005	4/18/2005	061-15000-06	05-001	100	8	2015	12/31/2023	#	7/31/2006	12/1/2006	1/18/2008	$8,560,000	$7,016,000	82
CONTINUE	Yes	Uptown Rental Properties LLC	260 East University CRA	CRA	4/13/2005	5/16/2005	061-15000-06	05-002	100	15	2006	12/31/2020	#	7/31/2006	12/28/2004	12/28/2004	$2,200,000	$1,063,600	48
CONTINUE	Yes	Wooster Park Office Condominium Association	Wooster Park office condos CRA	CRA	9/13/2006	10/4/2006	061-15000-06	06-001	100	15	2008	12/31/2022	#	12/31/2012	1/1/2008	10/27/2008	$3,435,636	$3,723,220	108
CONTINUE	Yes	RD America Inc.	Restaurant Depot CRA	CRA	1/31/2007	3/23/2007	061-15000-06	07-001	100	15	2008	12/31/2022	#	3/1/2008	12/23/2009	12/23/2009	$4,900,000	$6,733,927	137
CONTINUE	Yes	Stratford Companies	Senior Star - Assisted Living CRA	CRA	2/28/2007	10/26/2007	061-15000-09	07-001	100	15	2010	12/31/2025	#	3/31/2010	2/10/2011	1/15/2010	#######	$93,285,607	102
CONTINUE	Yes	2718 Observatory Partners LLC	2718 Observatory Avenue CRA	CRA	6/27/2007	7/12/2007	061-00865-06	07-001	100	15	2009	12/31/2023	$2,540	5/31/2008	12/31/2008	2/12/2009	$575,000	$1,096,197	191
CONTINUE	Yes	KMS Realty, LTD	Skyline Chili CRA (Walnut Hills)	CRA	12/5/2007	1/29/2008	061-15000-09	08-001	100	15	2008	12/31/2022	#	12/31/2008	3/24/2008	10/27/2008	$1,300,000	$873,007	67
CONTINUE	Yes	Towne Properties	DeSales Apartments II CRA	LEED CRA	11/5/2008	11/19/2008	061-15000-09	08-004	100	15	2010	12/31/2024	#	12/31/2009	10/28/2010	10/28/2010	$6,402,000	$5,946,778	93
CONTINUE	Yes	Burke Inc.	Burke, Inc.	LEED CRA	1/1/2009	5/7/2009	061-15000-09	09-001	100	12	2010	12/31/2021	#	5/31/2010	1/5/2011	1/5/2011	$6,000,000	$13,132,147	219
CONTINUE	Yes	La Caisse, Inc.	KZF Design Relocation to 700 Broadway	LEED CRA	1/1/2009	9/30/2009	061-15000-09	09-003	100	12	2011	12/31/2022	#	12/31/2009	7/12/2010	5/29/2015	$3,375,000	$3,841,368	114
CONTINUE	Yes	DeVotie Hall Association	DeVotie Hall Renovation and Addition	LEED CRA	6/17/2009	12/28/2017	061-15000-09	19-038	100	15	2012	12/31/2026	#	12/31/2010	9/10/2010	1/11/2018	$3,757,300	$3,062,366	82
CONTINUE	Yes	Medpace Inc.	RBM Dev/ 100 Medpace Way	LEED CRA	11/18/2009	12/14/2009	061-15000-09	16-014	100	15	2011	12/31/2025	#	10/31/2010	11/10/2010	7/20/2011	#######	$12,786,436	85
CONTINUE	Yes	Forest Square Apartments Limited Partnership	Forest Square Senior Apartments	LEED CRA	12/16/2009	1/29/2010	061-15000-09	10-009	100	15	2011	12/31/2025	#	12/31/2010	12/28/2011	12/28/2011	$2,998,042	$4,370,237	146
CONTINUE	Yes	MTK, Inc.	Q Laboratories Expansion CRA	CRA	12/16/2009	1/26/2010	061-15000-09	10-013	100	15	2011	12/31/2025	#	12/31/2010	9/15/2011	9/15/2011	$1,579,200	$1,184,400	75
CONTINUE	Yes	Christian Moerlein Brewing Co.	Christian Moerlein at The Banks	LEED CRA	1/1/2010	9/10/2010	061-15000-09	10-003	100	12	2012	12/31/2023	#	3/31/2012	11/5/2012	11/5/2012	$4,000,000	$7,044,781	176
CONTINUE	Yes	Links Unlimited	Links Unlimited	LEED CRA	1/1/2010	9/7/2010	061-15000-09	10-014	100	15	2012	12/31/2026	#	12/31/2011	12/14/2011	6/10/2013	$3,500,000	$3,860,000	110
CONTINUE	Yes	Gamma Xi 21, Inc.	Delta Tau Delta Fraternity House	LEED CRA	1/1/2010	5/14/2010	061-15000-09	10-008	100	15	2011	12/31/2025	#	12/31/2010	12/31/2010	2/1/2012	$1,175,000	$1,373,427	117
CONTINUE	Yes	1415 Vine, LLC	Gateway IV	CRA	1/1/2010	8/20/2010	061-15000-09	10-006	100	12	2011	12/31/2022	$85,650	12/31/2010	2/1/2012	2/1/2012	$7,789,369	$8,000,000	103
CONTINUE	Yes	1400 Race, LLC	1400 Race Street	CRA	1/1/2010	8/23/2010	061-15000-09	10-007	100	12	2012	12/31/2023	#	12/30/2010	7/30/2012	7/30/2012	$3,055,600	$4,176,027	137
CONTINUE	Yes	Fay Limited Partnership	Wallick-Stern-Hendy Properties -Fay Apts	CRA	1/1/2010	9/17/2010	061-15000-09	10-011	100	8	2014	12/31/2021	#	1/1/2014	3/26/2013	10/10/2014	#######	$21,334,150	100
CONTINUE	Yes	Eagle Realty Group, LLC	Phelps Apt Convrsn to Courtyard Marriot	CRA	1/27/2010	2/2/2010	061-15000-09	10-001	100	12	2011	12/31/2022	#	4/30/2011	9/27/2011	9/27/2011	$9,660,000	$9,759,812	101
CONTINUE	Yes	65 West LLC	65 West-LEED CRA	LEED CRA	6/3/2010	1/20/2010	061-15000-09	10-010	100	15	2012	12/31/2026	#	12/31/2011	5/7/2013	5/7/2013	#######	$16,687,000	100
CONTINUE	Yes	Bluerock Lofts, LLC	Northside American Can/Factory Square	CRA	6/10/2010	6/15/2010	061-15000-09	10-012	100	15	2012	12/31/2026	#	12/31/2011	12/1/2011	10/16/2015	#######	$21,088,998	162
CONTINUE	Yes	Highland MOB, LLC	Highland MOB, LLC	LEED CRA	6/16/2010	8/16/2010	061-15000-09	15-122	100	15	2011	12/31/2025	#	12/31/2010	7/1/2014	1/5/2012	$3,339,077	$3,339,077	100
CONTINUE	Yes	Urban Sites	9487 Dry Fork Rd, LLC	LEED CRA	6/30/2010	6/14/2011	061-15000-09	11-013	100	12	2012	12/31/2023	$97,620	12/31/2010	6/11/2012	2/28/2014	$140,000	$140,175	100
CONTINUE	Yes	Sky Lofts LLC	The Edge	LEED CRA	9/9/2010	9/13/2010	061-15000-09	10-002	100	12	2016	12/31/2027	#	6/30/2018	2/10/2017	1/6/2020	$3,401,547	$3,889,131	114
CONTINUE	Yes	Aegis Protective Services	3033 Robertson Ave.	CRA	12/1/2010	1/11/2011	061-15000-09	11-001	100	12	2012	1/31/2023	#	12/31/2011	5/17/2012	5/22/2013	$525,000	$342,679	65
CONTINUE	Yes	ACG Federal Reserve, LLC	The Reserve	LEED CRA	12/8/2010	3/30/2011	061-15000-09	11-003	100	12	2012	12/31/2023	#	12/27/2012	12/27/2012	12/27/2012	#######	$17,686,781	100
CONTINUE	Yes	Jefferson Ventures, LLC	Jefferson Ventures	CRA	12/10/2010	12/31/2011	061-15000-09	11-009	100	15	2012	12/31/2026	#	12/31/2011	12/27/2011	8/1/2012	$2,949,340	$2,874,340	97
CONTINUE	Yes	CBD Holdings	114-118 E 6th Street	LEED CRA	1/1/2011	5/24/2011	061-15000-09	11-007	100	12	2014	12/31/2025	#	12/31/2012	9/9/2013	9/2/2014	$9,300,000	$4,317,788	46
CONTINUE	Yes	CBD Holdings	122 E 6th Street	LEED CRA	1/1/2011	5/24/2011	061-15000-09	11-008	100	12	2013	12/31/2024	#	12/31/2012	2/7/2013	9/2/2014	$3,400,000	$1,570,444	46
CONTINUE	Yes	Woodburn Pointe, LLC	Woodburn Pointe	LEED CRA	1/1/2011	4/8/2011	061-15000-09	16-001	100	12	2012	12/31/2023	#	1/31/2012	11/21/2011	10/26/2012	$3,955,345	$7,285,974	184
CONTINUE	Yes	5011 Kenwood, LLC	Camargo Capital Renovation	LEED CRA	1/1/2011	11/8/2011	061-15000-09	11-012	100	12	2013	3/1/2024	#	12/31/2014	3/4/2013	6/17/2015	$284,030	$271,001	95
CONTINUE	Yes	OTR Predevelopment LLC	Color Building CRA	CRA	1/1/2011	11/10/2011	061-15000-09	11-010	100	12	2013	12/31/2024	#	12/31/2012	4/4/2013	9/2/2014	$2,037,000	$1,637,975	80
CONTINUE	Yes	Electronic Ark, LLC	222 East 14th Street	CRA	2/16/2011	4/12/2011	061-15000-09	16-012	100	12	2014	12/31/2025	#	12/31/2015	2/16/2016	9/9/2016	$529,200	$650,000	123
CONTINUE	Yes	Elberon Senior Apartments	Elberon	LEED CRA	3/2/2011	4/8/2011	061-15000-09	16-002	100	12	2013	12/31/2024	#	4/1/2012	5/4/2012	1/23/2014	$7,416,624	$4,864,420	66
CONTINUE	Yes	Daffin Investments Ohio, LLC	Youthland on Glenway Avenue	LEED CRA	5/25/2011	8/30/2011	061-15000-09	18-027	100	15	2012	12/31/2026	#	12/31/2011	12/27/2012	12/27/2012	$800,000	$800,000	100
CONTINUE	Yes	Medpace Inc.	200 Medpace Way - Bldg 2	LEED CRA	6/2/2011	6/9/2011	061-15000-09	11-005	100	15	2012	12/31/2026	#	12/31/2012	3/12/2013	8/29/2013	$7,500,000	$15,101,473	201
CONTINUE	Yes	Medpace Inc.	300 Medpace Way - Bldg 3	LEED CRA	6/2/2011	6/9/2011	061-15000-09	11-006	100	15	2012	12/31/2026	#	12/31/2012	8/15/2012	10/16/2013	$3,600,000	$7,763,801	216
CONTINUE	Yes	Hallmark Student Housing Cincinnati, LLC	University Edge Cincinnati I LEED-CRA	LEED CRA	6/11/2011	6/15/2011	061-15000-09	16-003	100	15	2013	12/31/2027	#	8/19/2013	8/19/2013	8/19/2013	$8,000,000	$7,615,955	95
CONTINUE	Yes	SV Apartments, LLC	Benchmark and Euclid Square Apartments	LEED CRA	6/15/2011	7/22/2011	061-15000-09	16-000	100	15	2013	12/31/2027	#	12/31/2012	10/17/2012	6/10/2013	$8,850,000	$8,000,000	90
CONTINUE	Yes	Hallmark Student Housing Cincinnati II, LLC	University Edge Cincinnati II, LEED CRA	LEED CRA	6/22/2011	10/11/2012	061-15000-09	12-004	100	15	2013	12/31/2027	#	12/31/2013	6/21/2013	8/4/2014	$3,823,000	$4,940,596	129
CONTINUE	Yes	Superior Automotive dba Superior Honda	4777 Spring Grove, LLC	CRA	8/3/2011	8/30/2011	061-15000-09	15-109	100	8	2013	12/31/2020	#	12/31/2012	1/27/2014	6/12/2015	$1,750,000	$1,723,871	99
CONTINUE	Yes	North Rhine Heights Limited Partnership	North Rhine Heights LEED-CRA	LEED CRA	9/21/2011	10/11/2011	061-15000-09	11-011	100	12	2012	12/31/2023	$0	12/31/2012	5/31/2012	8/23/2016	$1,964,036	$1,096,940	56
CONTINUE	Yes	HCII-237 William Howard Taft Road, LLC	Taft Offices, LLC - LEED-CRA	LEED CRA	1/11/2012	1/12/2012	061-15000-09	12-001	100	12	2013	12/31/2024	#	12/31/2012	9/11/2012	7/31/2013	$3,000,000	$2,510,000	84
CONTINUE	Yes	Spring Grove Holdings, LLC	Mercer Supply Relocation	CRA	1/11/2012	2/12/2012	061-15000-09	19-046	75	12	2013	12/31/2024	#	4/18/2018	4/18/2018		$486,860		0
CONTINUE	Yes	St. Paul Village II Limited Partnership	Saint Paul Village II	CRA	2/9/2012	2/21/2012	061-15000-09	16-022	100	15	2013	12/31/2024	#	12/31/2012	4/12/2013	11/18/2016	$6,490,350	$5,454,033	84
CONTINUE	Yes	Usquare, LLC	CUF U-Square @ The Loop	LEED CRA	2/23/2012	10/6/2011	061-15000-09	16-005	100	15	2013	12/31/2027	#	12/31/2013	7/22/2013	12/17/2013	#######	$16,443,926	121
CONTINUE	Yes	BAM Realty Group, LLC	4426 Brazee Street	LEED CRA	2/23/2012	3/26/2012		99-000	100	12	2010	12/31/2021	#	12/31/2012	6/10/2013	6/10/2013	$2,338,423	$2,338,423	100
CONTINUE	Yes	4138 Hamilton Avenue, LLC	Caracole Relocation (CRA)	CRA	2/29/2012	5/10/2012	061-15000-09	12-100	100	12	2014	12/31/2025	#	12/31/2012	9/5/2013	4/13/2015	$315,590	$289,271	92
CONTINUE	Yes	dunnhumby USA LLC	dunnhumbyUSA PIR	LEED CRA	3/19/2012	3/21/2012	061-15000-09	17-003	100	15	2015	12/31/2029	#	6/1/2015	11/4/2015	5/19/2017	#######	$53,281,179	107
CONTINUE	Yes	F&C Development, Inc.	Oakley Station Apartments (LEED-CRA)	LEED CRA	3/28/2012	11/7/2012	061-15000-09	16-026	100	15	2014	12/31/2028	#	2/1/2017	1/17/2014	4/4/2014	#######	$38,608,285	145
CONTINUE	Yes	Stratford Court Apartments, LLC	Stratford Court Apartments	LEED CRA	4/25/2012	6/13/2012	061-15000-09	16-018	100	15	2014	12/31/2028	#	8/6/2014	8/6/2014	9/9/2016	$2,049,315	$2,275,599	111
CONTINUE	Yes	Crown Building, LLC	Crown Building, LLC	LEED CRA	5/2/2012	12/10/2013	061-15000-09	12-102	100	12	2014	12/31/2025	#	12/31/2013	3/17/2014	12/18/2014	$1,176,380	$1,043,766	89
CONTINUE	Yes	Schiel	Schiel, LLC LEED CRA	LEED CRA	5/31/2012	6/4/2012	061-15000-09	12-002	100	15	2014	12/31/2028	#	12/31/2013	9/17/2013	1/26/2015	#######	$20,248,800	156
CONTINUE	Yes	OTR Holdings, Inc.	Mercer Commons, LP Garage CRA	CRA	5/31/2012	2/19/2013	061-15000-09	15-102	100	8	2014	12/31/2021	#	12/31/2014	5/23/2014	3/20/2015	$7,776,000	$11,275,995	145
CONTINUE	Yes	Mercer Commons OTR, LLC	Mercer Commons OTR, LLC	CRA	5/31/2012	2/19/2013	061-15000-09	15-103	100	12	2013	12/31/2024	#	12/31/2013	9/9/2013	11/13/2013	$5,310,000	$5,118,818	96
CONTINUE	Yes	Columbia Delta Apartments, LLC	Columbia Delta Apartments, LLC	LEED CRA	6/26/2012	11/21/2012	061-15000-09	12-003	100	15	2015	12/31/2029	#	12/15/2014	12/15/2014	5/24/2016	$6,500,000	$7,682,109	118
CONTINUE	Yes	MREIC Cincinnati OH, LLC	Rough Brothers Expansion - Land Sale/CRA	CRA	7/3/2012	7/24/2012	061-15000-09	14-102	85	10	2015	12/31/2024	#	3/30/2016	1/16/2015	5/19/2017	$4,000,000	$3,760,399	94
CONTINUE	Yes	SREE Hotels	Enquirer Building Redevelopment	LEED CRA	7/30/2012	9/19/2012	061-15000-09	14-001	100	12	2015	12/31/2026	#	4/22/2015	4/22/2015	11/21/2016	#######	$21,707,502	79
CONTINUE	Yes	Abigail Apartments Limited Partnership	Abigail Apartments LEED - CRA	LEED CRA	8/1/2012	12/10/2013	061-15000-09	12-101	100	12	2015	12/31/2025	$0	7/30/2013	7/30/2013	6/21/2016	$2,240,400	$1,281,257	57
CONTINUE	Yes	BSG2, LLC	BSG2, LLC (1404 Walnut)	CRA	8/1/2012	8/3/2016	061-15000-09	16-041	100	8	2014	12/31/2021	#	12/31/2013	10/2/2012	11/9/2017	$335,000	$334,034	100
CONTINUE	Yes	Alston Park Limited Partnership	Alston Park LEED CRA	LEED CRA	9/19/2012	11/1/2012	061-15000-09	15-124	100	12	2014	12/31/2025	#	12/31/2013	4/24/2014	5/16/2016	$7,106,412	$4,696,498	66
CONTINUE	Yes	Mercer Commons Commercial 2, LLC	Mercer Commons 2 (Commercial)	CRA	10/24/2012	3/8/2013	061-15000-09	15-104	100	12	2014	12/31/2025	#	12/31/2014	12/18/2014	3/25/2015	$1,824,000	$2,106,767	116
CONTINUE	Yes	B-Side Landlord, LLC	B-Side Landlord, LLC	CRA	10/24/2012	2/19/2013	061-15000-09	16-015	100	8	2014	12/31/2021	#	4/30/2013	1/8/2014	11/15/2016	$2,037,000	$1,555,897	76
CONTINUE	Yes	G&A Paxton, LLC	Pediatricians of Hyde Park Relocation	CRA	1/23/2013	2/26/2013	061-15000-09	15-106	100	15	2014	12/31/2028	#	12/31/2013	7/5/2013	5/14/2015	$1,200,000	$972,420	81
CONTINUE	Yes	3117 Southside Realty LLC	Peter Cremer Expansion	LEED CRA	1/23/2013	7/25/2013	061-15000-09	13-005	100	15	2014	12/31/2028	#	12/31/2013	6/30/2014	5/31/2015	$3,000,000	$4,472,308	149
CONTINUE	Yes	BSG2, LLC	BSG2, LLC (24 E 15th)	CRA	2/6/2013	12/10/2013	061-15000-09	13-100	100	12	2016	12/31/2027	#	12/31/2013	6/25/2014	8/12/2016	$432,000	$431,978	100
CONTINUE	Yes	TMG Investment Group	Broadway Square, Phase I	LEED CRA	3/11/2013	11/4/2013	061-15000-09	13-007	100	12	2014	12/31/2025	#	12/31/2014	11/26/2014	11/28/2016	$7,841,140	$10,272,897	131
CONTINUE	Yes	Bartlett Building LTD	Bartlett - Renaissance Hotel	LEED CRA	5/13/2013	7/25/2013	061-15000-09	14-100	100	12	2014	3/1/2025	#	9/1/2014	10/31/2014	3/10/2015	#######	$38,578,820	116
CONTINUE	Yes	233 Gilman, LLC	CRA - 233 Gilman Ave	LEED CRA	5/15/2013	7/1/2013	061-15000-09	13-003	100	12	2015	12/31/2026	#	12/31/2014	2/20/2015	2/26/2016	$775,000	$1,038,220	134
CONTINUE	Yes	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	LEED CRA	5/30/2013	9/25/2012	061-15000-09	14-007	100	12	2015	12/31/2026	$0	6/1/2013	6/6/2013	11/15/2016	$1,915,446	$1,350,050	70
CONTINUE	Yes	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	LEED CRA	5/30/2013	9/25/2012	061-15000-09	14-008	100	12	2015	12/31/2026	$8,900	6/1/2013	6/6/2013	11/21/2016	$764,410	$519,250	68
CONTINUE	Yes	Gantry Apartments, LLC	Gantry	LEED CRA	6/12/2013	5/12/2014	061-15000-09	14-006	100	15	2014	12/31/2028	#	12/31/2015	10/7/2016	4/14/2017	#######	$11,313,942	108
CONTINUE	Yes	Hale-Justis Lofts, LP	Hale-Justis Lofts, LP	CRA - HIST	6/12/2013	6/12/2013	061-15000-09	18-028	100	22	2001	12/31/2022	#	10/1/2001	10/1/2001	6/25/2013			#Error!
CONTINUE	Yes	Grandin Company LTD	1308 Race Street	CRA	8/7/2013	9/6/2013	061-15000-09	13-006	100	10	2014	12/31/2023	#	6/30/2014	6/17/2014	3/29/2016	$977,798	$1,005,049	103
CONTINUE	Yes	Losantiville Buildings, LLC	CRA - 3257 Gilbert Ave.	LEED CRA	8/7/2013	8/27/2013	061-15000-09	13-012	100	15	2015	12/31/2029	#	7/31/2014	5/30/2014	5/20/2015	$3,000,000	$2,830,095	94
CONTINUE	Yes	Black Iron Capital LLC	Schwartz Building Renovation - 906 Main St	LEED CRA	8/7/2013	11/6/2013	061-15000-09	13-010	100	12	2015	12/31/2026	#	12/31/2015	1/13/2015	6/12/2016	$400,000	$1,259,800	315
CONTINUE	Yes	Broadway Development 2001 LTD	Seventh & Broadway Tower	LEED CRA	8/7/2013	10/21/2013	061-15000-09	14-101	100	15	2015	12/31/2029	#	12/31/2015	6/24/2015	3/29/2016	#######	$21,658,053	92
CONTINUE	Yes	Riverbanks Phase II-A Owner, LLC	The Banks Phase II - Residential	CRA	8/7/2013	2/20/2014	061-15000-09	14-004	100	15	2016	12/31/2030	#	3/31/2016	9/21/2016	2/7/2017	#######	$62,732,734	116
CONTINUE	Yes	Cintrifuse Innovation Hub, LLC	Cintrifuse	LEED CRA	8/7/2013	8/7/2013	061-15000-09	13-101	100	12	2016	12/31/2027	#	5/31/2015	2/8/2016	11/21/2016	$6,600,000	$8,127,369	123
CONTINUE	Yes	FC16, LLC	McMillan Firehouse Row - Phase I	CRA	9/25/2013	10/2/2013	061-15000-09	13-009	100	8	2015	12/31/2022	#	3/31/2014	8/28/2014	4/14/2017	$330,784	$372,200	113
CONTINUE	Yes	TINC, LLC	CRA - 1209 Jackson Street	CRA	10/9/2013	11/12/2013	061-15000-09	13-008	100	8			$0	12/31/2019	4/23/2020		$310,000	$518,439	167
CONTINUE	Yes	VP3 LLC	VP3 New Multifamily LEED CRA	LEED CRA	11/14/2013	12/17/2013	061-15000-09	13-013	100	15	2015	12/31/2029	#	12/31/2015	8/6/2015	11/15/2016	#######	$32,000,000	265

Printed on 6/22/2020

CONTINUE	Yes	Eurostampa North America; Inc.	Eurostampa Expansion	CRA	11/14/2013	12/23/2013	061-15000-09	14-003	100	12	2015	12/31/2026	#	2/28/2015	5/1/2015	10/22/2015	$4,000,000	$5,023,049	126
CONTINUE	Yes	Gantry Apartments, LLC	1518 Knowlton Street (Gantry Phase Two)	LEED CRA	5/14/2014	6/9/2014	061-15000-09	14-104	100	15	2014	12/31/2028	#	6/1/2015	3/30/2016	4/14/2017	$1,200,000	$1,300,000	108
CONTINUE	Yes	Oakley Housing Partners, LLC	Oakley Housing Partners	LEED CRA	6/11/2014	7/3/2014	061-15000-09	16-004	100	15	2016	12/31/2030	#	12/31/2016	1/16/2016	8/12/2016	#######	$26,079,521	104
CONTINUE	Yes	Ohio Theta House Corporation of Sigma Phi Epsilon	Sigma Phi Epsilon Fraternity House	LEED CRA	6/11/2014	8/4/2014	061-15000-09	14-110	100	12	2015	12/31/2026	#	12/31/2015	5/13/2015	8/1/2019	$1,900,000	$2,098,387	110
CONTINUE	Yes	Kirby Lofts, LLC	Kirby Lofts	CRA	6/11/2014	9/12/2014	061-15000-09	14-108	100	8	2017	12/31/2024	#	7/30/2016	8/8/2016	9/10/2017	$4,200,000	$5,959,517	142
CONTINUE	Yes	Kroger Company	Oakley Kroger LEED-CRA	LEED CRA	6/25/2014	8/4/2014	061-15000-09	14-103	100	15	2016	12/30/2030	#	12/31/2016	3/8/2016	5/19/2017	#######	$27,310,030	195
CONTINUE	Yes	Cincinnati Development I, LLC	580 Walnut Street/ @580 2nd Amendment	CRA	8/6/2014	9/30/2013	061-15000-09	17-013	100	12	2016	12/31/2027	#	12/31/2016	2/10/2017	11/9/2017	#######	$31,863,963	73
CONTINUE	Yes	1527 Madison, LLC	Relocation of Bloomfield/Schon & AGE	CRA	8/6/2014	9/15/2014	061-15000-09	14-105	100	12	2016	12/31/2027	#	6/30/2015	9/18/2015	8/9/2016	$1,185,000	$1,191,345	101
CONTINUE	Yes	1201 Walnut, LLC	1201 Walnut	CRA	8/6/2014	9/15/2014	061-15000-09	15-105	100	12	2015	12/31/2026	#	12/31/2014	10/6/2015	11/6/2016	$3,140,000	$4,189,291	133
CONTINUE	Yes	5th and Race, LLC	Fifth and Race Retail Dev	LEED CRA	8/6/2014	10/7/2014	061-15000-09	14-113	100	15	2015	12/31/2029	#	12/31/2015	6/21/2016	1/13/2017	$5,000,000	$6,105,318	122
CONTINUE	Yes	Urban Legacy VIII, LLC	18 W. 13th St	CRA	8/6/2014	10/7/2014	061-15000-09	14-119	100	10	2015	12/31/2024	#	12/31/2015	4/24/2015	12/5/2016	$550,000	$380,666	69
CONTINUE	Yes	Urban Legacy VIII, LLC	1403 Vine St	CRA	8/6/2014	10/7/2014	061-15000-09	14-115	100	10			#	12/31/2015	12/2/2014	11/15/2016	$950,000	$482,349	51
CONTINUE	Yes	Ale House Landlord LLC	Taft Ale House Brewery	CRA	8/6/2014	10/7/2014	061-15000-09	14-118	100	10	2015	12/31/2024	#	4/30/2015	4/1/2015	7/22/2016	$8,000,000	$9,614,145	120
CONTINUE	Yes	Urban Legacy VIII, LLC	1428, 1430, and 1438 Race St	CRA	8/6/2014	1/28/2015	061-15000-09	15-111	100	10	2015	12/31/2024	$19,100	12/31/2015	12/31/2015	9/28/2016	$650,000	$1,008,817	155
CONTINUE	Yes	SOLI Interests LLC	1200 and 1208 Main St	CRA	9/4/2014	9/15/2014	061-15000-09	14-114	100	10	2016	12/31/2025	#	12/31/2015	8/5/2016	5/22/2017	$488,028	$459,457	94
CONTINUE	Yes	Globe Building LLC	1801-1805 Elm Street	CRA	9/4/2014	8/17/2016	061-15000-09	16-040	100	10	2016	12/31/2025	#	12/31/2015	8/24/2016	4/7/2017	$1,928,397	$2,488,171	129
CONTINUE	Yes	Urban Legacy VIII, LLC	15 W. 14th St	CRA	9/4/2014	8/17/2016	061-15000-09	16-039	100	10	2015	12/31/2024	#	12/31/2015	3/19/2015	1/20/2017	$704,036	$755,961	107
CONTINUE	Yes	Transept Property, LLC	1205 Elm St	CRA	10/29/2014	10/13/2014	061-15000-09	19-017	100	10	2016	12/31/2025	#	12/31/2015	3/9/2016	5/16/2019	$3,228,000		0
CONTINUE	Yes	Avondale Housing LP	Avondale Revitalization Phase 1B	CRA	10/29/2014	11/13/2014	061-15000-09	14-109	100	8	2017	12/31/2024	#	10/31/2016	8/26/2016	12/11/2017	#######	$13,098,798	67
CONTINUE	Yes	Marlowe Court Limited Partnership	Marlowe Court	LEED CRA	10/29/2014	6/16/2016	061-15000-09	16-038	100	15	2018	12/31/2032	#	9/30/2017	12/29/2017	2/2/2019	$8,091,428	$11,171,296	138
CONTINUE	Yes	Avondale Housing II, LP	Avondale Revitalization Phase 1A	CRA	11/11/2014	11/13/2014	061-15000-09	14-107	100	8	2016	12/31/2023	#	12/31/2016	9/22/2017	11/1/2018	#######	$31,640,256	107
CONTINUE	Yes	Rhinegeist	Rhinegeist Expansion	CRA	12/17/2014	1/9/2015	061-15000-09	15-107	100	10	2016	12/31/2025	#	6/30/2016	10/4/2016	5/19/2017	$2,200,000	$3,797,948	173
CONTINUE	Yes	Trevarren Flats I LLC	Trevarren Flats	LEED CRA	12/17/2014	12/3/2014	061-15000-09	17-008	100	12	2016	12/31/2027	#	12/31/2015	2/19/2016	11/9/2017	$8,600,000	$7,322,941	85
CONTINUE	Yes	ACG Merchants, LLC	32 W 6th St - Newberry Lofts	LEED CRA	12/17/2014	5/19/2015	061-15000-09	15-118	100	12	2017	12/31/2028	#	12/31/2016	2/28/2017	12/4/2017	$5,300,000	$8,826,020	167
CONTINUE	Yes	McMillan Apartments, LLC	McMillan Apartments, LLC	LEED CRA	12/17/2014	6/9/2015	061-15000-09	15-123	100	15	2016	12/31/2030	#	12/31/2016	10/3/2016	5/19/2017	#######	$28,837,189	84
CONTINUE	Yes	Gaslight Gardens LLC	Gaslight Whitfield, Ltd	LEED CRA	1/7/2015	2/12/2015	061-15000-09	15-100	100	15	2017	12/31/2031	#	3/31/2016	7/22/2016	11/13/2017	#######	$17,790,087	108
CONTINUE	Yes	SOLI Interests LLC	1405 Clay	CRA	1/22/2015	2/18/2015	061-15000-09	15-101	100	12	2016	12/31/2027	#	12/31/2015	5/31/2016	5/19/2017	$440,000	$596,338	136
CONTINUE	Yes	Avondale Community Council	Avondale Connection - Bus. & Comm Ctr	CRA	2/4/2015	2/5/2015	061-15000-09	19-031	100	12	2018	12/31/2029	#	12/31/2017	7/25/2018	9/18/2019	$952,371	$1,307,326	137
CONTINUE	Yes	VP4, LLC	VP4, LLC	LEED CRA	2/19/2015	3/20/2015	061-15000-09	15-114	100	15	2016	12/31/2030	#	12/31/2016	8/19/2016	8/23/2017	#######	$27,834,920	107
CONTINUE	Yes	Metcut Research Inc.	Metcut Expansion - Project Oak Forest	CRA	3/18/2015	7/22/2015	061-15000-09	16-013	100	12	2017	12/31/2028	#	12/31/2016	3/22/2017	2/7/2019	$1,400,000	$1,838,100	131
CONTINUE	Yes	Artichoke Properties, LLC	Redevelopment of 1824 Elm Street	LEED CRA	4/8/2015	5/6/2015	061-15000-09	15-112	100	12	2016	12/31/2027	$88,180	3/31/2016	7/8/2016	10/10/2018	$792,638	$1,212,554	153
CONTINUE	Yes	3117 Southside Realty LLC	Southside Realty-Industrial	LEED CRA	4/29/2015	5/15/2015	061-15000-09	16-051	90	15	2016	12/31/2030	#	9/30/2016	4/14/2016	1/13/2017	$6,500,000	$6,731,283	104
CONTINUE	Yes	Avila Magna Group, LLC	1509 Republic Street	CRA	4/29/2015	5/21/2015	061-15000-09	15-125	100	8	2016	12/31/2023	#	12/31/2015	6/4/2015	6/4/2015	$860,000	$785,406	91
CONTINUE	Yes	Central Y Senior Apartments, LLC	Parkway Place Apartments	CRA	5/28/2015	6/12/2015	061-15000-09	15-119	100	8	2016	12/31/2023	#	12/31/2016	9/6/2016	4/4/2017	$7,174,410	$8,331,243	116
CONTINUE	Yes	Seymour Investments, LLC	Enquirer Distribution Ctr - Techsolve II	CRA	5/28/2015	7/17/2015	061-15000-09	15-121	100	7	2017	12/31/2023	#	10/21/2016	10/21/2016	12/11/2017	$620,000	$900,000	145
CONTINUE	Yes	3075 Vandercar SPDC LLC	Office Relocation - Oakley Station	LEED CRA	6/24/2015	7/22/2015	061-15000-09	15-117	100	15	2017	12/31/2031	#	12/31/2016	2/16/2017	12/1/2017	#######	$11,929,457	92
CONTINUE	Yes	Towne Properties	Holy Cross Chapel Conversion	LEED CRA	6/24/2015	8/24/2015	061-15000-09	16-009	100	12	2018	12/31/2029	#	12/31/2016	11/23/2016	11/5/2018	$2,100,000	$3,620,253	172
CONTINUE	Yes	Eighth and Sycamore LLC and NAP Sycamore LLC	8th and Sycamore	CRA	6/24/2015	10/5/2015	061-15000-09	16-019	100	15	2017	12/31/2031	#	6/30/2018	2/27/2018	10/3/2018	#######	$32,177,755	96
CONTINUE	Yes	Saturday Knight Ltd.	Saturday Knight Relocation	CRA	6/24/2015	11/17/2015	061-15000-09	19-057	100	12	2016	12/31/2027	$0	12/31/2016	4/21/2016	1/6/2020	$1,000,000	$1,633,241	163
CONTINUE	Yes	Knowlton Northside Limited Partnership	Knowlton Northside Senior Housing	LEED CRA	7/1/2015	8/15/2015	061-15000-09	15-116	100	15	2017	12/31/2031	#	12/31/2016	7/27/2017	10/11/2018	#######	$10,502,088	101
CONTINUE	Yes	512 E 12th, LLC	512 E 12th Street	CRA	7/1/2015	8/5/2015	061-15000-09	17-000	100	8	2017	12/31/2024	#	3/31/2016	6/9/2016	9/15/2017	$657,000	$416,200	63
CONTINUE	Yes	Base Operations, Inc.	Base Operations, Inc.	CRA	9/30/2015	2/5/2016	061-15000-09	16-034	100	8	2014	12/31/2021	#	2/1/2014	1/31/2014	4/4/2017	$450,000	$350,000	78
CONTINUE	Yes	OTR A.D.O.P.T.	1702 Central Parkway	CRA	10/14/2015	10/21/2015	061-15000-09	16-011	100	8	2017	12/31/2024	$68,450	7/31/2016	9/14/2016	9/15/2017	$145,000	$127,169	88
CONTINUE	Yes	Broadway Square III, LLC	Broadway Square Phase III	LEED CRA	10/14/2015	10/30/2015	061-15000-09	16-017	100	12	2017	12/31/2028	#	9/30/2016	1/24/2017	12/4/2017	$6,375,814	$8,188,841	128
CONTINUE	Yes	1826 Race, LLC	1826 Race Redevelopment	LEED CRA	10/14/2015	2/10/2016	061-15000-09	16-028	100	12	2019	12/31/2030	#	3/31/2017	5/29/2018	6/11/2019	$2,941,910	$2,941,910	100
CONTINUE	Yes	Market Square I, LLC	Market Square I	LEED CRA	10/14/2015	2/10/2016	061-15000-09	16-027	100	12			$0	3/31/2017	8/14/2017		$8,188,191	$8,188,191	100
CONTINUE	Yes	Hagen Properties, LLC	1833 Vine Street	CRA	10/28/2015	2/16/2016	061-15000-09	16-010	100	8	2017	12/31/2024	$93,350	8/31/2016	1/5/2017	9/15/2017	$106,000	$132,000	125
CONTINUE	Yes	Lytle Park Inn, LLC	Cincinnati Autograph Hotel	CRA	12/2/2015	2/24/2016	061-15000-09	17-002	100	12			$0	3/31/2020			#######		0
CONTINUE	Yes	SOLI Interests LLC	527 E. 13th	CRA	1/21/2016	3/22/2016	061-15000-09	16-024	100	12	2017	12/31/2028	#	12/31/2016	11/9/2016	9/15/2017	$406,000	$367,702	91
CONTINUE	Yes	GBG Strategies, LLC	12th & Main Area Office Development	CRA	2/18/2016	3/2/2016	061-15000-09	16-025	100	12	2017	12/31/2028	#	3/31/2019	10/5/2018	5/20/2019	$1,100,000	$4,054,271	369
CONTINUE	Yes	Oakley FC II, LLC	The Boulevard at Oakley Station Phase II	LEED CRA	2/18/2016	4/15/2016	061-15000-09	16-032	100	15			#	12/31/2017	10/25/2017	1/4/2018	#######	$15,374,086	62
CONTINUE	Yes	Pape Brothers Molding Company, LLC	1737 Elm St	LEED CRA	2/18/2016	6/2/2016	061-15000-09	16-035	100	12	2018	12/31/2029	#	6/30/2018	12/28/2017	2/7/2019	$1,116,456	$892,908	80
CONTINUE	Yes	FD2 1121 Walnut, LLC	1121 Walnut	CRA	3/2/2016	3/17/2016	061-15000-09	16-030	100	12	2017	12/31/2028	#	12/31/2016	3/23/2017	12/4/2017	$522,575	$558,241	107
CONTINUE	Yes	CinFed Federal Credit Union	CinFed Credit Union - Office Building	LEED CRA	3/2/2016	4/14/2016	061-15000-09	16-029	100	15	2017	12/31/2031	#	2/1/2017	3/28/2017	12/1/2017	$4,200,000	$4,338,672	103
CONTINUE	Yes	Shining Lotus Rentals LLC	1527 Elm	LEED CRA	3/16/2016	4/15/2016	061-15000-09	17-011	100	12	2017	12/31/2028	#	12/31/2016	2/1/2017	12/8/2017	$495,207	$532,331	107
CONTINUE	Yes	Oakley Hotel Enterprises LTD	Oakley Station - Homewood Suites Hotel	LEED CRA	3/16/2016	5/4/2016	061-15000-09	16-021	75	12	2018	12/31/2029	#	7/31/2017	9/10/2018	4/25/2019	$9,000,000	$10,151,428	113
CONTINUE	Yes	Urban Legacy VIII, LLC	118 W 15th Street CRA	CRA	3/16/2016	4/11/2016	061-15000-09	17-018	100	5	2016	12/31/2020	$93,530	12/31/2016	6/14/2016	11/9/2017	$207,821	$353,349	170
CONTINUE	Yes	Sol Pendleton Arts, LLC	501 13th St.	LEED CRA	3/30/2016	4/15/2016	061-15000-09	16-031	100	12	2016	12/31/2027	#	12/31/2016	3/23/2017	10/3/2018	$623,720	$768,537	123
CONTINUE	Yes	Broadway Square II, LLC	Broadway Square Phase II	LEED CRA	3/30/2016	6/16/2016	061-15000-09	16-045	100	12	2018	12/31/2030	#	5/31/2017	5/7/2018	6/1/2020	#######	$12,612,895	105
CONTINUE	Yes	Condominium Holdings, LLC	Race Street Commercial Condos	CRA	4/13/2016	4/27/2016	061-15000-09	16-046	100	15	2018	12/31/2032	#	4/30/2017	4/13/2017	11/6/2018	$901,627	$5,215,403	578
CONTINUE	Yes	Roehr Insurance Agency	Butterbean Properties - Roehr Insurance	CRA	4/13/2016	5/5/2016	061-15000-09	16-020	100	12	2017	12/31/2028	#	12/31/2016	7/21/2016	12/1/2017	$550,000	$589,742	107
CONTINUE	Yes	Borgman Properties, LLC	Borgman Properties CRA	CRA	5/11/2016	5/19/2016	061-15000-09	16-036	100	8	2017	12/31/2024	#	12/31/2016	6/7/2016	11/13/2017	$78,000	$130,580	167
CONTINUE	Yes	Daffin Investments Ohio, LLC	28-32 W. Court St. CRA	CRA	5/11/2016	7/13/2016	061-15000-09	18-003	100	8	2017	12/31/2024	#	12/31/2016	6/22/2017	1/4/2018	$625,000	$893,223	143
CONTINUE	Yes	Radcliffe Holdings, LLC	Q-Labs - 1950 Radcliff Drive	CRA	6/8/2016	8/15/2016	061-15000-09	17-004	100	15	2018	12/31/2032	$0	6/30/2018	7/30/2018	10/23/2019	$7,000,000	$8,400,945	120
CONTINUE	Yes	Wulfeck Family Partnership, LLC	Jet Machine Expansion	CRA	6/8/2016	9/9/2016	061-15000-09	16-050	75	15	2019	12/31/2033	#	7/31/2018	7/2/2018	10/31/2019	$5,000,000	$6,085,925	122
CONTINUE	Yes	Document Destruction	MPC Management - Expansion	CRA	6/8/2016	4/28/2017	061-15000-09	18-011	100	8	2017	12/31/2024	#	12/31/2016	12/8/2016	4/19/2018	$235,000	$278,473	118
CONTINUE	Yes	The Community Builders	Avondale Town Center - Commercial	LEED CRA	6/27/2016	10/27/2017	061-15000-09	19-008	100	12			$0	12/31/2019	10/17/2018		$1,102,500	$2,298,809	209
CONTINUE	Yes	New Avondale Center, LLC	Avondale Town Center - Mixed New	LEED CRA	6/27/2016	9/19/2017	061-15000-09	19-009	100	15	2019	12/31/2033	#	12/31/2019	11/27/2019	2/18/2020	#######	$20,000,000	78
CONTINUE	Yes	BAM Realty Group, LLC	3094 Madison LEED-CRA	LEED CRA	6/29/2016	7/8/2016	061-15000-09	16-052	75	15	2018	12/31/2032	#	12/31/2016	7/7/2017	11/1/2018	$1,000,000	$1,170,908	117
CONTINUE	Yes	Maslott Properties LLC	1818 & 1820 Logan Street	CRA	6/29/2016	7/26/2016	061-15000-09	16-044	75	8	2019	12/31/2026	#	9/30/2018	7/16/2018	10/31/2019	$436,241	$391,000	90
CONTINUE	Yes	Woods Real Estate Investments, LLC	Woods Real Estate Investments, LLC	CRA	6/29/2016	7/27/2016	061-15000-09	16-049	100	12	2017	12/31/2028	#	6/30/2018	6/8/2018	10/3/2018	$1,454,000	$1,681,134	116
CONTINUE	Yes	Wellington APT LLC	111 Wellington Place	LEED CRA	6/29/2016	8/1/2016	061-15000-09	16-042	100	15	2019	12/31/2033	#	12/31/2018	3/28/2019	9/9/2019	#######	$35,500,000	98
CONTINUE	Yes	Empower Media Marketing	Empower Office- 11-25 E. 14th CRA	LEED CRA	6/29/2016	8/26/2016	061-15000-09	16-054	100	15	2018	12/31/2032	#	8/31/2017	11/30/2017	10/31/2018	#######	$10,585,167	88
CONTINUE	Yes	The Kroger Co	Culinary Training & Education Center	LEED CRA	6/29/2016	9/15/2016	061-15000-09	16-048	100	12		12/31/2027	$0	12/31/2017	3/7/2018		$2,475,000	$2,283,030	92
CONTINUE	Yes	ARP Commercial, LLC	Abington, Race, & Pleasant - Commercial	CRA	6/29/2016	12/5/2016	061-15000-09	17-006	100	12	2018	12/31/2029	#	6/30/2018	4/30/2018	5/20/2019	$1,166,750	$1,192,882	102
CONTINUE	Yes	Grandin Properties	1600 Central Parkway	CRA	8/3/2016	8/26/2019	061-15000-09	19-052	100	8	2017	12/31/2024	#	12/31/2016	8/12/2016	1/9/2020	$278,598	$278,598	100
CONTINUE	Yes	Grandin Company LTD	Strietmann Building Office Renovation	LEED CRA	9/14/2016	10/4/2016	061-15000-09	16-053	100	12	2018	12/31/2029	#	12/31/2020	12/21/2017	3/5/2019	#######	$8,514,852	61
CONTINUE	Yes	Abington Race and Pleasant LLC	Abington, Race, & Pleasant Apts.	CRA	10/12/2016	11/14/2016	061-15000-09	17-001	100	12	2019	12/31/2030	#	3/31/2018	4/30/2018	5/20/2019	$8,735,428	$8,735,432	100
CONTINUE	Yes	BAM Realty Group, LLC	8 East 4th Street	CRA	12/7/2016	12/13/2016	061-15000-09	18-000	75	8	2018	12/31/2025	#	6/1/2017	1/24/2018	11/6/2018	$2,000,000	$1,945,250	97
CONTINUE	Yes	15th and Vine, LLC	15th and Vine	CRA	12/7/2016	12/13/2016	061-15000-09	20-013	100	12	2018	12/31/2029	#	3/31/2019	3/29/2019	9/30/2019	#######	$14,710,110	99
CONTINUE	Yes	OTR Holdings, Inc.	131 W 15th Street	CRA	12/7/2016	12/22/2016	061-15000-09	17-007	100	12	2019	12/31/2030	$51,720	6/30/2018	12/6/2017	10/29/2019	$167,400	$118,829	71
CONTINUE	Yes	K-S Realty Holdings LLC	West Side Brewing Commercial CRA	CRA	12/7/2016	1/27/2017	061-15000-09	17-017	100	12	2018	12/31/2029	#	3/31/2017	9/13/2017	11/7/2018	$588,304	$719,942	122
CONTINUE	Yes	OTR Holdings, Inc.	1233 Walnut	CRA	12/21/2016	2/1/2017	061-15000-09	19-058	100	12	2018	12/31/2029	$91,950	12/31/2017	7/2/2019	3/19/2020	$725,000	$1,109,347	153
CONTINUE	Yes	Post Office Place LLC	Post Office Place LLC - CRA	CRA	1/5/2017	1/27/2017	061-15000-09	19-005	100	8	2017	12/31/2024	#	3/31/2017	2/21/2018	4/11/2019	$100,000	$150,000	150
CONTINUE	Yes	Shihasi West 7	106 W. 7th Street	LEED CRA	1/11/2017	4/19/2018	061-15000-09	18-022	100	12			$0	11/30/2021			$6,000,000		0
CONTINUE	Yes	1207 Elm, LLC	1207 Elm	LEED CRA	2/15/2017	4/5/2017	061-15000-09	17-015	100	12	2018	12/31/2029	#	12/31/2017	12/21/2017	11/6/2018	$1,200,000	$1,727,644	144
CONTINUE	Yes	Nehemiah Manufacturing Company, LLC	Metro West Commerce Park	CRA	3/15/2017	4/11/2017	061-15000-09	19-013	90	15	2018	12/31/2032	#	10/30/2020	3/20/2019	5/20/2019	#######	$10,601,361	96

TIRC REPORT
TY2019 CRA Tax Abatements
CONSTRUCTION INFORMATION

CONTINUE	Yes	On the Rhine LLC	Urban Stead Cheese CRA	LEED CRA	4/12/2017	4/26/2017	061-15000-09	17-012	100	12	2018	12/31/2029	# ..	4/1/2018	1/3/2018	8/28/2018	$493,000	$1,119,277	227
CONTINUE	Yes	1925 Vine, LLC	1925 Vine Street	LEED CRA	4/26/2017	5/25/2017	061-15000-09	17-014	100	12			$0	3/31/2018	3/28/2019		$1,500,000	$2,286,656	152
CONTINUE	Yes	The Fortus Group	W Liberty & Elm	CRA	5/10/2017	3/12/2018	061-15000-09	18-025	100	15			$0	12/31/2020			#######		0
CONTINUE	Yes	The Fortus Group	W Liberty & Elm	CRA	5/10/2017	3/12/2018	061-15000-09	18-026	100	12			$0	12/31/2020			$3,300,000		0
CONTINUE	Yes	Midnight Oil Company	1536, 1538, 1540 Race	CRA	5/17/2017	6/7/2018	061-15000-09	19-020	84	12	2019	12/31/2030	# ..	11/30/2018	3/14/2019	10/29/2019	$800,000	$660,250	83
CONTINUE	Yes	205WM, LLC	205 W. McMicken	CRA	5/24/2017	6/19/2017	061-15000-09	18-006	100	8	2019	12/31/2026	$80,320	12/31/2017	3/1/2019	6/17/2019	$456,372	$725,909	159
CONTINUE	Yes	Jobs Cafe, LLC	Market Square II	LEED CRA	5/24/2017	7/7/2017	061-15000-09	18-001	100	12	2019	12/31/2030	# ..	10/1/2019	2/12/2019	1/14/2020	#######	$15,174,174	98
CONTINUE	Yes	Deeper Roots Holdings	Deeper Roots CRA	CRA	6/7/2017	6/23/2017	061-15000-09	17-019	100	12	2018	12/31/2029	# ..	12/29/2017	11/22/2017	11/6/2018	$400,000	$406,800	102
CONTINUE	Yes	TLAAT 7 LLC	Active Day Senior Care - CRA	CRA	6/7/2017	7/11/2017	061-15000-09	17-016	100	12	2018	12/31/2029	# ..	12/31/2017	12/6/2017	11/5/2018	$850,000	$862,602	101
CONTINUE	Yes	Broadway Building Investors	824 Broadway	CRA	6/7/2017	7/11/2017	061-15000-09	19-034	100	12	2019	12/31/2030	# ..	12/31/2018	4/8/2019	8/19/2019	$8,650,000	$9,329,347	108
CONTINUE	Yes	Paramount Redevelopment LLC	Gateway at McMillan	CRA	6/7/2017	10/24/2017	061-15000-09	20-004	100	12			$0	12/31/2019	1/31/2020		$1,143,775	$1,569,000	137
CONTINUE	Yes	Bond Hill Roselawn Senior Housing LP	Roselawn Senior Apartments	LEED CRA	6/7/2017	12/22/2017	061-15000-09	19-007	100	15	2019	12/31/2033	# ..	12/1/2018	8/6/2019	1/9/2020	$8,050,000	$8,611,751	107
CONTINUE	Yes	1415 Republic LLC	1415 Republic	CRA	6/21/2017	7/21/2017	061-15000-09	18-002	100	12	2019	12/31/2030	$81,340	11/30/2017	11/9/2017	5/29/2019	$519,000	$364,000	70
CONTINUE	Yes	1526 Blair, LLC	1526 Blair Ave	CRA	6/28/2017	7/11/2017	061-15000-09	18-005	100	12	2019	12/31/2030	# ..	7/1/2018	5/16/2018	9/13/2019	$450,000	$470,110	104
CONTINUE	Yes	Burke Inc.	Burke, Inc. - 500 W 7th Street	CRA	6/28/2017	9/7/2017	061-15000-09	18-014	100	15	2019	12/31/2033	# ..	12/31/2019	10/30/2019	1/31/2020	$5,500,000	$6,176,917	112
CONTINUE	Yes	Stratford Court II, LLC	Stratford Apartments II	LEED CRA	6/28/2017	9/18/2017	061-15000-09	18-010	100	15	2019	12/31/2033	# ..	12/31/2019	11/18/2019	1/31/2020	$4,430,000	$4,430,000	100
CONTINUE	Yes	Court & Walnut, LLC	Court & Walnut	CRA	6/28/2017	8/23/2017	061-15000-09	18-016	100	15			$0	12/31/2019	12/31/2019		$5,000,000	$20,584,522	412
CONTINUE	Yes	RBI Techsolve Property LLC	RBI Techsolve / RBI Solar - CRA	CRA	6/28/2017	11/20/2018	061-15000-09	19-012	100	12	2018	12/31/2029	# ..	12/31/2017	12/13/2018	8/23/2019	$2,155,141	$3,023,000	140
CONTINUE	Yes	The Community Builders	Avondale Town Center - LIHTC Project	LEED CRA	8/9/2017	10/27/2017	061-15000-09	19-010	100	15			$0	12/31/2019	8/6/2019		#######	$8,004,528	67
CONTINUE	Yes	OH-UC Holdings I, LLC	Straight Street Collegiate Apartments	LEED CRA	9/13/2017	10/11/2017	061-15000-09	18-017	100	15			$0	12/31/2020					#Error!
CONTINUE	Yes	Maplewood & Kinsey, LLC	2415 Maplewood	LEED CRA	9/19/2017	12/20/2017	061-15000-09	18-007	100	12			$0	7/31/2020			$1,000,000		0
CONTINUE	Yes	Morgan Apartments LLC	Morgan Apartments	CRA	10/11/2017	10/20/2017	061-15000-09	18-030	100	12	2019	12/31/2030	$87,560	12/31/2019	6/21/2019	10/25/2019	$7,923,082	$6,708,400	85
CONTINUE	Yes	Uptown 5, LLC	341 & 343 Calhoun	CRA	10/11/2017	6/11/2018	061-15000-09	19-056	100	10			$0	9/30/2020			$2,900,000		0
CONTINUE	Yes	Paramount Square, LLC	Paramount Square	LEED CRA	11/5/2017	11/28/2017	061-15000-09		100	15				5/31/2019			$5,085,735		0
CONTINUE	Yes	TLAAT9, LLC	Neyer Management	CRA	12/6/2017	1/5/2018	061-15000-09	18-015	100	12	2019	12/31/2030	# ..	6/30/2018	2/5/2018	7/8/2019	$514,000	$511,972	100
CONTINUE	Yes	Adams Edge Properties, LLC	Adams Edge	LEED CRA	12/6/2017	1/18/2018	061-15000-09	18-013	100	12		12/31/2032	$0	8/31/2020			#######		0
CONTINUE	Yes	GSRC Power, LLC	Power Building CRA	CRA - HIST	12/20/2017	12/20/2017			100	10	2019	12/31/2023	# ..	12/31/2021	12/31/2002	1/9/2015	$1,440,000	$306,996	21
CONTINUE	Yes	Urban Legacy VIII, LLC	1401 Walnut - CRA	CRA	2/7/2018	5/3/2018	061-15000-09	19-015	100	12	2019	12/31/2030	$43,120	6/30/2018	1/10/2019	9/4/2019	$366,654	$321,008	88
CONTINUE	Yes	River City Glass, Inc.	McAndrews Glass	CRA	2/22/2018	3/12/2018	061-15000-09	18-020	100	12	2019	12/31/2030	# ..	5/31/2018	7/15/2018	8/23/2019	$200,000	$202,605	101
CONTINUE	Yes	US Bank	U.S. Bank - CRA/JCTC	CRA	5/16/2018	7/25/2018	061-15000-09	19-006	100	10			$0	6/30/2020			#######		0
CONTINUE	Yes	HG Pearl Provident, LLC	632 Vine Street / Provident Building	LEED CRA	5/16/2018	12/26/2018	061-15000-09	19-042	100	15			$0	8/31/2020			#######		0
CONTINUE	Yes	Oakley Child Care III, LLC	Oakley Child Care III, LLC	CRA	6/13/2018	7/9/2018	061-15000-09	18-029	100	9	2019	12/31/2027	# ..	4/1/2019	6/20/2019	9/13/2019	$2,450,000	$2,105,378	86
CONTINUE	Yes	Santana Properties, LLC	611 Main - Mazunte 2	CRA	6/13/2018	8/2/2018	061-15000-09	18-031	100	12			$0	5/15/2019	7/24/2019		$200,000	$449,115	225
CONTINUE	Yes	Findlaomi, LLC	1706 Central Parkway	CRA	6/27/2018	8/15/2018	061-15000-09	19-000	80	10			$0	6/30/2020			$275,000	$115,000	42
CONTINUE	Yes	Carrie's Place, LLC	Carrie's Place - Phase II	CRA	8/1/2018	9/5/2018	061-15000-09	18-034	100	12			$0	12/31/2019	11/25/2019		$2,307,897	$1,749,019	76
CONTINUE	Yes	4th and Race Redevelopment, LLC	4th and Race Redevelopment	LEED CRA	9/12/2018	10/19/2018	061-15000-09	19-033	100	15				3/31/2022			$5,165,108	$4,520,355	88
CONTINUE	Yes	Ingalls Hotel, LLC	Ingalls Building	LEED CRA	9/19/2018	11/2/2018	061-15000-09	19-051	100	15			$0	10/31/2020			#######		0
CONTINUE	Yes	E Barg LLC	1738-40 Queen City CRA	CRA	9/19/2018	11/8/2018	061-15000-09	19-004	100	12			$0	12/1/2020			$198,294		0
CONTINUE	Yes	Black Forest Holdings IV Ltd.	Sims-Lohman Expansion	CRA	10/3/2018	6/17/2019	061-15000-09	19-061	100	15	2019	12/31/2033	# ..	10/31/2019	12/4/2019	3/19/2020	$2,275,000	$2,505,704	110
CONTINUE	Yes	Kenkel Family Investment I, LLC	Tri-State Wholesale CRA	CRA	10/3/2018	5/10/2019	061-15000-09	19-019	100	12				9/30/2020			$6,181,520		0
CONTINUE	Yes	OTR Market Properties, LLC	1635 Race	CRA	10/10/2018	11/9/2018	061-15000-09	19-002	95	9			$0	8/23/2020			$511,000		0
CONTINUE	Yes	Paramount Redevelopment LLC	731 E McMillan Renovation	CRA	10/10/2018	2/28/2019	061-15000-09	20-005	100	12				3/31/2020			$250,000		0
CONTINUE	Yes	University Townhomes, LLC	3561 Eden Avenue	CRA	10/24/2018	11/16/2018	061-15000-09	19-003	100	12			$0	12/31/2020					#Error!
CONTINUE	Yes	Court Street Condos, LLC	Court Street Commons	LEED CRA	10/31/2018	11/30/2018	061-15000-09	19-040	100	15				10/15/2020					#Error!
CONTINUE	Yes	Vision Cincinnati, LLC	37 W. 7th Street - LEED CRA	LEED CRA	12/5/2018	2/28/2019	061-15000-09	19-060	100	15				5/31/2021			#######		0
CONTINUE	Yes	Cincy Downtown Lodging Associates, LLC	299 E. Sixth Street	LEED CRA	12/5/2018	2/26/2019	061-15000-09	19-036	100	15				6/30/2020			######		0
CONTINUE	Yes	57 East, LLC	57 East	CRA	12/19/2018	1/18/2019	061-15000-09	19-011	100	12				6/30/2020	1/10/2020		$878,100		0
CONTINUE	Yes	EWH 2806 LLC	EWH 2806 LLC	CRA	12/19/2018	1/30/2019	061-15000-09	19-030	100	15			$0	3/31/2020	10/15/2019		$3,671,239	$2,755,723	75
CONTINUE	Yes	UA5 LLC	Eden University	LEED CRA	12/19/2018	2/26/2019	061-15000-09	19-027	100	15			$0	9/1/2021					#Error!
CONTINUE	Yes	1540 Elm LLC	1540 Elm CRA	CRA	2/6/2019	2/20/2019	061-15000-09	19-016	100	8			$0	9/30/2019	11/6/2019		$705,000		0
CONTINUE	Yes	423 East 13th Street, LLC	423 E. 13th Street	CRA	4/3/2019	4/25/2019	061-15000-09	19-022	100	10		12/31/2030		3/31/2021			$1,090,000		0
CONTINUE	Yes	Queen City Flatts, LLC	Hubbard Radio Relocation	CRA	4/17/2019	8/8/2019	061-15000-09	19-048	100	12				5/31/2021			$6,208,000		0
CONTINUE	Yes	4538 Camberwell, LLC	Apollo Home Relocation	CRA	4/17/2019	6/4/2019	061-15000-09	20-008	100	12				3/1/2020	4/15/2020		$1,700,000		0
CONTINUE	Yes	Findlay Center, LLC	Findlay Center	LEED CRA	5/8/2019	10/17/2019	061-15000-09	20-003	100	15				12/31/2020			#######		0
CONTINUE	Yes	1733 Elm St, LLC	1733 Elm Street	CRA	6/12/2019	7/12/2019	061-15000-09	19-035	100	12				2/28/2021			$1,087,250		0
CONTINUE	Yes	OTR Housing Group, LLC	1513 Republic Street - Non-LEED CRA	CRA	6/12/2019	8/20/2019	061-15000-09	19-050	100	15				1/30/2020	5/6/2020		$1,116,406	$1,100,082	99
CONTINUE	Yes	Links Unlimited	Links Unlimited Relo/Expansion	CRA	6/12/2019	8/10/2019	061-15000-09	19-041	100	12				12/31/2020			$6,595,000		0
CONTINUE	Yes	Pendleton Development I, LLC	526 E 12th CRA	CRA	6/19/2019	8/27/2019	061-15000-09		100	15				3/31/2020			$1,492,614		0
CONTINUE	Yes	Seymour Industrial 1, LLC	Cincinnati Gardens Site Redevelopment	CRA	6/26/2019	8/19/2019	061-15000-09	19-053	100	12				3/31/2020			$5,000,000		0
CONTINUE	Yes	Seitz, LLC	303 Seitz St	CRA	8/7/2019	8/15/2019	061-15000-09	19-054	100	12				11/30/2020			$477,150		0
CONTINUE	Yes	8K Development Company, LLC	1714 Vine CRA	CRA	10/16/2019	10/31/2019	061-15000-09	20-007	100	12				12/31/2020			$1,034,001		0
CONTINUE	Yes	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	CRA	11/14/2019	12/4/2019	061-15000-09	10-005	100	12	2012	12/31/2023	# ..	6/30/2011	12/31/2011	8/13/2012	$400,000	$838,568	210
CONTINUE	Yes	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	CRA	11/14/2019	12/4/2019	061-15000-09	20-011	100	12				8/31/2020			$1,067,200		0
CONTINUE	Yes	509 E12 ST, LLC	509 E12 ST CRA	CRA	12/4/2019	12/31/2019	061-15000-09		100	12				12/31/2021			$839,434		0
CONTINUE	Yes	222 Mohawk LLC	222-226 Mohawk CRA	CRA	12/4/2019	12/31/2019	061-15000-09		100	12				12/31/2020			$1,054,000		0
CONTINUE	No	NB CP Cincy, DST	McMillan Manor LLC CRA	CRA	3/23/2005	4/18/2005	061-00865-06	05-002	100	15	2006	12/31/2020	# ..	7/31/2006	7/6/2007	2/15/2007	#######	$25,453,273	100
CONTINUE	No	Masi Realty LLC	Malton Art Gallery CRA	CRA	10/8/2008	10/1/2008	061-15000-09	09-002	100	15	2010	12/31/2024	# ..	12/31/2009	1/12/2011	1/12/2011	$484,000	$565,000	117
CONTINUE	No	NBDC I, LLC	Hildebrant/Hilmon Child Care Center	CRA	1/1/2011	3/7/2011	061-15000-09	11-002	100	12	2012	12/31/2023	# ..	12/31/2011	5/19/2011	8/14/2014	$1,290,900	$1,250,000	97
CONTINUE	No	Salvation Army Catherine Booth Residence LP	Salvation Army Catherine Booth Residence	CRA	12/19/2012	2/5/2013	061-15000-09	13-002	100	8	2015	12/31/2022	# ..	12/31/2014	1/28/2015	3/9/2016	$9,533,917	$14,581,019	153
CONTINUE	No	Beasley Place LLC	Beasley Place - RRP	CRA	5/1/2013	10/22/2013	061-15000-09	13-011	100	8	2015	12/31/2022	# ..	12/1/2016	7/30/2015	12/5/2016	$1,872,000	$2,222,952	119
CONTINUE	No	Over-the-Rhine Community Housing	CRA - 1500 Elm Street	CRA	6/26/2013	2/5/2013	061-15000-09	13-001	100	8	2014	12/31/2021	# ..	12/31/2013	5/16/2014	1/26/2015	$3,602,845	$4,134,527	115
CONTINUE	No	Cutter Historic Apartments, LLC	Cutter Historic Apartments	CRA	4/25/2014	10/1/2015	061-15000-09	16-043	100	8	2017	12/31/2024	# ..	6/30/2016	11/3/2016	11/13/2017	$5,103,348	$3,606,104	71
CONTINUE	No	General Electric	GE Operations Center	CRA	6/23/2014	6/23/2014	061-15000-09	14-112	100	15	2016	12/31/2030	# ..	6/1/2016	8/31/2016	2/7/2017	#######	$70,804,046	142
CONTINUE	No	South Block Properties, Ltd.	3930 Spring Grove	CRA	6/25/2014	6/25/2014	061-15000-09	15-113	100	12	2014	12/31/2025	# ..	12/31/2014	10/24/2013	2/2/2016	$220,250	$548,215	249
CONTINUE	No	South Block Properties, Ltd.	3929 Spring Grove	CRA	6/25/2014	10/7/2014	061-15000-09	14-111	100	12	2016	12/31/2027	$79,750	12/31/2014	7/29/2015	10/31/2016	$1,000,000	$1,104,007	110
CONTINUE	No	BarbAurora, LLC	BarbAurora, LLC	CRA	12/10/2014	1/9/2015	061-15000-09	15-108	100	12	2018	12/31/2029	# ..	12/31/2015	2/27/2017	4/13/2018	$865,205	$898,413	104
CONTINUE	No	Sands Senior Apartments, LLC	CRA - Sands Senior Apartments	LEED CRA	2/4/2015	3/12/2015	061-15000-09	15-110	100	12	2017	12/31/2028	$0	3/31/2016	6/1/2017	2/27/2018	#######	$12,319,410	103
CONTINUE	No	Youthland Academy	Children United, ILC	LEED CRA	5/13/2015	6/25/2015	061-15000-09	17-010	100	15			$0	6/30/2016	7/7/2017		$1,250,000		0
CONTINUE	No	Sterling Medical Corporation	2650 Burnet Ave	LEED CRA	7/1/2015	8/24/2015	061-15000-09	19-029	100	12			$0	6/30/2016	11/4/2016		$450,000	$371,465	83
CONTINUE	No	South Block Phase IV, LLC	3936 Spring Grove	CRA	10/28/2015	4/6/2016	061-15000-09	19-021	100	12			$0	6/30/2016	11/3/2016		$447,610	$504,720	113
CONTINUE	No	Andante Housing, LLC	51 E Clifton Ave	LEED CRA	12/16/2015	1/27/2016	061-15000-09	16-008	100	12	2018	12/31/2029	# ..	12/31/2016	3/6/2018	1/9/2020	$644,375	$956,959	149
CONTINUE	No	Motz Properties LLC	3229 Riverside Dr - CRA	CRA	1/13/2016	11/1/2017	061-15000-09	19-014	100	12	2018	12/31/2029	# ..	6/30/2017	5/15/2018	1/9/2020	$500,000	$230,770	46
CONTINUE	No	KAAPS 7364, LLC	Roselawn Center Renovation	CRA	12/21/2016	1/23/2017	061-15000-09	17-009	100	12	2018	12/31/2029	# ..	6/30/2019	8/7/2019	10/23/2019	$1,843,000	$1,040,000	56
CONTINUE	No	OTR Housing Group, LLC	1531 Elm, 1533 Elm, 1533 Pleasant	CRA	12/6/2017	12/29/2017	061-15000-09	19-028	100	8	2019	12/31/2026	# ..	12/31/2018	3/22/2019	1/31/2020	$1,520,500	$1,642,554	108
CONTINUE	No	Cincinnati Scholar House LP	Cincinnati Scholar House	LEED CRA	5/16/2018	6/26/2018	061-15000-09	18-032	100	15			$0	12/31/2020			$8,296,450		0
CONTINUE	No	Supreme Bright Cincinnati	First National Bank	LEED CRA	1/24/2019	3/1/2019	061-15000-09	19-039	100	15				12/31/2021			#######		0
CONTINUE	No	Seto Ventures, LLC	Climb Time Gym	CRA	1/24/2019	6/4/2019	061-15000-09	19-059	100	9				12/31/2019			$1,500,000		0

TIRC REPORT
TY2019 CRA Tax Abatements
CONSTRUCTION INFORMATION

CONTINUE	No	12 E Court Street, LLC	12 E. Court CRA	LEED CRA	10/16/2019	11/10/2019	061-15000-09	20-002	100	15				4/1/2021			$734,500		0
CONTINUE		Jackson Investors 2019, LLC	1225-1227 Jackson Street	LEED CRA	8/7/2019	9/16/2019	061-15000-09	19-047	100	15				12/31/2020			$5,556,920	$1,797,668	32
MODIFY	Yes	Film Center, LLC	Film Center	CRA	3/16/2016	1/23/2017	061-15000-09	18-012	100	12	2019	12/31/2030	"	12/31/2018	6/1/2018	8/23/2019	$9,383,384	$5,961,144	64
MODIFY	Yes	Kauffman Vine LLC	1725 Vine Street	LEED CRA	6/28/2017	11/16/2017	061-15000-09	19-049	100	12			$0	6/30/2018			$2,669,150	$350,000	13
MODIFY	No	Porch Swing Properties, LLC	1612 Elm Redevelopment	CRA	1/29/2014	2/20/2014	061-15000-09	14-005	100	12			$0	6/30/2019			$250,000		0
MODIFY	No	3MG Properties LTD	1607 Main	CRA	6/29/2016	8/1/2016	061-15000-09	16-047	100	12			$0	12/31/2019			$850,000		0
MODIFY	No	Custom Pro Logistics	Custom Pro Logistics - JCTC & CRA	CRA	2/23/2017	4/12/2018	061-15000-09	18-021	100	12			$0	12/1/2018	9/11/2019		$650,000	$875,000	135
MODIFY	No	Condominium Holdings, LLC	116 W 15th Street	CRA	5/24/2017	7/21/2017	061-15000-09	19-044	100	12				12/31/2019			$660,428		0
MODIFY	No	Condominium Holdings, LLC	1505 Race	CRA	5/24/2017	7/21/2017	061-15000-09	19-045	100	10			$0	12/31/2019			$630,544		0
MODIFY	No	1228 McMillan, LLC	1228 E. McMillan (Williams YMCA)	CRA	6/7/2017	8/2/2017	061-15000-09	18-004	100	12			$0	12/31/2019			$3,000,000		0
MODIFY	No	Allston Place LLC	4016 Allston Place Commercial CRA	CRA	6/14/2017	7/21/2017	061-15000-09	19-023	67	12			$0	3/31/2018			$960,000		0
MODIFY	No	Neyer Holdings, Inc.	130-132 E. 6th Street	LEED CRA	6/21/2017	8/2/2017	061-15000-09		100	12			$0	10/31/2017			$3,500,000		0
MODIFY	No	Neyer Holdings, Inc.	126-128 E. 6th Street	LEED CRA	6/21/2017	8/2/2017	061-15000-09		100	12			$0	12/31/2019			$8,500,000		0
MODIFY	No	Court & Walnut, LLC	Court & Walnut	CRA	6/28/2017	8/23/2017	061-15000-09	18-019	100	15			$0	12/31/2019			$8,917,500		0
MODIFY	No	233 Gilman, LLC	225 Gilman	LEED CRA	9/13/2017	10/20/2017	061-15000-09	18-009	100	12			$0	3/31/2020			$350,000		0
MODIFY	No	1737 Vine, LLC	1737 Vine Street CRA	CRA	9/13/2017	3/30/2018	061-15000-09	19-018	100	12			$0	9/30/2019			$1,200,000		0
MODIFY	No	Azeotropic Partners, LLC	1301 Walnut St_ Residential	CRA	12/20/2017	3/2/2018	061-15000-09	18-024	100	10			$0	12/31/2019			$4,245,567		0
MODIFY	No	Azeotropic Partners, LLC	1301 Walnut St_ Commercial	CRA	12/20/2017	2/28/2018	061-15000-09	18-023	100	15			$0	5/31/2020			$1,878,979		0
MODIFY	No	OTR Holdings, Inc.	1501 Vine Street	CRA	2/7/2018	3/20/2018	061-15000-09	18-018	100	12			$0	8/31/2019	2/11/2020		$1,127,950	$1,392,948	123
MODIFY	No	Mrs. Pig, LLC	Mrs. Pig (109 W Elder)	CRA	2/22/2018	3/23/2018	061-15000-09	19-043	80	10				2/1/2020			$437,500	$495,000	113
MODIFY	No	Ranger Community Group, LLC	1035 Dayton	CRA	6/13/2018	7/10/2018	061-15000-09		100	12				7/31/2019			$601,000		0
MODIFY	No	Cincinnati Brewery District Apartments, LLC	1906 Elm Street	CRA	6/27/2018	9/11/2018	061-15000-09	19-063	100	12			$0	12/31/2019			$1,582,000		0
MODIFY	No	Race and Vine Offices, LLC	Race and Vine Offices	CRA	10/10/2018	10/15/2018	061-15000-09	19-062	100	10				12/31/2019			########		0
MODIFY	No	2347 Reading Road, LLC	2347 Reading Road, LLC	CRA	11/15/2018	11/16/2018	061-15000-09	19-001	100	15			$0	12/31/2019			$8,393,194	$4,900,000	58
MODIFY	No	Building #1, LLC	100 E. Clifton, 101 & 105 Peete Renovation	LEED CRA	12/5/2018	12/17/2018	061-15000-09	19-064	100	12			$0	4/30/2020			$2,645,500		0
MODIFY	No	Alto Properties, LLC	6087 Montgomery Road	LEED CRA	12/12/2018	5/31/2019	061-15000-09	19-032	100	12				6/30/2019			$305,100		0
MODIFY	No	Wooster Development, Ltd.	Prus Construction Expansion	CRA	1/30/2019	5/18/2019	061-15000-09	19-024	100	12		12/31/2031		4/1/2020			$3,830,500		0
MODIFY	No	1629 Citadel LLC	2346 Boone CRA	CRA	2/13/2019	3/1/2019	061-15000-09	19-025	100	8				2/28/2020			$552,261		0
MODIFY	No	Nation Worldwide, LLC	Nation Kitchen and Bar	CRA	2/13/2019	8/6/2019	061-15000-09	20-000	100	12				3/31/2020			$1,000,000		0
MODIFY	No	Price Hill Will	Masonic Lodge - Incline Arts & Events Ctr	CRA	5/11/2019	6/12/2019	061-15000-09	20-010	100	12				3/31/2020			$6,531,616		0
MODIFY	No	OTR Dispensaries, LLC	1902 Colerain - CRA	CRA	6/26/2019	7/22/2019	061-15000-09	19-037	100	9				12/31/2019			$134,000		0
MODIFY	No	Solica Construction	722 E McMillan	CRA	6/26/2019	10/22/2019	061-15000-09	20-009	100	12				5/31/2020			$1,300,000		0
MODIFY	No	793 E McMillan, LLC	Comfort Station	CRA			061-15000-09	18-033	100	15			$0	12/31/2019			$650,000		0
TERMINATE	Yes	Children's Hospital Medical Center	Herald Building LEED-CRA	LEED CRA	2/13/2008	2/29/2008	061-15000-01	08-001	100	15	2009	12/31/2023	"	12/31/2008	8/31/2009	8/31/2009	$7,780,000	$7,286,221	94
TERMINATE	Yes	Red Bank Crossing II, LLC	Red Bank Crossing II LEED-CRA	LEED CRA	4/26/2008	4/14/2008	061-15000-09	08-002	100	12	2008	12/31/2019	#	2/1/2010	2/1/2010	2/1/2010	$600,000	$1,879,362	313
TERMINATE	Yes	Race, Republic & Green, LLC	Friar's Court - Race, Republic, & Green	CRA	2/9/2011	3/18/2011	061-15000-09	16-016	100	8	2012	12/31/2019	#	6/30/2011	3/20/2012	1/24/2013	$1,825,723	$2,050,000	112
TERMINATE	Yes	Meyer Tool Inc	Meyer Tool Expansion (CRA & JCTC)	CRA	6/26/2012	8/20/2012			100	15	2013	12/31/2018	$0	12/31/2013			$2,000,000		0
TERMINATE	Yes	4021 Eastern Avenue, LLC	Jackson Theater Renovation	CRA	2/6/2013	12/23/2013	061-15000-09	13-102	100	6	2014	12/31/2019	"	12/31/2013	7/24/2013	9/9/2016	$490,000	$492,858	101
TERMINATE	Yes	CCM Realty Holding Company, LLC	Clifton Market - CRA Tax Abatement	CRA	12/9/2015	2/22/2016	061-15000-09	16-023	100	12	2017	12/31/2028	#	9/30/2016	2/2/2017	2/7/2019	$1,063,000	$1,456,029	137
TERMINATE	No	Elm Street Ventures, LLC	Elm Street Ventures, LLC	LEED CRA	4/29/2014	10/7/2014	061-15000-09	14-106	100	12	2015	12/31/2026	"	12/31/2014	12/30/2015	5/20/2019	$1,200,000	$1,648,829	137
TERMINATE	No	100 Findlay, LLC	100 Findlay	CRA	11/12/2015	2/16/2016			100	8			$0	12/31/2016			$480,000		0

TIRC REPORT
TY2019 CRA Tax Abatements
JOBS INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Job Creation Period End Date	Jobs Created Commitment	Jobs Created 2019	Jobs Created Payroll 2019	Jobs Retained Commitment	Jobs Retained 2019	Jobs Retained Payroll 2019	Compliant in 2019?	Jobs Explanation 2019
CONTINUE	Corryville Community Development Corporation	Stetson Square (University Village) CRA	1/1/2008	5	7	$290,716	0	0	$0	Yes	
CONTINUE	Machine Flats, LLC	3301 Colerain - Middle Earth	5/9/2008	1	1	$52,000	0	0	$0	Yes	
CONTINUE	Uptown Rental Properties LLC	260 East University CRA	5/16/2006	0	0	$0	0	0	$0	Yes	
CONTINUE	Wooster Park Office Condominium Association	Wooster Park office condos CRA	10/4/2009	48	53	$5,147,230	0	0	$0	Yes	
CONTINUE	RD America Inc.	Restaurant Depot CRA	3/23/2010	40	54	$1,986,476	0	0	$0	Yes	
CONTINUE	Stratford Companies	Senior Star - Assisted Living CRA	10/26/2010	108	0	$0	0	219	$6,389,518	Yes	
CONTINUE	2718 Observatory Partners LLC	2718 Observatory Avenue CRA	6/27/2010	50	21	$2,944,732	0	21	$2,944,732	Yes	
CONTINUE	KMS Realty, LTD	Skyline Chili CRA (Walnut Hills)	1/29/2011	4	0	$0	0	0	$0	Yes	
CONTINUE	Towne Properties	DeSales Apartments II CRA	11/1/2011	3	3	$79,228	0	0	$0	Yes	
CONTINUE	Burke Inc.	Burke, Inc.	5/7/2012	0	61	$12,710,656	125	125	$8,500,000	Yes	
CONTINUE	La Caisse, Inc.	KZF Design Relocation to 700 Broadway	12/31/2012	75	67	$7,263,595	0	0	$0	Yes	
CONTINUE	DeVotie Hall Association	DeVotie Hall Renovation and Addition		0	0	$0	0	0	$0	Yes	
CONTINUE	Medpace Inc.	RBM Dev/ 100 Medpace Way	12/1/2009	169	1349	$107,759,665	0	0	$0	Yes	
CONTINUE	Forest Square Apartments Limited Partnership	Forest Square Senior Apartments	12/31/2010	0	3	$42,462	0	0	$0	Yes	
CONTINUE	MTK, Inc.	Q Laboratories Expansion CRA	12/31/2013	7	35	$1,426,000	0	27	$1,100,000	Yes	
CONTINUE	Christian Moerlein Brewing Co.	Christian Moerlein at The Banks	9/10/2013	208	125	$2,536,000	0	131	$2,534,849	Yes	
CONTINUE	Links Unlimited	Links Unlimited	9/7/2013	4	45	$2,353,686	29	29	$1,726,800	Yes	
CONTINUE	Gamma Xi 21, Inc.	Delta Tau Delta Fraternity House	5/14/2013	0	0	$0	0	0	$0	Yes	
CONTINUE	1415 Vine, LLC	Gateway IV	8/20/2013	22	20.71	$451,650	0	0	$0	Yes	
CONTINUE	1400 Race, LLC	1400 Race Street	8/23/2013	111	108.12	$8,089,930	0	0	$0	Yes	
CONTINUE	Fay Limited Partnership	Wallick-Stern-Hendy Properties -Fay Apts	9/17/2013	0	0	$0	22	19	$1,043,379	Yes	
CONTINUE	Eagle Realty Group, LLC	Phelps Apt Convrsn to Courtyard Marriot	2/2/2013	33	45	$1,807,037	0	0	$0	Yes	
CONTINUE	65 West LLC	65 West-LEED CRA	12/31/2014	1	0	$0	0	0	$0	Yes	
CONTINUE	Bluerock Lofts, LLC	Northside American Can/Factory Square	7/2/2013	5	4	$177,000	0	0	$0	Yes	
CONTINUE	Highland MOB, LLC	Highland MOB, LLC	12/31/2011	50	0	$0	0	0	$0	Yes	
CONTINUE	Urban Sites	9487 Dry Fork Rd, LLC	6/14/2014	3	2	$49,920	0	0	$0	Yes	
CONTINUE	Sky Lofts LLC	The Edge	9/14/2010	0	237	$11,850,000	0	200	$10,000,000	Yes	
CONTINUE	Aegis Protective Services	3033 Robertson Ave.	12/31/2014	30	430	$15,000,000	0	140	$5,000,000	Yes	
CONTINUE	ACG Federal Reserve, LLC	The Reserve	12/31/2015	1	1	$0	0	1	$44,000	Yes	
CONTINUE	Jefferson Ventures, LLC	Jefferson Ventures	12/27/2011	0	0	$0	0	0	$0	Yes	
CONTINUE	CBD Holdings	114-118 E 6th Street	5/24/2014	130	151	$3,289,072	0	0	$0	Yes	
CONTINUE	CBD Holdings	122 E 6th Street	5/24/2014	35	15.03	$684,170	0	0	$0	Yes	
CONTINUE	NBDC I, LLC	Hildebrant/Hilmon Child Care Center	5/19/2014	40	40	$665,000	0	0	$0	Yes	
CONTINUE	Woodburn Pointe, LLC	Woodburn Pointe	1/31/2012	0	0	$0	0	0	$0	Yes	
CONTINUE	5011 Kenwood, LLC	Camargo Capital Renovation	3/4/2016	12	12	$550,000	0	0	$0	Yes	
CONTINUE	OTR Predevelopment LLC	Color Building CRA	4/4/2016	40	29.15	$1,420,156	0	0	$0	Yes	
CONTINUE	Electronic Ark, LLC	222 East 14th Street	2/16/2019	14	15	$15	0	2	$2	Yes	
CONTINUE	Elberon Senior Apartments	Elberon	5/4/2012	0	0	$0	0	4	$51,923	Yes	
CONTINUE	Daffin Investments Ohio, LLC	Youthland on Glenway Avenue	12/27/2015	13	18	$4,000,000	0	0	$0	Yes	
CONTINUE	Medpace Inc.	200 Medpace Way - Bldg 2	3/12/2016	36	254	$16,206,008	0	0	$0	Yes	
CONTINUE	Medpace Inc.	300 Medpace Way - Bldg 3	8/15/2015	25	54	$4,064,282	0	0	$0	Yes	
CONTINUE	Hallmark Student Housing Cincinnati, LLC	University Edge Cincinnati I LEED-CRA	6/15/2014	3	4	$159,595	0	0	$0	Yes	
CONTINUE	SV Apartments, LLC	Benchmark and Euclid Square Apartments	10/17/2015	1	0	$0	0	0	$0	Yes	
CONTINUE	Hallmark Student Housing Cincinnati II, LLC	University Edge Cincinnati II, LEED CRA	6/21/2016	1	4	$159,595	0	0	$0	Yes	
CONTINUE	Superior Automotive dba Superior Honda	4777 Spring Grove, LLC	1/27/2017	6	17	$1,112,600	0	65	$3,153,000	Yes	
CONTINUE	North Rhine Heights Limited Partnership	North Rhine Heights LEED-CRA	5/31/2012	0	0	$0	0	0	$0	Yes	
CONTINUE	HCII-237 William Howard Taft Road, LLC	Taft Offices, LLC - LEED-CRA	9/11/2015	0	0	$0	0	0	$0	Yes	
CONTINUE	Spring Grove Holdings, LLC	Mercer Supply Relocation	11/30/2015	12	28	$700,000	0	8	$300,000	Yes	
CONTINUE	St. Paul Village II Limited Partnership	Saint Paul Village II	4/12/2013	0	0	$0	0	4	$174,128	Yes	
CONTINUE	Usquare, LLC	CUF U-Square @ The Loop	7/22/2013	3	4	$159,375	0	0	$0	Yes	
CONTINUE	BAM Realty Group, LLC	4426 Brazee Street	12/31/2015	3	4	$110,000	0	0	$0	Yes	
CONTINUE	4138 Hamilton Avenue, LLC	Caracole Relocation (CRA)	9/5/2016	0	37	$1,500,000	37	0	$0	Yes	
CONTINUE	dunnhumby USA LLC	dunnhumbyUSA PIR	11/4/2018	300	433	$40,000	500	500	$76,000,000	Yes	
CONTINUE	F&C Development, Inc.	Oakley Station Apartments (LEED-CRA)	1/17/2017	4	4	$135,000	0	0	$0	Yes	
CONTINUE	Stratford Court Apartments, LLC	Stratford Court Apartments	8/6/2014	0	0	$0	0	2	$0	Yes	
CONTINUE	Crown Building, LLC	Crown Building, LLC	3/17/2017	1	26	$910,000	0	0	$0	Yes	
CONTINUE	Schiel	Schiel, LLC LEED CRA	12/31/2016	2	0	$0	0	0	$0	Yes	
CONTINUE	OTR Holdings, Inc.	Mercer Commons, LP Garage CRA	5/23/2017	5	2	$99,002	0	0	$0	Yes	
CONTINUE	Mercer Commons OTR, LLC	Mercer Commons OTR, LLC	9/9/2016	5	24.88	$850,604	0	0	$0	Yes	
CONTINUE	Columbia Delta Apartments, LLC	Columbia Delta Apartments, LLC	12/15/2017	2	2.5	$75,098	0	0	$0	Yes	
CONTINUE	MREIC Cincinnati OH, LLC	Rough Brothers Expansion - Land Sale/CRA	1/16/2018	100	137	$6,547,379	0	0	$0	Yes	
CONTINUE	SREE Hotels	Enquirer Building Redevelopment	4/22/2018	35	55	$1,140,000	0	0	$0	Yes	
CONTINUE	Abigail Apartments Limited Partnership	Abigail Apartments LEED - CRA	12/10/2016	0	0	$0	6	0	$0	Yes	
CONTINUE	BSG2, LLC	BSG2, LLC (1404 Walnut)	10/2/2012	0	3	$63,024	0	0	$0	Yes	

TIRC REPORT
TY2019 CRA Tax Abatements
JOBS INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Job Creation Period End Date	Jobs Created Commitment	Jobs Created 2019	Jobs Created Payroll 2019	Jobs Retained Commitment	Jobs Retained 2019	Jobs Retained Payroll 2019	Compliant in 2019?	Jobs Explanation 2019
CONTINUE	Alston Park Limited Partnership	Alston Park LEED CRA	4/24/2017	2	2	$31,605	0	0	$0	Yes	
CONTINUE	Mercer Commons Commercial 2, LLC	Mercer Commons 2 (Commercial)	12/18/2017	40	34.85	$3,072,464	0	0	$0	Yes	
CONTINUE	B-Side Landlord, LLC	B-Side Landlord, LLC	1/8/2017	1	0	$0	0	0	$0	Yes	
CONTINUE	G&A Paxton, LLC	Pediatricians of Hyde Park Relocation	7/5/2016	6	5.5	$576,900	0	11	$2,016,000	Yes	
CONTINUE	3117 Southside Realty LLC	Peter Cremer Expansion	6/30/2017	50	47	$4,221,943	123	123	$5,800,000	Yes	
CONTINUE	BSG2, LLC	BSG2, LLC (24 E 15th)	6/25/2014	0	2	$48,048	0	0	$0	Yes	
CONTINUE	TMG Investment Group	Broadway Square, Phase I	11/26/2017	45	45	$550,000	0	45	$1,000,000	Yes	
CONTINUE	Bartlett Building LTD	Bartlett - Renaissance Hotel	10/31/2017	125	136	$4,388,215	0	0	$0	Yes	
CONTINUE	233 Gilman, LLC	CRA - 233 Gilman Ave	2/20/2018	18	0.5	$15,588	3	1	$38,085	Yes	
CONTINUE	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	6/6/2016	2	0	$0	0	0	$0	Yes	
CONTINUE	Losantiville Evanston, LLC	Losantiville-Evanston Affordable Rental	6/6/2016	2	0	$0	0	0	$0	Yes	
CONTINUE	Hale-Justis Lofts, LP	Hale-Justis Lofts, LP					0			Yes	Historical CRA - no report required
CONTINUE	Gantry Apartments, LLC	Gantry	10/7/2019	12	17	$483,645	0	0	$0	Yes	
CONTINUE	Losantiville Buildings, LLC	CRA - 3257 Gilbert Ave.	5/30/2017	1	0	$0	0	0	$0	Yes	
CONTINUE	Black Iron Capital LLC	Schwartz Building Renovation - 906 Main St	1/13/2018	2	1	$80,000	0	1	$1	Yes	
CONTINUE	Broadway Development 2001 LTD	Seventh & Broadway Tower	6/24/2018	0	0	$0	0	0	$0	Yes	
CONTINUE	Riverbanks Phase II-A Owner, LLC	The Banks Phase II - Residential	9/21/2019	4	5	$232,918	0	0	$0	Yes	
CONTINUE	Cintrifuse Innovation Hub, LLC	Cintrifuse	2/8/2019	88	88	$300,000	0	0	$0	Yes	
CONTINUE	FC16, LLC	McMillan Firehouse Row - Phase I	8/28/2017	10	10	$200,000	0	0	$0	Yes	
CONTINUE	TINC, LLC	CRA - 1209 Jackson Street		2	15	$559,149	0	0	$0	Yes	
CONTINUE	Gantry Apartments, LLC	1518 Knowlton Street (Gantry Phase Two)	3/30/2019	1	3	$110,000	0	0	$0	Yes	
CONTINUE	Oakley Housing Partners, LLC	Oakley Housing Partners	1/16/2019	5	6	$150,473	0	0	$0	Yes	
CONTINUE	Ohio Theta House Corporation of Sigma Phi Epsilon	Sigma Phi Epsilon Fraternity House		4	2	$32,614	1	0.5	$19,637	Yes	
CONTINUE	Kirby Lofts, LLC	Kirby Lofts	9/12/2017	2	2	$70,000	0	0	$0	Yes	
CONTINUE	Kroger Company	Oakley Kroger LEED-CRA	3/8/2019	225	368	$6,751,914	0	0	$0	Yes	
CONTINUE	Cincinnati Development I, LLC	580 Walnut Street/ @580 2nd Amendment	2/10/2020	6	700	$215,000	0	0	$0	Yes	
CONTINUE	1527 Madison, LLC	Relocation of Bloomfield/Schon & AGE	9/15/2017	11	13	$713,000	22	22	$1,440,000	Yes	
CONTINUE	1201 Walnut, LLC	1201 Walnut	10/6/2018	68	144.77	$9,407,769	0	0	$0	Yes	
CONTINUE	5th and Race, LLC	Fifth and Race Retail Dev	6/21/2019	100	1207.81	$119,251,846	0	0	$0	Yes	
CONTINUE	Urban Legacy VIII, LLC	18 W. 13th St	4/24/2018	10	5.36	$151,596	0	0	$0	Yes	
CONTINUE	Urban Legacy VIII, LLC	1403 Vine St	12/2/2017	0	24	$645,810	0	0	$0	Yes	
CONTINUE	Ale House Landlord LLC	Taft Ale House Brewery	4/1/2018	45	50	$204,552	0	0	$0	Yes	
CONTINUE	Urban Legacy VIII, LLC	1428, 1430, and 1438 Race St	12/31/2018	20	21	$770,000	0	0	$0	Yes	
CONTINUE	SOLI Interests LLC	1200 and 1208 Main St	8/5/2019	2	8	$199,680	0	0	$0	Yes	
CONTINUE	Globe Building LLC	1801-1805 Elm Street	8/14/2018	42	35.88	$1,821,532	0	0	$0	Yes	
CONTINUE	Urban Legacy VIII, LLC	15 W. 14th St	3/19/2018	26	3.62	$167,297	0	0	$0	Yes	
CONTINUE	Transept Property, LLC	1205 Elm St		33	13	$428,000	0	0	$0	Yes	
CONTINUE	Avondale Housing LP	Avondale Revitalization Phase 1B	8/26/2019	3	3	$117,189	0	0	$0	Yes	
CONTINUE	Marlowe Court Limited Partnership	Marlowe Court		14	2	$55,793	0	0	$0	Yes	
CONTINUE	Avondale Housing II, LP	Avondale Revitalization Phase 1A	9/22/2020	4	4	$132,771	0	0	$0	Yes	
CONTINUE	BarbAurora, LLC	BarbAurora, LLC		17	13	$277,022	0	0	$0	Yes	
CONTINUE	Rhinegeist	Rhinegeist Expansion	1/9/2018	30	212	$7,832,835	0		$6,829,972	Yes	
CONTINUE	Trevarren Flats I LLC	Trevarren Flats	2/19/2019	26	26	$1,000,000	0	0	$0	Yes	
CONTINUE	ACG Merchants, LLC	32 W 6th St - Newberry Lofts	2/28/2020	2	1	$70,000	0	0	$0	Yes	
CONTINUE	McMillan Apartments, LLC	McMillan Apartments, LLC	10/3/2019	12	30	$1,132,145	0	0	$0	Yes	
CONTINUE	Gaslight Gardens LLC	Gaslight Whitfield, Ltd	7/22/2019	5	4	$169,000	0	0	$0	Yes	
CONTINUE	SOLI Interests LLC	1405 Clay	5/31/2019	5	5	$124,800	0	0	$0	Yes	
CONTINUE	Avondale Community Council	Avondale Connection - Bus. & Comm Ctr		14	1	$30,000	0	15	$710,000	Yes	
CONTINUE	VP4, LLC	VP4, LLC	8/19/2019	3	0	$0	0	0	$0	Yes	
CONTINUE	Metcut Research Inc.	Metcut Expansion - Project Oak Forest	12/31/2019	7	8	$663,376	86	86	$6,112,458	Yes	
CONTINUE	Artichoke Properties, LLC	Redevelopment of 1824 Elm Street		1	3	$111,994	0	0	$0	Yes	
CONTINUE	Avila Magna Group, LLC	1509 Republic Street	6/4/2018	2	0	$0	0	0	$0	Yes	
CONTINUE	Seymour Investments, LLC	Enquirer Distribution Ctr - Techsolve II	10/21/2019	10	100	$350,000	0	0	$0	Yes	
CONTINUE	3075 Vandercar SPDC LLC	Office Relocation - Oakley Station	2/16/2017	0	111	$6,070,000	0	0	$0	Yes	
CONTINUE	Towne Properties	Holy Cross Chapel Conversion		0	5	$300,000	0	0	$0	Yes	
CONTINUE	Eighth and Sycamore LLC and NAP Sycamore LLC	8th and Sycamore		26	23	$836,057	0	0	$0	Yes	
CONTINUE	Saturday Knight Ltd.	Saturday Knight Relocation		77	75	$4,362,613	0	0	$0	Yes	
CONTINUE	Knowlton Northside Limited Partnership	Knowlton Northside Senior Housing	8/5/2018	3	2	$60,386	0	0	$0	Yes	
CONTINUE	512 E 12th, LLC	512 E 12th Street	6/9/2019	1	0	$0	0	0	$0	Yes	
CONTINUE	Base Operations, Inc.	Base Operations, Inc.	1/31/2014	0	0	$0	0	0	$0	Yes	
CONTINUE	OTR A.D.O.P.T.	1702 Central Parkway	9/14/2016	0	0	$0	0	0	$0	Yes	
CONTINUE	Broadway Square III, LLC	Broadway Square Phase III	1/24/2020	4	4	$149,760	0	0	$0	Yes	
CONTINUE	1826 Race, LLC	1826 Race Redevelopment		27	27	$1,026,043	0	27	$1,026,043	Yes	
CONTINUE	Market Square I, LLC	Market Square I		118	118	$4,402,757	0	0	$0	Yes	

TIRC REPORT
TY2019 CRA Tax Abatements
JOBS INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Job Creation Period End Date	Jobs Created Commitment	Jobs Created 2019	Jobs Created Payroll 2019	Jobs Retained Commitment	Jobs Retained 2019	Jobs Retained Payroll 2019	Compliant in 2019?	Jobs Explanation 2019
CONTINUE	Hagen Properties, LLC	1833 Vine Street	1/5/2020	3	1	$30,000	0	1	$30,000	Yes	
CONTINUE	Lytle Park Inn, LLC	Cincinnati Autograph Hotel		80	0	$0	0	0	$0	Yes	
CONTINUE	Andante Housing, LLC	51 E Clifton Ave		3	0.5	$20,000	0	0	$0	Yes	
CONTINUE	Motz Properties LLC	3229 Riverside Dr - CRA		15	15	$468,750	0	15	$468,750	Yes	
CONTINUE	SOLI Interests LLC	527 E. 13th	3/22/2019	2	2	$74,880	0	0	$0	Yes	
CONTINUE	GBG Strategies, LLC	12th & Main Area Office Development		40	166	$415,209	0	11	$270,566	Yes	
CONTINUE	Oakley FC II, LLC	The Boulevard at Oakley Station Phase II	10/25/2020	2	2	$65,000	0	0	$0	Yes	
CONTINUE	Pape Brothers Molding Company, LLC	1737 Elm St		1	6	$180,000	0	0	$0	Yes	
CONTINUE	FD2 1121 Walnut, LLC	1121 Walnut	3/23/2020	4	1	$50,000	0	0	$0	Yes	
CONTINUE	CinFed Federal Credit Union	CinFed Credit Union - Office Building	3/28/2020	13	21	$914,000	0	51	$3,530,000	Yes	
CONTINUE	Shining Lotus Rentals LLC	1527 Elm	2/1/2020	2	0	$0	0	0	$0	Yes	
CONTINUE	Oakley Hotel Enterprises LTD	Oakley Station - Homewood Suites Hotel		15	14	$374,692	0	0	$0	Yes	
CONTINUE	Urban Legacy VIII, LLC	118 W 15th Street CRA	6/14/2019	5	10.99	$302,002	0	0	$0	Yes	
CONTINUE	Sol Pendleton Arts, LLC	501 13th St.		0	15	$718,923	0	0	$0	Yes	
CONTINUE	Broadway Square II, LLC	Broadway Square Phase II		60	60	$2,500,000	0	0	$0	Yes	
CONTINUE	Condominium Holdings, LLC	Race Street Commercial Condos		15	14.62	$262,000	0	0	$0	Yes	
CONTINUE	Roehr Insurance Agency	Butterbean Properties - Roehr Insurance	7/21/2019	15	1	$29,657	11	17	$1,505,250	Yes	
CONTINUE	Borgman Properties, LLC	Borgman Properties CRA	6/7/2019	14	9	$190,164	0	10	$628,514	Yes	
CONTINUE	Daffin Investments Ohio, LLC	28-32 W. Court St. CRA		2	6	$200,000	0	0	$0	Yes	
CONTINUE	Radcliffe Holdings, LLC	Q-Labs - 1950 Radcliff Drive		47	50	$2,496,931	100	100	$3,770,000	Yes	
CONTINUE	Wulfeck Family Partnership, LLC	Jet Machine Expansion		52	48	$3,115,200	118	164	$11,040,590	Yes	
CONTINUE	Document Destruction	MPC Management - Expansion	12/8/2019	3	2	$98,000	12	11	$475,000	Yes	
CONTINUE	The Community Builders	Avondale Town Center - Commercial		1	1	$50,000	0	0	$0	Yes	
CONTINUE	New Avondale Center, LLC	Avondale Town Center - Mixed New		39	91	$516,164	0	0	$0	Yes	
CONTINUE	BAM Realty Group, LLC	3094 Madison LEED-CRA		2	2	$438,000	0	0	$0	Yes	
CONTINUE	Maslott Properties LLC	1818 & 1820 Logan Street		0	0	$0	3	0	$0	Yes	
CONTINUE	Woods Real Estate Investments, LLC	Woods Real Estate Investments, LLC		28	14	$14	0	4	$4	Yes	
CONTINUE	Wellington APT LLC	111 Wellington Place		3	3	$90,000	0	3	$90,000	Yes	
CONTINUE	Empower Media Marketing	Empower Office- 11-25 E. 14th CRA		50	75	$4,042,122	0	88	$8,368,631	Yes	
CONTINUE	The Kroger Co	Culinary Training & Education Center		15	19	$906,447	6	0	$0	Yes	
CONTINUE	ARP Commercial, LLC	Abington, Race, & Pleasant - Commercial	12/31/2020		16.95	$530,500	0	0	$0	Yes	
CONTINUE	Grandin Company LTD	Strietmann Building Office Renovation		500	70	$4,200,000	0	0	$0	Yes	
CONTINUE	Abington Race and Pleasant LLC	Abington, Race, & Pleasant Apts.		1	0	$0	0	0	$0	Yes	
CONTINUE	BAM Realty Group, LLC	8 East 4th Street		50	45	$900,000	0	0	$0	Yes	
CONTINUE	15th and Vine, LLC	15th and Vine		60	64.13	$4,455,227	0	0	$0	Yes	
CONTINUE	OTR Holdings, Inc.	131 W 15th Street		5	0	$0	0	0	$0	Yes	
CONTINUE	K-S Realty Holdings LLC	West Side Brewing Commercial CRA	9/13/2020	38	20	$474,067	0	0	$0	Yes	
CONTINUE	KAAPS 7364, LLC	Roselawn Center Renovation		20	16	$16	10	12	$20	Yes	
CONTINUE	OTR Holdings, Inc.	1233 Walnut		9	8	$175,000	0	0	$0	Yes	
CONTINUE	Post Office Place LLC	Post Office Place LLC - CRA		0	35	$415,000	0	0	$0	Yes	
CONTINUE	Shihasi West 7	106 W. 7th Street		15	0	$0	0			Yes	
CONTINUE	1207 Elm, LLC	1207 Elm			0	$0	0	0	$0	Yes	
CONTINUE	Nehemiah Manufacturing Company, LLC	Metro West Commerce Park	10/30/2024	50	27	$947,000	0	75	$6,476,312	Yes	
CONTINUE	On the Rhine LLC	Urban Stead Cheese CRA		8	3	$25,000	0	0	$0	Yes	
CONTINUE	1925 Vine, LLC	1925 Vine Street		1	2	$2	0	0	$2	Yes	
CONTINUE	The Fortus Group	W Liberty & Elm			0	$0	0	0	$0	Yes	
CONTINUE	The Fortus Group	W Liberty & Elm			0	$0	0	0	$0	Yes	
CONTINUE	Midnight Oil Company	1536, 1538, 1540 Race		13	10	$197,046	0	0	$0	Yes	
CONTINUE	205WM, LLC	205 W. McMicken	12/31/2020	0	1	$40,000	0	0	$0	Yes	
CONTINUE	Jobs Cafe, LLC	Market Square II		91	91	$3,407,040	0	0	$0	Yes	
CONTINUE	Deeper Roots Holdings	Deeper Roots CRA		10	5	$175,056	7	7	$254,944	Yes	
CONTINUE	TLAAT 7 LLC	Active Day Senior Care - CRA		15	15	$500,000	20	0	$0	Yes	
CONTINUE	Broadway Building Investors	824 Broadway		2	2	$100,000	0	0	$0	Yes	
CONTINUE	Paramount Redevelopment LLC	Gateway at McMillan		10	2	$140,000	0	0	$0	Yes	
CONTINUE	Bond Hill Roselawn Senior Housing LP	Roselawn Senior Apartments		0	3	$34,822	2	0	$0	Yes	
CONTINUE	1415 Republic LLC	1415 Republic			9	$500,000	25	0	$0	Yes	
CONTINUE	1526 Blair, LLC	1526 Blair Ave		1	0	$0	0	0	$0	Yes	
CONTINUE	Burke Inc.	Burke, Inc. - 500 W 7th Street		25	25	$3,746,364	180	0	$0	Yes	
CONTINUE	Stratford Court II, LLC	Stratford Apartments II		2	2	$62,400	0	0	$0	Yes	
CONTINUE	Court & Walnut, LLC	Court & Walnut			87	$2,277,319	0	0	$0	Yes	
CONTINUE	RBI Techsolve Property LLC	RBI Techsolve / RBI Solar - CRA		20	21	$1,466,570	0	122	$8,520,072	Yes	
CONTINUE	The Community Builders	Avondale Town Center - LIHTC Project		3	3	$92,164	0	0	$0	Yes	
CONTINUE	OH-UC Holdings I, LLC	Straight Street Collegiate Apartments			16	$395,815	0	0	$0	Yes	
CONTINUE	Maplewood & Kinsey, LLC	2415 Maplewood		2	0	$0	0	0	$0	Yes	

TIRC REPORT
TY2019 CRA Tax Abatements
JOBS INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Job Creation Period End Date	Jobs Created Commitment	Jobs Created 2019	Jobs Created Payroll 2019	Jobs Retained Commitment	Jobs Retained 2019	Jobs Retained Payroll 2019	Compliant in 2019?	Jobs Explanation 2019
CONTINUE	Morgan Apartments LLC	Morgan Apartments	12/31/2022	0	0	$0	0	0	$0	Yes	
CONTINUE	Uptown 5, LLC	341 & 343 Calhoun			0	$0	0	0	$0	Yes	
CONTINUE	Paramount Square, LLC	Paramount Square			50	$1,800,000	0	0	$0	Yes	
CONTINUE	OTR Housing Group, LLC	1531 Elm, 1533 Elm, 1533 Pleasant			0	$0	0	0	$0	Yes	
CONTINUE	TLAAT9, LLC	Neyer Management	12/31/2022	10	4	$41	0	0	$0	Yes	
CONTINUE	Adams Edge Properties, LLC	Adams Edge		0	0	$0	0	0	$0	Yes	
CONTINUE	GSRC Power, LLC	Power Building CRA		0	4	$216,369	0	0	$0	Yes	
CONTINUE	Urban Legacy VIII, LLC	1401 Walnut - CRA		5	5.67	$120,000	0	0	$0	Yes	
CONTINUE	River City Glass, Inc.	McAndrews Glass		20	23	$403,364	27	17	$946,253	Yes	
CONTINUE	HG Pearl Provident, LLC	632 Vine Street / Provident Building			1	$70,000	0	0	$0	Yes	
CONTINUE	US Bank	U.S. Bank - CRA/JCTC		400	0	$0	2210	2181	$174,137,670	Yes	
CONTINUE	Oakley Child Care III, LLC	Oakley Child Care III, LLC		40	40	$1,500,000	0	0	$0	Yes	
CONTINUE	Santana Properties, LLC	611 Main - Mazunte 2			16.4	$192,446	0	0	$0	Yes	
CONTINUE	Carrie's Place, LLC	Carrie's Place - Phase II		0	0	$0	0	0	$0	Yes	
CONTINUE	4th and Race Redevelopment, LLC	4th and Race Redevelopment		91	0	$0	0	0	$0	Yes	
CONTINUE	Ingalls Hotel, LLC	Ingalls Building		35	0	$0	0	0	$0	Yes	
CONTINUE	E Barg LLC	1738-40 Queen City CRA			0	$0	0	0	$0	Yes	
CONTINUE	Black Forest Holdings IV Ltd.	Sims-Lohman Expansion		30	12	$600,000	156	156	$9,362,375	Yes	
CONTINUE	Kenkel Family Investment I, LLC	Tri-State Wholesale CRA		6	0	$0	29	0	$0	Yes	
CONTINUE	OTR Market Properties, LLC	1635 Race		1	0	$0	0	0	$0	Yes	
CONTINUE	Paramount Redevelopment LLC	731 E McMillan Renovation		2	3	$90,000	0	0	$0	Yes	
CONTINUE	University Townhomes, LLC	3561 Eden Avenue	12/31/2019	1	1.5	$45,000	0	0	$0	Yes	
CONTINUE	Court Street Condos, LLC	Court Street Commons			0	$0	0	0	$0	Yes	
CONTINUE	Vision Cincinnati, LLC	37 W. 7th Street - LEED CRA			1	$12,592	0	0	$0	Yes	
CONTINUE	Cincy Downtown Lodging Associates, LLC	299 E. Sixth Street		15	0	$0	0	0.1	$0	Yes	
CONTINUE	57 East, LLC	57 East		3	3	$190,000	0	4	$160,000	Yes	
CONTINUE	UA5 LLC	Eden University			0	$0	0	0	$0	Yes	
CONTINUE	Seto Ventures, LLC	Climb Time Gym		7	11	$240,000	0	0	$0	Yes	
CONTINUE	Supreme Bright Cincinnati	First National Bank		116	0	$0	0	0	$0	Yes	
CONTINUE	1540 Elm LLC	1540 Elm CRA			0	$0	0	0	$0	Yes	
CONTINUE	423 East 13th Street, LLC	423 E. 13th Street		2	0	$0	0	0	$0	Yes	
CONTINUE	Queen City Flatts, LLC	Hubbard Radio Relocation		36	0	$0	142	0	$0	Yes	
CONTINUE	4538 Camberwell, LLC	Apollo Home Relocation		18	18	$740,000	82	88	$4,026,000	Yes	
CONTINUE	Findlay Center, LLC	Findlay Center		57	0	$0	0	0	$0	Yes	
CONTINUE	1733 Elm St, LLC	1733 Elm Street		5	0	$0	0	0	$0	Yes	
CONTINUE	OTR Housing Group, LLC	1513 Republic Street - Non-LEED CRA		0	0	$0	0	0	$0	Yes	
CONTINUE	Links Unlimited	Links Unlimited Relo/Expansion		18	0	$0	69	67	$4,080,486	Yes	
CONTINUE	Pendleton Development I, LLC	526 E 12th CRA		0	0	$0	0	0	$0	Yes	
CONTINUE	Seymour Industrial 1, LLC	Cincinnati Gardens Site Redevelopment		46	0	$0	0	0	$0	Yes	
CONTINUE	Seitz, LLC	303 Seitz St		0	0	$1	0	0	$0	Yes	
CONTINUE	Jackson Investors 2019, LLC	1225-1227 Jackson Street		28	0	$0	0	2	$120,000	Yes	
CONTINUE	8K Development Company, LLC	1714 Vine CRA		4	0	$0	0	0	$0	Yes	
CONTINUE	12 E Court Street, LLC	12 E. Court CRA		8	7	$25,240	0	5	$25,240	Yes	
CONTINUE	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation	12/31/2013	45	0	$0	0	60	$3,150,000	Yes	
CONTINUE	Keidel Supply Company Inc.	Keidel Supply Company, Inc. Relocation		11	0	$0	0	60	$3,150,000	Yes	
CONTINUE	509 E12 ST, LLC	509 E12 ST CRA		1	0	$0	0	0	$0	Yes	
CONTINUE	222 Mohawk LLC	222-226 Mohawk CRA		1	0	$0	0	0	$0	Yes	
CONTINUE	NB CP Cincy, DST	McMillan Manor LLC CRA	7/6/2010	0			0			Unknown	Data not available
CONTINUE	Masi Realty LLC	Malton Art Gallery CRA	10/27/2011	0			0			Unknown	Data not available
CONTINUE	Salvation Army Catherine Booth Residence LP	Salvation Army Catherine Booth Residence	1/28/2018	5			0			Unknown	Data not available
CONTINUE	Beasley Place LLC	Beasley Place - RRP	7/30/2018	1			0			Unknown	Data not available
CONTINUE	Over-the-Rhine Community Housing	CRA - 1500 Elm Street	5/16/2017	1			0			Unknown	Data not available
CONTINUE	VP3 LLC	VP3 New Multifamily LEED CRA	8/6/2018	1		$0	0	0	$0	Unknown	Data not available
CONTINUE	Eurostampa North America; Inc.	Eurostampa Expansion	12/23/2016	40		$6,960,840	0	42	$2,057,000	Unknown	Data not available
CONTINUE	Cutter Historic Apartments, LLC	Cutter Historic Apartments	11/3/2019	3			0			Unknown	Data not available
CONTINUE	South Block Properties, Ltd.	3930 Spring Grove	10/24/2016	2			0			Unknown	Data not available
CONTINUE	South Block Properties, Ltd.	3929 Spring Grove	7/29/2018	8			0			Unknown	Data not available
CONTINUE	Sands Senior Apartments, LLC	CRA - Sands Senior Apartments	6/1/2020	3			0			Unknown	Data not available
CONTINUE	Youthland Academy	Children United, lLC		25			0			Unknown	Data not available
CONTINUE	Sterling Medical Corporation	2650 Burnet Ave		6			0			Unknown	Data not available
CONTINUE	South Block Phase IV, LLC	3936 Spring Grove		19			0			Unknown	Data not available
CONTINUE	Cincinnati Scholar House LP	Cincinnati Scholar House					0			Unknown	Data not available
CONTINUE	Grandin Company LTD	1308 Race Street	6/17/2017	206	90	$5,200,000	0	0.5	$35,000	No	Market issues
CONTINUE	General Electric	GE Operations Center	12/31/2017	1800	1398	$189,143,032	0	0	$0	No	Market issues

TIRC REPORT
TY2019 CRA Tax Abatements
JOBS INFORMATION

Current Year TIRC Disposition	Organization Legal Name	Project Name	Job Creation Period End Date	Jobs Created Commitment	Jobs Created 2019	Jobs Created Payroll 2019	Jobs Retained Commitment	Jobs Retained 2019	Jobs Retained Payroll 2019	Compliant in 2019?	Jobs Explanation 2019
CONTINUE	3117 Southside Realty LLC	Southside Realty-Industrial	4/14/2019	150	92	$3,953,920	0	0	$0	No	Market issues
CONTINUE	Central Y Senior Apartments, LLC	Parkway Place Apartments		3	2	$83,460	0	0	$0	No	Market issues
CONTINUE	Grandin Properties	1600 Central Parkway		60	0	$0	0	0	$0	No	Market issues
CONTINUE	Findlaomi, LLC	1706 Central Parkway		0	0	$0	0	0	$0	No	Market issues
CONTINUE	EWH 2806 LLC	EWH 2806 LLC		20	0	$0	0	0	$0	No	Market issues
MODIFY	Porch Swing Properties, LLC	1612 Elm Redevelopment		4	0	$0	0	0	$0	Yes	
MODIFY	3MG Properties LTD	1607 Main		3	0	$0	0	0	$0	Yes	
MODIFY	Custom Pro Logistics	Custom Pro Logistics - JCTC & CRA			4	$20,000	0	7	$1,427,115	Yes	
MODIFY	Condominium Holdings, LLC	116 W 15th Street	12/31/2021		0	$0	0	0	$0	Yes	
MODIFY	Condominium Holdings, LLC	1505 Race			0	$0	0	0	$0	Yes	
MODIFY	1228 McMillan, LLC	1228 E. McMillan (Williams YMCA)		2	0	$0	0	0	$0	Yes	
MODIFY	Allston Place LLC	4016 Allston Place Commercial CRA		18	14	$920,000	5	0	$0	Yes	
MODIFY	Neyer Holdings, Inc.	126-128 E. 6th Street			0	$0	0	0	$0	Yes	
MODIFY	Kauffman Vine LLC	1725 Vine Street	12/31/2021	50	1	$105,000	0	0	$0	Yes	
MODIFY	Court & Walnut, LLC	Court & Walnut			6	$146,206	0	0	$0	Yes	
MODIFY	233 Gilman, LLC	225 Gilman		1	0	$0	0	0	$0	Yes	
MODIFY	1737 Vine, LLC	1737 Vine Street CRA		32	32	$0	0		N/A	Yes	
MODIFY	Azeotropic Partners, LLC	1301 Walnut St_ Residential		1	0	$0	0	0	$0	Yes	
MODIFY	Azeotropic Partners, LLC	1301 Walnut St_ Commercial		23	0	$0	0	0	$0	Yes	
MODIFY	OTR Holdings, Inc.	1501 Vine Street			0	$0	0	0	$0	Yes	
MODIFY	Ranger Community Group, LLC	1035 Dayton		1	1	$1	0	0	$0	Yes	
MODIFY	Race and Vine Offices, LLC	Race and Vine Offices			0	$0	0	0	$0	Yes	
MODIFY	2347 Reading Road, LLC	2347 Reading Road, LLC		17	0	$0	0	0	$0	Yes	
MODIFY	Building #1, LLC	100 E. Clifton, 101 & 105 Peete Renovation		2	0	$0	0	0	$0	Yes	
MODIFY	Alto Properties, LLC	6087 Montgomery Road		0	0	$0	1	1	$1	Yes	
MODIFY	Wooster Development, Ltd.	Prus Construction Expansion		20	5	$375,000	0	175	$9,774,907	Yes	
MODIFY	1629 Citadel LLC	2346 Boone CRA			0	$2	0	0	$0	Yes	
MODIFY	Nation Worldwide, LLC	Nation Kitchen and Bar		25	0	$5,000	0	0	$0	Yes	
MODIFY	Price Hill Will	Masonic Lodge - Incline Arts & Events Ctr		5	0					Yes	
MODIFY	Solica Construction	722 E McMillan		15	2	$65,000	0	0	$0	Yes	
MODIFY	OTR Dispensaries, LLC	1902 Colerain - CRA		5	0					Yes	
MODIFY	793 E McMillan, LLC	Comfort Station		14	8	$144,000	0	0	$0	Yes	
MODIFY	Neyer Holdings, Inc.	130-132 E. 6th Street					0			Unknown	Data not available
MODIFY	Cincinnati Brewery District Apartments, LLC	1906 Elm Street					0			Unknown	Data not available
MODIFY	Film Center, LLC	Film Center		44	34	$866,411	0	0	$0	No	
MODIFY	Mrs. Pig, LLC	Mrs. Pig (109 W Elder)		5	0	$0	0	0		No	
TERMINATE	Children's Hospital Medical Center	Herald Building LEED-CRA	2/28/2011	25			0			Yes	Termination pending
TERMINATE	Red Bank Crossing II, LLC	Red Bank Crossing II LEED-CRA		60	63	$5,500,000	0	0	$0	Yes	Expired
TERMINATE	Meyer Tool Inc	Meyer Tool Expansion (CRA & JCTC)		50			0			Yes	Expired
TERMINATE	4021 Eastern Avenue, LLC	Jackson Theater Renovation	7/24/2016	10	6	$0	0	0	$0	Yes	Expired
TERMINATE	Elm Street Ventures, LLC	Elm Street Ventures, LLC		3			0			Unknown	Data not available
TERMINATE	Race, Republic & Green, LLC	Friar's Court - Race, Republic, & Green	3/20/2020	12	7	$1,864,745	0	0	$0	No	Expired
TERMINATE	100 Findlay, LLC	100 Findlay		5			0			No	Termination pending
TERMINATE	CCM Realty Holding Company, LLC	Clifton Market - CRA Tax Abatement		35	50	$500,000	0	0	$0	No	Possible termination

TIRC REPORT
TY2020 New CRA Tax Abatements
NEW AGREEMENTS

These are the CRA Tax Abatements that were approved by City Council prior to December 31, 2019 but have not yet been registered with ODSA.

Current Year TIRC Disposition	Organization Legal Name	Project Name	Program Type	Approved by City Council	Agreement Executed by Company & City	Contract Number	Rate	Abatement Term (yrs)	Projected End Date	Projected Investment	Temporary Jobs Commitment	Jobs Created Commitment	Approval Notes
CONTINUE	1814 Central, LLC	OTR Stillhouse	CRA	12/4/2019	5/14/2020	05x2020-322	100	10	10/30/2020	$2,236,000	20	30	Pending CPS
CONTINUE	Campus Management LTD	Park Avenue Square	LEED CRA	12/11/2019	4/20/2020	05x2020-317	100	15	12/31/2021	$22,706,367	100	3	Pending CPS
CONTINUE	Northcrown Property, LLC	1614 Walnut Street LEED CRA	LEED CRA	12/4/2019	3/17/2020	05x2020-309	100	15	12/31/2020	$1,340,000	25	15	Pending CPS
CONTINUE	Este Investors, LTD	Este Building LEED CRA	LEED CRA	12/18/2019	3/17/2020	05x2020-306	100	15	6/30/2021	$4,000,000	38	7	Pending CPS
CONTINUE	Liberty Modern, LLC	JB Schmitt Garage CRA	CRA	12/18/2019	3/10/2020	05x2020-295	100	12	6/30/2021	$450,000	5	13	Pending CPS
CONTINUE	OTR Holdings, Inc.	1221-1233 Main CRA	LEED CRA	12/18/2019	3/10/2020	05x2020-292	100	15	12/31/2021	$5,404,700	54	40	Pending CPS
CONTINUE	Linwood Real Estate Holdings, LLC	3152 Linnwood CRA	CRA	12/18/2019	2/19/2020	05x2020-289	100	8	12/31/2020	$958,250	10	1	Pending CPS
CONTINUE	Perseverance Residential, LLC	Perseverance Residential CRA	CRA	11/14/2019	2/12/2020	05x2020-290	100	15	3/1/2021	$4,431,297	88	0	Pending CPS
CONTINUE	Madison and Stewart, LLC	Madison and Stewart CRA	CRA	12/18/2019	2/12/2020	05x2020-285	100	12	12/31/2021	$15,500,000	49	4	Pending CPS
CONTINUE	Perseverance Commercial, LLC	Perseverance Commercial CRA	LEED CRA	11/14/2019	2/10/2020	05x2020-288	100	15	12/31/2020	$1,927,262	24	34	Pending CPS
CONTINUE	6558 Gracely, LLC	Gracely Event Centre CRA	CRA	11/14/2019	1/23/2020	05x2020-276	100	12	11/30/2020	$235,000	15	5	Pending CPS
CONTINUE	E.M.A. Freeman, LLC	Freeman Apartments	LEED CRA	12/18/2019	1/14/2020	05x2020-279	100	12	10/31/2020	$600,000	25	1	Pending CPS
CONTINUE	1725 Elm Street, LLC	1725 Elm CRA	CRA	12/4/2019	1/10/2020	05x2020-278	100	12	6/30/2021	$1,234,442	14	12	Pending CPS
CONTINUE	313 West 5th, LLC	313 W 5th CRA	CRA	12/4/2019	1/10/2020	05x2020-277	100	12	1/31/2023	$1,359,492	25	12	Pending CPS
CONTINUE	Sycamore Diner, LLC	Sugar n' Spice LEED CRA	LEED CRA	12/4/2019	1/2/2020	05x2020-254	100	15	10/1/2020	$1,186,843	58	24	Pending CPS
NEW	CBT Partners, LLC (Cincinnati Bulk Terminals)			12/18/2019									Agreement Routing
NEW	20 Findlay, LLC			12/18/2019									
NEW	Veregate Race Street, LLC			12/18/2019									
NEW	Acanthus Properties V, LLC			12/18/2019									
NEW	756 E. McMillan, LLC			12/18/2019									
NEW	1735 Vine, LLC			12/18/2019									
NEW	To Life LTD			12/18/2019									Agreement Routing
NEW	Bigelow Land LLC			12/18/2019									
NEW	Willkommen Holding, LLC			12/18/2019									Agreement Routing
NEW	Ruebel, LLC			12/11/2019									
NEW	Oakley Yards Senior, LLC			12/11/2019									
NEW	Oakley Yards Multifamily, LLC			12/11/2019									
NEW	161 McMicken, LLC			12/11/2019									Agreement Routing
NEW	Consolidated Metal Products, Inc.			12/4/2019									
NEW	Uptown Corryville, LLP			12/4/2019									
NEW	Traction Partners, LLC			12/4/2019									
NEW	830 Main Street, LLC			6/26/2019									
NEW	Price Avenue Properties, LLC			6/26/2019									
NEW	JRS Interests I, LLC			6/26/2019	8/13/2019								Issues Pending
NEW	Five Points Acquisition, LLC			6/26/2019									
NEW	421 Hoge Street, LLC			6/26/2019									
NEW	Clyffside Events Space LLC			9/27/2017									Issues Pending

city of CINCINNATI
Interdepartment Correspondence Sheet

Date: September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: ORDINANCE – SIDEWALK ASSESSMENTS – 2019 - SIDEWALK SAFETY PROGRAM – Miscellaneous Emergency Repair Locations

---

Attached is an ordinance captioned as follows:

> LEVYING assessments for unpaid costs for necessary sidewalk, sidewalk area, curb and gutter construction, reconstruction and emergency repairs conducted at miscellaneous locations by the City of Cincinnati through its Sidewalk Safety Program, made in accordance with Cincinnati Municipal Code Sections 721-149 through 721-169.

As required by state and local laws, this ordinance declares the necessity of levying assessments to reimburse the City for the cost and expense of repairing, reconstructing, and constructing concrete sidewalk and driveways on certain properties (Exhibit No. 1) abutting the following streets within the City of Cincinnati: 13th Street, Ashwood Drive, Avon Drive, Ballard Avenue, Baltimore Avenue, Belmont Avenue, Bradford Court, Carolina Avenue, Celestial Street, Clifton Avenue, Conant Street, Dale Avenue, Delridge Drive, Elberon Avenue, Elmore Street, Erie Avenue, Ferguson Road, Fernside Place, Forest Avenue, Glenhurst Place, Green Glen Lane, Harrison Avenue, Highride Avenue, Jefferson Avenue, Keys Crescent, Limberlost Lane, Lockman Avenue, Loretta Avenue, Lyon Street, Marburg Avenue, Marlowe Avenue, McKinley Avenue, McMillan Street, Miramar Court, Mitchell Avenue, Omeara Place, Overlook Avenue, Pandora Avenue, Powell Drive, Rapid Run Road, Ravine Street, Ross Avenue, Stillwell Road, Sunfield Drive, Werk Road, Taylor Avenue, Western Hills Avenue and William Howard Taft Road for a total amount of $162,611.85

We have notified the abutting property owners of the need for these repairs. After providing time for property owners to arrange for repairs, the City directed its contractor to complete the remainder. Abutting property owners were then billed the cost of the repairs performed by the City's contractor.

With passage of this ordinance, bills not paid within thirty days will be assessed to the property owners as provided by the Ohio Revised Code and the Cincinnati Municipal Code. These amounts are scheduled to be paid over a three-year, five-year, ten-year, or twenty-year period, as indicated on the attached Exhibit.

The Administration recommends passage of the attached ordinance.

Attachment 1 – Exhibit 1, Assessed Properties

cc: John S. Brazina, Director, Transportation and Engineering

City of Cincinnati

LDM

An Ordinance No._____ - 2020

LEVYING assessments for unpaid costs for necessary sidewalk, sidewalk area, curb and gutter construction, reconstruction, and emergency repairs conducted at miscellaneous locations by the City of Cincinnati through its Sidewalk Safety Program, made in accordance with Cincinnati Municipal Code Sections 721-149 through 721-169.

WHEREAS, Cincinnati Municipal Code Chapter 721 requires abutting property owners to maintain the sidewalks, sidewalk area, and curbs and gutters adjacent to or abutting their property; and

WHEREAS, if a property owner fails to maintain and repair the sidewalks, sidewalk areas, and curbs and gutters abutting the property, then Cincinnati Municipal Code Chapter 721 and Ohio Revised Code Chapter 729 authorize the City to perform the repairs and to bill the property owner for the resulting costs; and

WHEREAS, the City has made repairs to sidewalks, sidewalk area, and curbs and gutters adjacent to or abutting the properties listed in Exhibit 1 hereto after the abutting property owners were given notice of the City's intent to repair said areas in accordance with Cincinnati Municipal Code Section 721-149; and

WHEREAS, Cincinnati Municipal Code Sections 721-149 through 721-169 provide that the City may enact an ordinance levying assessments on the abutting property for repair and administrative costs if the property owner fails to pay the bill for the City's repair costs within 30 days of being billed, which assessments shall be collected by the County Treasurer in the same manner as real estate taxes; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the amounts set forth in Exhibit 1 hereto, totaling $162,611.85, are levied and assessed on the abutting properties listed in Exhibit 1 (the "Assessed Properties") in accordance with Cincinnati Municipal Code Sections 721-149 through 721-169, which provide for recovery of City administrative and repair costs for necessary repairs under the Sidewalk Safety Program.

Section 2. That each of the Assessed Properties is listed in Exhibit 1 to this ordinance together with the amount of the assessment, the length of the assessment period, and reference to the resolution previously passed by Council giving notice of the City's intent to assess the property.

Section 3. That assessments are payable in cash to the City Treasurer within 30 days after the passage of this ordinance or, at the option of each property owner, in semi-annual installments for the assessment period.

Section 4. That assessments not paid in cash within 30 days are to be certified to the County Auditor by the City Treasurer with interest at the rate of 4.59% for 3-year assessments, 4.67% for 5-year assessments, 4.88% for 10-year assessments, and 5.19% for 20-year assessments.

Section 5. That the City provided the property owner for each of the Assessed Properties with notice to repair and a copy of a City Council resolution of intent to assess the property pursuant to Ohio Revised Code Chapter 729 and Cincinnati Municipal Code Sections 721-149, 721-167, and 721-169.

Section 6. That notes and bonds of the City of Cincinnati may be issued in anticipation of the collection of the assessments.

Section 7. That any amount received as a result of the assessments levied herein shall be deposited into the Sidewalk Special Assessment Fund.

Section 8. That a property owner's right under Section 721-159 of the Cincinnati Municipal Code to file a protest against an assessment shall expire 180 days following the date of the first tax bill containing a sidewalk assessment for the protested work.

Section 9. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

EXHIBIT A

Resolution No. 15-2020

Total Assessment Amount	$162,611.85
Term Years:	***3***
Term Assessment Amount:	$134,371.39

Location #	Billing Parcel	Location	Collection Amount
1	007500020192	546 E 13th St	$781.27
2	012600030061	3228 Ashwood Dr	$1,128.30
3	012600030073	3231 Ashwood Dr	$267.18
4	012600030088	3282 Ashwood Dr	$533.29
5	011600020083	1240 AVON Dr	$954.28
6	005000050001	4218 BALLARD Av	$9,298.55
7	020200420153	1771 Baltimore Av	$313.15
8	020200420156	1775 Baltimore Av	$1,098.55
9	022900050113	5801 BELMONT Av	$1,168.34
10	011700050027	1402 Carolina Av	$1,180.92
11	007300010173	1031 CELESTIAL St	$1,073.84
12	021700510041	3534 Clifton Av	$5,089.45
13	003600060175	4323 CONANT St	$995.99
14	018000800382	4749 DALE Av	$425.64
15	017900790327	4325 DELRIDGE Dr	$1,215.72
16	017500170089	906 ELBERON Av	$2,215.63
17	019400080019	1905 ELMORE St	$2,133.77
18	004000060084	2826 ERIE Av	$1,797.69
19	018300020311	2120 Ferguson Rd	$9,198.23
20	005800020024	3461 FERNSIDE Pl	$1,754.71
21	021600470176	19 Forest Av	$306.05
22	021600470189	33 Forest Av	$1,419.53
23	021600470166	35 Forest Av	$2,277.36
24	003900020338	3320 Glenhurst Pl	$426.77
25	018200050014	4744 GREEN GLEN Ln	$1,215.01
26	020800550091	2836 HARRISON Av	$10,577.81
27	018000800140	4701 HIGHRIDGE Av	$1,967.74
28	018000800142	4716 HIGHRIDGE Av	$2,244.69
29	018000800399	4718 HIGHRIDGE Av	$725.02
30	018000800342	4722 HIGHRIDGE Av	$1,761.81
31	018000800355	4733 HIGHRIDGE Av	$676.17
32	018000800346	4740 HIGHRIDGE Av	$1,179.65
33	018000800258	4779 HIGHRIDGE Av	$891.19
34	018000800259	4781 HIGHRIDGE Av	$608.71
35	010300020027	3209 Jefferson Av	$887.61
36	005600020022	1881 Keys Crsc	$1,821.46
37	01800A800516	5023 LIMBERLOST Ln	$340.14
38	018000800124	1028 LOCKMAN Av	$355.76
39	018000800121	1034 LOCKMAN Av	$410.85
40	018000800119	1038 LOCKMAN Av	$405.89
41	018000800115	1048 LOCKMAN Av	$632.71
42	018000800144	1051 LOCKMAN Av	$799.40
43	018000800151	1071 LOCKMAN Av	$2,266.74
44	018000800153	1077 LOCKMAN Av	$767.63
45	010000020229	229 Lyon St	$1,226.09

46	003900020210	3931 Marburg Av	$482.16
47	005000060027	4109 MARBURG Av	$2,670.77
48	005000060026	4111 MARBURG Av	$1,658.73
49	005000060025	4115 MARBURG Av	$1,411.15
50	023300020013	1623 MARLOWE Av	$1,072.99
51	023300020011	1629 MARLOWE Av	$864.54
52	020800550330	2653 MCKINLEY Av	$1,753.21
53	020800550322	2658 MCKINLEY Av	$499.20
54	020800550293	2661 MCKINLEY Av	$1,577.36
55	020800550299	2662 MCKINLEY Av	$1,775.34
56	020800550336	2681 MCKINLEY Av	$504.89
57	020800550304	2704 MCKINLEY Av	$289.01
58	020800550225	2740 MCKINLEY Av	$2,351.21
59	020800550202	2750 MCKINLEY Av	$1,192.43
60	020800550237	2751 MCKINLEY Av	$1,422.53
61	020800550270	2752 MCKINLEY Av	$2,137.43
62	020800550236	2753 MCKINLEY Av	$2,143.55
63	020800550151	2754 MCKINLEY Av	$754.85
64	020800550234	2755 MCKINLEY Av	$254.92
65	020800550275	2756 MCKINLEY Av	$1,203.65
66	010000010146	261 W MCMILLAN St	$2,584.70
67	011700140130	1615 Miramar Ct	$4,999.15
68	012600020087	5918 OMEARA Pl	$1,385.44
69	012600020079	5920 OMEARA Pl	$458.54
70	018000800252	1020 OVERLOOK Av	$1,453.46
71	018000800251	1024 OVERLOOK Av	$736.24
72	012600030112	5754 PANDORA Av	$936.64
73	012600030019	5796 PANDORA Av	$2,288.72
74	020800550244	2700 POWELL Dr	$1,902.72
75	020800550266	2703 POWELL Dr	$317.41
76	020800550265	2711 POWELL Dr	$328.77
77	018000800128	4716 RAPID RUN Rd	$1,743.63
78	018000800129	4732 RAPID RUN Rd	$1,490.96
79	020400140064	1605 Ross Av	$3,228.78
80	024300060017	7949 Stillwell Rd	$499.20
81	020800590194	2929 WERK Rd	$703.72
82	020800590174	2947 WERK Rd	$1,396.80
83	020800590193	2955 WERK Rd	$578.60
84	018300020110	4983 Western Hills Av	$590.10
85	018300020109	4987 Western Hills Av	$306.05
86	010200040001	31 William H Taft Rd	$1,605.58

Term Years: ***5***

Term Assessment Amount: $6,242.62

Location #	Billing Parcel	Location	Collection Amount
87	016400030092	932 BRADFORD Ct	$1,749.02
88	018000800123	1030 LOCKMAN Av	$1,489.79
89	020800550241	2743 MCKINLEY Av	$1,834.24
90	005000030033	4100 TAYLOR Av	$1,169.56

		Term Years:	***10***
		Term Assessment Amount:	$8,831.87

Location #	Billing Parcel	Location	Collection Amount
91	020700530010	2299 Harrison Av	$1,215.01
92	018000800345	4738 HIGHRIDGE Av	$1,443.51
93	018000800105	4681 LORETTA Av	$2,557.15
94	020800550359	2649 MCKINLEY Av	$749.88
95	010000010341	2326 Ravine St	$1,395.67
96	011700150019	7837 SUNFIELD Dr	$1,470.66

		Term Years:	***20***
		Term Assessment Amount:	$13,165.98

Location #	Billing Parcel	Location	Collection Amount
97	011500030011	303 E Mitchell Av	$3,126.67
98	020800570001	2970 WERK Rd	$10,039.32

Resolution No. 15-2020

Total Assessment Amount	$162,611.85
Term Years:	***3***
Term Assessment Amount:	$134,371.39

Location #	Billing Parcel	Location	Collection Amount
1	007500020192	546 E 13th St	$781.27
2	012600030061	3228 Ashwood Dr	$1,128.30
3	012600030073	3231 Ashwood Dr	$267.18
4	012600030088	3282 Ashwood Dr	$533.29
5	011600020083	1240 AVON Dr	$954.28
6	005000050001	4218 BALLARD Av	$9,298.55
7	020200420153	1771 Baltimore Av	$313.15
8	020200420156	1775 Baltimore Av	$1,098.55
9	022900050113	5801 BELMONT Av	$1,168.34
10	011700050027	1402 Carolina Av	$1,180.92
11	007300010173	1031 CELESTIAL St	$1,073.84
12	021700510041	3534 Clifton Av	$5,089.45
13	003600060175	4323 CONANT St	$995.99
14	018000800382	4749 DALE Av	$425.64
15	017900790327	4325 DELRIDGE Dr	$1,215.72
16	017500170089	906 ELBERON Av	$2,215.63
17	019400080019	1905 ELMORE St	$2,133.77
18	004000060084	2826 ERIE Av	$1,797.69
19	018300020311	2120 Ferguson Rd	$9,198.23
20	005800020024	3461 FERNSIDE Pl	$1,754.71
21	021600470176	19 Forest Av	$306.05
22	021600470189	33 Forest Av	$1,419.53
23	021600470166	35 Forest Av	$2,277.36
24	003900020338	3320 Glenhurst Pl	$426.77
25	018200050014	4744 GREEN GLEN Ln	$1,215.01
26	020800550091	2836 HARRISON Av	$10,577.81
27	018000800140	4701 HIGHRIDGE Av	$1,967.74
28	018000800142	4716 HIGHRIDGE Av	$2,244.69
29	018000800399	4718 HIGHRIDGE Av	$725.02
30	018000800342	4722 HIGHRIDGE Av	$1,761.81
31	018000800355	4733 HIGHRIDGE Av	$676.17
32	018000800346	4740 HIGHRIDGE Av	$1,179.65
33	018000800258	4779 HIGHRIDGE Av	$891.19
34	018000800259	4781 HIGHRIDGE Av	$608.71
35	010300020027	3209 Jefferson Av	$887.61
36	005600020022	1881 Keys Crsc	$1,821.46
37	01800A800516	5023 LIMBERLOST Ln	$340.14
38	018000800124	1028 LOCKMAN Av	$355.76
39	018000800121	1034 LOCKMAN Av	$410.85
40	018000800119	1038 LOCKMAN Av	$405.89
41	018000800115	1048 LOCKMAN Av	$632.71
42	018000800144	1051 LOCKMAN Av	$799.40
43	018000800151	1071 LOCKMAN Av	$2,266.74
44	018000800153	1077 LOCKMAN Av	$767.63
45	010000020229	229 Lyon St	$1,226.09

46	003900020210	3931 Marburg Av	$482.16
47	005000060027	4109 MARBURG Av	$2,670.77
48	005000060026	4111 MARBURG Av	$1,658.73
49	005000060025	4115 MARBURG Av	$1,411.15
50	023300020013	1623 MARLOWE Av	$1,072.99
51	023300020011	1629 MARLOWE Av	$864.54
52	020800550330	2653 MCKINLEY Av	$1,753.21
53	020800550322	2658 MCKINLEY Av	$499.20
54	020800550293	2661 MCKINLEY Av	$1,577.36
55	020800550299	2662 MCKINLEY Av	$1,775.34
56	020800550336	2681 MCKINLEY Av	$504.89
57	020800550304	2704 MCKINLEY Av	$289.01
58	020800550225	2740 MCKINLEY Av	$2,351.21
59	020800550202	2750 MCKINLEY Av	$1,192.43
60	020800550237	2751 MCKINLEY Av	$1,422.53
61	020800550270	2752 MCKINLEY Av	$2,137.43
62	020800550236	2753 MCKINLEY Av	$2,143.55
63	020800550151	2754 MCKINLEY Av	$754.85
64	020800550234	2755 MCKINLEY Av	$254.92
65	020800550275	2756 MCKINLEY Av	$1,203.65
66	010000010146	261 W MCMILLAN St	$2,584.70
67	011700140130	1615 Miramar Ct	$4,999.15
68	012600020087	5918 OMEARA Pl	$1,385.44
69	012600020079	5920 OMEARA Pl	$458.54
70	018000800252	1020 OVERLOOK Av	$1,453.46
71	018000800251	1024 OVERLOOK Av	$736.24
72	012600030112	5754 PANDORA Av	$936.64
73	012600030019	5796 PANDORA Av	$2,288.72
74	020800550244	2700 POWELL Dr	$1,902.72
75	020800550266	2703 POWELL Dr	$317.41
76	020800550265	2711 POWELL Dr	$328.77
77	018000800128	4716 RAPID RUN Rd	$1,743.63
78	018000800129	4732 RAPID RUN Rd	$1,490.96
79	020400140064	1605 Ross Av	$3,228.78
80	024300060017	7949 Stillwell Rd	$499.20
81	020800590194	2929 WERK Rd	$703.72
82	020800590174	2947 WERK Rd	$1,396.80
83	020800590193	2955 WERK Rd	$578.60
84	018300020110	4983 Western Hills Av	$590.10
85	018300020109	4987 Western Hills Av	$306.05
86	010200040001	31 William H Taft Rd	$1,605.58

Term Years: ***5***

Term Assessment Amount: $6,242.62

Location #	Billing Parcel	Location	Collection Amount
87	016400030092	932 BRADFORD Ct	$1,749.02
88	018000800123	1030 LOCKMAN Av	$1,489.79
89	020800550241	2743 MCKINLEY Av	$1,834.24
90	005000030033	4100 TAYLOR Av	$1,169.56

		Term Years:	***10***
		Term Assessment Amount:	$8,831.87

Location #	Billing Parcel	Location	Collection Amount
91	020700530010	2299 Harrison Av	$1,215.01
92	018000800345	4738 HIGHRIDGE Av	$1,443.51
93	018000800105	4681 LORETTA Av	$2,557.15
94	020800550359	2649 MCKINLEY Av	$749.88
95	010000010341	2326 Ravine St	$1,395.67
96	011700150019	7837 SUNFIELD Dr	$1,470.66

		Term Years:	***20***
		Term Assessment Amount:	$13,165.98

Location #	Billing Parcel	Location	Collection Amount
97	011500030011	303 E Mitchell Av	$3,126.67
98	020800570001	2970 WERK Rd	$10,039.32

City of Cincinnati

801 Plum Street, Suite 354
Cincinnati, Ohio 45202

Phone (513) 352-5270
Fax (513) 352-5287
Email pg.sittenfeld@cincinnati-oh.gov
Web www.cincinnati-oh.gov

P.G. Sittenfeld
Councilmember

August 17, 2020

MOTION

WE MOVE that Findlay Playground - which was closed and gated for a period of nearly two years due to safety concerns - should be a flourishing, shared public space that increases safety, quality of life, and recreational opportunities for the surrounding community.

WE FURTHER MOVE that with the recent re-opening of Findlay Playground, in order to ensure a successful, sustainable, equitable future, that the City Council supports and commits to investing in a course of action which includes and accomplishes the following:

- Uses Downtown/OTR TIF dollars - leveraged against other funds, including new market tax credits and private philanthropy - to repair, revitalize, and upgrade the park portion of the Findlay Playground property

- Prioritizes - in addition to Findlay Playground - a new, improved Over-the-Rhine Recreation Center and a revitalized Grant Park

- Establishes a plan for programming these vital public spaces (while recognizing that TIF dollars are not eligible for operating expenses)

- Creates an agreement between the Cincinnati Recreation Commission and a development manager to execute the project (including its financial, design, construction, and tax credit components)

- Ensures an outcome that is equitable and that reflects a community-driven vision by establishing a diverse, inclusive Steering Committee comprised of representatives from each of the following groups:

- Over-the-Rhine Community Council (2)
- Residents from immediately around Findlay Playground and Grant Park, with a focus on longtime residents (2)
- Cincinnati Recreation Commission (1)

COMMITTEES
Chair: Education, Innovation & Growth *Member:* Budget & Finance • Equity, Inclusion, Youth & The Arts

City of Cincinnati

801 Plum Street, Suite 354
Cincinnati, Ohio 45202

Phone (513) 352-5270
Fax (513) 352-5287
Email pg.sittenfeld@cincinnati-oh.gov
Web www.cincinnati-oh.gov

P.G. Sittenfeld
Councilmember

- Cincinnati City Council (1)
- City of Cincinnati Administration (1)
- Downtown Residents Council (1)
- Cincinnati Health Commission (1)
- Our Daily Bread (1)
- Affordable Housing Organization (1)
- Developer with deep experience in and connection to the neighborhood (1)
- Over-the-Rhine Chamber of Commerce (1)
- Findlay Market (1)

PG Sittenfeld

Council Member P.G. Sittenfeld

COMMITTEES
Chair: Education, Innovation & Growth ***Member:*** Budget & Finance • Equity, Inclusion, Youth & The Arts

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of Council

From: Paula Boggs Muething, Interim City Manager

Subject: FY 2019 Single Audit Report and Comprehensive Annual Financial Report (CAFR), Auditor's Management Letter, and City Response to Auditor's Management Letter

---

The Ohio Auditor of State has issued an unmodified opinion regarding the financial statements that they "present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cincinnati, Hamilton County, Ohio as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America."

The Auditor's Management Letter includes comments for your consideration regarding the City's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments represent matters for which the auditors believe improvements in compliance, internal controls, or operational efficiencies might be achieved. The Finance Department has coordinated with the impacted departments to provide responses to the Management Letter comments.

Transmitted are the fiscal year 2019 financial audit reports, including the Single Audit Report, Comprehensive Annual Financial Report, the Auditor's Management Letter, and the City Response to the Auditor's Management Letter. This report and the referenced attachments were previously sent to the Mayor and Member of Council on March 4, 2020; however, the report was inadvertently filed as an FYI memo and never approved and filed by City Council.

Attachments

c: Karen Alder, Finance Director
Christopher A. Bigham, Assistant City Manager

OHIO AUDITOR OF STATE
KEITH FABER

Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

MANAGEMENT LETTER

City of Cincinnati
Hamilton County
801 Plum Street
Cincinnati, Ohio 45202

To the Honorable Mayor and Members of the City Council:

We have audited the financial statements of the City of Cincinnati, Hamilton County, Ohio (the City) in accordance with *Government Auditing Standards*, as of and for the year ended June 30, 2019, and have issued our report thereon dated December 30, 2019.

Government Auditing Standards require us to report significant internal control deficiencies, fraud, (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated December 30, 2019, for the year ended June 30, 2019.

2 CFR Part 200 subpart F requires that we report all material (and certain immaterial) instances of noncompliance, significant deficiencies, and material weaknesses in internal control related to major federal financial assistance programs. We have issued the required report dated January 30, 2020, for the year ended June 30, 2019.

We are also submitting the following comments for your consideration regarding the City's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments reflect matters that do not require inclusion in the *Government Auditing Standards* or Single Audit reports. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. These comments reflect our continuing desire to assist your government but are only a result of audit procedures performed based on risk assessment procedures and not all deficiencies or weaknesses in controls may have been identified. If you have questions or concerns regarding these comments please contact your regional Auditor of State office.

Noncompliance

1. CSA Unfunded Liability

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No. 3 states the City shall create a 115 Trust Fund prior to the effective date for the purpose of holding and investing funds to provide healthcare retirement benefits. The City must fund the 115 Trust Fund at actuarially appropriate levels sufficient to provide the benefits for the term of the CSA.

The Pension Valuation Report provided by its actuary Cheiron indicates that at December 31, 2018 the actuarial liability of $504,756,819 exceeded the actuarial value of assets of $490,886,745 resulting in an unfunded liability of $13,870,074.

Noncompliance
(Continued)

Failure to adequately fund the 115 Trust Fund could result in a deterioration of the funded status over time. The City should properly fund the 115 Trust Fund as required by the CSA.

2. CSA 115 Trust Funding Policy

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No. 26 regarding Healthcare Funding Obligation states that the City develop and present a proper funding policy for the 115 Trust Fund no later than 30 days prior to the Fairness Hearing. The funding policy will satisfy all consent decree requirements including but not limited to the City's obligation to fully fund the 115 Trust at actuarially appropriate levels for the term of this Agreement.

The City has not presented a proper funding policy for the 115 Trust Fund which fully funds the 115 Trust at actuarially appropriate levels for the term of the Agreement.

Failure to present and implement a funding policy as required could lead to the City's accumulating an unfunded liability for the 115 Trust and possible litigation for the City not being able to meet healthcare requirements per the Agreement.

The City should develop a proper funding policy for the 115 Trust Fund and fund it at actuarially appropriate levels sufficient to provide benefits for the term and as required by the CSA.

3. CSA Collection of Class Counsel Fees

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No. 34 states in part any class counsel fees associated with representation of the Current Employees Class will be ultimately paid back to the Cincinnati Retirement System (CRS) Fund by members of that class from their pension benefits over time in a fair manner consistent with the terms of the Class Notice.

In October 2015, CRS assets were used to pay fees in the amount of $4.6 million to the attorneys representing the Current Employee Class. The Board and CRS staff are unaware of any progress by the various City and plaintiff attorneys to finalize a collection approach. There are currently 530 Current Employee Class members who are retired, and according to the CSA, are eligible to have a portion of their pension benefit withheld to offset the attorney fees paid by CRS on their behalf.

Failure to collect the attorney fees is resulting in less funding for plan assets. The City should finalize an agreement with the Current Employees Class as per the CSA to recoup attorney fees paid on behalf of the Current Employees Class.

Recommendations

1. Park Board Comprehensive Budget

The City of Cincinnati initiated a contract with the accounting firm of Crowe Horwath LLP wherein the firm would provide financial analysis and advisory services relative to the Park Board, Parks Department and Parks Foundation. Crowe Horwath issued a July 26, 2016 report that included the following recommendations: the Park Board obtain a Memorandum of Understanding between the Board, City and Foundation; and the Park Board prepare a comprehensive budget of all sources of anticipated revenues and expenditures.

Recommendations
(Continued)

For 2019 the Park Board did not maintain a comprehensive budget of all sources of anticipated revenues and expenditures. The Park Board prepared, approved, and monitored a budget for the Park Board and the City of Cincinnati prepared a separate budget for certain Park activity accounted for in the City funds.

Failure to prepare a combined budget leaves the Park Board and City of Cincinnati without a complete picture of Cincinnati Park activity and could result in inefficiencies, increased costs, and lack of proper monitoring by the Park Board and Cincinnati City Council. Failure to use a double entry accounting system increases the risk that errors, theft and fraud could occur and not be detected in a timely manner.

The Park Board, Parks Department and Parks Foundation should review and implement the recommendations in the July 26, 2016 Crowe Horwath report.

2. Police Overtime Forms

City of Cincinnati Police Department Procedure Manual Section 12.825 - Compensatory Time and Paid Overtime states, in part: ...personnel working overtime must complete and submit a Form 68P, Overtime and Court Appearance Report by the end of the next working day after the overtime work has been completed. Authorization must be given prior to the employee working the overtime. Authorization of the pre-approval of overtime will be documented in the “Overtime pre-approved by” block on the Form 68P in the form of a signature or name of the unit or name of the supervisor authorizing the overtime. The Form 68P is then completed by filling out the “Duty hours”, “Overtime hours” and “Reason” block. After the Form 68P is then completed a supervisor must sign the “Verified by” line after verifying the accuracy and completeness of overtime documented on the form.

The completed Form 68P should be approved by the employee’s supervisor and submitted to the payroll timekeeper for entering into the PeopleSoft payroll system. The City's policy also indicates that failure to have the form pre-approved and/or verified would result in the form being incomplete and not being approved by the reviewing district/section commander. Payment to the employee is based on information submitted into the payroll system.

We identified the following conditions related to management controls over police overtime procedures:

- Three of 25 (2.4%) employee forms had no pre-approved signature
- Four of 25 (3.2%) employee forms contained incomplete information
- Two of 25 (1.6%) employee forms did not have “verified by” signatures
- Two of 25 (1.6%) employee forms were not stamped or signed by timekeeper

Additionally, the employee forms noted above were approved by the commander, which is contrary to the City's policy. Furthermore, for 32 of 126 (25.4%) Forms 68p the commander did not actually sign the document, but a signature stamp was used.

Recommendations
(Continued)

Failure to properly document and approval overtime forms could result in employees being paid incorrect amounts and it increases the risk that theft, fraud, or errors could occur and not be detected in a timely manner.

All required forms should be completely filled out, properly pre-approved and verified, signed using an actual signature rather than a stamp to ensure that the forms are actually being reviewed and corrected if necessary.

3. Commercial Paper Investments Procedures

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices in certain categories.

The City may invest or deposit up to 40% of interim moneys available in commercial paper notes and bankers acceptances as described in Ohio Rev. Code § 135.14(B)(7). The investment in commercial paper notes of a single issuer shall not exceed in the aggregate 5% of interim moneys available for investment at the time of purchase.

The City relies on Meeder Investment managers to determine that the notes are in the highest classification rating and that the notes of a single issuer do not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, but does not have a procedure in place to determine that the investments in commercial paper do not exceed 5% of the interim monies available for investment at the time of purchase.

Failure to verify the commercial paper investment percentage reduces the City's ability to monitor investment activities and increases the risk of noncompliance. The City should develop procedures to ensure investments in commercial paper do not exceed 5% of the interim monies available for investment at the time of purchase.

4. IT - Employee Separation

Proper computer security requires that user accounts be disabled or removed from the system upon employee separation.

Departments were responsible for notifying the ETS staff upon employee separation as the City did not have an automated process for identifying separated staff. The Enterprise Technology Solutions (ETS) utilized a termination checklist for removing access rights to systems and applications. The form was required by ETS, while other departments are encouraged to use the termination checklist. Upon employee separation, ETS reviewed application software and network access rights to identify access assigned to the former employee for necessary removal of rights.

Seven city staff had CFS access removed from the prior audit. Three of the seven users retired from the City and did not have termination checklists.

Because the City employs 6,500 employees, some of which are part-time, without an automated procedure, it is possible the ETS department will not be notified in a timely manner regarding an employee separation.

Recommendations
(Continued)

The City should devise an automated procedure for notifying ETS upon employment separation to help ensure access privileges of those no longer with the City are immediately removed or disabled from the system. Until an automated process is implemented, ETS management should review and sign-off on the completed termination checklist to help ensure it is completed.

The City should document a review of access rights for all separated staff to help reduce the likelihood of unauthorized access. In addition, management should periodically review user accounts and their privileges to help ensure access rights are consistent with assigned job responsibilities.

5. IT Security – Active Directory Password Expiration

System level users should be granted access to the accounts and functions they require to perform their job. To help ensure this, passwords are used to authenticate the identity of the user attempting to gain access to the system. To prevent the integrity of these passwords from being compromised, passwords should be changed periodically and have password expiration set at least 90 days.

The Active Directory password parameter at the City is set for 90 days. However, users existed without password expiration.

These weaknesses increase the possibility that passwords could be compromised and attempts be made to gain unauthorized access to the system.

All system users should have a password expiration set to 90 days. In addition, passwords should be chosen so that they are not easily associated with the user to which they were assigned. City management should routinely review system accounts to assess the reasonableness and need for these accounts.

6. IT Security – Linux Password Parameters

System level users should be granted access to the accounts and functions they require to perform their job. To help ensure this, passwords are used to authenticate the identity of the user attempting to gain access to the system. To prevent the integrity of these passwords from being compromised, passwords should be changed periodically and have a minimum length required.

The Linux passwords for the Payroll and Finance applications have not been recently changed.

This weakness increases the possibility that these passwords could be compromised and attempts be made to gain unauthorized access to the system.

System level passwords should be changed periodically, as ninety days is the suggested standard. The minimum length of a password should be at least six characters. In addition, passwords should be chosen so that they are not easily associated with the user to which they were assigned. City management should routinely review system accounts to assess the reasonableness and need for these accounts. Authorized access control options (e.g., password change intervals, disabling accounts, authorized privileges, etc.) should be reviewed and assigned on an as-needed basis only.

The City of Cincinnati has responded to issues discussed in this Management Letter. You may obtain a copy of their response from Cheryl Watson at 513-352-5323.

We intend this report for the information and use of the Mayor, City Council, and management.

Keith Faber
Auditor of State

Columbus, Ohio

January 30, 2020

CITY OF CINCINNATI
HAMILTON COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2019

OHIO AUDITOR OF STATE
KEITH FABER

CITY OF CINCINNATI
HAMILTON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	Under Separate Cover
Prepared by Management:	
Comprehensive Annual Financial Report	Under Separate Cover
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	9
Schedule of Findings	13

This page intentionally left blank.

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
U.S. DEPARTMENT OF AGRICULTURE										
* *Passed through Ohio Department of Health*										
Hamilton County WIC Program	391	10.557	03120011WA1118	NAM	Health	$ 1,186	$ 5			
Hamilton County WIC Program	391	10.557	03120011WA1219	NAM	Health	2,044	8	$ 3,203		
	Total for CFDA No. 10.557					3,230	13	3,203		
* *Passed through Ohio Department of Education*										
Child and Adult Care Food Program (CACFP)	324	10.558	55x2031	NAR	Recreation			4		
	Total for CFDA No. 10.558							4		
TOTAL U.S. DEPARTMENT OF AGRICULTURE						3,230	13	3,207		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
CDBG - Entitlement Grants Cluster:										
Community Development Block Grants/ Entitlement Grants	304	14.218	B14MC390003	NAC	DCED	869		811		
Community Development Block Grants/ Entitlement Grants	304	14.218	B15MC390003	NAC	DCED	1,598		1,457		$ 200
Community Development Block Grants/ Entitlement Grants	304	14.218	B16MC390003	NAC	DCED	823		651		40
Community Development Block Grants/ Entitlement Grants	304	14.218	B17MC390003	NAC	DCED	3,171		2,893		1,116
Community Development Block Grants/ Entitlement Grants	304	14.218	B18MC390003	NAC	DCED	4,714	709	5,257		2,962
Community Development Block Grants/ Entitlement Grants	304	14.218	B19MC390003	NAC	DCED		258	960		
	Total for CFDA No. 14.218 i					11,175	967	12,029	-	4,318
				Total for CDBG - Entitlement Grants Cluster		11,175	967	12,029	-	4,318
Emergency Solutions Grant Program - 2017 Grant	445	14.231	E17 MC 39 0003	NAO	DCED	9		9		9
Emergency Solutions Grant Program - 2018 Grant	445	14.231	E18 MC 39 0003	NAO	DCED	949		949		948
	Total for CFDA No. 14.231					958	-	958	-	957
HOME Investment Partnerships Program - 2014	411	14.239	M14MC390213	NAC	DCED	1,118		1,145		
HOME Investment Partnerships Program - 2015	411	14.239	M15MC390213	NAC	DCED	107		112		
HOME Investment Partnerships Program - 2016	411	14.239	M16MC390213	NAC	DCED	177		177		
HOME Investment Partnerships Program - 2017	411	14.239	M17MC390213	NAC	DCED	239		265		8
HOME Investment Partnerships Program - 2018	411	14.239	M18MC390213	NAC	DCED	243	93	243		141
HOME Investment Partnerships Program - 2019	411	14.239	M19MC390213	NAC	DCED		165			
	Total for CFDA No. 14.239 i					1,884	258	1,942	-	149
Housing Opportunities for Persons with AIDS - 2016	465	14.241	OHH 16001	NAO	DCED	46		43		43
Housing Opportunities for Persons with AIDS - 2017	465	14.241	OHH 17001	NAO	DCED	311		335		335
Housing Opportunities for Persons with AIDS - 2018	465	14.241	OHH 18001	NAO	DCED	506		485		485
	Total for CFDA No. 14.241					863	-	863	-	863
CDBG Section 108 Loan Guarantees	305	14.248	B12MC 390003	NAO	DCED		151	319		
	Total for CFDA No. 14.248 i					-	151	319	-	-
Lead Hazard Reduction Demonstration Grant Program	381	14.905	OHLHB0582-14	NAM	Health	98		52		
Lead Hazard Reduction Demonstration Grant Program	387	14.905	OHLHD031117	NAO	Finance	35		124		
	Total for CFDA No. 14.905					133	-	176	-	-
TOTAL FOR U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						15,013	1,376	16,287	-	6,287
U.S DEPARTMENT OF INTERIOR										
Fish and Wildlife Cluster:										
* *Passed through Ohio Department of Natural Resources, Division of Wildlife*										
Sport Fish Restoration	324	15.605	AQ18-31102	NAR	Recreation			7		
Sport Fish Restoration	324	15.605	AQ19-31102	NAR	Recreation	8		1		
	Total for CFDA No. 15.605					8	-	8	-	-
				Total for Fish and Wildlife Cluster		8	-	8	-	-
TOTAL FOR U.S. DEPARTMENT OF INTERIOR						8	-	8	-	-

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
U.S. DEPARTMENT OF JUSTICE										
* *Passed through Ohio Attorney General*										
Crime Victim Assistance (18VALU & 18VALU ADD-ON)	368	16.575	2018-VOCA-109309512 / 128496696	NAS	Police	$ 36		$ 44		
Crime Victim Assistance (19VALU)	368	16.575	2019-VOCA-132135903	NAS	Police	99		104		
	Total for CFDA No. 16.575					135	-	148	-	-
* *Passed through Ohio Office of Criminal Justice Services*										
Violence Against Women Formula Grants (17VAWA)	368	16.588	2017-WF-VA5-8583	NAS	Police	44		44		$ 44
Violence Against Women Formula Grants (18VAWA)	368	16.588	2017-WF-VA5-8583a / 2018-WF-VA5-8583	NAS	Police	13		13		13
	Total for CFDA No. 16.588					57	-	57	-	57
Public Safety Partnership and Community Policing Grants (15COPS)	368	16.710	2015-UL-WX-0030	NAS	Police	343		343		
Public Safety Partnership and Community Policing Grants (16COPS)	368	16.710	2016-UL-WX-0050	NAS	Police	726		673		
	Total for CFDA No. 16.710					1,069	-	1,016	-	-
2016 Technology Innovation for Public Safety (16TIPS)	368	16.738	2016-DG-BX-K052	NAS	Police	32		72	$ (40)	
Edward Byrne Memorial Justice Assistance Grant Program (16JAG)	478	16.738	2016-DJ-BX-0213	NAS	Police		$ 1	56	70	56
Edward Byrne Memorial Justice Assistance Grant Program (17JAG)	478	16.738	2017-DJ-BX-0116	NAS	Police	302	3	154		154
Edward Byrne Memorial Justice Assistance Grant Program (18JAG)	478	16.738	2018-DJ-BX-0599	NAS	Police	295		133		133
	Total for CFDA No. 16.738					629	4	415	30	343
Body Worn Camera Policy and Implementation	980	16.835	2016-BC-BX-K061	CP	Police	150		178		
	Total for CFDA No. 16.835					150	-	178	-	-
Equitable Sharing Program	366	16.922		NAS	Police	483		88	124	
Equitable Sharing Program	367	16.922		NAS	Police	(21)	6	233	(85)	
	Total for CFDA No. 16.922					462	6	321	39	-
TOTAL FOR U.S. DEPARTMENT OF JUSTICE						2,502	10	2,135	69	400
U.S. DEPARTMENT OF TRANSPORTATION										
Airport Improvement Program (FAA Local Match 142329)	980	20.106	3-39-0018-022-2014	CP	DOTE			350		
Airport Improvement Program (FAA/ODOT Local Match 172329)	980	20.106	3-39-0018-024-2017	CP	DOTE	1,434		3,495		
	Total for CFDA No. 20.106					1,434	-	3,845	-	-
Highway Planning and Construction Cluster:										
* *Passed through Ohio Department of Transportation*										
Highway Planning and Construction	980	20.205	PID 87036	CP	DOTE	299	292	595		
Highway Planning and Construction	980	20.205	PID 94068	CP	DOTE	154	49	203		
Highway Planning and Construction	980	20.205	PID 94484	CP	DOTE	1,993	1,767	3,761		
Highway Planning and Construction	980	20.205	PID 96693	CP	DOTE	45		45		
Highway Planning and Construction	980	20.205	PID 98757	CP	DOTE	97		97		
Highway Planning and Construction	980	20.205	PID 99782	CP	DOTE	75		75		
Highway Planning and Construction	980	20.205	PID 102062	CP	DOTE	42	32	60		
Highway Planning and Construction	980	20.205	PID 107981	CP	DOTE	12		241		
Highway Planning and Construction	980	20.205	PID 107982	CP	DOTE	155		366		
Highway Planning and Construction	980	20.205	PID 101886	CP	DOTE	1,413	471	2,049		
	Total for CFDA No. 20.205					4,285	2,611	7,492	-	-
					Total for Highway Planning and Construction Cluster	4,285	2,611	7,492	-	-
Federal Transit Cluster:										
* *Passed through Southwest Ohio Regional Transit Authority*										
Federal Transits-Capital Investment Grants	980	20.500	OH-03-0303-00	CP	DOTE			3,366		
	Total for CFDA No. 20.500 ii					-	-	3,366	-	-
					Total for Federal Transit Cluster	-	-	3,366	-	-

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
Highway Safety Cluster:										
* *Passed through Blue Ash Police Department*										
State and Community Highway Safety	368	20.600	2017 MOA-Sub-recipient	NAS	Police	$ 11		$ 11		
State and Community Highway Safety	368	20.600	2018 MOA-Sub-recipient	NAS	Police	6		6		
* *Passed through Ohio Traffic Safety Office*										
State and Community Highway Safety	368	20.600	IDEP/STEP-2018-Cinti Police Dept-00026	NAS	Police	16		16		
State and Community Highway Safety	368	20.600	IDEP/STEP-2019-Cinti Police Dept-00012	NAS	Police	19		19		
State and Community Highway Safety	368	20.600	GG-2019-Cincinnati Police Dept-00024	NAS	Police	8		15		
	Total for CFDA No. 20.600					60	-	67	-	-
* *Passed through Ohio Traffic Safety Office*										
National Priority Safety Programs	368	20.616	DDEP-2019-00033	NAS	Police	6		6		
	Total for CFDA No. 20.616					6	-	6	-	-
					Total for Highway Safety Cluster	66	-	73	-	-
* *Passed through Ohio Traffic Safety Office*										
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	368	20.608	IDEP/STEP-2018-Cinti Police Dept-00026	NAS	Police	31		31		
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	368	20.608	IDEP/STEP-2019-Cinti Police Dept-00012	NAS	Police	27		27		
	Total for CFDA No. 20.608					58	-	58	-	-
TOTAL FOR U.S. DEPARTMENT OF TRANSPORTATION						5,843	$ 2,611	14,834	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
* *Passed through Council On Aging of Southwest Ohio*										
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	324	93.043		NAR	Recreation	1		1		
	Total for CFDA No. 93.043					1	-	1	-	-
Aging Cluster:										
* *Passed through Council On Aging of Southwest Ohio*										
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	324	93.044	65x2076	NAR	Recreation	10	4	5		
	Total for CFDA No. 93.044					10	4	5	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	324	93.045	65x2076	NAR	Recreation	76		110		
	Total for CFDA No. 93.045					76	-	110	-	-
Nutrition Services Incentive Program	324	93.053	65x2076	NAR	Recreation	10		8		
	Total for CFDA No. 93.053					10	-	8	-	-
					Total for Aging Cluster	96	4	123	-	-
* *Passed through National Recreation and Parks Association*										
Chronic Diseases: Research, Control and Prevention	324	93.068		NAR	Recreation			1		
	Total for CFDA No. 93.068					-	-	1	-	-
* *Passed through Ohio Department of Health*										
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	350	93.074	03120012PH1019	NAM	Health	64		64		
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	350	93.074	03120012PH0918	NAM	Health	46				
	Total for CFDA No. 93.074					110	-	64	-	-
* *Passed through Ohio Department of Health*										
Family Planning Services	350	93.217	03120011RH0819	NAM	Health	250	27	276		
Family Planning Services	350	93.217	03120011RH0920	NAM	Health		10	556	$ 10	
Family Planning Services	350	93.217	03120011RH0718	NAM	Health	116	17	135		
	Total for CFDA No. 93.217					366	54	967	10	-
Health Center Program Cluster										
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	446	93.224	H80CS25683	NAM	Health	2,884		2,843		
* *Passed through Cincinnati Health Network*										
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	448	93.224	H80CS00189	NAM	Health	257		221		
	Total for CFDA No. 93.224					3,141	-	3,064	-	-
					Total for Health Center Program Cluster	3,141	-	3,064	-	-

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
* *Passed through Ohio Department of Health*										
Immunization Cooperative Agreements	415	93.268	03120012GV0119	NAM	Health	$ 211		$ 238		
Immunization Cooperative Agreements	415	93.268	03120012IM1017	NAM	Health	42				
Total for CFDA No. 93.268						253	-	238	-	-
* *Passed through Ohio Department of Health*										
Tobacco Use Prevention and Cessation	350	93.305	03120014TU0218	NAM	Health	50				
Tobacco Use Prevention and Cessation	350	93.305	03120014TU0319	NAM	Health	42		75		
Total for CFDA No. 93.305						92	-	75	-	-
Grants for Capital Development in Health Centers	446	93.526	15CFCAA-HIP	NAM	Health	510		629		
Total for CFDA No. 93.526						510	-	629	-	-
TANF Cluster:										
* *Passed through Ohio Department of Jobs and Family Services*										
Temporary Assistance for Needy Families	323	93.558	05x2034 & 05x2035	APR	Recreation	380	$ 136	643		
Total for CFDA No. 93.558						380	136	643	-	-
					Total for TANF Cluster	380	136	643	-	-
* *Passed through Ohio Department of Jobs and Family Services*										
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	350	93.566	G-1415-17-0841	NAM	Health	107		107		
Total for CFDA No. 93.566						107	-	107	-	-
CCDF Cluster										
* *Passed through Ohio Department of Jobs and Family Services*										
Child Care and Development Block Grant	323	93.575	05x2034 & 05x2035	APR	Recreation	191	68	321		
Total for CFDA No. 93.575						191	68	321	-	-
* *Passed through Ohio Department of Jobs and Family Services*										
Social Services Block Grant	323	93.667	05x2034 & 05x2035	APR	Recreation	191	68	321		
Total for CFDA No. 93.667						191	68	321	-	-
* *Passed through Ohio Department of Health*										
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	425	93.758	03120014CC0918	NAM	Health	52		87		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	425	93.758	03120014CC1019	NAM	Health	39		11		
Total for CFDA No. 93.758						91	-	98	-	-
* *Passed through Ohio Department of Developmental Disabilities*										
Medical Assistance Program	324	93.778		NAR	Recreation	7		11		
Total for CFDA No. 93.778						7	-	11	-	-
* *Passed through Ohio Department of Health*										
Maternal and Child Health Services Block Grant to States	350	93.994	03120011RH0819	NAM	Health	138		138		
Maternal and Child Health Services Block Grant to States	350	93.994	03120011RH0718	NAM	Health	125		125		
Total for CFDA No. 93.994						263	-	263	-	-
TOTAL FOR US. DEPARTMENT OF HEALTH AND HUMAN SERVICES						5,799	330	6,926	$ 10	-
U.S. DEPARTMENT OF HOMELAND SECURITY										
* *Passed through Ohio Department of Natural Resources, Division of Parks and Watercraft*										
Boating Safety Financial Assistance	324	97.012	19-13	NAR	Recreation	11				
Total for CFDA 97.012						11	-	-	-	-
* *Passed through Ohio Department of Public Safety*										
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	479	97.036	FEMA-4360-DR-15000-00	NAO	Finance	417	121	537		
Total for CFDA No. 97.036						417	121	537	-	-
Assistance to Firefighters Grant	472	97.044	EMW-2016-FO-06950	NAS	Fire	186		186		
Assistance to Firefighters Grant	472	97.044	EMW-2017-FO-06892	NAS	Fire	1,225		1,216		
Total for CFDA No. 97.044						1,411	-	1,402	-	-
Port Security Grant Program	368	97.056	EMW-2013-PU-00176	NAS	Police	3				
Port Security Grant Program	368	97.056	EMW-2016-PU-00391	NAS	Police	1		5		
Port Security Grant Program	368	97.056	EMW-2017-PU-00197	NAS	Police	31		14		
Total for CFDA No. 97.056						35	-	19	-	-
Staffing for Adequate Fire and Emergency Response	472	97.083	EMW-2015-FH-00547	NAS	Fire	2,142		2,142		
Staffing for Adequate Fire and Emergency Response	472	97.083	EMW-2017-FH-00573	NAS	Fire	632		632		
Total for CFDA No. 97.083						2,774	-	2,774	-	-
TOTAL FOR U.S. DEPARTMENT OF HOMELAND SECURITY						4,648	121	4,732	-	-
TOTAL FEDERAL GRANTS & SUBSIDIES (Non-GAAP Basis)						$ 37,043	$ 4,461	$ 48,129	$ 79	$ 6,687

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Notes to the Schedule of Receipts and Expenditures of Federal Awards

Basis of Presentation - The schedule of receipts and expenditures of federal awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the fiscal year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the City.

Summary of Significant Accounting Policies - Expenditures reported on the Schedule are reported on the Non-GAAP budgetary basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain type of expenditures are not allowed or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The City has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance

i Total Department of Community & Economic Development (DCED) loans outstanding at June 30, 2019 totaled $9,213,374 under CFDA 14.218, $44,548,249 under CFDA 14.239, $319,283 under CFDA 14.248, and $6,547,483 under CFDA 14.256.

ii In 2012 the City entered into an intergovernmental cooperative agreement with SORTA to administer the grants awarded to the City as a sub-recipient. The City is responsible for the assurance that invoices paid are in compliance with the grants. The remaining grant covered under this agreement is:

The Urban Circulator Grant	CFDA 20.500	$	24,990,000.00

* Indicates Federal monies passed through another agency to the City of Cincinnati

Reconciliation of Schedule of Receipts and Expenditures of Federal Awards to Budgetary Statements

	Budgetary Statements	SEFA
Special Recreation Fund (APR)	$ 762	$ 762
Community Development (NAC)	13,059	13,059
Health (NAM)	8,261	8,261
Other Grants (NAO)	2,273	2,273
Recreation Grants (NAR)	123	123
Safety (NAS)	6,696	6,696
Capital Projects (CP)	5,869	5,869
		$ 37,043

This page intentionally left blank.

OHIO AUDITOR OF STATE
KEITH FABER

Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

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

City of Cincinnati
Hamilton County
801 Plum Street
Cincinnati, Ohio 45202

To the Honorable Mayor and Members of the City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cincinnati, Hamilton County, (the City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 30, 2019.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the City's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the City'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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Keith Faber
Auditor of State

Columbus, Ohio

December 30, 2019

OHIO AUDITOR OF STATE
KEITH FABER

Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City of Cincinnati
Hamilton County
801 Plum Street
Cincinnati, Ohio 45202

To the Honorable Mayor and Members of the City Council:

Report on Compliance for each Major Federal Program

We have audited the City of Cincinnati's (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the City of Cincinnati's major federal programs for the year ended June 30, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City's major federal programs.

Management's Responsibility

The City's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the City's compliance for each of the City's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the City's major programs. However, our audit does not provide a legal determination of the City's compliance.

Opinion on each Major Federal Program

In our opinion, the City of Cincinnati complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance**.**

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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Cincinnati (the City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated December 30, 2019. We conducted our audit to opine on the City's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Keith Faber
Auditor of State

Columbus, Ohio

January 30, 2020

This page intentionally left blank.

CITY OF CINCINNATI
HAMILTON COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
JUNE 30, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any 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 weaknesses in internal control reported for major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	No
(d)(1)(vii)	**Major Programs (list):**	Emergency Solutions Grant CFDA #14.231 HOME Investment Partnerships Program CFDA #14.239 Highway Planning and Construction CFDA #20.205 Airport Improvement Program CFDA #20.106 Assistance to Firefighters Grant CFDA #97.044
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 1,443,870 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR § 200.520?**	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

4. OTHER – FINDINGS FOR RECOVERY

In addition, we identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS or Single Audit Compliance and Controls reports.

FINDING NUMBER 2019-001

Finding for Recovery – Brian Coates

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose.

The City of Cincinnati approved Brian Coates' Police Sergeant salary at $38.88 an hour beginning June 1, 2017 ($37.38 an hour for the period prior to June 1, 2017). Between the period of January 19, 2017 through January 19, 2018, Mr. Coates was paid for 22 days in which he was absent from work and did not use available leave. As a result, an overpayment of $6,734 occurred.

Description		Rate		Total
72 hours paid but not worked	x	$37.38 per hour	=	$2,691
104 hours paid but not worked	x	$38.88 per hour	=	4,043
Overpayment				**$6,734**

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Brian Coates in the amount of $6,734, and in favor of the City of Cincinnati General Fund, in the amount of $6,734.

Officials' Response:

The City of Cincinnati reached a settlement agreement with Lakisha Gross. Upon her return on May 17, 2020, she will repay the City $8,692.00 via payroll deduction from her bi-weekly paycheck, spread evenly over 39 pay periods. The City is currently negotiating a settlement agreement for full repayment with Brian Coates's attorney. The City sent a demand letter for a repayment plan on February 18, 2020 to Darren Sellers.

FINDING NUMBER 2019-002

Finding for Recovery Partially Repaid– Lakisha Gross

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose.

The City of Cincinnati approved Lakisha Gross' Police Sergeant salary at $40.44 beginning May 23, 2018 ($38.88 for the period prior to May 23, 2018). Between the period of May 5, 2018 thru April 6, 2019, Ms. Gross was paid for 215.48 hours over 54 days in which she arrived late and/or left work early but did not use available leave. As a result, an overpayment of $8,692 occurred.

FINDING NUMBER 2019-002
(Continued)

Description		Rate		Total
13.40 hours paid but not worked	x	$38.88 per hour	=	$520
202.08 hours paid but not worked	x	$40.44 per hour	=	8,172
Overpayment				**$8,692**

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Lakisha Gross in the amount of $8,692, and in favor of the City of Cincinnati General Fund, in the amount of $8,692. Ms. Gross has entered into a repayment plan with the City.

Officials' Response:

The City of Cincinnati reached a settlement agreement with Lakisha Gross. Upon her return on May 17, 2020, she will repay the City $8,692.00 via payroll deduction from her bi-weekly paycheck, spread evenly over 39 pay periods. The City is currently negotiating a settlement agreement for full repayment with Brian Coates's attorney. The City sent a demand letter for a repayment plan on February 18, 2020 to Darren Sellers.

FINDING NUMBER 2019-003

Finding for Recovery – Darren Sellers

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose.

The City of Cincinnati approved Darren Sellers' Police Officer salary at $34.67. Between the period of May 5, 2018 through March 5, 2019, Mr. Sellers was paid for 62.2 hours over 19 days in which he arrived late for work but did not use available leave. As a result, an overpayment of $2,156 occurred.

Description		Rate		Total
62.2 hours paid but not worked	x	$34.67 per hour	=	$2,156
Overpayment				**$2,156**

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended may be hereby issued against Darren Sellers in the amount of $2,156, and in favor of the City of Cincinnati General Fund, in the amount of $2,156.

Officials' Response:

The City of Cincinnati reached a settlement agreement with Lakisha Gross. Upon her return on May 17, 2020, she will repay the City $8,692.00 via payroll deduction from her bi-weekly paycheck, spread evenly over 39 pay periods. The City is currently negotiating a settlement agreement for full repayment with Brian Coates's attorney. The City sent a demand letter for a repayment plan on February 18, 2020 to Darren Sellers.

This page intentionally left blank.

Noncompliance

1. CSA Unfunded Liability

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No.3 states the City shall create a 115 Trust Fund prior to the effective date for the purpose of holding and investing funds to provide healthcare retirement benefits. The City must fund the 115 Trust Fund at actuarially appropriate levels sufficient to provide the benefits for the term of the CSA.

The Pension Valuation Report provided by its actuary Cheiron indicates that at December 31, 2018the actuarial liability of $504,756,819 exceeded the actuarial value of assets of $490,886,745resulting in an unfunded liability of $13,870,074.

Failure to adequately fund the 115 Trust Fund could result in a deterioration of the funded status overtime. The City should properly fund the 115 Trust Fund as required by the CSA.

Retirement Response*: In accordance with the relevant terms of the CSA, the City presented a 115 Trust funding policy to the parties. It continues to negotiate with the parties under Court supervision regarding the terms of the proposed policy. The Court continues to actively work with the parties to obtain resolution, and reserves the right, pursuant to the CSA and accompanying Consent Decree, to impose a funding policy at the request of the parties or upon a formal finding of impasse. While negotiations continue, the City implemented certain prescription drug cost management measures during the latter half of 2019 and a Medicare Advantage Plan effective January 1, 2020. Once these savings are factored into the December 31, 2019 actuarial valuation, the Healthcare Trust funding ratio is expected to retain its strong funding level.*

2. CSA 115 Trust Funding Policy

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No.26 regarding Healthcare Funding Obligation states that the City develop and present a proper funding policy for the 115 Trust Fund no later than 30 days prior to the Fairness Hearing. The funding policy will satisfy all consent decree requirements including but not limited to the City's obligation to fully fund the 115 Trust at actuarially appropriate levels for the term of this Agreement.

The City has not presented a proper funding policy for the 115 Trust Fund which fully funds the 115Trust at actuarially appropriate levels for the term of the Agreement.

Failure to present and implement a funding policy as required could lead to the City's accumulating an unfunded liability for the 115 Trust and possible litigation for the City not being able to meet healthcare requirements per the Agreement.

The City should develop a proper funding policy for the 115 Trust Fund and fund it at actuarially appropriate levels sufficient to provide benefits for the term and as required by the CSA.

Retirement Response*: In accordance with the relevant terms of the CSA, the City presented a 115 Trust funding policy to the parties. It continues to negotiate with the parties under Court supervision regarding the terms of the proposed policy. The Court continues to actively work with the parties to obtain resolution, and reserves the right, pursuant to the CSA and accompanying Consent Decree, to impose a funding policy at the request of the parties or upon a formal finding of impasse.*

3. CSA Collection of Class Counsel Fees

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No.34 states in part any class counsel fees associated with representation of the Current

Employees Class will be ultimately paid back to the Cincinnati Retirement System (CRS) Fund by members of that class from their pension benefits over time in a fair manner consistent with the terms of the Class Notice.

In October 2015, CRS assets were used to pay fees in the amount of $4.6 million to the attorneys representing the Current Employee Class. The Board and CRS staff are unaware of any progress by the various City and plaintiff attorneys to finalize a collection approach. There are currently 530Current Employee Class members who are retired, and according to the CSA, are eligible to have apportion of their pension benefit withheld to offset the attorney fees paid by CRS on their behalf.

Failure to collect the attorney fees is resulting in less funding for plan assets. The City should finalize an agreement with the Current Employees Class as per the CSA to recoup attorney fees paid on behalf of the Current Employees Class.

Retirement Response*: In accordance with the relevant terms of the CSA, the City presented an attorneys' fees collection proposal and schedule to the parties. It continues to negotiate with the parties under Court supervision regarding the terms of such proposal and schedule. The Court continues to actively work with the parties to obtain a negotiated resolution, and reserves the right, pursuant to the CSA and accompanying Consent Decree, to impose a collection policy at the request of the parties or upon a formal finding of impasse.*

Recommendations

1. Park Board Policies

When designing the public office's system in internal control and the specific control activities, management should consider ensuring that accounting records are properly designed, verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records, and performing analytical procedures to determine the reasonableness of financial data.

The Park Board has not adopted formal policies for the following:

- Credit card purchases and required supporting documentation
- Travel and meal reimbursements
- Gift card purchases

Failure to establish formal policies could lead to unauthorized usage and result in misappropriation of funds.

The Park Board should establish policies and procedures related to credit card purchases, travel and meal expense reimbursement and required documentation, timely payment of credit cards, and the use of gift cards (including the reporting of gift cards to Park Board staff as taxable income).

Park Board Response*: Park Board disagrees with the findings. All credit cards are City issued and approved. All purchases follow City's policy and procedures. Park Board follows the City's policy and procedure for travel and meals reimbursement. Park Board no longer provides gift cards See attachments A, B and C for policies.*

2. Park Board Comprehensive Budget

The City of Cincinnati initiated a contract with the accounting firm of Crowe Horwath LLP wherein the firm would provide financial analysis and advisory services relative to the Park Board, Parks Department and Parks Foundation. Crowe Horwath issued a July 26, 2016 report that included the following recommendations: The Park Board obtain a Memorandum of Understanding between the Board, City and Foundation; and the Park Board prepare a comprehensive budget of all sources of anticipated revenues and expenditures.

For 2019 the Park Board did not maintain a comprehensive budget of all sources of anticipated revenues and expenditures. The Park Board prepared, approved, and monitored a budget for the Park Board and the City of Cincinnati prepared a separate budget for certain Park activity accounted for in the City funds.

Failure to prepare a combined budget leaves the Park Board and City of Cincinnati without a complete picture of Cincinnati Park activity and could result in inefficiencies, increased costs, and lack of proper monitoring by the Park Board and Cincinnati City Council. Failure to use a double entry accounting system increases the risk that errors, theft and fraud could occur and not be detected in a timely manner.

The Park Board, Parks Department and Parks Foundation should review and implement the recommendations in the July 26, 2016 Crowe Horwath report.

Park Board Response*: MOU was signed between the Park Board, City of Cincinnati and Parks Foundation on April 16, 2018. Park Board Staff provided the Commissioners a full budget picture during the August 15, 2019 board meeting. See attachments D and E.*

3. Police Overtime Forms

City of Cincinnati Police Department Procedure Manual Section 12.825 - Compensatory Time and Paid Overtime states, in part: ...personnel working overtime must complete and submit a Form68P, Overtime and Court Appearance Report by the end of the next working day after the overtime work has been completed. Authorization must be given prior to the employee working the overtime. Authorization of the pre-approval of overtime will be documented in the “Overtime preapproved by” block on the Form 68P in the form of a signature or name of the unit or name of the supervisor authorizing the overtime. The Form 68P is then completed by filling out the “Duty hours”, “Overtime hours” and “Reason” block. After the Form 68P is then completed a supervisor must sign the “Verified by” line after verifying the accuracy and completeness of overtime documented on the form.**(Continued)**The completed Form 68P is approved by the employee’s supervisor and submitted to the payroll timekeeper for entering into the PeopleSoft payroll system. The City's policy also indicates that failure to have the form pre-approved and/or verified would result in the form being incomplete and not being approved by the reviewing district/section commander. Payment to the employee is based on information submitted into the payroll system. We identified the following conditions related to management controls over police overtime procedures:

- Three of 25 (2.4%) employee forms had no pre-approved signature
- Four of 25 (3.2%) employee forms contained incomplete information
- Two of 25 (1.6%) employee forms did not have “verified by” signatures
- Two of 25 (1.6%) employee forms were not stamped or signed by timekeeper

Additionally, the employee forms noted above were approved by the commander contrary to the City's policy. Furthermore, for 32 of 126 (25.4%) Forms 68p the commander did not actually sign the document, but a signature stamp was used.

Failure to properly document and approval overtime forms could result in employees being paid incorrect amounts and it increases the risk that theft, fraud, or errors could occur and not be detected in a timely manner.

All required forms should be completely filled out, properly pre-approved and verified, signed using an actual signature rather than a stamp to ensure that the forms are actually being reviewed and corrected if necessary.

Police Response*: The staff of the Auditor of the State of Ohio supplied samples of overtime Form 68Ps cited above for the Police Department's review and response, explanation/refutation, and actions to correct the information identified.*

The four bullet points are addressed as follows:

Three of 25 (2.4%) employee forms had no pre-approved signature

The samples referenced above contain three Form 68Ps without preapproval notation. The three Form 68Ps are related to Outside Employment Extension of Police Services Details which were generated and assigned by the Detail Coordination Squad/COPLOGIC software utilized by the Department. The listing of preapproval is addressed in Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.c. which states in part:

> *c. In cases of contingency or reimbursable overtime, such as details assigned by Detail Coordination Squad (DCS), preplanned City paid details, SWAT incidents, etc., no signature is required. However, the name of the unit (e.g., DCS) or the supervisor authorizing the overtime will be entered in the "Overtime pre-approved by" block.*

All three Form 68Ps pertain to overtime completed in District Five. The name of the District Five Commander, Captain Doug Wiesman, is listed in the preapproval box on all three Form 68Ps. No violation.

Four of 25 (3.2%) employee forms contained incomplete information

The four samples referenced above contain incomplete information. All four contain different officers, from different assignments, who worked different types of overtime. A pattern does not exist with any personnel involved in the approval process.

A pattern does exist with the middle section of the Form 68Ps. On November 1, 2018, the Department revised and expanded the Form 68P, Overtime and Court Appearance Report, into four distinct overtime reports: Recall & Overtime Report, Court Appearance Overtime Report, Detail-Event Overtime Report, and Field Training Officer Compensation Report. The middle section of these forms requests additional information which does not always apply to the overtime being worked.

The Department recognizes the importance of completely filling out the overtime Forms 68P-RO and Form 68P-DE as addressed in Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.d. which states in part:

> *d. Thoroughly fill in all non-shaded portions of the Form 68P-RO or Form 68P-DE.*

The Department will review Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.d with personnel to address the problem.

Two of 25 (1.6%) employee forms did not have "verified by" signatures

Two of the samples referenced above do not have a "verified by" signature. The Department recognizes this error in the two Form 68Ps identified. The two Form 68Ps involve a police sergeant who worked Outside Employment Extension of Police Services Details in a District in which he was not assigned. This sergeant worked Council approved PVO in District One on two consecutive dates. Both Form 68Ps were approved by Lieutenant Mark Briede, the Acting District One Commander. Verifying Form 68Ps is addressed in Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.f.& g. which states in part:

> *f. A sergeant or above will sign the "Verified by" line on the Form 68P-RO or Form 68P-DE after verifying the overtime worked and the accuracy and completeness of the form.*
>
> *g. Failure to have the form pre-approved and/or verified will result in the form being incomplete and will not be approved by the reviewing district/section commander.*

The Department will review Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.d & g. with personnel to address the problem.

Two of 25 (1.6%) employee forms were not stamped or signed by timekeeper

Two of the samples referenced above do not indicate the name of the timekeeper. The Department recognizes this error in the two Form 68Ps identified. Both Form 68Ps pertain to different officers working pre-approved University of Cincinnati Crime Prevention off-duty overtime details in District Five on consecutive dates. A pattern does not exist with any personnel involved in the approval process.

Additionally, the staff of the State Auditor's Office noted that on 32 of 126 (25.4%) Form 68Ps the commander did not actually sign the document, but a signature stamp was used. The representative sample cited is narrowly and specifically related to Court Appearances. The management of Court Appearances, including but not limited to at the approval of compensation, is managed by Procedures 12.815: Court Appearances, Jury Duty, and Other Hearings, 12.817: Court Management as well as the listed Procedure 12.825: Compensatory Time and Paid Overtime. The process includes a multi-layered notification process, in lieu of subpoena service, which requires supervisory oversight at four separate levels prior to approval for compensation for pay or time. The use of the stamp and omission of a signature or initials did not result in unwarranted compensation.

On an unrelated Form 68P, the auditors noted a stamp was used on the "Approved by" line but was deemed okay due to having been initialed. The Department recognizes the name stamp (alone) is not sufficient for commanders to approve Form 68Ps.

The Department will review Procedure 12.825: Compensatory Time and Paid Overtime, as it pertains to using name stamps on Form 68Ps, with personnel to address the problem.

In the email from Mr. Mark Ashworth to the City's Department Directors dated January 10, 2020, he noted under the second bullet point: "Police – Recommendation items #3 has occurred for the 2nd Year." The Department recognizes that these same compliance issues have been previously identified by both the State Auditor's Office and in our Inspections Section's Semi-Annual Overtime Audits. These compliance issues are inherited with the archaic payroll system currently in use. The Police Department has been working on the implementation of the KRONOS Personnel System which is anticipated to improve the Department's audit capacity while managing personnel and overtime use.

4. Commercial Paper Investments Procedures

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices in certain categories.

The City may invest or deposit up to 40% of interim moneys available in commercial paper notes and bankers' acceptances as described in Ohio Rev. Code § 135.14(B)(7). The investment in commercial paper notes of a single issuer shall not exceed in the aggregate 5% of interim moneys available for investment at the time of purchase.

The City relies on Meeder Investment managers to determine that the notes are in the highest classification rating and that the notes of a single issuer do not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, but does not have a procedure in place to determine that the investments in commercial paper do not exceed 5% of the interim monies available for investment at the time of purchase.

Failure to verify the commercial paper investment percentage reduces the City's ability to monitor investment activities and increases the risk of noncompliance. The City should develop procedures to ensure investments in commercial paper do not exceed 5% of the interim monies available for investment at the time of purchase.

Treasury Response: *While the Investment Advisor does a review to ensure we are not violating the ORC; the City Treasurer also verifies they are not exceeding the 5% before any purchase is approved. The City Treasurer going forward will provide written verification of compliance before a purchase is made.*

5. IT - Employee Separation

Proper computer security requires that user accounts be disabled or removed from the system upon employee separation.

Departments were responsible for notifying the ETS staff upon employee separation as the City did not have an automated process for identifying separated staff. The Enterprise Technology Solutions (ETS) utilized a termination checklist for removing access rights to systems and applications. The form was required by ETS, while other departments are encouraged to use the termination checklist. Upon employee separation, ETS reviewed application software and network access rights to identify access assigned to the former employee for necessary removal of rights.

Seven city staff had CFS access removed from the prior audit. Three of the seven users retired from the City and did not have termination checklists.

Because the City employs 6,500 employees, some of which are part-time, without an automated procedure, it is possible the ETS department will not be notified in a timely manner regarding an employee separation.

The City should devise an automated procedure for notifying ETS upon employment separation to help ensure access privileges of those no longer with the City are immediately removed or disabled from the system. Until an automated process is implemented, ETS management should review and sign-off on the completed termination checklist to help ensure it is completed.

The City should document a review of access rights for all separated staff to help reduce the likelihood of unauthorized access. In addition, management should periodically review user accounts and their privileges to help ensure access rights are consistent with assigned job responsibilities.

***Human Resources Response**: Currently, Central Human Resources generates a report at the end of each pay period listing all employees who terminated during that pay period. This report is emailed to each Department HR Liaison as a reminder to complete the termination process for the employees on the list. The Departments are tasked with completing the termination process within their respective department.*

However, the Human Resources Department is currently going through a Centralization Process: 1HR: Transformation to Empower. During this process, all divisions of HR within larger or Tier 1 Departments as well as HR Liaisons within smaller departments will be encompassed within the Human Resources Department. With Centralization, HR will have better opportunity to track all "Separations" across the City. HR will utilize Service Now, or some other electronic process, along with the ETS Checklist to determine when an employee separates from employment.

The process of separation should resemble this:

Tier 1 Departments
HR Manager is notified of the Separation and within 24 hours, begins the notification of the separation process through, "Service Now" and the Separation Checklist. The HR Manager will request the employees official last day within the department, retrieve from the employee's supervisor all credentials that are related to employment, i.e., Keys, Badge, Uniforms, etc. The HR Manager will notify the HR Shared Services Division to terminate all access to the CHRIS System, as well as ETS through the Checklist to terminate all Systems Access.

Human Resources Analyst – Central HR
HR Analyst who work on behalf of smaller or Tier 2 Departments are notified by the Supervisor within 24 hours or a separation, and will begin the process through, "Service Now" and the Separation Checklist. The HR Analyst will request the employees official last day within the department and will ensure that all credentials were collected from the employee upon separation. HR Analysts will terminate all access to the CHRIS System and separate them within the system. HR Analysts will also work with ETS to terminate all systems access as well.

All processes written above will be documented upon completion, and placed in secured locations electronically, and within Personnel files of separated employees.

Until the HR Centralization is finalized, Central HR is going to follow-up with each Department to ensure that the termination process has been completed for those employees listed on the report.

6. IT Security – Active Directory Password Expiration

System level users should be granted access to the accounts and functions they require to perform their job. To help ensure this, passwords are used to authenticate the identity of the user attempting to gain access to the system. To prevent the integrity of these passwords from being compromised, passwords should be changed periodically and have password expiration set at least 90 days.

The Active Directory password parameter at the City is set for 90 days. However, users existed without password expiration.

These weaknesses increase the possibility that passwords could be compromised, and attempts be made to gain unauthorized access to the system.

All system users should have a password expiration set to 90 days. In addition, passwords should be chosen so that they are not easily associated with the user to which they were assigned. City

management should routinely review system accounts to assess the reasonableness and need for these accounts.

***ETS Response**: ETS has changed the system settings to force the periodical changes every ninety days to comply with the recommended standard. ETS has also changed system settings to require future passwords to have a minimum length of six characters. ETS will also upgrade its toolset to fix a bug that has allowed users to work around the mandatory password reset.*

7. **IT Security – Linux Password Parameters** System level users should be granted access to the accounts and functions they require to perform their job. To help ensure this, passwords are used to authenticate the identity of the user attempting to gain access to the system. To prevent the integrity of these passwords from being compromised, passwords should be changed periodically and have a minimum length required.

   The Linux passwords for the Payroll and Finance applications have not been recently changed.

   This weakness increases the possibility that these passwords could be compromised, and attempts be made to gain unauthorized access to the system.

   System level passwords should be changed periodically, as ninety days is the suggested standard. The minimum length of a password should be at least six characters. In addition, passwords should be chosen so that they are not easily associated with the user to which they were assigned. City management should routinely review system accounts to assess the reasonableness and need for these accounts. Authorized access control options (e.g., password change intervals, disabling accounts, authorized privileges, etc.) should be reviewed and assigned on an as-needed basis only.

   ***ETS Responses**: The City has changed all Linux systems to enforce password changes every ninety days and requires future passwords to have a minimum length of six characters which is alignment of the City's Information Security Policy.*

CITY OF CINCINNATI
LOCAL TRAVEL POLICY

Purpose

The purpose of this directive is to establish uniform policy and guidelines related to the payment of local travel expenses by the City for employees.

General

This policy covers travel by a City employee, which does not require an overnight stay away from home. Section 306-31 of the Cincinnati Municipal Code designates the Finance Director as the person to establish the reimbursement regulations for use of private vehicles on official City business.

Guidelines

1. Prior approval for travel on City business by an employee is required from the Department Head. There are two exceptions to the Department Head's approval. The City Manager or the Deputy City Manager approves the travel of a Department Head. Personnel, including directors, who are under the control of an independent commission or board, require approval for travel by the board or commission. The minutes of a board or commission meeting must reflect such approval. The board or commission may assign the approval of travel authorizations to an administrative official in lieu of individual authorizations. Request for Permission to Travel Form No. 70-S is completed to document authorization for travel. An Assistant City Manager approves the travel of the City Manager. City Council must have the written approval of 5 other members prior to travelling.

2. Form No. 27-S (or substitute as approved by the Finance Manager of Accounts and Audits), City of Cincinnati Local Mileage Report, must be used to report local mileage claimed.

3. Reimbursement for use of a private automobile will be at the rate set by the IRS and approved by the Finance Director subject to the rules of any applicable union contract.

4. An employee cannot claim reimbursement for mileage from home to work or from work to home. However, if an employee is authorized to use their private auto on City business, and drives directly from home to a work job site or from a work job site to home at the end of the work day and is not required to report to a regularly assigned location, then mileage will be allowed only for those miles in excess of the mileage from home to the regularly assigned location and return.

5. An employee who is assigned to periodic work locations by a supervisor cannot

claim mileage reimbursement from home to the initial daily work location or for the return trip home.

6. The department head or their designee approves the reimbursement for the use of a private automobile on official City business by an employee.

7. If an employee attends a local conference or training session, which includes a meal in the conference or training fee, the city will pay for the meal as part of the fee.

8. If an employee attends a local conference or training session, which does not include a meal, the City does NOT reimburse for the employee's meal.

9. All employees claiming an allowance shall submit a Form 27-S or approved substitute which shall include mileage claimed and a complete list of trips made and distances traveled according to regulations established by the Director of Finance. The submission must happen within the fiscal year of the travel or it will be forfeited.

10. Employees whose regular duties require travel beyond the City limits, which does not require an overnight stay, will also report their mileage on Form 27-S, with the same restrictions shown above.

11. The Director of Finance may require any additional information that he deems necessary to support mileage reimbursement.

CITY OF CINCINNATI
NON-LOCAL TRAVEL POLICY

Purpose

The purpose of this directive is to establish a uniform policy and guidelines related to the payment of non-local travel expenses by the City for employees who are traveling on official City business.

General

When planning a trip for City business, an employee should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. If a circumstance arises that is not specifically covered in the travel policy, the most conservative course of action should be adopted. The City requires documentation, which substantiates the time, place, and business purpose of the trip.

Guidelines

1. Prior approval for travel outside of Cincinnati on City business by an employee is required from the Department Head. There are two exceptions to the Department Head's approval. The City Manager or an Assistant City Manager approves the travel of a Department Head. Personnel, including directors, who are under the control of an independent commission or board, require approval for travel by the board or commission. The minutes of a board or commission meeting must reflect such approval. The board or commission may assign the approval of travel authorizations to an administrative official in lieu of individual authorizations. Request for Permission to Travel Form No. 70-S is completed to document authorization for travel. An Assistant City Manager approves the travel of the City Manager. City Council must have the written approval of 5 other members prior to travelling.

2. Travel expenses (including registration) should be billed directly to the City whenever possible. The Purchasing Travel Card should be used for airline, hotel and registration expenses when possible.

3. Permitted travel expenses include transportation, lodging, meals, incidental, registration fees, and miscellaneous expenses.

A. Transportation expenses shall be permitted based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip.

1. Transportation by air is based on actual cost not to exceed the coach/tourist fare. The least expensive option to obtain a seat should be

chosen if an airline requires an additional fee to guarantee a seat. This is not an upgrade. Upgrades are not an allowable City expense.

2. When deciding if a direct flight or a flight with a lay over should be taken, the difference in cost and the benefit gained should be evaluated. The benefit gained by a direct flight should be greater than the increase in cost if a direct flight is chosen.

3. In determining when an employee is to leave for or return from non-local travel, the timing should be reasonable and economical considering the training time frame, the lodging expense, the meal expense, the flights available, and when the employee is to return to work.

4. Individuals are prohibited from earning Frequent Flier miles for their personal use. For questions concerning frequent flier miles refer to the City Frequent Flier policy.

5. The cost of transportation to and from the airport is reimbursable. Actual mileage is permitted using the current mileage rate when an employee's personal car is used. The extended/long term parking fees are permitted and a receipt is required. These parking fees should be the most economical parking available and does not include any services provided for the employee's car, such as, oil change or car wash.

6. The City will reimburse an employee for airline fare, which the employee pays for by personal means such as a credit card. If the employee did not use their own personal credit card an explanation of who the cardholder is must be provided with reimbursement documentation.

If the flight is cancelled by the employee for reasons other than illness or business related reason, the employee will pay the cancellation fees and return the airline fare to the City. Verification of the illness is required by means of a doctor's statement. If the cancellation is business related documentation from the Department Head is required to be submitted with reimbursement request.

7. When the destination exceeds 300 miles and the employee is driving his/her personal car, reimbursement is limited to the lower of the coach/tourist airline fare plus the cost of transportation to and from the airport or the number of miles driven on City business multiplied by the current mileage rate.

8. A City or an employee's personal car may be used in Ohio or within a radius of 300 miles from the City boundary lines if outside Ohio. If a City car is used the cost of gas is reimbursed. A receipt for gas is required.

9. When traveling by car the tolls and parking fees are permitted travel expenses. The parking fees are not to be excessive and a receipt is required for fees in excess of $10.

10. When traveling by car, employees attending the same conference or training are encouraged to carpool.

11. The use of a rental car must be pre-approved by the Finance Manager of Accounts and Audits. A rental car may only be utilized when it is the sole mode of transportation available or when it is the most economical mode of transportation. Evidence of either one of these situations is necessary to authorize the rental car. The rental car is to be an economy or compact model.

12. The City does not pay for the insurance on the rental car. The City is self insured and that covers all employees with permission to rent a car.

B. Lodging is allowable based on single occupancy accommodations in the medium price range for the locale.

1. The government rate or most economical rate for lodging should be requested by the employee.

2. When more than one City employee is traveling to the same location, the department should consider double occupancy to reduce costs, if appropriate, considering the traveling employees.

4. When lodging is available at the conference site, the expense will be limited to conference rate for lodging. The employee is to provide conference documentation, which includes the rate for lodging and any meals provided through the conference or the place of lodging. If the employee obtains lodging that is higher than the conference rate, the employee must justify the lodging rate and the Department head must approve the higher rate.

5. Lodging is an allowable expense when the employee is attending a conference or training, which lasts longer than one day or requires a travel time not conducive to traveling to and from the destination in the same day.

C. The City will reimburse non-local travel meals and incidentals based upon a meal and incidental expense allowance.

1. The meal and incidental expense allowance rate is the per diem allowance set by the Finance Bulletin and approved by the Finance Director. Advances will not be given for meals.

2. The incidental expenses included in this allowance are fees and tips given to porters, baggage carriers, bellhops, hotel maids, and the cost of transportation between places of lodging or business and places where meals are taken.

3. The City will not reimburse for meals already provided through registration fees, and lodging expenses. Conference and lodging documentation is to be presented to determine meals provided. If an employee requires a meal different from the one provided for health or religious reasons, a different meal should be requested prior to travel from the meal provider. If the meal cannot be changed to comply with the employee's health or religious requirements, the City will reimburse for the meal the employee purchases using the allowance rate above. A statement from the employee's doctor or religious leader is required to support the reimbursement request.

4. On the day that the employee begins or ends travel which meals are reimbursed depends upon the time when travel begins or ends.

a. If travel begins before 6:00 A.M. breakfast, lunch, and dinner are reimbursed. If travel begins between 6:00 A.M. and 1:00 P.M. lunch and dinner are reimbursed. If travel begins after 1:00 P.M. only dinner is reimbursed.

b. If travel ends after 9:00 A.M. and before 1:00 P.M. breakfast is reimbursed. If travel ends after 1:00 P.M. and before 7:00 P.M. breakfast and lunch are reimbursed. If travel ends after 7:00 P.M. breakfast, lunch, and dinner are reimbursed.

c. The determination of when travel begins or ends will be based on the documents required per Section D. and includes the travel time to and from the airport.

D. Registration fees include conference fees, training fees, tuition, and related books required for the conference, training, or class.

1. Documentation and receipts are required to support the amount of the expense and the necessity of the expense.

2. The employee is to provide documentation to support the dates, times, and location for the conference, training, or class. An agenda must be presented with Form 71-S.

3. The documents presented should indicate the meals included with the employee's registration.

E. Miscellaneous expenses include laundry or dry cleaning expenses

1. Laundry and dry cleaning expenses are reimbursed when the City travel is in excess of seven days. Receipts are required and only the expenses related to the cleaning of clothes required for the days of the trip in excess of seven days are permitted.

4. Non-reimbursable non-local travel expenses include but are not limited to the following: alcohol, airline lost ticket application fees, airline upgrades or changes due to non business reasons, excess baggage fees for personal luggage, shipping fees for material given as or purchased in addition to conference requirements, hotel charges associated with cancellation, incremental costs of double over single occupancy rates for an employee's spouse/guest, rental car damage due to employee negligence, parking tickets, traffic violations, personal entertainment, recreational items, and travel related insurance.

5. When the employee combines vacation with the City travel, cost variance must be clearly identified on the Request for Permission to Travel, Form No.70 – S. The City will not prepay or reimburse for any personal related vacation expenses.

6. A Statement of Travel Expense, Form No. 71-S including receipts, must be submitted to receive reimbursement of travel expenses. If the employee did not use their own personal credit card an explanation of who the cardholder is must be provided with reimbursement documentation.

7. This non-local travel policy applies even when the funding for the travel comes from an outside source, such as, a federal or state grant.

8. Departments are responsible for monitoring the use of travel by their employees for compliance with this policy. Any deviation from this policy must be justified in writing, signed by the Department Head, and included with the reimbursement request.

DEPARTMENT OF FINANCE
BULLETIN NO. 5 - 2015

DATE: December 21, 2015

TO: Department and Division Heads, Boards and Commissions

FROM: Reginald Zeno, Finance Director

SUBJECT: Meal and Incidental Expense Allowance

The City's non-local travel regulations authorize the Director of Finance to establish reimbursement allowances for lodging, incidentals and meals. Effective January 1, 2016 a standard $59 per diem meal and incidental expense allowance will be granted. The per diem reimbursement is to offset, not entirely pay for the traveler's meals. This amount is greater than the State of Ohio rate and conforms to the current IRS amount allowable per the CONUS Federal per diem rate method.

The per diem allowance is subdivided as follows:

Breakfast - $13, Lunch - $15, Dinner - $26 and Incidentals* - $5

* Please refer to the Non-Local Travel Policy, Section C (2) for a description of allowable incidental expenses.

Reginald Zeno
Finance Director

Purchasing Card (P-Card) Manual

EFFECTIVE DATE: November 14, 2017

City Manager_____ **Chief Procurement Officer**_____

Harry Black **Patrick A. Duhaney**

Table of Contents

1 Introduction…… 2
1.1 Overview…… 2
1.2 Definitions……2

2 Card Set Up and Maintenance Procedures……4
2.1 Obtaining a Purchasing and/or Travel Card……4
2.2 Cardholder Account Maintenance……4
2.3 Card Security……4
2.4 Card Expiration……4
2.5 Lost, Stolen or Damaged Purchasing Card……4
2.6 Preauthorized Charges……5
2.7 Transfer within the City of Cincinnati Organization……5
2.8 Separation from the City of Cincinnati……5
2.9 Card Cancellation

3 Using the Purchasing Card……5
3.1 Making a Purchase with the Purchasing Card……5
3.2 Recommended Uses for the Purchasing Card……6
3.3 Training and Travel Card……6
3.4 Unauthorized Card Use……7
3.5 Merchandise Credit/Exchange……7
3.6 Charge Dispute Resolution……7

4 Documentation……8
4.1 Receipts……8
4.2 Record or Purchases……8
4.3 Record Retention……8

5 Verification and Review Procedures……8
5.1 Verification of Charges by Cardholder……8
5.2 Verification of Charges by DAO……9
5.3 Review and Approval of Cardholder Transactions by Accounts and Audits……9
5.4 In Person Compliance Reviews……9
5.5 Annual Recertification……9

6 Forms……10

1: INTRODUCTION

1.1 Overview

The Procurement or Purchasing Card (P-Card) presents another procurement tool empowering the City of Cincinnati with the ability to purchase small dollar goods and services quickly and conveniently on behalf of the City of Cincinnati, while providing a prompt and convenient source of funding for these purchases. The policies provided in this manual are the minimum standards for agencies and should be revised as needed. City departments, boards, and commissions may establish additional controls beyond those mandated by these policies and procedures.

The Department of Finance, Purchasing Division is responsible for administering the P-card program and each City department, board, and commission is responsible for managing its cardholder accounts and ensuring compliance to these policies and procedures. There are three distinct levels of responsibility that have been defined in order to assist in this effort. They are the Cardholder, Department Approving Official and the Independent Reviewer (Department of Finance, Accounts and Audits Division).

1.2 Definitions

Cardholder: City of Cincinnati employee whose name appears on the Procurement Card is accountable for all charges made with that card. A Cardholder may have both a Procurement Card and a Travel Card. A cardholder should not give their Procurement Card, or card number to others to use. If another individual in the organizational unit needs a Purchasing Card, the Department Director should request one for that individual.

Cardholder Portal: 5/3rd Bank is the issuer of the City's Procurement Card. The 5/3rd Bank cardholder portal may be accessed via accessing the following website: www.commercialcard.53.com. The cardholder portal is to be used by cardholders to view their transactions and receive their monthly statements. Cardholders can also check their available balances.

Cardholder Verification Code (CVV): This is the three-digit number on the back of the Procurement Card. This number appears after the last four digits of the card, as part of the signature line. This number is a fraud prevention strategy that has been developed by MasterCard. The only person that has access to this number is the Cardholder. When placing mail orders, phone orders, or Internet orders, there is a good chance the Cardholder will need to provide this number to the vendor.

Cycle Spending Limit: A dollar limitation of purchasing authority assigned to the Cardholder for the total of all charges made during each billing cycle. This amount may not exceed $10,000, unless the City's Chief Procurement Officer has granted approval to the Cardholder. Department's may establish lower limits on a per Cardholder basis. If a City department, board, or commissions determines that a Cardholder needs a monthly limit greater than $10,000, the Department Director shall to send a memo to the City's Chief Procurement Officer stating the monthly dollar limit desired and explaining why this increased monthly amount is necessary to conduct the business of the City.

Department Approving Official (DAO): City of Cincinnati employee(s) within each organizational unit (e.g., a City department, board, or commission) responsible for verifying that all charges against the Cardholder's account are authorized backed up by supporting documentation. The DAO is also responsible for reconciling all cardholder statements within their respective departments, entering necessary information into the City's financial system and forwarding all documentation to the

Independent Reviewer within established timeframes. The DAO is also the department's liaison with the Program Administrator.

Independent Reviewer: City of Cincinnati employee(s) located in the Accounts and Audits Division of the Finance Department who verify Purchasing Card transactions and that adequate documentation is provided.

Program Administrator: City of Cincinnati employee located in the Purchasing Division of the Finance Department responsible for administering the Procurement Card Program for the City of Cincinnati and acting as the main contact between the City of Cincinnati and the bank.

Procurement or Purchasing Card (P-Card): A credit card issued to an employee of the City of Cincinnati of Cincinnati for the purpose of making authorized purchases on the City of Cincinnati's behalf. The City of Cincinnati will issue payment for charges with the Purchasing Card. The standard limit on procurement cards is $3,000 per transaction or $10,000 monthly.

Sdg2.53.com – Website used by DAOs to obtain account information for cardholders in their respective departments.

Splitting Purchases : Splitting a purchase in order to avoid the pre-established limits set on an individual account is not permitted in any circumstance (i.e. purchase price is $4,500.00 but the cardholder limit is set at $3,000.00. The cardholder is not permitted to run two transactions for $3,000.00 and $1,500.00 to purchase the item for $4,500.00)

Statement of Account: A listing of all transactions charged to the Cardholder's card account up to the end of the monthly billing cycle. The statement is available monthly on the cardholder portal one business day after the statement close date.

Support Documentation: A merchant-produced or non-City of Cincinnati document that records the relevant details for each item purchased including quantities, amounts, and a description of what was purchased, the total charge amount and the merchant's name and address (i.e., sales receipt, original invoice, packing slip, credit receipt, etc.) A packing slip alone is not acceptable support documentation unless it meets the criteria above.

Any other necessary approvals for the purchase including, if applicable, ETS approval, Off-Contract Purchase approval and Form 70S-Permission to Travel.

Transaction/Single Purchase Limit: A dollar limitation of purchasing authority assigned to the Cardholder for each total charge made with the Purchasing Card. The standard transaction limit is set to $3,000, unless the Chief Procurement Officer has granted approval of another transaction limit to the Cardholder. Departments may establish lower limits on a per Cardholder basis. A single transaction/charge may include multiple items but cannot exceed the Cardholder's per transaction limit. If a Cardholder needs a per-transaction amount greater than $3,000, an account maintenance form must be completed and sent to the Program Administrator.

Travel Card: A purchasing card issued solely for the use in making training/travel arrangements. The standard limit on travel cards issued is $15,000 monthly. All local and non-local travel policies must be followed.

2: CARD SET UP AND MAINTENANCE PROCEDURES

2.1 Obtaining a Purchasing Card

All prospective Cardholders must be permanent, full-time employees of the City of Cincinnati before a card can be issued. To request a card, an employee will need to sign a Cardholder Set-Up Form (PC101), obtain the necessary organizational unit approvals and then forward the forms to the Program Administrator. All prospective Cardholders must also complete a P-Card training session before the Purchasing Card will be released to the Cardholder.

2.2 Cardholder Account Maintenance

Whenever any of the information contained on a Cardholder's Set-Up Form changes, an Account Maintenance Form must be completed. After the appropriate designee in the organizational unit has signed the form, the form should then be forwarded to the Program Administrator. For per-transaction, cycle limit and travel authorization changes, the Program Administrator will notify the Cardholder when modifications have been made.

2.3 Card Security

It is the Cardholder's responsibility to safeguard the Purchasing Card and Purchasing Card account number at all times. Purchasing Cards must be kept in a secure location and should only be used to process transactions by the respective Cardholder. In order to prevent exposure to fraud, the full Purchasing Card account number should not be recorded electronically or on paper. If the number must be recorded it should be truncated to the last six digits.

2.4 Card Expiration

A Purchasing Card will expire at the end of the month shown on the card. For example, a card with an expiration date of 06/11 will expire at the end of June. The Cardholder will receive a replacement card during the first or second week of the month the card is due to expire. If a replacement card is not received by the end of the second week, the Cardholder should contact the Program Administrator for assistance. Once the replacement card is activated, the Cardholder should destroy the old card.

2.5 Lost, Stolen or Damaged Purchasing Card

If a P-Card is lost, stolen or damaged, during normal City of Cincinnati business hours, the Cardholder must notify the Program Administrator immediately so it can be reported to the bank. If the Purchasing Card is lost, stolen or damaged after normal business hours, the Cardholder must notify the bank immediately at 1-800-424-7787. Fraudulent transactions must be reported to the bank within 60 days of the date of occurrence in order for the City of Cincinnati to recover losses.

After the above notification procedures have been completed, the Program Administrator will receive a replacement card (5-7 business days) and forward to the DAO of the cardholder. A Purchasing Card that is found after it has been reported lost or stolen must be destroyed by cutting it in half. The same procedure applies if a card is damaged.

2.6 Preauthorized Charges
If arrangements have been made for preauthorized charges such as a magazine subscription or weekly shipment of an item and the Cardholder leaves the City of Cincinnati, the vendor must be notified by the DAO of the department that the account has been closed and all preauthorized charges should stop. Failure to contact the vendor regarding a closed account number that a vendor has on file will result in future transactions being placed on the card, regardless if the account was closed. If a Cardholder reports a card lost/stolen and has preauthorized charges, the Cardholder should contact the merchant and provide them with the new replacement card information so there is no interruption in service.

2.7 Transfer Within the City of Cincinnati Organization
Cardholders who transfer within the City of Cincinnati to another unit must surrender their Purchasing Card and all supporting documentation to their immediate supervisor before leaving to close the account. If the Cardholder will require the use of a Purchasing Card in his/her new position, he/she must submit a new PC 101 signed by the DAO and department head of their new department and forward them to the Program Administrator.

2.8 Separation from the City of Cincinnati
Prior to separation from the City of Cincinnati, Cardholders must surrender their Purchasing Card(s) and corresponding support documentation to their immediate supervisor. It is the agency DAO's responsibility to assure the return of the Purchasing Card(s) during the exit interview process and notify the Program Administrator to immediately cancel the card(s).

2.9 Card Cancellation
An e-mail message should be sent to the Program Administrator requesting the Cardholder's account be placed on hold if he/she is leaving the City of Cincinnati. The department must then follow up by sending a completed account maintenance form to the Program Administrator requesting that the account be closed. If a card is to be cancelled due to theft or fraud, an email should be sent immediately to the Program Administrator and the bank notified by the cardholder.

3: USING THE PROCUREMENT CARD

3.1 Making a Purchase with the Purchasing Card
The Cardholder must ensure he/she has appropriate approval (if required) before making a purchase with the Purchasing Card. The Cardholder should purchase from a City of Cincinnati term contract (master agreement) whenever possible in order to fulfill the City's contractual obligations.

In addition, the Cardholder must confirm that the selected merchant accepts MasterCard. When making purchases in person, the Cardholder must sign the charge receipt and retain the customer copy. The Cardholder must have itemized original receipts to back up their purchases. The Cardholder should verify that either the charge receipt or sales receipt complies with the requirements for supporting documentation.

The City of Cincinnati is exempt from Ohio state sales tax. It is the Cardholder's responsibility to ensure that this tax is not charged. The City's tax identification number is 316000064. A tax-exempt form can be obtained from City Purchasing by emailing such request to citypurchasing@cincinnati-oh.gov. If sales tax is charged by a vendor in the State of Ohio, it is the Cardholder's responsibility to contact the

vendor for reimbursement of the tax. If reimbursement is not made by the vendor, it is the cardholders' responsibility to provide payment of such tax charged to the P-card.

When making purchases via telephone, the Internet, and mail order, the Cardholder is responsible for obtaining all documentation (packing slips, mail order form copies, etc.) related to the purchase and verifying that the documentation complies with the requirements for supporting documentation, regardless of who receives the shipment.

3.2 Recommended Uses for the Purchasing Card

Cardholders are authorized to use the Purchasing Card to purchase many business-related goods and services needed to perform the mission of the City of Cincinnati as carried out through its various departments, boards, and commissions. Transactions that are placed on the Purchasing Card should not conflict with any of the City of Cincinnati Financial Policies or the violations and restrictions in section 3.3 of this manual.

Personal purchases may not be made with the card, even if the Cardholder's intent is to reimburse the City. Personal purchases made with the card subject the Cardholder to disciplinary action up to and including possible card cancellation, termination of employment and criminal prosecution.

Suggested Uses for the Purchasing Card

- Small Dollar Emergency Purchases
- Dues and Subscriptions
- Books
- Memberships (professional organization only

3.3 Unauthorized Card Use General Types of Purchasing Card Violations

The general types of Purchasing Card violations include abuse, misuse, negligence and fraud. Abuse, misuse and negligence are violations for which no personal gain results. Fraudulent violations are those in which deception was deliberately practiced for unfair or unlawful gain.

Only the Cardholder whose name is embossed on the Purchasing Card is authorized to use the card and is responsible for ensuring that all charges made with the card are in compliance with these Policies and Procedures.

Examples of Purchasing Card Violations:

- Any transaction that violates any City of Cincinnati Financial policy
- Meals[1]
- Donations to charitable organizations
- Items for personal use or non-City of Cincinnati purposes
- Purchase of alcohol
- Travel and training if the cardholder does not have a travel card
- Payments to individuals and employees

Abuse/Misuse/Negligence Violations

[1] Under limited circumstances, in accordance with established City laws and policies, the purchase of meals using the P-Card may be approved. Please contact the Purchasing Division for guidance regarding this matter.

Examples of abuse, misuse, and negligence include:

- Intentionally splitting a purchase to circumvent delegated authority or transaction limits
- Failing to maintain receipts and other documentation, or obtain approvals
- Not turning all required documentation in for payment in a timely manner
- Paying sales tax in the State of Ohio
- Other breaches of City policies and procedures

Fraudulent Use of the Purchasing Card

Use of the card for personal or non-City of Cincinnati purchases will result in card termination and the cardholder may be subject to potential disciplinary action up to and including termination of employment and criminal prosecution. In addition, a Cardholder found to have fraudulently used a Purchasing Card is personally liable for any fraudulent charges and shall be required to reimburse the City of Cincinnati for such charges.

3.4 Merchandise Credit/Exchange

The Cardholder is responsible for contacting the merchant when merchandise purchased with the Purchasing Card is not acceptable (incorrect, damaged, defective, etc.) and for arranging a return for credit or an exchange.

If merchandise is returned for credit, the Cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the supporting documentation for that purchase. RECEIVING CASH OR CHECKS TO RESOLVE A CREDIT IS PROHIBITED. THE VENDOR MUST CREDIT YOUR ACCOUNT. If merchandise is to be exchanged, the Cardholder is responsible for returning the merchandise to the merchant and obtaining a replacement as soon as possible. Documentation showing the proper resolution of the exchange is to be retained with the supporting documentation for that purchase.

3.5 Charge Dispute Resolution

If items purchased with the P-Card are found defective or the repair or services faulty, the Cardholder has the responsibility to return item(s) to the merchant for replacement or to receive a credit on the purchase(s). If the merchant refuses to replace or correct the faulty item, then the purchase of this item will be considered to be in DISPUTE. A disputed item must be noted on the Cardholder's form PC106.

Most often disputes are initiated by calling the Fifth Third Bank 24-hour Customer Service Center and requesting the change. Charge disputes are governed by Mastercard regulations, which provide instructions for action and timeliness, by type of dispute. Formal disputes are usually resolved within 30 days on initial contact. In order for a dispute to be processed, the Cardholder must notify Fifth Third Bank in writing within 60 days from the date of the first statement on which the item was billed to preserve their billing rights. Upon receipt, Fifth Third Bank begins researching the disputed item. During the research period, the item is put into suspension until a decision is reached, within 10 days a follow-up letter is sent to the Cardholder by a representative specifically assigned to the dispute. A response must be received at Fifth Third Bank by the date indicated on the follow-up letter, or the item is removed from the dispute process.

3.6 Training and Travel Card

Training and travel card is to be used to cover expenses, such as hotel reservations, airline tickets, ground transportation, webinars, training classes and conference registrations while traveling on City of Cincinnati business. Travel privileges must be approved via City Form 70s – Permission to Travel prior to

any travel arrangements being made. All itemized receipts must be submitted with the monthly statement. Please review the applicable travel policies for more information.

4: DOCUMENTATION

4.1 Receipts

All receipts for P-Card purchases must be detailed and itemized. Receipts should show all items purchased not just a total amount. Payment-alone signature receipts will not be considered by the auditor as proof of the purchase if it is not accompanied by the vendor's itemized receipt.

To document online purchases, the Cardholder should make a copy of the screen that indicates the purchase was paid with a credit card. The screen print should also show the date of the transaction, items purchased, and the total dollar amount. Just like other purchases, on-line purchases must be documented with detailed/itemized receipts.

For any training or travel expenses, the approved Form 70s must be submitted along with the receipts each month.

4.2 Record of Purchases

Cardholders must record the details of each purchase in the Record of Purchases form (hyperlink). The form must be signed by both the Cardholder and the DAO and submit monthly along with their card statement and receipts.

4.3 Record Retention

Cardholder Responsibility: The Cardholder is responsible for obtaining purchase documentation from the merchant (sales receipt, packing slip, etc.) to support all purchases made with the Purchasing Card and verifying that the documentation complies with the requirements for supporting documentation.
Department Approving Official Responsibility: It is the DAO's responsibility to assure that copies of all supporting documentation and the corresponding Cardholder Statement of Account are retained within the organizational unit per the City of Cincinnati of Cincinnati retention schedule.

5: VERIFICATION AND REVIEW PROCEDURES

5.1 Verification of Charges by Cardholder

Cardholders are accountable for all charges made with their Purchasing Cards and are responsible for checking all transactions against the corresponding supporting documentation to verify their accuracy and propriety. If the Cardholder disputes a charge, the nature of the dispute and the final resolution must be documented. This documentation must be retained with the Statement of Account on which the disputed charge appears.

After all transactions on the monthly statement have been verified, the Cardholder must submit to their Department DAO within 3 days of the statement close date the following: a copy of their statement, completed Record of Purchases form (hyperlink), all original receipts, and other supporting documentation as needed.

5.2 Verification of Cardholder charges by DAO
The DAO is responsible for reviewing each transaction on the monthly bank statement to verify charges, review supporting documentation and note any discrepancies. The DAO is responsible for verifying that the proper accounting codes have been used and for entering the information into the City's financial system (CFS). Payment requests are entered into CFS using a GAX or IN document using vendor code 310854433. All purchases less than $3,000 do not require certification, but is recommended for budgetary reasons. Any purchases that are approved by the Purchasing Division that exceed the $3,000 no-certification limit, must have funds certified to the Fifth Third Bank master agreement (55x0001) before the purchase is made with the P-Card.

The following day a cover sheet listing the vendor, accounting lines to be charged and the amount to be paid will be available. Attach the statement to the back of the cover sheet, along with all original receipts, and have it signed by an authorized Director or designee and submitted to Accounts & Audits within 6 business days after the statement close date.

The Department is required to retain copies of all support documentation for a minimum of three (3) years after the current year. The originals will be housed in the Accounts and Audits Division of Finance for the required ten (10) year period. Please consult your Records Retention schedule for further guidance.

5.3 Independent Review and Approval of Cardholder Transactions by Accounts and Audits
The Cardholder's Statement of Account is reviewed monthly by the Accounts and Audits Division of the Finance Department for adequate documentation, appropriate use of accounting codes, and other factors in accordance with City financial policies and procedures.

For transactions that lack adequate supporting documentation, the Cardholder will be contacted to obtain an explanation, supporting documentation and/or reimbursement.

Charges for which satisfactory explanations or documentation cannot be obtained will be deemed unauthorized and/or inappropriate. If during the review process, serious irregularities are detected, Accounts and Audits will notify the Department Head and the Program Administrator.

5.4 In-Person Compliance Reviews
To ensure compliance with City of Cincinnati Purchasing Card Policies and Procedures, the Purchasing Division, the Internal Audit Division, or the Accounts and Audits Division may conduct in-person reviews of each Department's Purchasing Card practices and record management.

The scope of the review is to verify that the responsibilities and duties of the Cardholder and DAO are clearly understood, that all Purchasing Card activities are compliant to City policies and procedures, and to identify any potential process improvements.

5.5 Annual Re-certifications
Each cardholder is required to submit an annual recertification form for both the procurement and travel cards.

6: FORMS

Cardholder Setup Form

Purchasing Card Account Maintenance Form

Record of P-Card Purchases

Department Approving Official Authorization

Purchasing Card Annual Recertification

Travel Card Annual Recertification

PC101

City of Cincinnati
Cardholder Setup Form

Name on Account

Last 4 digits of employee social security number:

Department/Division:

Cardholder Address:

Business Telephone Number: Email address

Per Transaction Limit (default $3,000) Monthly Spending Limit (default $10,000)

☐ Add Travel Card

Department Approving Official Signature

_____Date_____

The Department Approving Official, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Department Head Signature

_____Date_____

The Department Head, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Employee Signature_____Date_____

I certify that I am requesting a City of Cincinnati Procurement Card and I understand and agree to the terms set forth herein. I agree that I will relinquish my P-Card to the City upon termination of employment or when requested to do so. I understand that failure to use this Procurement Card in accordance with all rules and regulations may require relinquishing the P-Card and may result in disciplinary action.

I UNDERSTAND THAT THIS PROCUREMENT CARD CANNOT BE USED FOR ANY PERSONAL USE AND ANY SUCH USE WILL REQUIRE IMMEDIATE REIMBURSEMENT AND WILL RESULT IN DISCIPLINARY ACTION WHICH MAY INCLUDE DISMISSAL.

Purchasing Authorization: _____Date_____

Terms and Agreement to Accept the Fifth Third Bank P-Card

Your participation in the City of Cincinnati's P-Card Program is an agreement that carries responsibilities along with it. Although the P-Card is issued in your name, it should be considered City property and should be used in good judgment. Your signature below verifies that you understand the P-Card Program Policy and Procedures; and the guidelines identified in this agreement. The employee who signed this agreement must comply with all rules, regulations, policies and procedures of the P-Card program.

1. I understand that by using the Purchasing Card, I will be making financial commitments on behalf of the City of Cincinnati. The P-Card is provided to employees based on their need to purchase business-related goods and services. A P-Card may be revoked at any time based on change of assignment or location.

2. I will strive to obtain the best value for the City when purchasing goods/service with the Purchasing Card. For goods and services available on City of Cincinnati Master Agreements (term contracts), I agree to buy only from the contracted vendors at the contracted prices.

3. The P-Card is for business-related purchases only; personal charges are not to be made to the P-Card. All charges are billed directly to and paid directly by the City. Any personal charges on the P-Card could be considered misappropriation of City funds since the Cardholder cannot pay the bank directly. Improper use of the P-Card can be considered misappropriation of City funds that will result in disciplinary action, up to and including termination and criminal prosecution.

4. I understand that the City of Cincinnati is not responsible for any charges made on a Purchasing Card that are found to be unauthorized, inappropriate, undocumented or violate any City policy as set forth in the Procurement Card manual. I agree that I am solely responsible for such charges and will reimburse the City of Cincinnati upon demand for any charges arising from such misuse.

5. I understand that I am the only person authorized to use this Procurement Card and that I am fully responsible for all charges made.

6. I understand that the City of Cincinnati will monitor and audit my use of the Purchasing Card.

7. Cardholders are expected to comply with internal control procedures in order to protect City assets. This includes keeping receipts, reconciling P-Card monthly Statement of Account statement and following proper P-Card security measures.

8. Cardholders are responsible for resolving any discrepancies by contacting the merchant or the bank.

9. A lost or stolen P-Card shall be reported immediately.

10. A Cardholder must surrender his or her P-Card upon termination of employment (i.e. retirement or voluntary/involuntary termination) or transfer. At this point, no further use of the account is authorized.

Employee Signature_____Date_____

CITY OF CINCINNATI PURCHASING CARD CARDHOLDER ACCOUNT MAINTENANCE REQUEST

Cardholder Name (as appears on card) _____ Date _____

Cardholder City ID _____ Cardholder Department _____

Last 4 Digits of Card # _____

TYPE OF REQUEST: A. Address Change

From _____ To _____

B. Account Closure (please explain) _____

_____

C. Name Change From _____ To _____

Will result in cancellation of card and issuance of a new card with updated information.

D. Credit limit Change* From _____ To _____

____ Permanent _____Temporary until_____(length of credit increase in days)

E. Transaction Limit Change From _____ To _____

Delivery Order # (required for purchases >$3,000_____

Justification:_____

_____

_____

F. Other (please explain)

_____

_____

Cardholder Signature _____ Date _____

Department Approving Official Signature_____Date_____

*Department Director Signature _____Date_____

RECORD OF P-CARD PURCHASES

NAME OF CARDHOLDER (As it appears on card)	**AGENCY** (Number)	**CLOSING DATE** (Enter closing date of statement)	**PAGE OF PAGES**

INSTRUCTIONS: Use this form to document City Procurement Card use. Reconcile the information on this form with your monthly billing statement, sign & date the form, & submit it with the billing statement to the Department Approving Official.

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

I agree the information contained above is true, complete, and accurate to the best of my knowledge. I am aware that knowingly submitting false information on a City of Cincinnati Record of P-Card Purchases may subject me to discipline and/or other punitive measures as authorized by law.

_____

SIGNATURE OF CARDHOLDER (Sign in ink) *DATE*

_____

SIGNATURE OF DEPARTMENT APPROVING OFFICIAL *DATE*

City of Cincinnati
Department Approving Official Authorization

To: Purchasing Card Program Administrator (Purchasing Division)

From: _____
(Department Director Name)

_____
(Department)

Subject: Department Approving Officials (DAOs)

The following staff member(s) are authorized to become designated as a Department Approving Official(s) for the City of Cincinnati's P-Card program for employees in the agencies indicated.

This(ese) employee(s) understand(s) and agree(s) to carry out the appropriate authority related to this designation as identified in this P-Card Program Policy and Procedures Manual.

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

_____
Department Head Signature

_____
Date

City of Cincinnati
Individual Procurement Card
Annual Re-Certification

Department/Division: _____

Single Purchase Limit (up to $3,000): _____

Monthly Limit: _____

Billing Address: _____

_____

Business Telephone Number: _____

Department Head Signature_____

The Department Head, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Employee
Signature_____

I agree that I will relinquish my P-Card to the City upon termination of employment or when requested to do so. I understand that failure to use this Procurement Card in accordance with all rules and regulations may require relinquishing the P-Card and may result in disciplinary action.

I UNDERSTAND THAT THIS PROCUREMENT CARD CANNOT BE USED FOR ANY PERSONAL USE AND ANY SUCH USE WILL REQUIRE IMMEDIATE REIMBURSEMENT AND WILL RESULT IN DISCIPLINARY ACTION WHICH MAY INCLUDE DISMISSAL.

Date_____

City of Cincinnati
Individual Travel Card
Annual Re-Certification

Department/Division_____

Single Purchase Limit: _____

Monthly Limit: _____

Billing Address: _____

_____

Business Telephone Number _____

Department Head Signature_____

The Department Head, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Employee
Signature_____

I agree that I will relinquish my P-Card to the City upon termination of employment or when requested to do so. I understand that failure to use this Procurement Card in accordance with all rules and regulations may require relinquishing the P-Card and may result in disciplinary action.

I UNDERSTAND THAT THIS PROCUREMENT CARD CANNOT BE USED FOR ANY PERSONAL USE AND ANY SUCH USE WILL REQUIRE IMMEDIATE REIMBURSEMENT AND WILL RESULT IN DISCIPLINARY ACTION WHICH MAY INCLUDE DISMISSAL.

BOARD OF PARK COMMISSIONERS
August 15, 2019

CALL TO ORDER

A regular meeting of the Cincinnati Board of Park Commissioners was held on this day at 950 Eden Park Drive. Commissioners present: President Brad Lindner, Vice President Jim Goetz, Commissioner Susan Castellini, and Commissioner Kevin Flynn. President Lindner called the meeting to order at 9:01 A.M.

Public Comments

There were no public comments.

Approval of Minutes

Commissioner Castellini motioned for approval of the July 18, 2019 minutes. Vice President Goetz seconded. Motion passed by vote.

OLD BUSINESS

FY 2020 Commissioner Fund Budget

Craig Sherman presented the proposed FY 2020 Commissioner Fund budget request of $1,250,780 as well as the All Funds (consolidated) budget as requested by the Park Board.

Commissioner Flynn asked how many of the current open positions have been open for more than six months. Mr. Sherman clarified the majority have been, due in part to the City's hiring freeze. There was discussion regarding the $1.8 million budgeted for FY 2020 salaries and wages not spent last year, and how that aligns with overall reduction of positions. Mr. Sherman explained $1.8 million is budgeted for current vacant positions the Park Board intends to fill.

Vice President Goetz asked if employees operating the Carousel would be laid off if its operation is contracted out. Jenny Mobley explained, no, current part time positions at the Carousel could be offered other positions within the City or potentially with the new contractor.

There was discussion regarding restricted revenue funds and how they can be spent. Commissioner Flynn asked for clarification and consistency concerning restricted revenue funds being reinvested in the areas the revenue is generated. Mr. Sherman explained he has been working with the City to gain a full understanding of restricted funds and how they can be spent.

Mr. Sherman continued with the presentation of the All Funds budget. There was discussion regarding the future reduction of salary reimbursements from the Capital budget and how new Planning/Design positions could benefit the Park Board and other City departments.

Vice President Goetz explained the FY 20 Commissioners Fund budget is higher than actual expenditures in FY 19.

The Marketing and Advertising budget and funding priorities were discussed. Vice President Goetz suggested reducing the Advertising budget proposed in the Commissioners Fund. There was further discussion regarding the total funds budgeted for Marketing and Advertising, which costs are typically covered, and how priorities would shift with a reduction.

There was discussion regarding funds budgeted for repairs and maintenance. President Linder commented the amount seemed low for the scope of maintenance within Parks. Mr. Sherman clarified the work covered in this line is not necessarily for facilities and there are other line items that encompass facility maintenance.

Commissioner Flynn asked about Operational Support and which expenses it covers. Mr. Sherman indicated he did not have the answer presently and would provide it after the meeting.

There was discussion regarding restricted funding for Fountain Square.

Commissioner Flynn pointed out a correction, that funding for Gates at Eden Park should not be budgeted within the Meyer Fund because they have already been installed. He also questioned the need to budget for Park Improvements at Waterfront Parks if there is not a clear definition of what is covered in Park Improvements. He suggested that money be spent in parks with greater need. Mr. Sherman explained Park Improvements cover funds restricted to the parks they are designed for. There was discussion regarding the use of restricted funds for parks at which they are available before general fund dollars.

Vice President Goetz requested the Commissioner Fund budget discussions begin earlier in the year next year.

Vice President Goetz motioned to approve the Commissioner Fund budget with a $147,000 reduction to the Advertising line, resulting in a CF budget total of $1,140,633. Commissioner Flynn made an amendment to the motion that unspent money in the Commissioner Fund budget be spent on projects throughout the year, as approved by the Board of Commissioners, rather than saved for the next year.

Commissioner Castellini suggested leaving funds within their endowments or trusts until they are going to be spent. Mr. Sherman clarified it would depend on the restrictions on each endowment or trust.

President Lindner seconded the motion. The motion passed by vote.

There was discussion regarding the possibility of alternative options for City printing services.

STAFF RECOGNITION

Angela Carloss, Service Crew Leader, was introduced and recognized by the Park Board for her many successes and dedication as an employee, especially her recent involvement and leadership in the improvement of Nassau Park.

Director Walcutt commented further on Ms. Carloss' ability to motivate those around her and how the Nassau project is a model for increased efficiencies and collaboration between CRC and Parks and impactful volunteerism.

OLD BUSINESS

Annual Business Plan

Director Walcutt presented the updated Annual Business Plan. He explained the internal document will serve as a critical path toward completion of the plan's goals.

The definition and use of Key Performance Indicators (KPI) as a tool was discussed.

Trail improvements for Burnet Woods, and its location in the Annual Business Plan was discussed.

President Lindner asked about the Mt. Airy Trail Development and if other trail user groups will be helping to fund the multi-use trail. Mr. Schuckman said the Park Board is planning a community discussion with all groups and fundraising will be targeted for materials more so than plans. The timeline for the project was discussed. Commissioner Flynn mentioned there are other groups who are fundraising for Mt. Airy Forest as well.

Commissioner Castellini motioned for the approval of the Annual Business Plan as presented. Commissioner Flynn seconded. The motion passed by vote.

NEW BUSINESS

New Position: Senior Engineer

Director Walcutt provided a report to the Board on the requested new Senior Engineer position for Planning, Design, and Facilities Division.

Mr. Lindner asked if there was anyone in mind for this position and Mr. Schuckman answered, no.

Vice President Goetz motioned to approve the new Senior Engineer position. Commissioner Castellini seconded. The motion passed by vote.

Contract Amendment: Anderson Pavilion Culinary Group

Jenny Mobley presented the proposal to amend the current contract with Anderson Pavilion Culinary Group (Anderson Pavilion Group) to include operation of Carol Ann's Carousel. She explained the terms of the amendment and presented the Anderson Pavilion Group's Proforma.

Commissioner Flynn asked about the amount of inventory in the gift shop and if the plan is to transfer the inventory to the new Carousel operation. Mrs. Mobley answered yes, the roughly $8-10,000 worth of inventory would be transferred.

The need for additional revenue was discussed. Mrs. Mobley confirmed between revenue and outside sponsorships, expenses will be covered. Vice President Goetz emphasized although the Park Board would only contribute $200,000 in the first year, there is a need for it each year to cover expenses. Mrs. Mobley confirmed and said the Anderson Pavilion Group understands additional need will be their responsibility after the first year.

The RFP for AMPLIO, which is the umbrella company for Anderson Pavilion Group, was discussed. Vice President Goetz suggested including contract for the Carousel within the current RFP that encompasses AMPLIO's full scope of services in order to receive competitive bids for the Carousel operation. Mrs. Mobley explained the AMPLIO contract which manages pavilions and lodges is a completely separate contract from the Anderson Pavilion contract, which would encompass the Carousel. She also indicated that the lodges and pavilion RFP released earlier his year received no responses.

Director Walcutt explained the built-in efficiencies of one group managing both the Anderson Pavilion and the Carousel.

Actual revenue was discussed. Vice President Goetz expressed concern regarding the expenditure of funds for the contract and questioned if the Park Board would be saving money or gaining revenue under this contract compared to prior years.

Jennifer Spieser clarified the source of the grant funding provided by the Foundation is past proceeds of Hats Off Luncheon specifically dedicated to the Carousel.

Judi Sturwold and Christina Jarvis, from the Anderson Pavilion Group, presented their plans for operating the Carousel.

There was discussion regarding annual expenses for technology, merchandise, and concessions. Jenny Mobley clarified what is included in Carousel revenue on the Proforma.

Vice President Goetz asked if the Anderson Pavilion Group could continue operating Anderson Pavilion without the Carousel. Ms. Sturwold answered the Group would continue event production as usual, but introducing a third party may cause inefficiencies.

The projected increase in revenue was discussed. Ms. Sturwold explained the opportunities for increasing revenue. Vice President Goetz expressed concern pertaining to the proposed Park Board contribution and the uncertainty of actual cost savings or revenue loss.

Discussion followed regarding seasonal hours of operation.

President Lindner requested getting a better understanding of past Carousel operations and the Park Board's true loss or annual expenses compared to the Anderson Pavilion Group proposal. Salary expenses and projected labor costs versus historical actuals were discussed. Commissioner Flynn suggested ideas for increasing staffing efficiency at the Carousel.

Commissioner Castellini stated it would be difficult for the Park Board to increase attendance at the Carousel because it does not have the expertise.

Vice President Goetz emphasized the need to understand actual expenditures for staff at the Carousel, not just what was previously budgeted.

There was further discussion regarding the one-time ask from the Park Board for a contribution and the Anderson Pavilion Group's intent to acquire the annual $200,000 need through Carousel revenue and outside sponsorships. President Lindner asked Staff to provide historical actuals for revenue and expenses at the Carousel.

Burnet Woods Stormwater Management Plan

Steve Schuckman presented the need and plan for stormwater management at Burnet Woods, partners involved, and benefits of the multi-level management strategy.

MaryLynn Lodor, Deputy Director of MSD provided further detail on current gray infrastructure at Burnet Woods and future plans for improvement, which are consistent with the park Master Plan. Ms. Lodor explained work will be timed to coincide with green infrastructure improvements. She explained MSD's partnership with Mill Creek Alliance on a Water Resource Restoration Sponsorship Program grant for this work. The mechanics of the gray infrastructure were discussed.

There was discussion regarding the plan for green infrastructure, including purpose, methods, flow of water, as well as the benefits of the improvements and overall partnership. Ms. Lodor explained MSD will be recommending funding sources to the Park Board.

Mr. Schuckman presented the plan and explained how improvements will fit into the Burnet Woods Master Plan and the collaboration with Camping & Education Foundation.

Commissioner Flynn mentioned storm sewer fees could potentially be a source of funding for gray infrastructure. Mr. Schuckman expressed Staff are looking into all possibilities, and wetland mitigation is also an option.

Vice President Goetz expressed these improvements would be transformational to the park.

The type of sewer being installed, protection of historical resources in the park, and project timeline were discussed.

Ms. Lodor stated this project will be included in the capital plan for MSD and end of design is targeted for 2021.

Commissioner Flynn motioned to approve the staff recommendation as presented. Commissioner Castellini seconded. The motion passed by vote.

Facilities & Infrastructure CIP Plan

Mr. Schuckman outlined the RFP process and outcome and explained what elements will be included in the final plan. He presented the selection committee's recommendation, scope of services, and project schedule.

The most appropriate funding source was discussed. It was determined the Permanent Improvement Fund 752 would be the most appropriate source.

Vice President Goetz asked what the true deferred maintenance needs are. He suggested staff create a list of known priority maintenance needs, or capital needs wish list, rather than contracting it out in the scope of work. Mr. Schuckman expressed the need to contract out extensive work regarding structural elements and age, but staff will assist with data, documentation, and site visits.

The timeline and procurement process was discussed.

Commissioner Flynn motioned to approve the award of contract to Brandstetter Carroll, Inc. to provide a Facility/Infrastructure CIP Plan as presented with the Park Permanent Improvement Fund (Fund 752) as the funding source. Commissioner Castellini seconded the motion. The motion passed by vote.

DIRECTOR'S REPORTS/COMMENTS

Director Walcutt thanked the Board for their support on the transformational projects currently underway.

Mr. Walcutt gave examples of collaborations with CRC and recent efforts to increase efficiency across departments. He expressed the intent to host a formal dedication of Westwood Town Hall and updated the Board on Paddlefest, CRC vs. Parks 'Game On' Kickball Game, and upcoming Foundation events.

Mr. Walcutt announced the Releaf program has sold out and staff are currently looking for funds to secure additional funding, including working with the Office of Environmental Sustainability to plant two trees at every Cincinnati public school. Commissioner Flynn asked about using Commissioners Fund dollars for Releaf. Mr. Walcutt explained it may not be permitted to use these funds on private property; however, interest from some of the endowments could potentially be used.

Director Walcutt announced he and Deputy Director Kish will be attending the National Recreation and Parks Conference in Baltimore and travelling to Washington D.C. directly after to meet with delegates regarding the Banks development project. He continued with an update on the US Army Corps of Engineers MOU as well as the Lot 23 park and term sheet with MEMI. He explained an RFP has been prepared to solicit ideas for revenue generating facilities for Lot 28, so infrastructure plans can be influenced and allow for many possibilities.

Mr. Walcutt expressed excitement for upcoming improvements at Burnet Woods, shared trail improvements in the park, and announced permit parking signs have been removed from the area around the bandstand to discourage idling. He also announced parking permits may now be purchased online.

COMMISSIONER'S COMMENTS

Commissioner Castellini asked for an update on the Riverfront Marina. Director Walcutt explained KZF is still within the working timeline of their study and the contract for boat dock operations is being negotiated and will be presented to the Board when complete.

President Lindner requested the conceptual Sasaki designs for the Banks project.

ADJOURNMENT

Meeting adjourned at 12:45 P.M.

ATTEST:

PRESIDENT

DIRECTOR

Attachment E

Cincinnati Park Board

All Funds Budget– August 2019

BOARD OF PARK COMMISSIONERS

Brad Lindner - *PRESIDENT* **James Goetz** - *VICE PRESIDENT*
Susan F Castellini **Kevin Flynn** **Linda Lee Thomas**

Wade Walcutt – *DIRECTOR* **Kara Kish** – *DEPUTY DIRECTOR*
Steven Schuckman – *SUPERINTENDENT* **Rocky Merz** - *DIVISION MANAGER*
Jenny Mobley - *DIVISION MANAGER*

CINCINNATI

950 Eden Park Drive Cincinnati, OH 45202 Phone (513) 352-4080 Fax (513) 352-4096 www.cincinnatiparks.com

Consolidated Budget Summary

Fund Source	2020 Budget City and Revenue	2020 Budgeted Expenses	Variance
General	$ 9,070,250	$ 9,070,250	$ -
Forestry Assessment	$ 2,239,040	$ 2,239,040	$ -
Stormwater	$ 1,939,390	$ 1,939,390	$ -
Infrastructure	$ 1,827,460	$ 1,827,460	$ -
Hwy Greenspace	$ 392,120	$ 392,120	$ -
Income Tax Transit	$ 30,980	$ 30,980	$ -
Capital	$ 2,009,000	$ 2,009,000	$ -
Restricted Funds	$ 4,694,606	$ 4,878,110	$ (183,504)
Commissioner Funds	$ 1,250,780	$ 1,287,633	$ (36,853)
Total	**$ 23,453,626**	**$ 23,673,983**	**$ (220,357)**
	-	-	

	2019 Budget City and Revenue	2019 Budgeted Expenses	Variance
Total	$ 22,536,588	$ 22,720,793	$ (184,205)

- Park Board budgeted expenses are $220K above budgeted revenue and city dollars. This is common and occurred in FY2019.
- Due to approximately $2.0M in open positions this gap will not be an issue in FY2020
- FY2019 Actual City and Revenue was $22.6M with Actual 2019 Expenses of $20.9M

CINCINNATI

City Dollars

City Dollars	2020 Budget	2019 Budget	2019 Actuals
General	$ 9,070,250	$ 8,662,985	$ 8,662,985
Forestry Assessment	$ 2,239,040	$ 2,098,580	$ 2,193,331
Stormwater	$ 1,939,390	$ 1,939,230	$ 1,939,390
Infrastructure	$ 1,827,460	$ 1,865,755	$ 1,865,755
Hwy Greenspace	$ 392,120	$ 384,120	$ 384,120
Income Tax Transit	$ 30,980	$ 30,670	$ 30,670
Capital	$ 2,009,000	$ 2,077,001	$ 2,077,001
Total City Dollars	**$ 17,508,240**	**$ 17,058,341**	**$ 17,153,252**

- General Fund Salaries increased $267K from 2019 Budget versus 2020 Budget

CINCINNATI

Revenue

Revenue Funds	2020 Restricted Funds Budget	2020 Commissioner's Fund Budget	2020 Consolidated Budget	2019 Consolidated Budget	2019 Consildated Actuals
Donations	$ 114,306	$ 19,200	**$ 133,506**	**$ 100,000**	**$ 127,110**
Admission	$ 1,326,114	$ -	**$ 1,326,114**	**$ 820,054**	**$ 1,007,390**
Outside Entity	$ -	$ 173,998	**$ 173,998**	**$ 136,050**	**$ 148,103**
Communities Pot Program	$ -	$ 81,800	**$ 81,800**	**$ 30,000**	**$ 76,880**
Interest Income	$ 208,955	$ 73,100	**$ 282,055**	**$ 231,321**	**$ 218,578**
Show Sponors	$ -	$ 17,556	**$ 17,556**	**$ 10,000**	**$ 12,125**
Trust Funds	$ -	$ 544,904	**$ 544,904**	**$ 745,591**	**$ 697,626**
General	$ 80,187	$ -	**$ 80,187**	**$ 64,187**	**$ -**
Rental	$ 1,663,923	$ -	**$ 1,663,923**	**$ 1,663,923**	**$ 1,535,343**
Parking	$ 553,590	$ -	**$ 553,590**	**$ 553,590**	**$ 555,468**
Gift Shop sales	$ 5,525	$ 340,222	**$ 345,747**	**$ 385,525**	**$ 384,661**
Programs	$ 333,760	$ -	**$ 333,760**	**$ 334,760**	**$ 228,436**
Common Area Maintenance (CAM)	$ 238,246	$ -	**$ 238,246**	**$ 238,246**	**$ 238,246**
Asset Sales	$ -	$ -	**$ -**	**$ -**	**$ 103,359**
Other - Prior Year Reimbursements	$ 170,000	$ -	**$ 170,000**	**$ 165,000**	**$ 166,505**
Total Revenue	**$ 4,694,606**	**$ 1,250,780**	**$ 5,945,386**	**$ 5,478,247**	**$ 5,499,830**

- Admission increased due to Krohn
  - Krohn is budgeted to see revenue near $1.5M in FY 2020

CINCINNATI

Expenses

Expenses	2020 Budget Expenses											
	General Fund	Stormwater	Hwy Greenspace	Infrastructure	Income Tax Transit	Restricted Funds	Captial Fund	Forestery	Commissioner	Consolidated Budget	2019 All Funds Budget	2019 All Funds Actuals
Advertising	$ 31,124	$ -	$ -	$ -	$ -	$ 114,966	$ -	$ 4,262	$ 162,600	$ 312,952	$ 447,341	$ 372,797
Auto	$ 358,518	$ -	$ -	$ -	$ -	$ 11,411	$ -	$ 646	$ -	$ 370,575	$ 324,288	$ 407,812
Fuel	$ 143,065	$ -	$ -	$ -	$ -	$ 717	$ -	$ 1,765	$ -	$ 145,547	$ 130,534	$ 155,761
Education, Training and Development	$ 10,813	$ -	$ -	$ -	$ -	$ 5,591	$ -	$ 9,691	$ 10,000	$ 36,095	$ 25,914	$ 43,030
Equipment	$ 80,463	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,245	$ 2,500	$ 116,208	$ 174,301	$ 245,546
Parts	$ 35,733	$ -	$ 32,797	$ -	$ -	$ 15,298	$ -	$ -	$ -	$ 83,828	$ 85,624	$ 2,401
Insurance	$ -	$ -	$ -	$ -	$ 30,980	$ -	$ -	$ -	$ -	$ 30,980	$ 30,670	$ 23,875
IT	$ 11,778	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,589	$ -	$ 14,367	$ 48,621	$ 95,960
Land and Facilities	$ 3,822	$ -	$ -	$ -	$ -	$ 11,750	$ -	$ 2,568	$ -	$ 18,140	$ 18,017	$ 40,686
Professional Services (Contract Services)	$ 561,728	$ -	$ 23,670	$ -	$ -	$ 819,360	$ -	$ 1,212,618	$ 79,950	$ 2,697,326	$ 2,458,655	$ 2,668,840
Rent	$ -	$ -	$ -	$ -	$ -	$ 46,429	$ -	$ -	$ -	$ 46,429	$ 51,564	$ 88,773
Repairs and Maintenance	$ 111,713	$ -	$ -	$ -	$ -	$ 50,495	$ -	$ 449	$ -	$ 162,657	$ 162,788	$ 9,494
Salaries and Wages	$ 4,403,010	$ 1,923,440	$ 274,530	$ 1,820,960	$ -	$ 2,036,170	$ 1,200,000	$ 638,900	$ 192,033	$ 12,489,043	$ 10,336,065	$ 9,331,082
Benefits and Taxes	$ 1,479,570	$ -	$ -	$ -	$ -	$ 841,280	$ -	$ 257,880	$ -	$ 2,578,730	$ 3,899,427	$ 3,447,001
Supplies	$ 165,953	$ -	$ -	$ -	$ -	$ 178,147	$ -	$ 1,219	$ 417,300	$ 762,619	$ 806,801	$ 1,072,993
Horticultural Supplies	$ 205,546	$ 15,950	$ 61,123	$ 6,500	$ -	$ 348,167	$ -	$ 20,000	$ 50,000	$ 707,286	$ 671,096	$ 601,947
Office Supplies	$ 37,081	$ -	$ -	$ -	$ -	$ 27,264	$ -	$ 7,746	$ -	$ 72,091	$ 55,911	$ 51,150
Sundry Supplies	$ 63,737	$ -	$ -	$ -	$ -	$ 26,266	$ -	$ 22,431	$ -	$ 112,434	$ 248,799	$ 554
Taxes	$ 597,971	$ -	$ -	$ -	$ -	$ -	$ -		$ 21,000	$ 618,971	$ 520,381	$ 516,906
Travel and Meal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Program Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,250	$ 31,250	$ 32,709	$ 35,478
Project Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ 809,000	$ -	$ 321,000	$ 1,130,000	$ 1,052,585	$ 875,604
Utilities	$ 768,625	$ -	$ -	$ -	$ -	$ 344,799	$ -	$ 23,031	$ -	$ 1,136,455	$ 1,138,702	$ 863,463
Total Expenses	**$ 9,070,250**	**$ 1,939,390**	**$ 392,120**	**$ 1,827,460**	**$ 30,980**	**$ 4,878,110**	**$ 2,009,000**	**$ 2,239,040**	**$ 1,287,633**	**$ 23,673,983**	**$ 22,720,793**	**$ 20,951,153**

CINCINNATI

Salary Review

	2020 Budget Salary	Percent of Total Salary
City Funds		
General	$ 5,882,580	39.0%
Forestry Assessment	$ 896,780	6.0%
Stormwater	$ 1,923,440	12.8%
Infrastructure	$ 1,820,960	12.1%
Hwy Greenspace	$ 274,530	1.8%
Total City Fund Salary	**$ 10,798,290**	**71.7%**
Capital Fund		
Capital	$ 1,200,000	8.0%
Total Capital Fund Salary	**$ 1,200,000**	**8.0%**
Restricted Funds		
Sawyer Point	$ 771,190	5.1%
Park Donations and Special Activit	$ 400,400	2.7%
Cincinnati Riverfront Park	$ 374,050	2.5%
Park Lodge / Pavilion Deposits	$ 350,860	2.3%
Krohn Conservatory	$ 980,950	6.5%
Total Restricted Fund Salary	**$ 2,877,450**	**19.1%**
Commissioner Funds		
Commissioner Funds	$ 192,033	1.3%
Total Non City Fund Salaries	**$ 192,033**	**1.3%**
Total Salaries	**$ 15,067,773**	**100.0%**

- 61% of salaries are paid out of non General Fund dollars
- 60% of Capital budget is itemized for salary reimbursement
  - Goal to reduce capital salary to $745K a 38% drop, leaving $1.3M for projects.

CINCINNATI

Changes to Free Capital Dollars

Total Salary Adjustment $614K

- Reduction in Capital Reimbursement from $1.0M to $386K.
- Additional Staff in Capital $350K
- Total Capital Spent on Salaries $736K
- Net reduction for Capital Salary Dollars ($264K)

Salary Reimbursement Review

FUND_CD	980			
TYPE	EXPENSE			
DEPT_CD	(All)			
Month	(All)			
Month 2	(All)			
Sum of PSTNG_AM	**Column Labels**			
Row Labels	**2016**	**2017**	**2018**	**2019**
0000	**$ 754,200.18**	**$ 1,984,670.58**	**$ 2,221,253.53**	**$ 1,757,807.90**
Contracted Services	**$ 754,200.18**	**$ 1,112,118.46**	**$ 1,112,490.99**	**$ 759,474.98**
7671	$ 754,161.11	$ 1,112,118.46	$ 1,112,490.99	$ 759,474.98
7672	$ 39.07			
Other Expense		**$ 7,500.00**		
7689		$ 7,500.00		
Project		**$ 865,052.12**	**$ 1,108,762.54**	**$ 998,332.92**
7687		$ 865,052.12	$ 1,108,762.54	$ 998,332.92
Grand Total	**$ 754,200.18**	**$ 1,984,670.58**	**$ 2,221,253.53**	**$ 1,757,807.90**

Salary Reimbursement Review

		2020 Budget Reimbursement	2020 Budget Reimbursement	2019 Actual Reimbursement
City Funds				
	City Funds	$ (2,648,506)	$ (2,686,755)	$ (1,644,169)
Restricted Funds				
	Restricted Funds	$ 1,137,601	$ 1,248,930	$ 616,144
Capital Fund				
	Capital Fund	$ 1,200,000	$ 1,200,000	$ 998,333
Commissioner Fund				
	Commissioner Fund	$ 192,033	$ 183,865	$ 52,849

CINCINNATI

Salary Reimbursement Review

Administration	2019 Budget Reimbursement	2019 Actual Reimbursement	Variance
City Funds			
General Fund	$ (1,323,009)	$ (1,098,082)	$ (224,927)
Restricted Funds			
Park Donations and Special Activity	$ 78,615	$ 116,025	$ (37,410)
Capital Fund			
Capital Fund	$ 1,200,000	$ 998,333	$ 201,667
Operations			
City Funds			
General Fund	$ (3,197,633)	$ (2,468,984)	$ (728,649)
Stormwater Fund	$ 1,923,440	$ 1,923,422	$ 18
Infrastructure Fund (Income Tax-Infastructure)	$ (139,404)	$ (526)	$ (138,878)
Forestry Assessment	$ 49,851	$ -	$ 49,851
Restricted Funds			
Sawyer Point	$ 745,244	$ 362,700	$ 382,544
Park Donations and Special Activity	$ (59,131)	$ -	$ (59,131)
Cincinnati Riverfront Park	$ 100,000	$ -	$ 100,000
Park Lodge / Pavilion Deposits	$ 285,890	$ 42,533	$ 243,357
Krohn Conservatory	$ 98,312	$ 94,886	$ 3,426
Commissioner Fund			
Commissioner Fund	$ 183,865	$ 52,849	$ 131,016

Administration	2020 Budget Reimbursement
City Funds	
General Fund	$ (1,385,355)
Restricted Funds	
Park Donations and Special Activity	$ 79,215
Krohn Conservatory	$ 39,340
Capital Funds	
Capital Fund	$ 1,200,000
Operations	
City Funds	
General Fund	$ (3,050,072)
Stormwater Fund	$ 1,923,440
Infrastructure Fund (Income Tax-Infastructure)	$ (186,370)
Forestry Assessment	$ 49,851
Restricted Funds	
Sawyer Point	$ 534,214
Cincinnati Riverfront Park	$ 100,000
Park Lodge / Pavilion Deposits	$ 285,890
Krohn Conservatory	$ 98,942
Commissioner Fund	
Commissioner Fund	$ 192,033

CINCINNATI

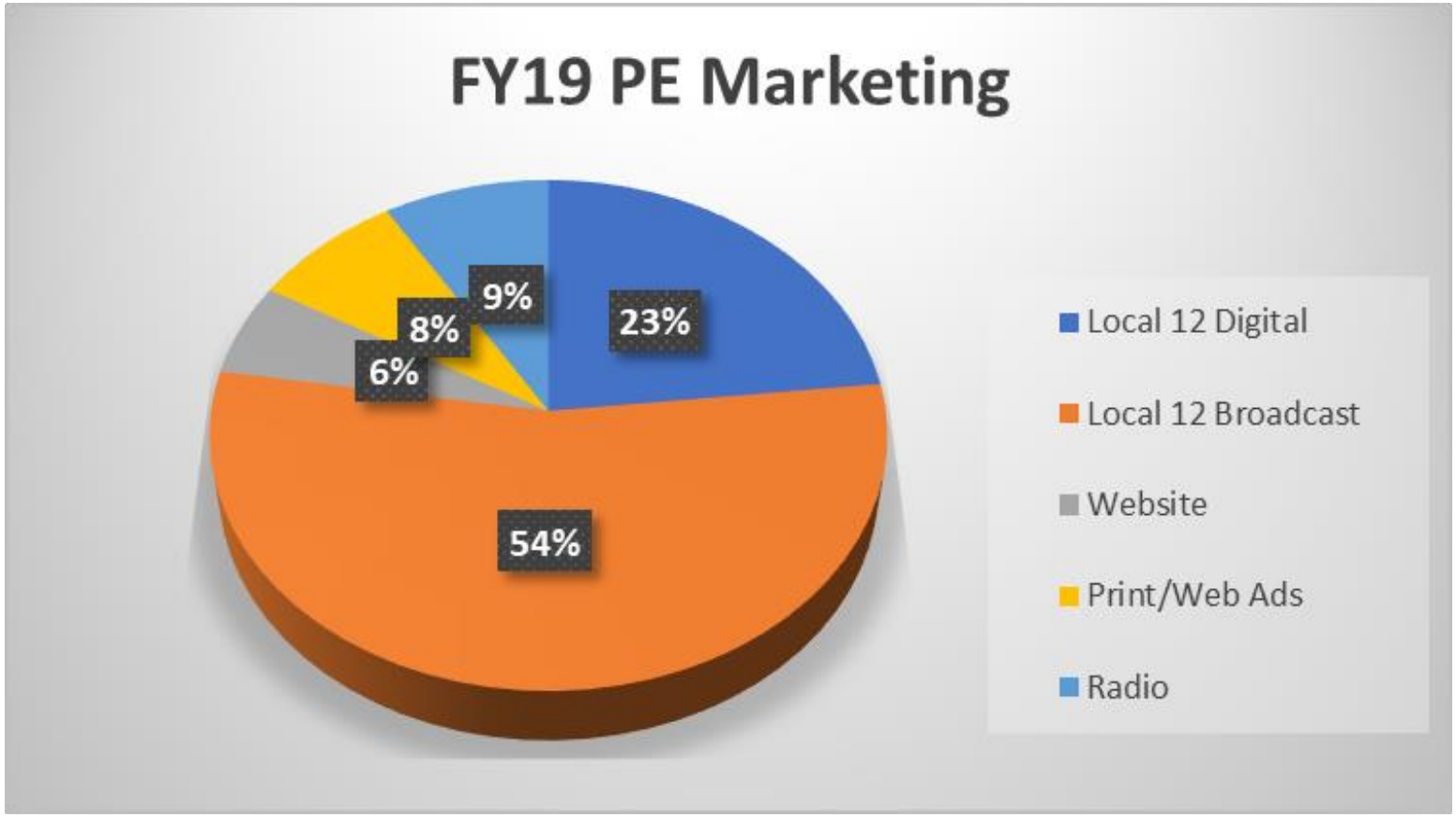
Commissioner Funds Definitions

Park Board Trust Funds	Purpose	Restricted or Unrestricted	Park Areas	Invest Manager
Bettman	Maintenance, improvement and operations	Restricted	Bettman	PNC
Drabner	Maintenance, improvement and operations	Unrestricted	Citywide	US Bank
Fleischmann	Maintenance, improvement and operations	Unrestricted	Fleischmann Gardens / Citywide	US Bank
Geier	Maintenance, improvement and operations	Unrestricted	Geier Espanade / Citywide	US Bank
Miles-Edwards	Maintenance, improvement and operations	Unrestricted	Citywide	Bahl & Gaynor
Levy	Maintenance, improvement and operations	Unrestricted	Krohn Conservatory Levy Clock	Fifth Third Bank
Hauck- Sooty Acres	Maintenance, improvement and operations	Unrestricted	Sooty Acres	Fifth Third Bank
Hauck - Fountain Sq	Maintenance, improvement and operations	Unrestricted	Fountain Square	Fifth Third Bank
Meyer	Maintenance, improvement and operations	Unrestricted	Citywide	Fifth Third Bank

Outside Entity Support	Purpose	Restricted or Unrestricted	Park Areas
City Gardens	Operations Support	Restricted	Central Pkwy, Torrence Pkwy and Ft Wash
BOV	Operations Support	Restricted	Waterfront
Piatt Park Residents	Maintenance, improvement and operations	Restricted	Piatt Park
Greater Cincinnati Foundation	Operations Support	Restricted	Vasey and PBV Gardens
Greenspaces	Operations Support	Restricted	UC greenspace maintenance, OTR planters and other community support

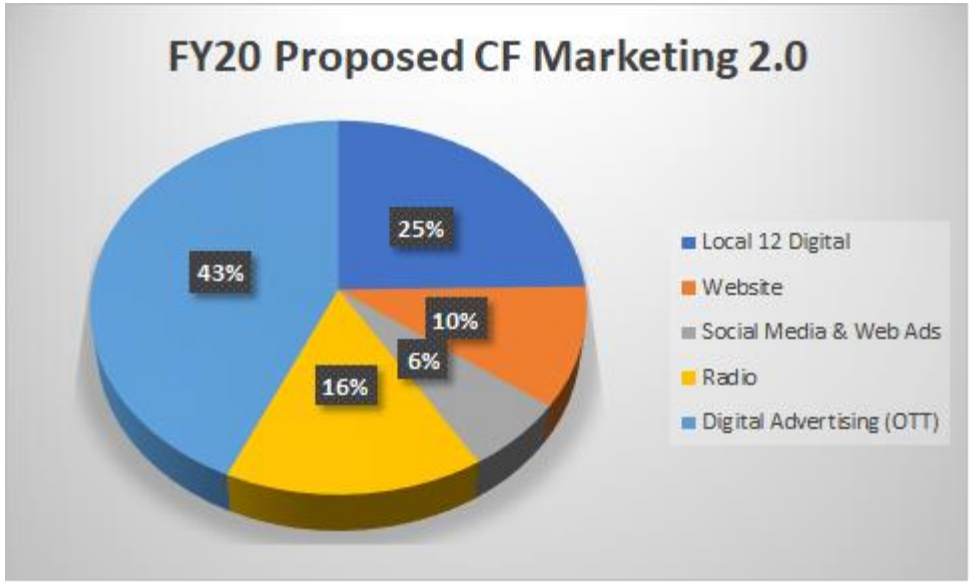
CINCINNATI

FY19 CF Marketing Dollars $298K



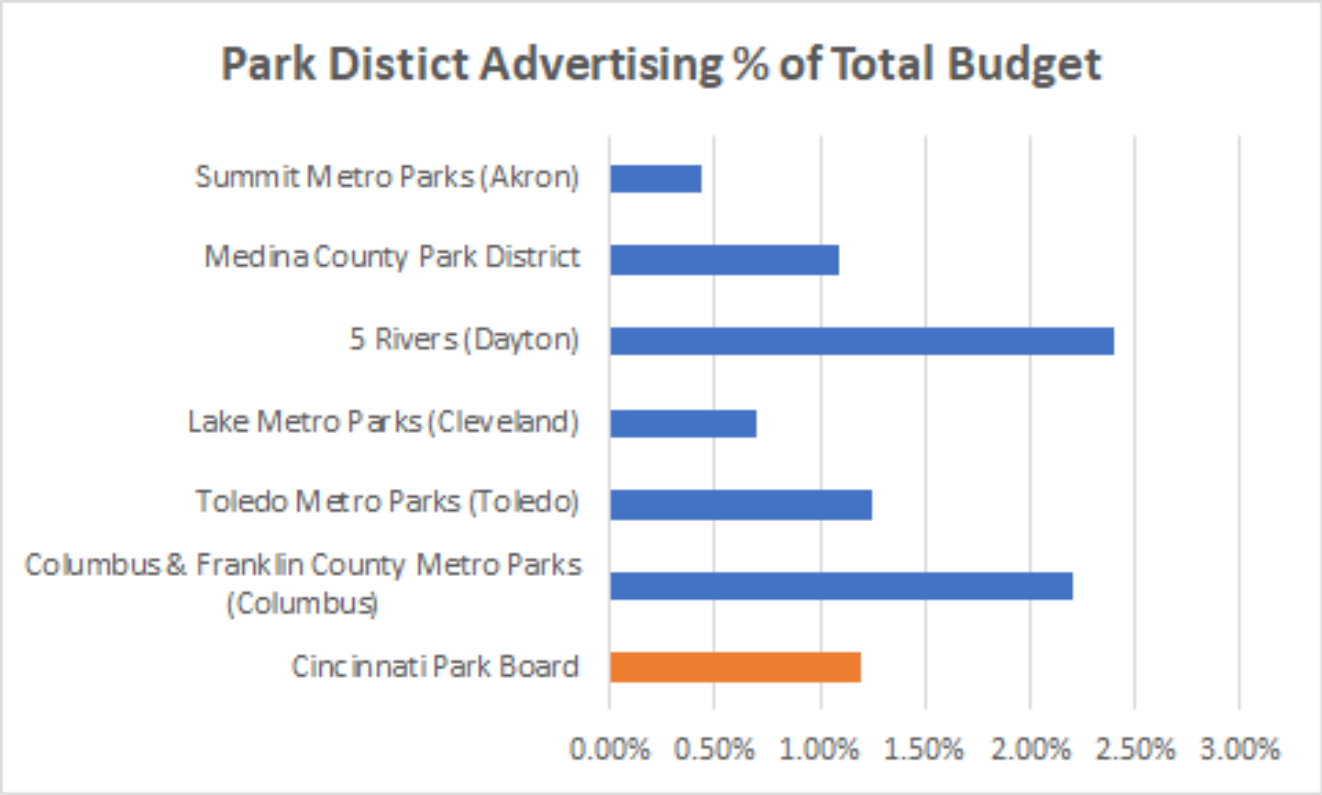
CINCINNATI

FY20 CF Marketing Dollars Proposed $162K



- $136,000 net reduction from FY19 ($82,000 reduction from July)
- No Broadcast TV Ads
- Shift focus from TV and print to emerging digital/web products such as geo-targeted device streaming
- Emphasis on driving revenue, volunteerism and event/parks attendance

CINCINNATI


Park Distict Advertising % of Total Budget
Summit Metro Parks (Akron)
Medina County Park District
5 Rivers (Dayton)
Lake Metro Parks (Cleveland)
Toledo Metro Parks (Toledo)
Columbus & Franklin County Metro Parks (Columbus)
Cincinnati Park Board
0.00%
0.50%
1.00%
1.50%
2.00%
2.50%
3.00%

CINCINNATI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the fiscal year ended June 30, 2019

city of
CINCINNATI

2019

CINCINNATI, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the fiscal year ended June 30, 2019

Director of Finance:
Karen Alder

Interim Assistant Director of Finance:
Nicole Lee

Finance Manager:
Mark Ashworth

city of CINCINNATI

2019

CINCINNATI, OHIO

INTRODUCTORY SECTION

city of CINCINNATI

CITY OF CINCINNATI, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 2019

TABLE OF CONTENTS

INTRODUCTORY SECTION	Page
Letter of Transmittal	5
Certificate of Achievement	13
Principal City Officials	15
Organization Chart	17

FINANCIAL SECTION	Page
Report of Independent Auditors	19
Management's Discussion and Analysis	23
BASIC FINANCIAL STATEMENTS:	
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	39
Statement of Activities	41
Fund Financial Statements:	
Balance Sheet – Governmental Funds	42
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds	43
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	44
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds	45
Statement of Net Position – Proprietary Funds	47
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	49
Statement of Cash Flows – Proprietary Funds	50
Statement of Fiduciary Net Position – Fiduciary Funds	52
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	53
Notes to Financial Statements	55
Required Supplementary Information	
Schedules of Ohio Police and Fire Pension Fund Net Pension Liability	157
Schedules of Ohio Police and Fire Pension Fund Net Other Postemployment Benefit Liability	158
Schedules of Ohio Public Employees Retirement System Net Pension Liability	159
Schedules of Ohio Public Employees Retirement System Net Other Postemployment Benefit Liability	160
Schedule of City's Cincinnati Retirement System Net Pension Liability and Related Ratios	161
Schedule of City's Cincinnati Retirement System Pension Employer Contributions	162
Notes to the Required Pension Information	163

TABLE OF CONTENTS
(Continued)

FINANCIAL SECTION (Continued) Page

Schedule of City's Cincinnati Retirement System Net Other Postemployment Benefit Liability and Related Ratios 166
Schedule of City's Cincinnati Retirement System Net Other Postemployment Benefit Employer Contributions 167
Notes to the Required OPEB Information 168
Schedule of Cincinnati Retirement System Net Pension Liability and Related Ratios 172
Schedule of Cincinnati Retirement System Pension Employer Contributions 173
Cincinnati Retirement System Notes to the Required Pension Information 174
Schedule of Cincinnati Retirement System Total Other Postemployment Benefit Liability and Related Ratios 175
Schedule of Cincinnati Retirement System Net Other Postemployment Benefit Employer Contributions 176
Cincinnati Retirement System Notes to the Required Net Other Postemployment Benefit Information 177
Budgetary Comparison Schedule – General Fund 179
Note to the Required Supplementary Information-Budgetary Data 180

Supplementary Information

Major Governmental Funds: 183
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) – and Actual General Fund 185
Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund 192
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) – and Actual Capital Projects Fund 197
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) – and Actual Debt Service Fund 199
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) – and Actual Tax Increment Financing Fund 200

Nonmajor Governmental Funds 201
Combining Balance Sheet – Nonmajor Governmental Funds 203
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds 206
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual
Health Services Fund 209
Street Construction, Maintenance and Repair Fund 210
Income Tax Infrastructure Fund 211
Income Tax Transit Fund 214
Motor Vehicle License Fund 215
Special Recreation Fund 216
Special Parks Fund 218
Streetcar Operations Fund 219
Recreation Grants Fund 220
Parks Fund 222
Safety Fund 223
Health Fund 225
Cincinnati Blue Ash Airport Fund 227
Community Development Fund 228
Other Grants Fund 230

TABLE OF CONTENTS
(Continued)

FINANCIAL SECTION (Continued) Page

Bettman Nature Center 233
Groesbeck Endowment Fund 234
Schmidlapp Park Music Fund 235
The W.M. AMPT Music Endowment Fund 236
Crosley Field Trust 237
Kroger Trust 238
Yeatman's Cove Park Trust 239
Park Board Fund 240

Nonmajor Enterprise Funds 241
Combining Statement of Net Position 243
Combining Statement of Revenues, Expenses and Changes in Net Position 244
Combining Statement of Cash Flows 245

Internal Service Funds 247
Combining Statement of Net Position 249
Combining Statement of Revenues, Expenses and Changes in Fund Net Position 251
Combining Statement of Cash Flows 252

Fiduciary Funds – Agency Funds 255
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds 257
Combining Statement of Changes in Assets and Liabilities – Agency Funds 258

Capital Assets Used in the Operation of Governmental Funds 261
Schedule by Source 263
Schedule by Function and Activity 264
Schedule of Changes by Function and Activity 265

Schedules:
Schedule of Outstanding Bonds and Notes 269
Schedule of Annual Debt Service General Obligation and Revenue Bonds 270
Schedule of Receipts and Expenditures of Federal Awards 271
Infrastructure Income Tax 277

STATISTICAL SECTION Page

Financial Trends
Net Position by Category 281
Changes in Net Position 282
Fund Balances, Governmental Funds 284
Changes in Fund Balances, Governmental Funds 285
Program Revenues by Function 286
Total Revenue by Source, Governmental Funds 287
Tax Revenue by Source, Governmental Funds 287
Revenue Capacity
Income Tax Revenue Base and Collections (Cash Basis) 288
Income Tax Revenues 289

TABLE OF CONTENTS
(Continued)

STATISTICAL SECTION (Continued)	Page
Assessed Valuations and Estimated True Values	290
Real Property Assessed Valuation by Type of Property	290
Property Tax Rates - Direct and Overlapping Governments	291
Principal Property Taxpayers	291
Property Tax Levy and Collections	292
Water Works – Top Ten Retail Customer Data	293
Water Works – Historical and Projected Water System Pumpage	294
Water Works – Accounts Receivable	294
Debt Capacity	
Ratios of Outstanding Debt by Type	295
Ratio of Net General Bonded Debt	296
Computation of Direct and Overlapping Debt	296
Legal Debt Margin	297
Revenue Bonds Debt Service Coverage	298
Bond Retirement Fund Balance, Southern Railway Revenue and Capital Improvement Plan	299
Water Works – Historical Financial Operations	300
Water Works – Projected Operating Results	301
Water Works – Senior Bonds and Senior Subordinated Debt Service Requirements	302
Water Works Revenue Bonds Debt Service Coverage	303
Demographic and Economic Information	
Population Statistics	304
Ten Largest Employers	305
Construction and Property Values	306
Salaries of Principal Officials	307
Employee Crime Insurance	307
Annual Employment Average by Industry	308
Higher Education	309
Operating Information	
Full-Time Equivalent Positions by Function/Program	310
Operating Indicators by Function/Program	311
Capital Asset and Infrastructure Statistics by Function/Program	312
Unions and Labor Contracts	313

December 30, 2019

The Honorable Mayor, Members of City Council,
and the Citizens of the City of Cincinnati, Ohio

We are pleased to submit the City of Cincinnati's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. State law requires that the City of Cincinnati annually publish a complete set of financial statements for the results of its fiscal operations, presented in conformity with generally accepted accounting principles (GAAP). This report is prepared by the Department of Finance, which is responsible for the accuracy of the data and the completeness and fairness of its presentation, including disclosures. We believe that the information presented is accurate in all material respects and reported in a manner designed to show the financial position and operating results of the City.

GAAP require that management provides a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A) that is located on page 23. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The Administration believes that the City's internal control structure provides reasonable assurance that assets are safeguarded, transactions are recorded and reported appropriately, and policies are followed. The concept of reasonable assurance recognizes that the cost of a control procedure should not exceed the expected benefit.

An important element of the City's control structure is the ongoing program to promote control consciousness throughout the organization. The Administration's commitment to this program is emphasized through written policies and procedures, and a well-qualified financial staff.

The Auditor of the State of Ohio has audited the accompanying financial statements for fiscal year 2019. Their report is included herein.

A single audit is an organization-wide financial and compliance audit that is conducted in lieu of the traditional grant-by-grant multiple audits performed in the past. Federal law requires the City to have this single audit of all City federal grant activities. The City has remained in compliance with this requirement since its inception in 1985. The Auditor of the State of Ohio conducted the single audit for the 2019 fiscal year.

Profile of the Government

Cincinnati was founded in 1788, chartered as a village in 1802, and incorporated as a City in 1819. It is located on the Ohio River in Southwestern Ohio near the junction of Ohio, Indiana and Kentucky. Voters approved major revisions to the City Charter in 1926 to provide for home rule and the council-manager form of government. The City's form of government was modified in 2001 based on a charter amendment approved by the voters in 1999 to implement a stronger Mayor form of government. The Mayor is chosen through a direct election and the nine members of City Council are chosen in a separate at-large election.

The Mayor is elected to a four-year term and term limits enacted in November 1993 limit the Mayor to two consecutive four-year terms. In November 2012 voters approved a change in the City Council terms to two consecutive four-year terms beginning with the 2013 election. However, in November 2018 voters changed the terms back to the four consecutive two-year terms. The Mayor appoints the City Manager subject to prior approval of the City Council.

The City is the only governmental unit in the reporting entity; it has no component units. In determining what constitutes the City reporting entity, the criteria established by the Governmental Accounting Standards Board were used. The City is not financially accountable for any potential component units. Hamilton County and the Cincinnati City School District are separate governmental jurisdictions that overlap the City's boundaries. These entities are not included in the City's financial reports.

An annual operating budget is adopted each fiscal period for the General Fund and several Special Revenue Funds which operate on an annual budget. Budgetary data is presented for these funds as well as the Capital Projects Fund, Debt Service Fund, Tax Increment Financing Funds and other Special Revenue Funds which are mostly grants. For each budgeted expenditure classification, the level of appropriation control, which may not be exceeded, is: personal service, non-personal service, capital outlay, and debt service. Any revisions that alter the appropriation control classification of any division within a City department must be approved by the City Council. Encumbrances do not lapse and are included as expenditures in the current period budget (Non-GAAP Budgetary Basis).

The City provides the full range of municipal services including police and fire protection, parks, recreation, public services (highways, streets, and waste collection), health and human services, culture, public improvements, planning and zoning, general administrative, water and sewer services.

Information Useful in Assessing the Government's Economic Condition

Local Economy

The City's diverse economic base has been and continues to be a source of financial stability for the City. Among its prominent manufacturing groups are transportation equipment, which includes aircraft engines and auto parts; food and kindred products; metal working and general industrial machinery; chemicals; fabricated metal products; printing and publishing. Several Fortune 500 corporations are headquartered in the City's region, and over 400 Fortune 500 firms have operations in the Metropolitan Area.

According to a report released by the Federal Reserve Bank of Cleveland in August 2019, the unemployment rate has decreased to 3.6% as of April 2019, compared to 4.0% in January 2019. The report states that the "Cincinnati metro area's unemployment rate is currently on par with the unemployment rate recorded for the United States as a whole and is well below the statewide average of 4.2 percent." The research shows that two sectors experienced higher employment growth locally: leisure and hospitality and manufacturing. By contrast, employment growth in construction was very weak, growing only 0.1 percent.

Local home prices increased by 6.9% from the previous year. The Fed Report notes that the growth rate has slowed compared to the previous year, but there "is little evidence to suggest that the trend of solid growth seen since the end of the recession is reversing."

Per the U.S. 2010 Census, the City of Cincinnati's population was 296,943. The 2017 population estimates made by the Census Bureau has the Cincinnati population increasing to 301,301.

Long Term Financial Planning

In June 2015, and again in June 2019, City Council updated the stabilization policy which was originally established in 1984 to assure a strong financial position and to protect Cincinnati's general obligation bond rating during periods of fiscal stress. The updated policy calls for achievement of a minimum reserve level, for emergency needs of a catastrophic nature, of two months, or 16.7% of general operating revenues and contains four components: General Fund Carryover Balance, General Fund Contingency Account, Economic Downturn Reserve, and the Working Capital Reserve. The amended policy also includes a waterfall funding mechanism to add the necessary funds to the City's reserve balance each year in order to achieve the recommended fund balance over time. This waterfall funding mechanism prioritizes the use of the annual year-end surplus in the following order:

1. Replenish any reserve draw(s) from prior year.
2. Fund the General Fund Carryover Balance at 1.5% of revenue.
3. Fund General Fund Contingency Account at 2% of revenue.
4. With remaining surplus fund 50% to Economic Downturn Reserve, 25% to Working Capital Reserve and 25% to one-time expenditures.

At June 30, 2019 reserves were 12.8% of fiscal year 2019 revenue.

Actual Non-GAAP General Fund expenditures/encumbrances for fiscal year 2019 were $405.4 million which were lower than the budgeted amount of $409.1 million by approximately $3.7 million. Actual Non-GAAP revenue for fiscal year 2019 of $413.7 million was higher than budgeted fiscal year 2019 revenues of $404.0 million. The actual revenue was higher than the original fiscal year 2019 revenue estimate by $9.7 million.

Moody's rates the City's general obligation bonds "Aa2", the third highest rating. The City's bond rating by Standard and Poor is "AA", the second highest rating. The rating reflects the City's strong management with strong financial policies and practices, and the City's very strong budgetary flexibility and liquidity.

Relevant Financial Policies

Cash temporarily idle during the year was invested in Certificates of Deposit, obligations of the U.S. Treasury, obligations of a federal government agency or instrumentality, the State Treasury Asset Reserve (STAR) of Ohio (the State Treasurer's investment pool), STAR Plus (the State Treasurer's deposit option), Ohio Municipal securities, and City of Cincinnati notes/bonds. The City has an investment committee that meets regularly to review investment policies and procedures. Beginning in March 2003, separate portfolios were created for general and bond investments in order to track specific interest earned on bond proceeds.

The City's Investment Policy, which was approved by the Mayor and City Council, is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits are either insured by federal depository insurance or collateralized. The investments held by the City at June 30, 2019 were either backed by the full faith and credit of the U.S. Government or were investments with a credit rating of A and above.

The City utilizes the services of a professional investment management firm, Nuveen Asset Management, to manage a portion of the City's investment portfolio. The portfolio managed by this firm must follow the same laws and investment policies that guide the City's internally managed portfolio. As of June 30, 2019 the par value of City assets managed by this firm was $266.3 million.

The par value of the assets managed internally by the City's Treasury Division was $1.02 billion. The assets managed internally include the assets invested from the sale of bond proceeds as well as the assets needed to satisfy the cash requirements of the City. As of June 30, 2019, the investment allocation of the aggregate portfolio was as follows:

U. S. Treasury Notes	13.37%
U.S. Agency Securities	49.72%
STAR Ohio	13.17%
STAR Plus	0.01%
Certificates of Deposit	0.10%
Ohio Municipal Debt	14.80%
City of Cincinnati Notes	0.02%
Overnight Funds/Cash	0.98%
Commercial Paper	7.83%

The City maintains a comprehensive all-risk property insurance program through a commercial carrier, covering approximately $1.66 billion in property values. The program contains a $100 thousand deductible for most occurrences, provides coverage in the amount of $500 million per occurrence, and has a maximum limit of $50 million for earthquake damage and $50 million for flood damage.

The City of Cincinnati Retirement System's net plan assets were $2.20 billion as of June 30, 2019 compared to $2.26 billion as of June 30, 2018. The net investment return for the fiscal year ending June 30, 2019 was 4.15%. The Cincinnati Retirement System's actuary reported the December 31, 2018 pension funded ratio of 72.6% and the health care funded ratio of 97.3%. This compares to the December 31, 2017 pension funded ratio of 75.5% and the health care funded ratio of 100.2%.

In 2011, City Council approved changes to pension benefits for active employees. Multiple suits against the City in response to the pension changes were file by active employees, the unions and the retirees as a result. The City and the adverse parties in the pension litigation agreed to a collaborative mediation in Federal District Court to attempt to reach an agreed resolution of the City's pension issues. A settlement agreement with a term of 30 years was approved by the United States District Court for the Southern District of Ohio, Western Division on October 5, 2015 and generally effective January 1, 2016. This settlement includes an employer contribution rate of 16.25%, a change in the COLA from a 3% compound to a fixed 3% simple COLA, a three-year suspension of COLA payments for current retirees and future retirees upon their retirement date, and approval to terminate the 401(h) retiree health care account and replace it with a standalone 115 Trust, thereby facilitating the City's capture of $238 million in excess retiree health care funds to be contributed to the Pension Trust.

Major Initiatives

In 2019, the City continued to improve customer service and increase efficiency throughout municipal government. The Department of Community & Economic Development (DCED) worked to promote revitalization of neighborhoods and downtown in successful efforts to attract new residents and businesses. Major initiatives and positive momentum were made in the following areas and are especially noteworthy.

130-132 E. 6th Street. Neyer Holdings will renovate the Brunswick Building, an existing office building with ground floor retail into a LEED certified building, with 13,211 square feet of renovated office space and all new commercial space on the ground floor. The total project cost is estimated at $4.5 million.

106 W 7th. The City approved a Leadership in Energy & Environmental Design (LEED) Silver CRA tax abatement to Keystone Management Group for the renovation of the property at 106 W. 7th Street in the Central Business District. The vacant building will be converted into an extended stay hotel. The project includes the renovation of 49,501 square feet and the construction of an additional 17,000 square feet. In total, the project includes 84 hotel rooms carrying a Marriot Townplace Suites flag. The $12.4 million project will result in 15 new jobs. Construction began in summer 2019.

Avondale Town Center Redevelopment. A mixed-use, mixed income project that includes the construction of two new buildings that will include 119 rental units (both market rate and affordable) as well as approximately 75,000 square feet of commercial space. The project will preserve and enhance much needed affordable and market rate rental housing and stimulate economic growth in the Avondale neighborhood. This is the third and final phase of the Avondale Choice Neighborhood Implementation Grant of $29 million that TCB received from HUD in 2012. The City's incentive package of $5.6 million will leverage approximately $38 million in other funds and create 95 temporary construction jobs as well as 40 permanent jobs. Construction began in November 2017 and is expected to be complete by the end of 2019.

824 Broadway. Rookwood Properties received a 12-year tax exemption for 100% of the value of improvements made to real property located at 824 Broadway in the Central Business District. The work will consist of a renovation of the property into 69 units and 63 net new parking spaces. The total project cost is $12 million.

Burke Expansion. Burke, Inc. is a marketing research firm that was founded in the City of Cincinnati in 1931 and has been operating in the City ever since. The company constructed a new office space as an expansion in Cincinnati at 500 W. 7th street to accommodate the move of their subsidiary, Seed Strategy, from a location outside of the City to their campus at 500 W 7th Street. The new building is an approximately 25,000 square feet, two-floor Class A office building on Burke's campus to accommodate these employees. The estimated total project cost will be approximately $5.5 million.

Cincinnati Children's Hospital. Cincinnati Children's will construct a new 650,000 square foot clinical building with room for 110-150 new patient beds at an estimated total investment of $550 million. The expansion is expected to be completed in 2021 and create 600 new jobs.

Clyffside Brewery. The brewing renaissance in Cincinnati will soon see another addition in Over-the-Rhine. Clyffside Brewery is renovating a historic building located at 244-246 McMicken Avenue into 47,000 square feet of commercial space. When completed the building will house a brewery on the ground-level and several event spaces above. The estimated total project cost for the renovation is $13 million.

Court and Walnut. The Court and Walnut Development is an 18-story mixed-use development with a total project cost of approximately $90 million. The Development includes a 45,000 square foot, two-story Kroger grocery store. Above the store is a 555-space parking garage. Above the garage is a 139 residential apartment building. The project was completed in August of 2019.

FC Cincinnati Stadium. Fussball Club Cincinnati, LLC will construct a 21,000 seat Major League Soccer Stadium in the West End neighborhood of Cincinnati to house FC Cincinnati. Included in the scope of the project are public improvements including demolition, site preparation, and infrastructure. to facilitate the construction of the stadium. The total estimated cost of the private improvements is projected to be $217.6 million and the total estimated cost of the public improvements is projected to be $34.8 million.

Firehouse Row. Milhaus Development is constructing 124 new market and workforce rate rental units and 4,000 square feet of retail storefront space in the Walnut Hills Business district, at a total investment of approximately $18.2 million. The project utilizes a 1.75 acre site assembled by the City and the Walnut Hills Redevelopment Foundation. Construction will be complete by spring of 2020 and lease-up has begun.

Freeport Row. Source 3 Development is redeveloping the Northwest corner of Liberty and Elm Streets into a $23 million mixed use development that will include 113 apartments and 12,000 square feet of retail space. Construction began in the summer of 2019 and is expected to be completed by the end of 2020.

I-71/MLK Interchange. ODOT and the City invested in an $80 million full-movement interchange at I-71 and Martin Luther King Drive. The new interchange is now open and is expected to reduce travel time, simplify wayfinding, and promote economic vitality in the Uptown Cincinnati. Planned major developments in this area include Uptown Gateway, the UC 1819 Innovation Hub, NIOSH, and the MLK Investors I development.

NIOSH. The National Institute for Occupational Safety and Health (NIOSH) has selected Cincinnati to build a $110 million research laboratory. The new facility will be located at the cornerof Martin Luther King Jr. Drive and Reading Road near the University of Cincinnati and will employ 550 people initially, with space for an additional 250 employees in the future. The design and construction of the new campus began in 2018 and is expected to be completed in early 2021.

Paramount Square. Paramount Square is the redevelopment of 8 historic structures by the Model Group, at an overall investment of $21.8 million. The project will result in 54 market and workforce rate rental units and 50,000 square feet of commercial space. Anchor tenants Esoteric Brewing, a local craft brewery, and Taste of Belgium, a local restaurant and bakery chain have signed leases to operate in two of the commercial storefronts. Esoteric Brewing will have production space and a taproom in the historic Paramount Theater building. Taste of Belgium will have office and logistics space, a commercial production kitchen, a research and development test kitchen, and a neighborhood café space. Construction is expected to be complete by the end of 2019.

Trinitas Student Housing. Trinitas, an Indiana-based student housing developer completed a 350-unit multi-family development on a portion of the former Deaconess Hospital property located a 424 Straight St. in the Clifton Height, University Heights, and Fairview (CUF) neighborhood at a total cost of $108 million. Trinitas and the City are involved in active negotiations for future phases of development on the remainder of the site.

632 Vine St. Pearl Capital Management, a developer based in Indianapolis will renovate the Provident Building, an existing office building into 160 market-rate residential apartments and all new commercial space on the ground floor. The total project cost is estimated at $37.6 million.

Awards and Acknowledgements

Certificate of Achievement and Budget Award

During fiscal year 2019, the Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Cincinnati for its comprehensive annual financial report for the fiscal year ended June 30, 2018. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. 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.

The City has received this award for thirty-nine consecutive fiscal periods. In 1979, for our 1978 annual financial report, we were the first governmental unit in Ohio to receive the Certificate. As of December 31, 2017, 127 municipal reporting entities in Ohio and only 2,074 units nationwide are holders of the Certificate. We believe our current comprehensive annual report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its' eligibility for another certificate.

We are equally proud of the GFOA's Award for Distinguished Budget Presentation earned by the City for its 2018/2019 biennial budget. This was the 32nd consecutive year that the City has received this award. For the fiscal years beginning in 2017, only 29 entities in Ohio received the award.

The preparation of this Comprehensive Annual Financial Report was accomplished by the efficient and dedicated services provided by the entire staff of the Department of Finance. Each member of the Department has our sincere appreciation for the contribution made in the preparation of this report. Appreciation is also expressed to those in other City departments for their cooperation and assistance in matters pertaining to the financial affairs of the City. We hereby acknowledge and thank all who contributed their time and effort.

Respectfully,

Karen Alder

Karen Alder
Director of Finance

(This page intentionally left blank.)

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Cincinnati

Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO

(This page intentionally left blank.)

CITY OF CINCINNATI, OHIO

Principal City Officials

CITY COUNCIL

MAYOR
John Cranley, Second Term

VICE MAYOR
Christopher Smitherman, Second Term

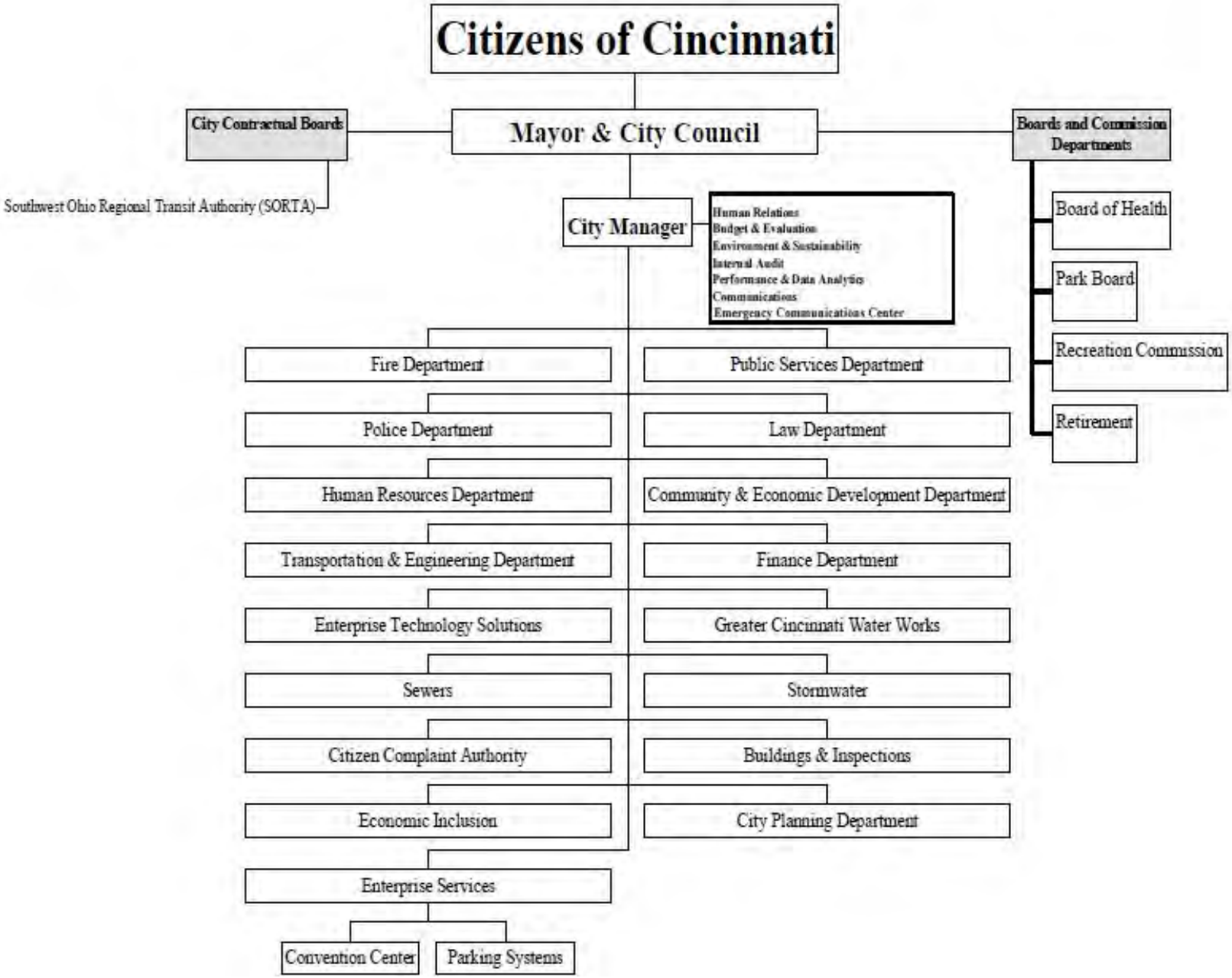
PRESIDENT PRO TEM
Tamaya Dennard, First Term

COUNCILMEMBERS

Amy Murray, Second Term
David Mann, Second Term
Wendell Young, Second Term
Greg Landsman, First Term
Chris Seelbach, Second Term
P. G. Sittenfeld, Second Term
Jeff Pastor, First Term

CITY MANAGER
Patrick Duhaney

(This page intentionally left blank.)


Citizens of Cincinnati
City Contractual Boards
Mayor & City Council
Boards and Commission Departments
Southwest Ohio Regional Transit Authority (SORTA)
City Manager
Human Relations
Budget & Evaluation
Environment & Sustainability
Internal Audit
Performance & Data Analytics
Communications
Emergency Communications Center
Board of Health
Park Board
Recreation Commission
Retirement
Fire Department
Public Services Department
Police Department
Law Department
Human Resources Department
Community & Economic Development Department
Transportation & Engineering Department
Finance Department
Enterprise Technology Solutions
Greater Cincinnati Water Works
Sewers
Stormwater
Citizen Complaint Authority
Buildings & Inspections
Economic Inclusion
City Planning Department
Enterprise Services
Convention Center
Parking Systems

(This page intentionally left blank.)

FINANCIAL SECTION

city of CINCINNATI

OHIO AUDITOR OF STATE
KEITH FABER

Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

City of Cincinnati
Hamilton County
801 Plum Street
Cincinnati, Ohio 45202

To the Honorable Mayor and Members of the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cincinnati, Hamilton County, Ohio (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cincinnati, Hamilton County, Ohio, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated December 30, 2019, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Keith Faber
Auditor of State

Columbus, Ohio

December 30, 2019

(This page intentionally left blank.)

City of Cincinnati
Management's Discussion and Analysis

As management of the City of Cincinnati (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 5 - 11 of this report. The government-wide financial statements are presented on a GAAP basis; that is, they reflect accrual basis of accounting. The GAAP fund financial statements will differ from those presented on a budgetary basis.

Financial Highlights

- The assets and deferred outflows of the City, including all Governmental and Business-type activities, exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $1.3 billion (net position). Of this amount, negative $1.3 billion is considered unrestricted. The unrestricted net position of the City's governmental activities has a balance of negative $1.2 billion. The unrestricted net position of the City's business type activities is a negative $56.8 million. The unrestricted portion of net position does not include assets with externally imposed restrictions or restrictions imposed by law.
- The City's total net position was $1.3 billion in 2019. Net position of the governmental activities increased by $313.4 million, which represents a 1546.1% change from the 2018 balance. Net position of business-type activities increased $21.3 million or 2.2% increase from 2018. Governmental activities' net investment in capital assets decreased $41.0 million. Governmental activities' restricted net position increased $40.5 million. Business-type activities' net investment in capital assets increased $34.2 million. Business-type activities' restricted net position decreased by $24.2 million.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balance of $512.2 million, in comparison to $486.9 million at June 30, 2018. On a combined basis, approximately $6.7 million is considered nonspendable, $403.2 million is restricted for specific purposes, $26.7 million has been committed by City Council and $8.9 million has been assigned to specific purposes by management.
- At the end of the current fiscal year, the unassigned fund balance of the general fund was $66.7 million, 16.5% of total 2019 general fund expenditures. The total fund balance was $85.0 million, 21.0% of total 2019 general fund expenditures. $3.4 million is considered nonspendable, $6.0 million committed, and $8.9 million assigned. There was a $10.5 million increase in general fund balance for the fiscal year ended June 30, 2019.
- The City's total general obligation and revenue debt for governmental activities decreased by $11.7 million or 1.7% during the current fiscal year.
- The unrestricted net position of the City's governmental activities has a balance of negative $1.2 billion due primarily to noncurrent liabilities related to net pension and other postemployment benefit (OPEB) liabilities and net position being restricted for debt service and capital projects.

Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The government-wide financial statements can be found on pages 39 to 41 of this report.

The statement of net position presents information on all of the City's assets and deferred outflows and liabilities and deferred inflows with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave).

Both of the government-wide financial statements (statement of net position and statement of activities) distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities)*. The governmental activities of the City include general government, community development, parks and recreation, public safety, transportation and engineering, transit system, public services, and public health. The business-type activities of the City include the Water Works, Parking Facilities, Convention Center, General Aviation, Municipal Golf, and Stormwater Management Funds.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The basic governmental fund financial statements can be found on pages 42 to 46 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City maintains 27 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, the capital projects fund, the debt service fund and the tax increment financing fund, all of which are considered to be major funds. Data from the other 23 funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* found elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary Funds. The City maintains two different types of proprietary funds - enterprise and internal service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water works, parking facilities, convention center, municipal airport, municipal golf courses and stormwater management system. *Internal service funds* are an accounting device to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds for its printing services and general stores operation, fleet services, property management function, self-insurance risk management fund, self-insurance workers' compensation fund and enterprise technology services. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 47 to 51 of this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Works Fund which is considered to be a major fund of the City. The other enterprise funds are combined into a single, aggregated presentation in the proprietary fund financial statements. All internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the other enterprise funds and internal service funds are provided in the form of *combining statements* found elsewhere in this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City uses fiduciary funds to account for pension trust, investment trust and agency funds. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 52 and 53 of this report.

Notes to Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 55 to 153 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's pension and OPEB information from an employer's perspective, as well as the Cincinnati Retirement System's pension and OPEB information from the Plan's perspective, and the budgetary comparison of the City's General Fund. Required supplementary information can be found on pages 155 to 180 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the required supplementary information. Supplementary information can be found on pages 181 to 253 of this report.

City of Cincinnati's Net Position
(AMOUNTS IN THOUSANDS)

	Governmental Activities		Business-type Activities		Total	
	June 30 2019	June 30 2018	June 30 2019	June 30 2018	June 30 2019	June 30 2018
Current and other assets	$ 859,461	$ 815,579	$ 411,332	$ 409,562	$ 1,270,793	$ 1,225,141
Capital assets	1,490,497	1,501,411	1,357,999	1,338,957	2,848,496	2,840,368
Total Assets	2,349,958	2,316,990	1,769,331	1,748,519	4,119,289	4,065,509
Deferred Outflows	279,061	140,336	32,444	18,287	311,505	158,623
Long-term liabilities outstanding	1,913,034	2,048,048	632,843	698,389	2,545,877	2,746,437
Other liabilities	193,972	177,668	134,749	50,921	328,721	228,589
Total liabilities	2,107,006	2,225,716	767,592	749,310	2,874,598	2,975,026
Deferred Inflows	228,863	251,882	30,876	35,465	259,739	287,347
Net Position:						
Net Investment in Capital Assets	897,570	938,541	862,847	828,628	1,760,417	1,767,169
Restricted	641,611	601,160	197,236	221,472	838,847	822,632
Unrestricted	(1,246,031)	(1,559,973)	(56,776)	(68,069)	(1,302,807)	(1,628,042)
Total net position	$ 293,150	$ (20,272)	$ 1,003,307	$ 982,031	$ 1,296,457	$ 961,759

Government-wide Financial Analysis

The net pension liability (NPL) is one of the largest liabilities reported by the City at June 30, 2019, and is reported pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pension—an Amendment of GASB Statement No. 27*. Another significant liability for the City is the net other postemployment benefits (OPEB) liability reported pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*, which significantly revises accounting for costs and liabilities related to OPEB.

Governmental Accounting Standards Board (GASB) standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law or actuarially determined, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting and require the net pension liability and the net OPEB liability to equal the City's share of each plan's:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits and the promise of future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange.

Employees of the City participate in one of three plans that offer both pension and OPEB benefits; the Cincinnati Retirement System, a single employer defined benefit plan, the Ohio Public Employees Retirement System, a state-wide cost-sharing, multiple-employer defined benefit plan, or the Ohio Police and Fire Pension Fund, also a state-wide cost-sharing, multiple-employer defined benefit plan.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by $1.3 billion at the close of the most recent fiscal period.

The largest portion of the City's net position $1.8 billion (135.8%) reflects its investment in capital assets (e.g. land, construction in progress, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, because the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position $838.8 million (64.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance, a negative $1.3 billion, represents *unrestricted net position*. The pension and OPEB plans experienced better than projected investment performance during their measurement periods contributing to the increase in deferred outflows, the decrease in long-term liabilities outstanding and decrease in the unrestricted net position deficit during the fiscal year.

CITY OF CINCINNATI
Changes in Net Position
(AMOUNTS IN THOUSANDS)

	Governmental		Business-type		Total	
Revenues:	June 30 2019	June 30 2018	June 30 2019	June 30 2018	June 30 2019	June 30 2018
Program Revenues:						
Charges for Services	$ 145,450	$ 149,666	$ 205,778	$202,526	$ 351,228	$ 352,192
Operating Grants and Contributions	44,026	36,632			44,026	36,632
Capital Grants and Contributions	14,645	14,287	5,350	6,610	19,995	20,897
General Revenues:						
Property Taxes	61,436	62,659			61,436	62,659
Income Taxes	392,004	374,664			392,004	374,664
Admission Taxes	6,002	5,796			6,002	5,796
Shared Revenues	41,858	41,791			41,858	41,791
Occupancy Taxes	4,106	3,690	2,511	2,314	6,617	6,004
Unrestricted Investment	17,779	2,407	9,303	3,760	27,082	6,167
Miscellaneous	57,837	51,587	1,192	1,664	59,029	53,251
Total Revenues	785,143	743,179	224,134	216,874	1,009,277	960,053
Expenses:						
General Government	130,144	74,731			130,144	74,731
Community Development	46,894	35,477			46,894	35,477
Parks and Recreation	54,139	30,332			54,139	30,332
Public Safety	8,318	326,114			8,318	326,114
Transportation and Engineering	55,399	41,284			55,399	41,284
Transit System	55,773	58,088			55,773	58,088
Public Services	52,192	26,722			52,192	26,722
Public Health	50,716	14,902			50,716	14,902
Interest on long-term debt	21,043	19,834			21,043	19,834
Water Works			135,569	75,980	135,569	75,980
Parking Facilities			14,078	8,795	14,078	8,795
Convention Center			13,515	13,726	13,515	13,726
General Aviation			2,392	1,549	2,392	1,549
Municipal Golf			5,983	6,233	5,983	6,233
Stormwater Management			28,424	15,920	28,424	15,920
Total Expenses	474,618	627,484	199,961	122,203	674,579	749,687
Change in net position before transfers	310,525	115,695	24,173	94,671	334,698	210,366
Transfers	2,897	2,934	(2,897)	(2,934)		
Change in net position	313,422	118,629	21,276	91,737	334,698	210,366
Net position – Beginning	(20,272)	(138,901)	982,031	890,294	961,759	751,393
Net position – Ending	$ 293,150	$ (20,272)	$1,003,307	$982,031	$ 1,296,457	$ 961,759

Governmental Activities. Governmental activities increased net position in the fiscal year 2019 by $313.4 million. Key elements of the change in net position include:

Revenues

The City realized an increase of governmental activities' revenues of $42.0 million for 2019. Highlights include:

- Charges for services decreased by $4.2 million. This includes the following changes by program:

Governmental Program	Change in Millions
General Government	$ 12.6
Community Development	(2.7)
Parks and Recreation	(2.9)
Public Safety	(3.1)
Transportation and Engineering	0.5
Public Services	(3.1)
Public Health	(5.5)

  See the Financial Trends information in the Statistical section beginning on page 281.

- Operating grants and contributions increased by $7.4 million. Community development increased by $4.0 million due to increased funding from the Federally-funded Community Development Block Grants and HOME programs. Parks and recreation increased by $2.9 million donations for the Sinclair Media project and park endowments.
- Capital grants and contributions were fairly consistent, increasing by just $0.4 million.
- Income tax increased by $17.3 million due to strength in the local economy.
- Property tax decreased by $1.2 million due to an decrease in real property values.
- Investment earnings increased significantly by $15.4 million due to a fair market value change from the prior year to the current year end.
- Miscellaneous revenues increased $6.3 million, due to receiving project contributions for debt service payments.

  More information on governmental revenue trends is available in the Statistical Section, Financial Trends Information beginning on Page 282.

Expenses

Expenses for governmental activities for the fiscal year ended June 30, 2019 were $474.6 million. The City shows a decrease of $152.9 million in governmental expenses for fiscal year 2019 when compared to 2018. The City's proportionate share of the Ohio Police and Fire Pension System net OPEB liability resulted in a *negative* OPEB expense of $320.5 million in 2019, compared to $31.5 million in 2018, resulting in the significant decrease in public safety expenses (see Note 21 for more information on net OPEB liabilities).

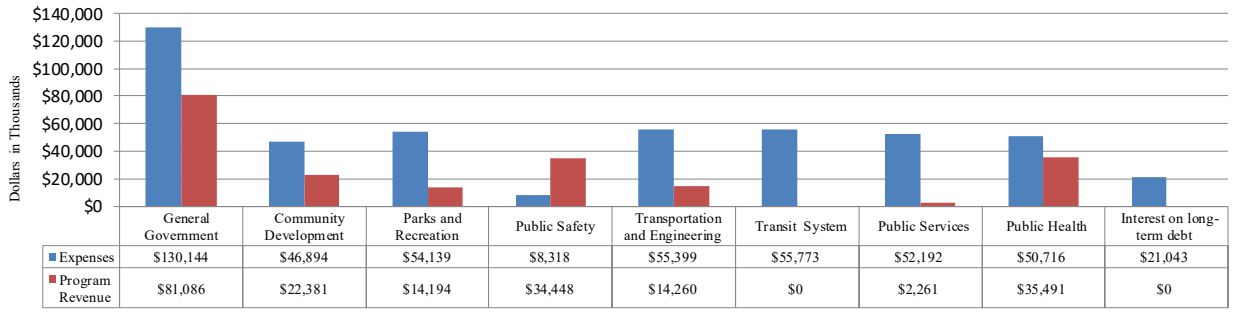
The decreases associated with the net OPEB liability were partially offset by increases in pension expense associated with the increase in net pension liabilities. Governmental activities recognized $1.5 million in *negative* pension expenses in 2019 associated with the Cincinnati Retirement System (CRS), compared to *negative* pension expenses of $170.1 million in 2018 (see Note 20 for more information on net pension liabilities.)

The net costs of operations covered by charges for service, grants and contributions are as follows:

City of Cincinnati, Ohio
Statement of Activities
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Expenses	Total Program Revenue	Net Revenue (Expense) Per Activity	Percent Covered
Governmental Activities:				
Public Safety	$ 8,318	$ 34,448	$ 26,130	414.14%
General Government	130,144	81,086	(49,058)	62.30%
Public Services	52,192	2,261	(49,931)	4.33%
Public Health	50,716	35,491	(15,225)	69.98%
Parks and Recreation	54,139	14,194	(39,945)	26.22%
Community Development	46,894	22,381	(24,513)	47.73%
Transit System	55,773		(55,773)	0.00%
Transportation and Engineering	55,399	14,260	(41,139)	25.74%
Interest on Long Term Debt	21,043		(21,043)	0.00%
Total governmental activities	$474,618	$204,121	$(270,497)	

Governmental Activities
Expenses and Program Revenue
For the Year Ending June 30, 2019



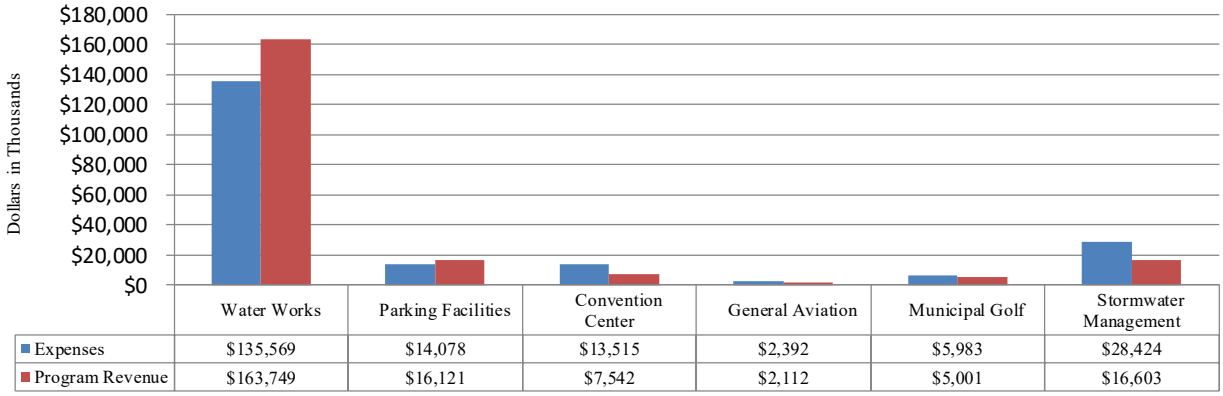
Business-type Activities. Business-type activities increased the City's net position in fiscal year 2019 by $21.3 million. Key elements of the change were:

- Water Works revenue decreased by $2.4 million mainly caused by a decrease in water usage (43.2 million gallons in 2019 compared to 44.1 million gallons in 2018).
- Water Works expenses increased by approximately $59.6 million. Variations in pension and OPEB expenses accounted for $47.3 million ($3.1 million in pension and OPEB expense in 2019 compared to $44.2 in *negative* pension and OPEB expenses in 2018).
- Unrestricted investment earnings increased by $5.5 million due to an increase in interest earnings.

The net costs of the business type operations are as follows:

(Amounts in Thousands)	Expense	Program Revenue	Net Revenue (Expense) Per Activity	Percent Covered Activity
Business type activities:				
Water Works	$ 135,569	$ 163,749	$ 28,180	120.79%
Parking Facilities	14,078	16,121	2,043	114.51%
Convention Center	13,515	7,542	(5,973)	55.80%
General Aviation	2,392	2,112	(280)	88.29%
Municipal Golf	5,983	5,001	(982)	83.59%
Stormwater Management	28,424	16,603	(11,821)	58.41%
Total Business-type activities	$ 199,961	$ 211,128	$ 11,167	

Business-Type Activities
Expenses and Program Revenue
For the Year Ending June 30, 2019



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds. The focus of the City's *governmental funds (Note 1)* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Nonspendable fund balances are amounts that cannot be spent, such as inventory, advances or nonexpendable trust balances. Restricted fund balances are amounts that are restricted legally for a specific purpose, such as a grant or by debt decree. Committed fund balances are amounts committed by the governing body through council legislation, such as budgetary commitments. Assigned fund balances are internal commitments by the governments' management for a specific purpose.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $512.2 million, an increase of $25.3 million in comparison with the prior year. Approximately 78.7% or $403.2 million of this total amount constitutes *restricted fund balance*, which is available for spending for a specific purpose. The *committed fund balance*, $26.7 million or 5.2%, has been committed by council legislation at the end of the year.

The general fund is the primary operating fund of the City. During 2009, the decision was made to include the working capital reserve fund with the general fund as a stabilization fund and is included in the unassigned fund balance. At year end, the balance in the working capital reserve fund was $28.9 million. The total unassigned fund balance of the general fund (including the working capital reserve) was $66.7 million, which is 16.5% of 2019 general fund revenues.

The fund balance of the City's general fund increased by $10.5 million during the current fiscal year compared to the fund balance as of June 30, 2018. The revenues and expenditures are provided below as an analysis of the effect on fund balance for the fiscal year ended June 30, 2019:

	General Fund	
(Amounts in Thousands)	6/30/19	6/30/18
REVENUES		
Taxes	$ 321,241	$ 310,904
Licenses and Permits	20,366	17,205
Use of Money and Property	18,432	8,007
Intergovernmental Revenue	23,759	22,721
Charges for Current Services	27,780	25,705
Miscellaneous	3,808	2,119
Total Revenues	$ 415,386	$ 386,661
EXPENDITURES		
Current:		
General Government	$ 63,902	$ 58,828
Community Development	8,057	7,741
Parks and Recreation	25,698	23,697
Public Safety	271,618	266,032
Transportation and Engineering	2,779	2,894
Public Services	16,089	17,425
Public Health	17,033	17,361
Total Expenditures	$ 405,176	$ 393,978

The capital projects fund has a total fund balance of $196.3 million which is an increase of $16.1 million from the June 30, 2018. The change in fund balance relates to increase in transfers in from other funds to capital projects.

The total fund balance of the debt service fund was $118.4 million which is restricted for the payment of debt service. The increase in fund balance was $11.4 million. Debt service principal payments in fiscal year 2019 were $44.6 million.

The total fund balance in the tax increment financing fund was $29.8 million which is a decrease of $5.7 million from the prior year. This fund receives service payments in lieu of taxes that are restricted to financing public infrastructure improvements.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government–wide financial statements, but in more detail. Unrestricted net position of the enterprise funds is negative $64.0 million, primarily driven by the net pension and OPEB liabilities. The total change in net position was an increase of $35.4 million for the Water Works fund and a decrease of $16.0 million for the other enterprise funds. If the components of recording the net pension and OPEB liabilities were removed from the statement of net position, the enterprise funds' unrestricted net position would be a positive $63.1 million.

Other factors concerning the finances of these funds have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Revenue estimates for fiscal year 2019 were fairly consistent throughout the year, a final budget of $404.0 million, $9.6 million higher than actual revenue of $413.7 million, due to better than budgeted income tax revenue. The original appropriations were $403.0 million, while the final appropriations were $409.1 million.

Appropriation increases were made for 2019 general fund departments. Detailed information by department can be found on pages 185 to 191 in the General Fund Budgetary statement. Major increases were made in the following departments:

- Department of Community and Economic Development increased by $2.4 million due to additional leveraged funding appropriated by City Council.
- Department of Fire increased by $2.5 million due primarily to the need for additional overtime and negotiated contractual wage increases.
- Department of Police increased by $2.0 due primarily to the need for unanticipated lump sum payments and negotiated contractual wage increases.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2019 is $2.8 billion (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, systems, improvements, machinery and equipment, park facilities, streets, and bridges.

City of Cincinnati's Capital Assets
(net of depreciation)
(AMOUNTS IN THOUSANDS)

	Governmental		Business-type		Total	
	June 30 2019	June 30 2018	June 30 2019	June 30 2018	June 30 2019	June 30 2018
Land	$ 199,755	$ 200,072	$ 44,070	$ 44,070	$ 243,825	$ 244,142
Buildings	121,916	117,585	150,301	155,512	272,217	273,097
Improvements	210,310	226,234	955,771	928,590	1,166,081	1,154,824
Machinery and Equipment	44,865	46,227	94,968	95,326	139,833	141,553
Infrastructure	682,879	705,463			682,879	705,463
Construction in Progress	209,083	185,005	112,889	115,356	321,972	300,361
Property Acquired under Capital Lease	21,689	20,825	0	103	21,689	20,928
Total	$ 1,490,497	$ 1,501,411	$ 1,357,999	$ 1,338,957	$ 2,848,496	$ 2,840,368

Total capital assets, net of accumulated depreciation, increased $8.1 million. The governmental activities' capital assets decreased $10.9 million in fiscal year ended June 30, 2019, net of depreciation. During 2019, the construction in progress increased by $24.1 million as new projects began. $42.0 million was removed from construction in progress and added to buildings, machinery and equipment, and infrastructure. Buildings of $13.3 million were added as Police District 3 improvements were completed in 2019. Also, construction in progress related to the acquisition of machinery and equipment with capital lease financing of $4.1 million of assets were placed in service during 2019. Also, $24.0 million of infrastructure was placed in service in 2019 from a variety of street rehabilitation projects.

The business activities capital assets increased by $19.0 million, due to several water main replacements, system upgrades and Miller Plant filter improvements.

Additional information on the City's capital assets can be found in Note 14 on pages 91 to 93 of this report.

Long-term Debt. At the end of the current fiscal year, the City had $1.2 billion long-term bonds and notes outstanding. Of this amount, $563.6 million comprises debt backed by the full faith and credit of the government. The remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of Cincinnati's Outstanding Debt
General Obligation and Revenue Bonds
(AMOUNTS IN THOUSANDS)

	Governmental Activities		Business-type Activities		Total	
	June 30 2019	June 30 2018	June 30 2019	June 30 2018	June 30 2019	June 30 2018
General Obligation	$533,704	$550,105	$ 29,873	$ 27,270	$ 563,577	$ 577,375
Revenue Bonds	126,099	121,415	521,878	544,380	647,977	665,795
Total	$659,803	$671,520	$551,751	$571,650	$ 1,211,554	$ 1,243,170

During the current fiscal year, the City's total debt decreased by $31.6 million (2.5%).

The City's general obligation bond rating by Standard and Poor's Corporation and Moody's Investor Services, Inc. is "AA" and "Aa2", respectively.

The City is within all of its legal debt limitations. The Ohio Revised Code provides that the net debt (as defined in the Ohio Revised Code) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. The City had a legal debt margin for total debt of $338.9 million and a legal debt margin for unvoted debt of $52.2 million. Additional information about the City's long-term debt can be found in Note 9 on pages 79 to 86 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the Cincinnati MSA was 3.9% compared to 4.7% a year prior. This rate is lower than the State's average unemployment rate of 4.0% and higher than the national average rate of 3.7%.
- The vacancy rate of the central business class A office space was 7.9% at the end of fiscal year 2019, down from 11.5% at the end of fiscal year 2018.
- The City is experiencing increasing costs for employee health care, retirement and contractually obligated labor costs.

All of these factors were considered in preparing the City's budget update for the fiscal year 2020:

General Fund expenditures for the fiscal year 2019 were $3.7 million less than the estimate resulting in an increase in unappropriated fund balance at June 30, 2019. The General Fund balance is estimated to be $27.8 million, on a budgetary basis. At the end of the fiscal year 2019, the reserve balance was $52.9 million (composed of $28.9 million working capital reserve, $5.9 contingency reserve and the estimated $18.1 million in carryover fund balance), which was 12.79% of 2019 General Fund revenues.

The 2020 fiscal year General Fund budget estimated current revenues of $415.0 million plus $121 thousand transfers in and estimated expenditures of $397.1 million with a $16.7 million transfer out to the newly created Cincinnati Health District Fund, a $500 thousand transfer out to the Streetcar Operations Fund, and a $2.6 million transfer out for debt service.

Continuing budget priorities for 2020 include safety, thriving neighborhoods, growing economic opportunities, efficient service delivery, and fiscal sustainability. To support safety, the 2020 budget supports several projects aimed at enhancing citizen safety including a Police recruit class, continued implementation of the Emergency Communications Center (ECC) Action Plan, technological improvements to the Emergency Operations Center (EOC) and interview rooms at several Police Districts, and maintenance of the Genesis Extrication Tool which is used by the Fire Department to rescue individuals trapped in vehicles. To improve neighborhoods, the budget includes funding to keep all recreation centers operating, to keep all swimming pools operating, to keep all parks operating, to keep all health centers operating, and maintains current service levels for garbage collection, street cleaning, and snow removal. Enhancements were made to improve pothole repair, road paving, and roadway structure maintenance and hard surface repairs. Additional litter pickup crews are also included in the budget. The City continues to use data-driven strategies and tactics to remain fiscally sustainable and innovate government. With the 2020 budget, the City continues to pursue long-term financial stability while exploring every opportunity to strategically invest in immediate process improvements and modernization.

Requests for Information

The financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, City Hall, Room 250, 801 Plum Street, Cincinnati, Ohio, 45202.

(This page intentionally left blank.)

BASIC

FINANCIAL STATEMENTS

(This page intentionally left blank.)

City of Cincinnati, Ohio
Statement of Net Position
June 30, 2019
(Amounts in Thousands)

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 91,086	$ 2,661	$ 93,747
Equity in City Treasury	194,725	47,193	241,918
Advances and Petty Cash	197		197
Investments	26,980		26,980
Receivables:			
Taxes	89,850	667	90,517
Accounts, Net	76,779	21,804	98,583
Special Assessments	38,179	865	39,044
Accrued Interest	1,877	568	2,445
Due from Fiduciary Activities	49		49
Due from Other Governments	4,589	11,184	15,773
Prepaid Items and Other Assets	4,474	2,487	6,961
Inventory	4,718	5,751	10,469
Restricted Assets:			
Cash and Cash Equivalents		280	280
Equity in City Treasury		28,473	28,473
Investments		133,403	133,403
Internal Balances	(29,093)	29,093	
Total Current Assets	504,410	284,429	788,839
Noncurrent Assets			
Equity in City Treasury	322,533	78,151	400,684
Restricted Equity in City Treasury Cash		47,153	47,153
Accounts Receivable, Net	32,518		32,518
Regulatory Asset		1,599	1,599
Land	199,755	44,070	243,825
Buildings, net of Accumulated Depreciation	121,916	150,301	272,217
Improvements, net of Accumulated Depreciation	210,310	955,771	1,166,081
Machinery and Equipment, net of Accumulated Depreciation	44,865	94,968	139,833
Construction in Progress	209,083	112,889	321,972
Property Acquired under Capital Leases, net of Accumulated Amortization	21,689		21,689
Infrastructure Assets, net of Accumulated Depreciation	682,879		682,879
Total Noncurrent Assets	1,845,548	1,484,902	3,330,450
Total Assets	2,349,958	1,769,331	4,119,289
DEFERRED OUTFLOWS OF RESOURCES			
Pension Systems Related	197,079	15,426	212,505
Other Postemployment Benefit Systems Related	67,484	8,379	75,863
Loss on Defeasance	14,498	8,639	23,137
	279,061	32,444	311,505

(Continued)

The accompanying notes to financial statements are an integral part of this statement

City of Cincinnati, Ohio
Statement of Net Position
June 30, 2019
(Amounts in Thousands)

(Continued) **LIABILITIES:**	**Governmental Activities**	**Business-Type Activities**	**Total**
Current			
Accounts Payable	$ 25,368	$ 3,802	$ 29,170
Withholdings and Other Deposits	7,923		7,923
Due to Fiduciary Activities	786	251	1,037
Due to Other Governmental Agencies		5,715	5,715
Accrued Payroll	13,021	1,656	14,677
Accrued Liabilities	6,589	551	7,140
Accrued Interest	2,537	1,494	4,031
Deposits Payable	25,154	4	25,158
Unearned Revenue		1,622	1,622
Obligations Under Capital Leases	5,197		5,197
Compensated Absences Payable	38,977	4,683	43,660
Unpaid Claims	13,811	1,689	15,500
Ohio Public Works Commission Loan	288	218	506
Ohio Water Development Authority Loan		2,829	2,829
Matured Bonds and Interest Payable	515		515
Notes Payable	965		965
State Infrastructure Bond and Loan Payable	166		166
General Obligation Bonds	46,021	1,779	47,800
Revenue Bonds	6,320	99,015	105,335
Other	215		215
Advances from Other Governments	119		119
Payable from Restricted Assets:			
Construction Contracts		5,267	5,267
Deposits Payable		4,174	4,174
Total Current Liabilities	193,972	134,749	328,721
Noncurrent			
Obligations Under Capital Leases	23,750		23,750
Notes Payable	10,551		10,551
State Infrastructure Bond and Loan Payable	5,059		5,059
General Obligation Notes Payable	61,259		61,259
General Obligation Bonds	487,683	28,094	515,777
Revenue Bonds	119,779	422,863	542,642
Compensated Absences Payable	89,282	6,057	95,339
Pollution Remediation	1,665		1,665
Other Liabilities	1,649		1,649
Ohio Public Works Commission Loan	2,851	1,530	4,381
Ohio Water Development Authority Loan		42,820	42,820
Unpaid Claims Payable	8,598		8,598
Net Pension Liabilities	981,280	115,135	1,096,415
Net Other Postemployment Benefit Liabilities	119,628	16,344	135,972
Total Noncurrent Liabilities	1,913,034	632,843	2,545,877
Total Liabilities	2,107,006	767,592	2,874,598
DEFERRED INFLOWS OF RESOURCES			
Revenues Levied for the next year	155,817		155,817
Pension Systems Related	1,756	2,660	4,416
Other Postemployment Benefit	70,803	16,788	87,591
Service Concession Arrangements		11,363	11,363
Gain on Defeasance	487	65	552
Total Deferred Inflows of Resources	228,863	30,876	259,739
Net Position			
Net Investment in Capital Assets	897,570	862,847	1,760,417
Restricted Net Position for:			
Tax Increment Financing	82,071		82,071
Debt Service	179,648	197,236	376,884
Capital Projects	281,043		281,043
Public Transit	12,155		12,155
Public Safety	5,725		5,725
Parks and Recreation	9,689		9,689
Street Improvement	3,662		3,662
Infrastructure	9,854		9,854
Public Health	783		783
Community Development	13,246		13,246
Other Purposes	30,506		30,506
Fleet Services	1,512		1,512
Permanent Funds - Expendable	9,370		9,370
Permanent Funds - Nonexpendable	2,347		2,347
Unrestricted Net Position	(1,246,031)	(56,776)	(1,302,807)
Total Net Position	$ 293,150	$ 1,003,307	$ 1,296,457

The accompanying notes to financial statements are an integral part of this statement

City of Cincinnati, Ohio
Statement of Activities
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities:							
General Government	$ 130,144	$ 78,476	$ 1,518	$ 1,092	$ (49,058)		$ (49,058)
Community Development	46,894	6,892	14,919	570	(24,513)		(24,513)
Parks and Recreation	54,139	8,833	4,841	520	(39,945)		(39,945)
Public Safety	8,318	22,953	11,345	150	26,130		26,130
Transportation and Engineering	55,399	1,947		12,313	(41,139)		(41,139)
Transit System	55,773				(55,773)		(55,773)
Public Services	52,192	2,261			(49,931)		(49,931)
Public Health	50,716	24,088	11,403		(15,225)		(15,225)
Interest on long-term debt	21,043				(21,043)		(21,043)
Total governmental activities	474,618	145,450	44,026	14,645	(270,497)		(270,497)
Business type activities:							
Water Works	135,569	158,399		5,350		$ 28,180	28,180
Parking Facilities	14,078	16,121				2,043	2,043
Convention Center	13,515	7,542				(5,973)	(5,973)
General Aviation	2,392	2,112				(280)	(280)
Municipal Golf	5,983	5,001				(982)	(982)
Stormwater Management	28,424	16,603				(11,821)	(11,821)
Total Business-type activities	199,961	205,778		5,350		11,167	11,167
Total	$ 674,579	$ 351,228	$ 44,026	$ 19,995	(270,497)	11,167	(259,330)
General Revenues:							
Taxes:							
Property taxes					61,436		61,436
Income taxes					392,004		392,004
Admission taxes					6,002		6,002
Occupancy taxes					4,106	2,511	6,617
Shared Revenues					41,858		41,858
Unrestricted investment earnings					17,779	9,303	27,082
Miscellaneous					57,837	1,192	59,029
Transfers between governmental and business-type activities					2,897	(2,897)	
Total general revenues and transfers					583,919	10,109	594,028
Change in net position					313,422	21,276	334,698
Net position-beginning					(20,272)	982,031	961,759
Net position-ending					$ 293,150	$ 1,003,307	$ 1,296,457

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Balance Sheet
Governmental Funds
June 30, 2019
(Amounts in Thousands)

	General	Capital Projects	Debt Service	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 232	$ 83,228	$ 1		$ 7,358	$ 90,819
Equity in City Treasury Cash	93,101	155,488	107,956	$ 42,353	67,543	466,441
Advances and Petty Cash	197					197
Investments, at Fair Value			8,990	5,440	12,550	26,980
Receivables:						
Taxes	45,972	1,894	36,936		5,048	89,850
Accounts, Net	13,028	11,929	15,696	57,063	10,434	108,150
Special Assessments	2,120	1,247			34,812	38,179
Accrued Interest and Dividends	1,132	316	245		72	1,765
Due from Other Funds	434	131	2,783	10	272	3,630
Due from Other Governments	3,514				916	4,430
Inventory	3,412	650			271	4,333
Advances to Other Funds	900				521	1,421
Total Assets	$ 164,042	$ 254,883	$ 172,607	$ 104,866	$ 139,797	$ 836,195
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts Payable	$ 3,456	$ 8,012	$ 3	$ 7,500	$ 4,469	$ 23,440
Withholdings and Other Deposits	7,923					7,923
Due to Other Funds	1,161	335		2,561	675	4,732
Due to Fiduciary Funds	491		2		246	739
Accrued Payroll	10,956		15		1,755	12,726
Accrued Liabilities	147	1		7,283	873	8,304
Deposits Payable	8,799	7,238	605		3,066	19,708
Estimated Liability for Unpaid Claims	260				36	296
Advances from Other Funds	992	29,031			900	30,923
Advances from Other Governments	98				1	99
Matured Bonds and Interest Payable			515			515
Total Liabilities	34,283	44,617	1,140	17,344	12,021	109,405
Deferred Inflow of Resources:						
Revenues Levied for the next year and Unavailable Revenue	44,767	13,934	53,030	57,722	45,120	214,573
Fund Balances:						
Nonspendable	3,412	650			2,617	6,679
Restricted		195,682	118,437	29,800	59,312	403,231
Committed	5,956				20,727	26,683
Assigned	8,876					8,876
Unassigned	66,748					66,748
Total Fund Balances	84,992	196,332	118,437	29,800	82,656	512,217
Total Liabilities, Deferred Inflows and Fund Balances	$ 164,042	$ 254,883	$ 172,607	$ 104,866	$ 139,797	$ 836,195

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
June 30, 2019
(Amounts in Thousands)

Total fund balances - governmental funds	$	512,217
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		1,476,039
Certain receivables will be collected next year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		58,756
Some amounts reported for governmental-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included with business-type activities.		20,558
Deferred gains and losses on refundings are recorded in the fund level financial statements but are accrued and amortized over the life of the bonds in the government-wide financial statements. This is the unamortized portion of gains and losses on defeasance.		14,011
Deferred Inflows and Outflows related to Net Pension and Other Postemployment Benefit Liabilities are not reported in the funds. The unamortized portion of these deferred inflows and outflows is:		190,787
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
G.O. Bonds and Notes payable		(540,023)
Revenue bonds payable		(122,749)
Long Term Notes Payable		(11,516)
Unamortized bond premium and discounts		(56,179)
State Infrastructure Bank Bond and Loan Payable		(5,225)
Compensated absences		(126,520)
Net Pension Liability		(958,196)
Net Other Post Employment Benefit Liability		(116,612)
Ohio Public Works Commission Loans		(3,139)
Unpaid claims payable		(2,921)
Accrued interest on bonds		(2,529)
Other Accrued Liabilities		(2,997)
Pollution Remediation		(1,665)
Capital leases payable		(28,947)
Total net position - - governmental activities (page 40)	$	293,150

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	General	Capital Projects	Debt Service	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 321,241	$ 27,943	$ 34,669		$ 78,618	$ 462,471
Licenses and Permits	20,366				1,491	21,857
Use of Money and Property	18,432	1,092	27,792	$ 131	5,586	53,033
Special Assessments		633	83		6,098	6,814
Intergovernmental Revenue	23,759	1,743	4,701	652	19,208	50,063
Federal Grants		5,900			31,172	37,072
State Grants and Other Subsidies		7,002			4,007	11,009
Charges for Current Services	27,780	204			31,610	59,594
Miscellaneous	3,808	2,474	8,465	49,238	3,347	67,332
Total Revenues	415,386	46,991	75,710	50,021	181,137	769,245
EXPENDITURES						
Current:						
General Government	63,902	1,002	1,838	24,800	23,309	114,851
Community Development	8,057			1,684	14,923	24,664
Parks and Recreation	25,698				17,108	42,806
Public Safety	271,618				7,913	279,531
Transportation and Engineering	2,779	467			7,922	11,168
Transit System					55,773	55,773
Public Services	16,089				22,616	38,705
Public Health	17,033				37,219	54,252
Capital Outlay		100,785		913		101,698
Debt Service:						
Principal Retirement		9,323	44,648	3,418		57,389
Interest		3,857	20,035	3,462		27,354
Bond Issuance Cost			690			690
Total Expenditures	405,176	115,434	67,211	34,277	186,783	808,881
Excess (Deficiency) of Revenues over (under) Expenditures	10,210	(68,443)	8,499	15,744	(5,646)	(39,636)
OTHER FINANCING SOURCES(USES)						
General Obligation Bonds and Notes Issued		38,765	12,070			50,835
Capital Lease Financing		8,125				8,125
Premium on Bonds Issued			3,705			3,705
Transfers In	4,972	51,483	20,673	1,197	2,737	81,062
Transfers (Out)	(4,656)	(13,789)	(33,559)	(22,597)	(4,187)	(78,788)
Total Other Financing Sources(Uses)	316	84,584	2,889	(21,400)	(1,450)	64,939
Net change in fund balances	10,526	16,141	11,388	(5,656)	(7,096)	25,303
Fund Balances at July 1	74,466	180,191	107,049	35,456	89,752	486,914
Fund Balances at June 30	$ 84,992	$ 196,332	$ 118,437	$ 29,800	$ 82,656	$ 512,217

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

Net change in fund balances - total governmental funds	$	25,303
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation ($82,414) exceeded capitalizable outlay ($70,765) in the current period.		(11,649)
1 Governmental funds report cash received for assets disposed of as revenue. However, in the statement of activities, that cash offsets the difference between the book value ($17,050) and accumulated depreciation of the disposed asset ($15,662).		(1,388)
Deferred inflows of resources for revenues levied for next year and unavailable revenue includes revenue not recorded in the fund level, but reported in the statement of activities. This is the current year change in the deferred inflow of resources reported as revenue in the statement of activities.		5,591
The long-term liability for compensated absences is not recorded in the fund level, but is reported in the statement of activities. This is the current year change in the liability, reported as an expense in the statement of activities.		632
The long-term liability for unpaid claims is not recorded in the fund level, but is reported in the statement of activities. This is the current year change in the liability, reported as an expense in the statement of activities.		358
The long-term liability for Net Pension Liability is not recorded in the fund level, but is reported in the statement of activities. A portion of the current year change is recorded as deferred inflows and deferred outflows. This year the deferred amounts are amortized and the current year net pension expense was recorded as a reduction of an expense in the statement of activities.		(48,806)
The long-term liability for Net Other Postemployment Benefit Liability is not recorded in the fund level, but is reported in the in the statement of activities. A portion of the current year change is recorded as deferred inflows and deferred outflows. This year the deferred amounts are amortized and the current year net other postemployment expense was recorded as an expense in the statement of activities.		335,039

(Continued)

City of Cincinnati, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

(Continued)

Bond and loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceeded proceeds.	$	2,285
Some expenses and credits to expenses 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.		1,934
Bond premiums are included in revenue at the fund level, but capitalized and amortized over the life of the bonds in the government-wide financial statements. This is the amount by which premiums on new debt exceeded the amortization of premiums.		1,665
Net Gains on Defeasance are included in revenues at the fund level, but are deferred and amortized over the life of the bonds in the government-wide financial statements. This is the current amortization.		42
Bond discounts are included in expenditures at the fund level, but are deferred and amortized over the life of the bonds in the government-wide financial statements. This is the current amortization.		(20)
Net Losses on Defeasance are included in expenditures at the fund level, but are deferred and amortized over the life of the bonds in the government-wide financial statements. This is the amount by which the loss on defeasance on new debt exceeds the current amortization.		(1,327)
Capital lease financing provides current financial resources to governmental funds, but the capital lease obligation increases the long-term liabilities in the statement of net position. Payment of capital lease is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceeded proceeds.		(3,856)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The net revenue(expense) of certain internal service funds is reported with governmental activities.		7,619
Change in net position of governmental activities (page 41)	$	313,422

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Net Position
Proprietary Funds
June 30, 2019
(Amounts in Thousands)

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Works	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current:				
Cash and Cash Equivalents	$ 2,491	$ 170	$ 2,661	$ 267
Equity in City Treasury Cash	36,499	10,694	47,193	19,110
Receivables:				
Taxes		667	667	
Accounts, Net	18,097	3,707	21,804	1,221
Special Assessments	865		865	
Accrued Interest	480	88	568	112
Due from Other Funds	58	133	191	1,725
Due from Fiduciary Funds				49
Due from Other Governments	11,184		11,184	159
Prepaid Items	2,000	487	2,487	1,923
Inventory	5,751		5,751	385
Advances to Other Funds	50	22,423	22,473	7,079
Restricted Assets:				
Cash and Cash Equivalents	280		280	
Equity in City Treasury Cash	28,473		28,473	
Investments, at Fair Value	133,403		133,403	
Total Current Assets	239,631	38,369	278,000	32,030
Noncurrent:				
Equity in City Treasury Cash	60,444	17,707	78,151	31,707
Restricted Equity in City Treasury Cash	47,153		47,153	
Land	2,727	41,343	44,070	283
Buildings, net of Accumulated Depreciation	134,798	15,503	150,301	
Improvements, net of Accumulated Depreciation	811,441	144,330	955,771	2,802
Machinery and Equipment, net of Accumulated Depreciation	92,023	2,945	94,968	5,613
Construction in Progress	91,601	21,288	112,889	5,760
Other Assets	1,599		1,599	2,551
Total Noncurrent Assets	1,241,786	243,116	1,484,902	48,716
Total Assets	1,481,417	281,485	1,762,902	80,746
DEFERRED OUTFLOWS OF RESOURCES				
Loss on Defeasance	8,147	492	8,639	
Pension Systems Related	13,237	2,189	15,426	3,069
Other Postemployment Benefit Systems Related	7,168	1,211	8,379	1,764
Total Deferred Outflows of Resources	28,552	3,892	32,444	4,833

(Continued)

The accompanying notes to financial statements are an integral part of this statement.

CITY OF CINCINNATI, OHIO
Statement of Net Position
Proprietary Funds
June 30, 2019
(Amounts in Thousands)

(Continued)	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Works	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
LIABILITIES				
Current:				
Accounts Payable	$ 2,400	$ 1,402	$ 3,802	$ 1,930
Due to Other Funds	488	320	808	6
Due to Fiduciary Funds	211	40	251	47
Due to Other Governments	5,715		5,715	
Accrued Payroll	1,350	306	1,656	295
Accrued Liabilities		551	551	669
Accrued Interest	1,419	75	1,494	7
Deposits Payable		13	13	2,002
Unearned Revenue		1,613	1,613	
Compensated Absences Payable	4,123	560	4,683	954
Unpaid Claims Payable	1,679	10	1,689	10,594
Ohio Public Works Commission Loan	218		218	
Ohio Water Development Authority Loan	2,829		2,829	
General Obligation Bonds and Notes Payable	154	1,625	1,779	66
Revenue Bonds Payable	99,015		99,015	
Payable from Restricted Assets:				
Construction Contracts	5,267		5,267	
Deposits Payable	4,174		4,174	
Total Current Liabilities	129,042	6,515	135,557	16,570
Noncurrent:				
Compensated Absences Payable	4,912	1,145	6,057	785
Ohio Public Works Commission Loan	1,530		1,530	
Ohio Water Development Authority Loan	42,820		42,820	
Estimated liability for Unpaid Claims				8,598
Advances from Other Funds				50
Advances from Other Governments				20
Revenue Bonds Payable	422,863		422,863	
General Obligation Bonds and Notes Payable	4,795	23,299	28,094	2,045
Net Pension Liabilities	99,201	15,934	115,135	23,084
Net Other Postemployment Benefit Liabilities	14,256	2,088	16,344	3,016
Total Noncurrent Liabilities	590,377	42,466	632,843	37,598
Total Liabilities	719,419	48,981	768,400	54,168
DEFERRED INFLOWS				
Gain on Defeasance		65	65	
Service Concession Arrangement		11,363	11,363	
Pension Systems Related	688	1,972	2,660	311
Other Postemployment Benefit Systems Related	13,864	2,924	16,788	3,305
	14,552	16,324	30,876	3,616
NET POSITION				
Net Investment in Capital Assets	652,029	210,818	862,847	14,458
Restricted Net Position				
Water Works	197,236		197,236	
Fleet Services				2,551
Unrestricted Net Position	(73,267)	9,254	(64,013)	10,786
Total Net Position	$ 775,998	$ 220,072	996,070	$ 27,795
Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included with business-type activities.			7,237	
Net position of business type activities			$ 1,003,307	

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Works	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for Current Services	$ 157,942	$ 47,379	$ 205,321	$ 116,477
Miscellaneous	955	448	1,403	2,787
Total Operating Revenues	158,897	47,827	206,724	119,264
OPERATING EXPENSES				
Personal Services	48,307	14,949	63,256	12,090
Contractual Services	12,256	21,310	33,566	5,503
Maintenance and Repairs	4,031	3,538	7,569	831
Materials and Supplies	9,125	820	9,945	11,735
Utilities	8,106	803	8,909	2,118
Insurance	251	421	672	76,338
Taxes	1	1,103	1,104	
Depreciation and Amortization	26,603	11,966	38,569	1,693
Rent	2,861	394	3,255	998
Pension Expense	3,856	6,703	10,559	366
Other Postemployment Benefit Expense	(726)	1,264	538	(320)
Other Expense	2,083	127	2,210	65
Total Operating Expenses	116,754	63,398	180,152	111,417
Operating Income (Loss)	42,143	(15,571)	26,572	7,847
NONOPERATING REVENUES(EXPENSES)				
Interest Revenue	7,080	873	7,953	1,116
Build America Bond Subsidy	1,596		1,596	
Occupancy Tax Receipts		2,511	2,511	
Interest Expense	(19,810)	(968)	(20,778)	(82)
Loss on Disposal of Assets	(890)	(26)	(916)	
Nonoperating Revenues(Expenses)	(12,024)	2,390	(9,634)	1,034
Income (Loss) before Contributions and Transfers	30,119	(13,181)	16,938	8,881
Transfers In		3,333	3,333	2,557
Transfers (Out)	(118)	(6,112)	(6,230)	(1,934)
Capital contributions	5,350		5,350	
Change in Net Position	35,351	(15,960)	19,391	9,504
Net Position at July 1	740,647	236,032		18,291
Net Position at June 30	$ 775,998	$ 220,072		$ 27,795

Some amounts reported for business-type activities in the statement of net position are different because the net revenue of certain internal service funds is reported with business type activities.	1,885
Change in net position of business type activities	$ 21,276

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Cash Flows
Proprietary Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Works	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:				
Receipts from Customers	$ 151,884	$ 45,467	$ 197,351	$ 15,218
Receipts from Other Funds	7,502	1,394	8,896	105,525
Receipts from Retirement System				121
Payments to Suppliers	(28,098)	(22,574)	(50,672)	(92,920)
Payments to Other Funds	(22,368)	(4,522)	(26,890)	(10,713)
Payments to Employees	(33,029)	(14,762)	(47,791)	(12,416)
Payments for Property Taxes	(1)	(956)	(957)	
Net Cash Provided by Operating Activities	75,890	4,047	79,937	4,815
Cash Flows from Noncapital Financing Activities:				
Repayment of Advances Made To Other Funds		1,911	1,911	1,237
Amount Due from Other Funds for City Notes	1,112	233	1,345	315
Interest paid on Bond and Notes	(192)	(106)	(298)	(82)
Principal paid on Bond and Notes	(150)	(85)	(235)	(64)
Advances To Other Funds		(8,799)	(8,799)	
Occupancy Tax Receipts		2,464	2,464	
Transfers to Other Funds	(118)	(6,112)	(6,230)	(1,934)
Transfers from Other Funds		3,333	3,333	2,557
Net Cash Provided(Used) by Noncapital Financing	652	(7,161)	(6,509)	2,029
Cash Flows from Capital and Related Financing Activities:				
Capital Contributed by Other Sources	103		103	
Capital Items Expensed		2,034	2,034	
Proceeds from the Sale of Capital Assets	201		201	
Proceeds from Ohio Water Development Authority Loan	5,074		5,074	
Proceeds from Sale of Bonds and Notes		4,415	4,415	
Acquisition of Property, Plant and Equipment	(6,359)	(753)	(7,112)	(8)
Interest Paid on Bonds and Notes	(21,432)	(855)	(22,287)	(2,033)
Principal Paid on Bonds and Notes	(19,715)	(1,572)	(21,287)	
Principal Paid on Ohio Public Works Bonds	(219)		(219)	
Principal Paid on Ohio Water Development Authority Loan	(2,748)		(2,748)	
Payments on Long Term Capital Lease Obligations		(440)	(440)	(1,775)
Additions to Construction in Progress	(39,349)	(7,605)	(46,954)	
Net Cash (Used) by Capital and Related Financing Activities	(84,444)	(4,776)	(89,220)	(3,816)
Cash Flow from Investing Activities:				
Investment (Purchases)Sales	1,019		1,019	
Interest on Investments	8,760	896	9,656	1,137
Net Cash Provided by Investing Activities	9,779	896	10,675	1,137
Net Increase (Decrease) in Cash and Cash Equivalents	1,877	(6,994)	(5,117)	4,165
Cash and Cash Equivalents at Beginning of Period	173,463	35,565	209,028	46,919
Cash and Cash Equivalents at End of Period	$ 175,340	$ 28,571	$ 203,911	$ 51,084

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Cash Flows
Proprietary Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Works	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	$ 42,143	$ (15,571)	$ 26,572	$ 7,847
Depreciation and Amortization	26,603	11,966	38,569	1,693
Changes in Assets, Deferred Inflows/Outflows and Liabilities:				
(Increase) Decrease in:				
Receivables	1,572	(817)	755	(47)
Due from Other Funds	510	(44)	466	140
Due from Fiduciary Funds				(47)
Due from Other Governments	(1,593)		(1,593)	(141)
Inventory	(91)		(91)	(1)
Prepaid Items	54	12	66	(137)
Other Assets				345
Deferred Outflows Cincinnati Retirement System	(13,400)	(1,529)	(14,929)	(2,156)
Deferred Outflows Ohio Public Employees Retirement System	(515)		(515)	(236)
Increase (Decrease) in:				
Accounts Payable	748	408	1,156	(2,156)
Deposits Payable		6	6	1,692
Due to Other Funds	278	(48)	230	(14)
Due to Fiduciary Funds	11	6	17	1
Due to Other Governmental Agencies	765		765	
Accrued Payroll	92	68	160	4
Accrued Liabilities		96	96	(22)
Unearned Revenue		200	200	
Liability for Compensated Absences	219	112	331	(325)
Deferred Inflows Service Concession Arrangements		(311)	(311)	
Deferred Inflows Cincinnati Retirement System	(6,084)	2,296	(3,788)	(2,731)
Deferred Inflows Ohio Public Employees Retirement System	(482)		(482)	(101)
Estimated Liability for Unpaid Claims	1,449	(3)	1,446	(4,063)
Net Pension Liability Cincinnati Retirement System	13,057	5,578	18,635	3,152
Net Pension Liability Ohio Public Employees Retirement System	1,365		1,365	
Net Other Postemployment Benefit Liability Cincinnati Retirement System	8,980	1,622	10,602	2,118
Net Other Postemployment Benefit Liability Ohio Public Employees Retirement System	209		209	
Net Cash Provided by Operating Activities	$ 75,890	$ 4,047	$ 79,937	$ 4,815
Schedule of Noncash Investing, Capital and Financing Activities:				
Change in Fair Value of Investments	$ 2,363	$ 408	$ 2,771	$ 548
Acquisition of Property, Plant and Equipment from Capital Contributions	5,247		5,247	
Total Noncash Investing, Capital and Financing Activities	$ 7,610	$ 408	$ 8,018	$ 548

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2019
(Amounts in Thousands)

	Pension Trust	Investment Trust Fund	Agency
ASSETS			
Cash and Cash Equivalents	$ 58,053		$ 16
Equity in City Treasury Cash		$ 260,898	5,057
Investments:			
U. S. Treasury Bills and Notes			311,118
International Bonds	4,993		
US Government Bonds	39,961		
Corporate Fixed Income	21,560		
US Agencies	53,650		
Equities - Common Stock	1,132,249		
Mutual Funds	157,121		
Private Equity	252,784		
Real Estate	230,964		
Private Placements	24,719		
Other Assets (Alternatives)	282,572		
Total Investments, at Fair Value	2,200,573		311,118
Collateral on Loaned Securities	22,690		
Receivables:			
Accounts, Net	1,543		32,144
Accounts Receivable for Securities Sold	12,837		
Accrued Interest and Dividends	2,346		776
Due from Primary Government	1,037		
Loans Receivable	26		
Machinery and Equipment	477		
Accumulated Depreciation	(448)		
Total Assets	2,299,134	260,898	349,111
LIABILITIES			
Accounts Payable	2,246		18,841
Accounts Payable for Securities Purchased	25,768		
Due to Primary Government	49		
Due to Other Governmental Agencies			315,242
Obligations Under Securities Lending	22,690		
Accrued Payroll	46		115
Accrued Liabilities	38,583		38
Bonds Payable	269		
Deposits Payable			4,701
Estimated Liability for Compensated Absences	205		10,174
Total Liabilities	89,856		$ 349,111
NET POSITION			
Restricted for External Pool Participant		260,898	
Restricted for Employees' Pension Benefits	1,720,206		
Restricted for Employees' Postemployment Healthcare Benefits	489,072		
Total Net Position	$ 2,209,278	$ 260,898	

The accompanying notes to financial statements are an integral part of this statement.

City of Cincinnati, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Pension Trust	Investment Trust Fund
ADDITIONS		
Contributions:		
Plan members	$ 19,457	
Employer	33,763	
Participant Deposits		$ 427,850
Total Contributions	53,220	427,850
Transfers From Other Retirement Systems	84	
Investment earnings:		
Interest and Dividends	31,493	4,689
Proceeds from Litigation	188	
Net Appreciation in the Fair Value of Investments	73,016	3,778
Total Investment Earnings	104,697	8,467
Less Investment Management Expenses	6,935	
Net Income From Investing Activities	97,762	8,467
From Security Lending Activities:		
Securities Lending Income	94	
Securities Lending Expense:		
Borrower Rebates	(219)	
Management Fees	31	
Total Securities Lending Expenses	(188)	
Net Income from Securities Lending Activities	(94)	
Total Additions	150,972	436,317
DEDUCTIONS		
Benefit Payments:		
Pension and Annuities	167,178	
Distributions to Participants		433,485
Hospital and Medical Care	31,119	
Death Benefits, Active and Retired	581	
Transfers - Retirement to other systems	67	
Total Benefits Payments	198,945	433,485
Refunds of Contributions	2,075	
Administrative expenses:		
Personal Services	1,317	
Contractual Services	456	
Materials and Supplies	112	
Depreciation	5	
Total Administrative Expenses	1,890	
Total Deductions	202,910	433,485
Change in Net Position	(51,938)	2,832
Net Position at July 1	2,261,216	258,066
Net Position at June 30	$ 2,209,278	$ 260,898

The accompanying notes to financial statements are an integral part of this statement.

(This page intentionally left blank.)

Footnote Table of Contents

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 57
2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS 65
3. MIXED INVESTMENT POOL 70
4. COMMITMENTS 72
5. INTER-FUND ASSETS/LIABILITIES 74
6. INTER-FUND TRANSFERS 75
7. NET POSITION / FUND BALANCE 76
8. LEASES 77
9. LONG-TERM DEBT 79
10. DEBT LIMITATION 86
11. TAXES AND TAX ABATEMENTS 87
12. SHORT-TERM DEBT – BOND ANTICIPATION NOTES 90
13. RESTRICTED ASSETS 90
14. CAPITAL ASSETS 91
15. RECEIVABLES 93
16. CONTINGENT LIABILITIES 95
17. RISK MANAGEMENT 96
18. SERVICE CONCESSION ARRANGEMENTS 97
19. SUBSEQUENT EVENTS 98
20. DEFINED BENEFIT PENSION PLANS 98
21. DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS 113
22. CINCINNATI RETIREMENT SYSTEM 129

(This page intentionally left blank.)

CITY OF CINCINNATI, OHIO

NOTES TO FINANCIAL STATEMENTS

For the fiscal year ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cincinnati is a political subdivision of the State of Ohio. It is governed with the powers of home rule by a directly elected mayor with a four-year term and a council of nine members who are elected at large for four-year terms. In 2001, Cincinnati converted from a city manager-council form of government, through which it had operated since 1926, to a stronger mayor-council form of government.

A. Reporting Entity

The City as a reporting entity consists of only one governmental unit. Cincinnati has no component units as defined by Governmental Accounting Standards Board (GASB) Statement No. 61 as entities for which the government is considered to be financially accountable and where it would be misleading to exclude.

The following organizations are included in the combined financial statements of the City because, under Ohio law, they have limited corporate powers and are therefore not legally separate organizations:

Cincinnati Park Board
Cincinnati Recreation Commission
City Planning Commission
Cincinnati Board of Health
Civil Service Commission

Cincinnati owns a railway line, the Cincinnati Southern Railway, that was completed in 1881 and extends from Cincinnati, Ohio to Chattanooga, Tennessee, a distance of 335 miles. The Ferguson Act was made law May 4, 1869 and permitted the City to own and lease the railway stating that "it be of essential interest to such city". Improvements have been made at various intervals; the most recent, a major line revision to eliminate tunnel clearance restrictions, grades, and curves, was completed in 1964. Improvements other than buildings in Governmental Activities include $83,224,000 attributable to the City's cost to construct and improve this railway system. The railway is leased to the Cincinnati, New Orleans and Texas Pacific Railway Company until December 31, 2026, with an option to extend the lease for an additional 25 years. The lessee is part of the Norfolk Southern Railway System and is its second largest operating unit. Total rental income from the railway lease was $22,383,000 and $21,967,000 for the fiscal years ending June 30, 2019 and June 30, 2018, respectively.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges or support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Inter-fund receivables and payables between governmental and business type activities have been eliminated in the government-wide statement of net position. These eliminations minimize the duplicating effect on assets and liabilities within the governmental and business type activities total column. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's business type activities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund financial statements consist of a series of statements focusing on information about the City's major governmental and proprietary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The financial statements of the City of Cincinnati for the fiscal year ended June 30, 2019 are prepared in accordance with standards promulgated by the GASB. The first level of authority are the accounting principles established by GASB statements. The second level of authority are the GASB technical bulletins and implementation guides and it also includes literature of the American Institute of Certified Public Accountants (AICPA) which have been cleared by GASB.

The City reports the following major governmental funds:

General Fund – This fund is the accounting entity in which all governmental activity, except that which is required to be accounted for in other funds, is accounted for. Its revenues consist primarily of taxes, intergovernmental shared revenues, charges for services, and investment income. General Fund expenditures represent costs of general government, community development, public safety, public services, public health, parks and recreation, transportation and engineering, and other.

Capital Projects Fund – This fund is used primarily to account for resources restricted to construct or acquire governmental fund capital assets. Such resources are derived principally from proceeds of general obligation debt, federal and state grants and City income tax (see Note 11). It is the City's policy to use the proceeds derived from the sale of bonds only for the capital improvement purpose detailed in the bond-authorizing ordinance and in accordance with state statutes. Any premium and accrued interest received from the sale of bonds is deposited into the Debt Service Fund.

Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on general obligation debt and capital lease payments of the governmental funds.

Tax Increment Financing (TIF) Fund – This fund is used to account for service payments in lieu of property taxes, capital and debt service expenditures from Tax Increment Financing Districts and Projects.

The City reports the following major proprietary fund:

Water Works Fund – This fund accounts for all activities of the City's Water Works Department. The City collects, purifies, and sells water to Greater Cincinnati Area residents. Revenues consist primarily of user charges.

The City reports the following fund types:

Internal Service Funds – These funds are used to account for: reproduction, printing and stores; automotive repairs and maintenance; land sales and leasing; City's property and employee medical insurance; workers' compensation; and enterprise technology services to other departments or agencies of the City, or to other governments. Internal service funds are used to account for the financing of goods or services provided by one department or agency to another department or agencies of the government, generally on a cost reimbursement basis.

Pension Trust Fund – This fund is used to account for the revenues and expenses of the City's Retirement System, which is accounted for as a single-employer defined benefit pension plan. This fund accounts for both the pension benefits and the post-employment healthcare benefits. Note 22 contains the disclosures for the pension trust fund and the financial statements.

Investment Trust Fund – This fund is used to account for the Metropolitan Sewer District Fund portion of the City's pool of cash and investments.

Agency Funds – These funds are used to account for assets held by the City in a fiduciary capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The assets held by the City include: towing and storing charges for impounded vehicles; entertainment facilities deposits; transportation and engineering specific purpose monies; Metropolitan Sewer District monies; and the Convention Facility Authority monies.

Measurement Focus

Except for budgetary purposes, the basis of accounting used by the City conforms to generally accepted accounting principles (GAAP) in the United States of America as applicable to governmental units. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The government-wide and proprietary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include income taxes, property taxes, grants, shared revenues, and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the taxpayer's liability occurs and revenue from property taxes is recognized in the fiscal year for which the taxes are levied. On an accrual basis, revenue in the form of shared revenue is recognized when the provider government recognizes its liability to the City. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Inventories of materials and supplies may be considered expenditures either when purchased or when used; and prepaid expense items may be considered expenditures either when paid for or when consumed. Proceeds of general long-term debt are reported as other financing sources.

Income taxes, delinquent property taxes, liquor permits, fines, local government fund, gasoline tax, and motor vehicle license fees for the current and prior periods are determined to be susceptible to accrual and recognized as revenue in the current accounting period. All other major revenues of governmental funds are determined not to meet the criteria of either being measurable or available.

The proprietary fund type statements are prepared utilizing the flow of economic resources measurement focus and the accrual basis of accounting for revenues, which are recognized when they are earned, and for expenses, which are recognized when they are incurred. Unbilled service receivables are recognized by proprietary funds when the services are provided.

The fiduciary fund types recognize revenue and expenses on a basis consistent with the fund's accounting measurement objective. The pension trust fund and the mixed investment pool statements are prepared utilizing the flow of economic resources measurement focus and the accrual basis of accounting. The pension trust fund accounts for both the pension benefits and the employees' post-employment benefits.

Agency funds do not have a measurement focus. Their financial statements are prepared utilizing the accrual basis of accounting.

Other Accounting Policies

A. *Investments* – The investments of the City (excluding the City of Cincinnati's Retirement System, see Note 22) are comprised primarily of time deposits and other securities guaranteed by the United States Government or its agencies and are stated at fair value in accordance with GASB Statement No. 72.

B. *Inventories* – Inventories are valued at cost using either the moving weighted average or the first-in, first-out method. Inventories in the governmental funds and the proprietary funds are recorded using the consumption method whereby inventories are recorded as expenditures or expenses when they are used.

C. *Insurance* – The City maintains a comprehensive all-risk property insurance program through a commercial carrier that provides insurance coverage for approximately $1,657,180,000 in property values. The program contains a $100 thousand deductible, provides coverage in the amount of $500 million per occurrence, and has a maximum limit of $50 million for earthquake damage and $50 million for flood damage. The City's available legal debt margin of $52,191,000 at June 30, 2019, is available for catastrophic loss.

D. *Inter-Fund Transactions* – During the course of normal operations, the City has numerous transactions between funds including expenditures/expenses, advances and transfers of resources to provide services, construct assets and service debt. The governmental and proprietary fund type financial statements generally reflect such transactions as transfers or advances. The internal service funds record charges for services to City departments as operating revenue. All City funds record these payments to the internal service funds as operating expenditures/expenses. The proprietary funds record operating subsidies as other income whereas the fund paying the subsidy records it as either an expenditure/expense or transfer. Transfers are intended to reallocate money permanently from one fund to another. Advances represent the long-term portion of loans between funds. Inter-fund services provided and used are accounted for as revenues, expenditures, or expenses in the funds involved. The General Fund provides administrative services to enterprise funds. Based on an internal cost allocation plan certain costs initially borne by the General Fund are then billed as indirect charges to other funds of the City. The amounts charged for those services are treated as revenue to the General Fund and as operating expenses in the enterprise funds and as program expenses for individual functions and activities.

E. *Capital Assets* – Capital assets which include property, plant and equipment, and infrastructure (i.e.. roads, streets, bridges and retaining walls) are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. The City defines capital assets as assets with an individual cost of $5,000 or more ($100,000 for governmental infrastructure assets) and an estimated useful life in excess of one year. Such assets are capitalized at historical cost, or estimated values that approximate historical cost if purchased or constructed. Pursuant to the implementation of GASB Statement No. 34, the historical cost of infrastructure assets (retroactive to January 1, 1980) is included as part of the governmental capital assets reported in the government-wide statement. Thus, the depreciated value of construction cost for streets, bridges and retaining walls is reported. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value rather than fair value.

Capital assets include intangible assets as defined by GASB 51. An intangible asset is an asset that lacks physical substance and has a useful life of more than one year. Some examples are computer software, trademarks, water rights and land easements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

Water Mains	100 years
Buildings and Improvements	25-70 years
Infrastructure	15-25 years
Machinery and Equipment	5-40 years
Automotive Equipment	3-20 years

F. *Deferred Outflows* – Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until then. The City reports deferred outflows on its fund level balance sheet and entity wide statement of net position. A loss on defeasance is a deferred charge on refunding which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and other post employments benefits (OPEB) are explained in Notes 20 and 21.

G. *Deferred Inflows* – The City reports deferred inflows of resources on its fund level balance sheet and entity wide statement of net position. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. The City recognizes gains on defeasance of debt and certain transactions under service concession arrangements as deferred inflows of resources. Deferred inflows from unavailable revenue arise when potential revenue does not meet the "available" criteria for recognition in the current period. Certain intergovernmental receivables, uncollected assessments, miscellaneous receivables, property taxes and income taxes not meeting the availability criteria have been deferred and will be realized in a subsequent period in the governmental funds. The deferred inflows of resources related to pension and OPEB are explained in Notes 20 and 21.

H. *Grants and Other Intergovernmental Revenues* – The proprietary fund types recognize federal reimbursement type capital grants as intergovernmental receivables and capital contributions as the related expenses are incurred. All other federal reimbursement type grants are recorded as intergovernmental receivables and revenues when the related expenses/expenditures are incurred. On an accrual basis, revenue in the form of shared revenue is recognized when the provider government recognizes its liability to the City.

I. *Operating Revenues and Expenses* – The City, in its proprietary funds, distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

J. *Statement of Cash Flows* – For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments held by trustees, with a maturity of three months or less when purchased, to be cash equivalents. In addition, all cash and temporary investments with the City Treasurer are also considered to be cash equivalents since they are available to the proprietary funds on demand. The temporary investments primarily consist of certificates of deposit, federal agencies or instrumentalities, Ohio Municipals, STAR Ohio Investment Pool, and U. S. Treasury securities that have maturities of up to five years.

K. *Bond Issuance Costs, Premiums and Discounts* – Premiums and discounts are capitalized and amortized over the term of the bond. Debt is reported net of unamortized premiums and discounts. Bond issuance costs are recognized as outflows as incurred except for prepaid bond insurance, which is reported as a deferred outflow of resources and amortized over the term of the bonds. Bond issuance costs for the Water Works proprietary fund are recorded as a regulatory asset and amortized over the term of the bond since these costs are recovered from water users over the term of the bond.

L. *Fund Balance* – Restricted Fund balances are used to meet current expenditures incurred for which restricted and unrestricted funds are available. Other expenditures are from committed, assigned and unassigned fund balances respectively.

M. *Pronouncements Effective for the 2019 Financial Statements* – GASB Statement No. 83, *Certain Asset Retirement Obligations,* was issued in November 2016. The provisions in Statement No. 83 are effective for reporting periods beginning after June 15, 2018. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants.

Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. The best estimate should include probability weighting of all potential outcomes, when such information is available or can be obtained at reasonable cost. If probability weighting is not feasible at reasonable cost, the most likely amount should be used. This Statement requires that a deferred outflow of resources associated with an ARO be measured at the amount of the corresponding liability upon initial measurement.

This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* was issued in April 2018. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period,* was issued in June 2018. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The City elected to early implement this Statement in the 2019 financial statements. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. Interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

N. *Pronouncements Issued But Not Yet Effective* – GASB Statement No. 84, *Fiduciary Activities,* was issued in January 2017. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

GASB Statement No. 87, *Leases,* was issued in June 2017. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing.

Governmental Accounting Standards Board (GASB) Statement No. 90, *Majority Equity Interest—an amendment of GASB Statement No. 14 and No. 61,* was issued in August 2018**.** The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The requirements of this Statement are effective for the reporting periods beginning after December 15, 2020. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

O. *Restricted Resources* – Bond funds and other similar restricted resources are assumed to be expended before non-restricted resources in paying for capital projects of both the governmental funds and the proprietary funds.

P. *Liability for Compensated Absences* – City employees are awarded sick, vacation and compensatory time as determined by union contractual agreements and personnel policies. Compensatory time and vacation time are paid out in full upon termination and are expensed in the year earned. Sick leave is paid out at various levels upon termination. The liability for sick leave is computed with the Termination Payment Method using a historical average of total years worked and total amount paid. The current portion of the liability is an average of the annual expenditures.

2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

The City of Cincinnati combines the cash balances in individual funds to form a pool of cash and investments. Each fund reports its respective equity in City Treasury cash as an element of its resources. In addition, several funds separately hold cash, cash equivalents and investments, which are appropriately identified in the government-wide Statement of Net Position of the City. Earnings from the pooled cash and investments are allocated on a quarterly basis to eligible funds based on month-end equity balances. The data presented in the accompanying financial statements is for the City as a whole. Cash and investments for the Cincinnati Retirement System (CRS) pension trust fund are presented in Note 22.

The following is a reconciliation of deposits and investments reported in this note to the cash and investments reported in the financial statements as June 30, 2019 (amounts in thousands):

Deposits and Investment per Footnote:	
Carrying Value of Deposits	$ 66,196
Investments	1,483,531
Total Deposits and Investments	$ 1,549,727
Cash and Investment per Financial Statements:	
Governmental Activities:	
Cash and Equivalents	$ 91,086
Equity in City Treasury	517,258
Investments	26,980
Business-Type Activities:	
Cash and Equivalents	2,661
Equity in City Treasury	125,344
Restricted Cash and Equivalents	280
Restricted Equity in City Treasury	75,626
Restricted Investments	133,403
Investment Trust Fund:	
Equity in City Treasury	260,898
Agency Funds:	
Cash and Equivalents	16
Equity in City Treasury	5,057
Investments	311,118
Total Cash and Investments	$ 1,549,727

Deposits

At fiscal year end, the carrying amount of the City's deposits, including certificates of deposit with various financial institutions was $66,196,000 and the bank balance was $81,511,000. The entire bank balance is held in the name of the City and is collateralized either by federal depository insurance or securities pledged as collateral and segregated by the Federal Reserve Bank in a pledge account. The collateral is held by the City's agent in the City's name; it cannot be released by the Federal Reserve Bank without the City's approval. Beginning in 2018, the Ohio Pooled Collateral System (OPCS) allowed for participating financial institutions to pool collateral for Ohio public unit deposits. The Treasurer of State is the sole administrator and monitors the OPCS. Fifth Third Bank, U.S. Bank and PNC Bank participated in the OPCS during fiscal year 2019.

Included in the City's deposits discussed above are funds held in STAR Plus, which is a cash management option that provides a competitive yield on deposits in a network of carefully selected Federal Deposit Insurance Corporation (FDIC)-insured banks via a single, convenient account. Deposits are distributed by the Custodian as directed by the Federal Insured Cash Account SM. Funds are deposited in participating Ohio banks with an objective to provide the safety of full FDIC insurance, a competitive yield and the convenience of managing a single account. Participation is offered to subdivisions of the State of Ohio as defined in Section 135.45(F)(2)(a) of the Ohio Revised Code, who are also participants in the STAR Ohio local government investment pool, for the investment of public funds. The bank balance of City funds in STAR Plus at June 30, 2019 was $98,000.

Statutes specify that the City Treasurer require institutions designated as a public depository to pledge and to deposit with the Treasurer's office, as security for the payment of all public monies to be deposited in the public depository during the period of designation, eligible securities of an aggregate market value equal to the excess of the amount of public monies that are at the time so deposited over and above such portion or amount of such money as is at such time insured by the FDIC, or by any other agency or instrumentality of the federal government. As an alternative, the City Treasurer may require such institution to deposit with him surety company bonds which, when executed, shall be for an amount equal to such excess amount.

Investments and Fair Value Hierarchy

The fair value of investments for the City at June 30, 2019 was:

(Amounts in Thousands)

	City Treasury	Permanent Funds	Park Board Funds	Total
Money Market Funds	$ 65,365			$ 65,365
U.S. Treasury Obligations	539,577		$ 222	539,799
U.S. Agencies	629,784		100	629,884
Bond Mutual Funds		$ 359	1,108	1,467
Corporate Fixed Income			1,023	1,023
Tax Exempt Ohio Municipals	21,990			21,990
Commercial Paper	79,793			79,793
STAR Ohio Investment Pool	134,472			134,472
Real Estate		30		30
Equity Securities		1,334	8,374	9,708
Total Investments	$ 1,470,981	$ 1,723	$ 10,827	$ 1,483,531

The City is legally authorized to invest in obligations of the U.S. Treasury, federal agencies or instrumentalities, obligations of the State of Ohio and its political subdivisions and repurchase agreements.

STAR Ohio is an investment pool managed and administered by the State Treasurer's Office. Participation is offered to subdivisions of the State of Ohio as defined in Section 135.45(F)(2)(a), Ohio Revised Code, by the State Treasurer for the investment of interim monies of the state and to the state's various custodial accounts. The investment objectives of STAR Ohio are the preservation of capital, the maintenance of liquidity, and providing current income. STAR Ohio is an investment alternative defined in section 135.45(E)(2) of the Ohio Revised Code and created for eligible political subdivisions.

The STAR Ohio investments other than money market funds, are valued according to the amortized cost method (which approximates fair value) which is the cost adjusted for the amortization of any premiums or accretion of any discounts over the period until maturity. Investments in money market funds are valued at quoted market values. The STAR Ohio fund invests in U. S. government and agency securities, collateralized repurchase agreements with eligible Ohio financial institutions, and eligible banker's acceptances and commercial paper. The STAR Ohio fund had an average 53 days to maturity at June 30, 2019 and is rated AAAm by Standard and Poor's.

There are no limitations or restrictions on participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice of withdrawal must be given to PFA, STAR Ohio's co-administrator, 24 hours in advance of all transactions greater than $25 million. STAR Ohio reserves the right to limit the transactions to $100 million per day. All accounts of the participant will be combined for these purposes.

All investments of the City of Cincinnati are insured or registered, or are securities held by the City or its agent in the City's name. The City Treasurer may enter into a repurchase agreement of U.S. Treasury obligations or other obligations for which the full faith and credit of the United States is pledged for the payment of principal and interest, or obligations or securities issued by any federal government agency. The City has not used reverse repurchase agreements or derivatives as investment instruments.

The City categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City (excluding STAR Ohio Investment Pool) as of June 30, 2019:

(Amounts in Thousands)	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs
Investment Type	Fair Value	Level 1	Level 2
U.S. Treasury Obligations	$ 539,577	$ 539,577	
U.S. Agencies	629,784		$ 629,784
Tax Exempt Ohio Municipals	21,990		21,990
Money Market Funds	65,365		65,365
Commerical Paper	79,793		79,793
Equity Securities	1,334	1,334	
Bond Mutual Funds	359		359
Real Estate	30		30
Total	$ 1,338,232	$ 540,911	$ 797,321

Excluded from the City's investments discussed above are assets held in trust by the Park Board, which includes the Special Revenue Parks, Special Revenue Bettman Nature Center, and Permanent Park Board Funds. The fair value of investments for these funds at June 30, 2019 was $10,827,000. In those cases where resources are maintained in trust, the authority for investment of the property rests with either the trust agreement or local ordinance. Investments of the Park Board are uninsured. These securities are held by the counterparty or by its trust department or agent but not in the City's name.

The following is a summary of the fair value hierarchy of the assets held in trust by the Park Board as of June 30, 2019:

(Amounts in Thousands)	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs
Investment Type	Fair Value	Level 1	Level 2
U.S. Treasury Obligations	$ 222	$ 222	
U.S. Agencies	100		$ 100
Equity Securities	8,374	8,374	
Corporate Fixed Income	1,023	1,023	
Bond Mutual Funds	1,108		1,108
	$ 10,827	$ 9,619	$ 1,208

Investments classified in Level 1 of the fair value hierarchy are valued using quoted prices in an actively traded market. Investments classified in Level 2 of the fair value hierarchy are valued using valuation techniques that incorporate market data for similar types of investments, broker quotes and inactive transaction prices. These prices are obtained by our custodian banks from various pricing sources.

Investment Policy and Risk

The investment policy and risk will be discussed in three categories: 1) the City investment policy, which includes the General Fund, Debt Service Fund, Capital Project Fund, Water Works Fund (an Enterprise Fund), and the Metropolitan Sewer District (an Agency Fund); 2) the Permanent Funds except for the Park Board Fund; and 3) the Park Board, which includes the Special Revenue Parks, Special Revenue Bettman Nature Center and Permanent Park Board Funds

A. City Investment Policy

The City's foremost objective of the investment policy for the funds that are pooled and deposited in the General Bank Depository Account and other accounts authorized by the City Treasurer is safety of principal. The investment policy minimizes credit risk by limiting investments to the safest types of securities, pre-qualifying the financial institutions with which the City will do business, and diversifying investments to minimize potential losses.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Interest rate risk is reduced by structuring the portfolio to mature to meet cash requirements for ongoing operations in order to avoid the need to sell securities prior to maturity and by investing operating funds in shorter-term securities.

At June 30, 2019, the City had the following investments held by the City Treasurer which were exposed to interest rate risk (amounts in thousands):

Investment Type	Investment Maturities (in years)			
	Fair Value	Less Than 1	1 to 5	6 to 10
U.S. Treasury Obligations	$ 539,577	$ 250,282	$ 284,633	$ 4,662
U.S. Agencies	629,784	77,732	550,375	1,677
Tax Exempt Ohio Municipalities	21,990	11,766	10,224	
Total	$ 1,191,351	$ 339,780	$ 845,232	$ 6,339

Currently, the investment policy limits the investments to: 1) obligations issued by the U.S. Treasury, 2) obligations issued by a federal government agency or instrumentality, 3) certificates of deposits, 4) no-load money market mutual funds which invest in 1), 2), or 3) above, 5) the Ohio subdivision's fund (STAR Ohio), 6) State of Ohio endorsed cash management programs, including but not limited to STAR Plus, 7) repurchase agreements, 8) obligations of the State of Ohio or of a political subdivision of the state with at least a AA rating, or 9) commercial paper of certain entities that have assets exceeding $500 million. These investments do not expose the City to foreign currency risk. Therefore, the City does not have a foreign currency risk policy.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit ratings indicate the degree of credit risk for an investment. At June 30, 2019 the City held the following investments (amounts in thousands):

Investment Type	Fair Value	Aaa/AAA	AA/Aa	A	Not Rated	Full Faith & Credit
U.S. Treasury Obligations	$ 539,577	$ 294,205	$ 144,240		$ 78,923	$ 22,209
U.S. Agencies	629,784	3,690	598,542		27,552	
Tax Exempt Ohio Municipalities	21,990	4,945	16,450	$ 595		
Total	$ 1,191,351	$ 302,840	$ 759,232	$ 595	$ 106,475	$ 22,209

Custodial credit risk is the risk that in the event of a failure of a depository financial institution or counterparty to a transaction, the City would be unable to recover the value of an investment or collateral securities. The custodial credit risk policy is discussed in the Deposits section above. The City requires the certificates of deposit to be backed by collateral or surety bond with an aggregate market value of one hundred two percent of the City's deposits and investments including accrued interest. Repurchase agreements require collateral. The release of collateral requires the approval of the City Treasurer.

Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. At June 30, 2019, the City's investment holdings representing more than five percent of total investments include: Federal Home Loan Mortgage Corporation securities (17%), Federal Farm Credit Bureau securities (9%), Federal Home Loan Bank securities (9%), and Federal National Mortgage Association securities (7%).

B. Permanent Funds

The Permanent Funds (excluding the Park Board Fund) do not have a written investment policy for interest rate risk, credit risk, custodial credit risk, concentration of credit risk, or foreign currency risk. Each fund has a separate trust agreement, which limits the activity of the fund. At June 30, 2019, total investments were $1,723,000. At June 30, 2019, the Permanent Funds' investment holdings representing more than five percent of total investments include: Chevron common stock (20%) and Procter & Gamble common stock (10%). Credit ratings and maturity information was not available for the investments in fixed income funds.

C. Park Board

The Park Board investment goals are to generate capital growth for long-term usage and provide operating income to the respective projects and operations. The fund has established asset allocation ranges. The equities range is seventy to ninety percent, the bond range is ten to thirty percent, and the cash range is zero to three percent. Each bond investment must have a minimum credit rating of B by Standard and Poor's and Moody's. Other than these limitations on investments, the Park Board Fund does not have an established policy for interest rate risk, credit risk, concentration of credit risk, custodial credit risk, or foreign currency risk. At June 30, 2019, the Park Board investment portfolio did not have more than five percent of total investments with a single issuer.

At June 30, 2019 the Park Board had total investments with a fair value of $10,827,000, which includes equity securities with a fair value of $8,374,000, and fixed income with a fair value of $1,108,000. The remaining $1,345,000 in investments is identified in the chart below.

The following investments were exposed to interest rate risk (amounts in thousands):

	Investment Maturities (in years)			
Investment Type	Fair Value	Less Than 1	1 to 5	More than 10
U.S. Treasury Obligations	$ 222	$ 60	$ 162	
US Agency Bonds	100		100	
Corporate Bonds	1,023	110	592	$ 321
Total	$ 1,345	$ 170	$ 854	$ 321

The following chart provides information utilized in determining credit rate risk (amounts in thousands):

Investment Type	Total Fair Value	AAA	AA	A	BBB	Baa	BB	Not Rated
U.S. Government Treasury	$ 222	$ 61	$ 161					
U.S. Agency Bonds	100	100						
Corporate Bonds	1,023	30	138	$ 365	$ 220	$ 66	$ 204	
Fixed Income	1,108							$ 1,108
Total	$ 2,453	$ 191	$ 299	$ 365	$ 220	$ 66	$ 204	$ 1,108

3. MIXED INVESTMENT POOL

On April 10, 1968, the Board of County Commissioners of Hamilton County and the City of Cincinnati consolidated all County and City sanitary sewer facilities, under the direction and control of the Board of County Commissioners and the management and operation of the City. The cash balance in the fund established for this purpose, the Metropolitan Sewer District fund (MSD), is combined with the City's pool of cash and investments. For the purposes of financial reporting, the MSD portion of the City's pool of cash and investments is reported as an Investment Trust Fund. Assets in the pool are reported at fair value based on quoted market prices. The pool is not subject to regulatory oversight. Fair value amounts are determined at the end of the fiscal period. The City has not provided or obtained any legally binding guarantees to support the value of the Mixed Investment Pool. MSD is required by Chapter 301 of the Cincinnati Municipal Code to participate in the Mixed Investment Pool. The method used to determine participants' shares sold and redeemed is a proration based upon the equity held in City Treasury cash. These amounts increase and decrease based upon the change in the equity balance. This same method is used to report the investments. Disclosures required by GASB Statement No. 3 are discussed in Note 2.

Summary by major investment classification (amounts in thousands):

Description	Cost	Fair Value	Interest Rates	Maturity Dates
Money Market Fund	$ 309	$ 309		
Commercial Paper	69,736	69,808		7/19/19 to 9/16/19
Certificates of Deposit	747	747	1.8% to 2.15%	7/23/19 to 12/30/19
U. S. Treasury Notes	136,589	136,231	1.0% to 8.125%	8/31/19 to 5/15/24
FHLB/FNMA/FHLMC Securities	507,754	508,501	1.125% to 5.15%	7/30/19 to 9/25/24
Ohio Municipal	151,188	153,034	1.5% to 5.0%	7/1/19 to 2/15/24
Star Ohio Investment Pool	81,998	81,998		
Cash	33,552	33,552		
Total	$ 981,873	$ 984,180		

The Mixed Investment Pool does not issue a separate report. The Mixed Investment Pool's financial statements follow:

Mixed Investment Pool
Statement of Net Position
As of June 30, 2019
(Amounts in Thousands)

Assets	
Equity in City Treasury	$ 984,180
Net Position	
Held in Trust for Internal Pool Participants	$ 723,282
Held in Trust for External Pool Participants	260,898
Total Net Position	$ 984,180

Mixed Investment Pool
Statement of Changes in Net Position
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Internal Participants	External Participants	Total
Additions:			
Contributions:			
Participant Deposits	$ 1,502,227	$ 427,850	$ 1,930,077
Investment earnings:			
Interest and dividends	12,010	4,689	16,699
Net appreciation in the fair value of investments	10,222	3,778	14,000
Total investment earnings	22,232	8,467	30,699
Total additions	1,524,459	436,317	1,960,776
Deductions:			
Distributions to Participants	1,506,703	433,485	1,940,188
Change in Net Position	17,756	2,832	20,588
Net Position - beginning	705,526	258,066	963,592
Net Position - ending	$ 723,282	$ 260,898	$ 984,180

4. COMMITMENTS

Convention Facilities Authority (CFA) - The CFA is an up to 11-member body, corporate and politic, organized and existing under Chapter 351 of the Ohio Revised Code, as amended. The CFA issued bonds netting proceeds of $111,176,644 dated March 2, 2004 for the purpose of expanding and renovating the Convention Center in Cincinnati. On December 4, 2014 the original debt was refunded with $65,135,000 of first lien debt. Additional first lien debt of $4,755,000 was issued for new projects.

Pursuant to a Memorandum of Understanding between the City of Cincinnati (City) and Hamilton County (County), a Cooperative Agreement was reached between the City and the County and a Project Service Agreement between the City and the CFA. The City will: (i) own the Convention Center, (ii) be responsible for the operation and maintenance of the Convention Center and (iii) manage the design and construction of the expansion and renovation project. Construction began in May 2004 and was completed in June 2006.

In the financial plan for the Convention Center expansion and renovation, the dedicated Transient Occupancy Tax (City) and Lodging Excise Tax (County) is expected to cover the outstanding debt service for senior debt of $59,135,000. Pursuant to the Memorandum of Understanding between the City, County and the CFA, the City has agreed to guarantee, subject to annual appropriation, the principal and interest on subordinate debt. Currently, there is not subordinate debt outstanding for the Convention Center.

The 8th Supplement to the Cooperative agreement executed June 26, 2019 eliminated the requirement that the City pay $250,000 (City Annual Contribution) to the Trustee of the CFA. This contribution was previously pledged as an additional revenue source for the payment of the bonds.

Greater Cincinnati Redevelopment Authority (Formerly the Port of Greater Cincinnati Development Authority) – Executed on October 9, 2018, effective February 1, 2018, and expiring on December 31, 2021, the City has entered into a Funding Agreement for Day-to-Day Operations (the "Operations Agreement") with the Greater Cincinnati Redevelopment Authority (GCRA).

The Operations Agreement replaces the City of Cincinnati / Port of Greater Cincinnati Development Authority Economic Development Services Agreement dated July 11, 2011, as amended by an Amendment dated December 22, 2017 (as amended, the "2011 Services Agreement"), pursuant to which (i) the Port committed to undertake various economic development-related activities for the City, and (ii) the City committed to provide funding to the Port for its day-to-day operations (subject to annual appropriations by Cincinnati City Council). The 2011 Services Agreement expired on January 31, 2018. Though no specific funding amounts are identified for the full term of the Agreement, the Operations Agreement commits the City to potential funding in two categories: operational and project based.

(1) First, the Operations Agreement provides for potential funding in the form of an annual grant to the GCRA, subject to annual appropriations by the Cincinnati City Council, to further the organization's efforts in delivering programmatic and technical services in the areas of community and economic development. The Operations Agreement provides operational funding in the amount of $700,000 for FY2019 and Cincinnati City Council has authorized an additional $700,000 for FY2020 and $688,310 for FY2021. No other operational funding has been committed by the City at this time. The parties anticipate that Hamilton County will provide an equal amount of operational funding to the GCRA during the term of the Operations Agreement, pursuant to a separate agreement between the GCRA and Hamilton County.

(2) Second, the Operations Agreement provides guidance for future GCRA funding requests made to the City for specific economic and/or community development related projects (the "Additional Project-Based Funding"). If provided, the terms and conditions of each Additional Project-Based Funding will be memorialized in one or more written amendments to the Operations Agreement or in one or more separate agreements executed by both parties. The City committed Additional Project-Based Funding to the GCRA in its FY2019 in the amount of $2,500,000 for the Industrial Site Redevelopment Program.

Funding was authorized in the FY2019 Capital Budget. The source of funds are bond proceeds from the sale of Economic Development Revenue Bonds Series 2018B to be repaid from municipal income taxes. In addition, the City sold $1,000,000 in Economic Development Revenue Bonds (Series 2018C) to fund the Port Authority's Former Hudepohl Brewery Remediation project in FY2019. The bonds were authorized prior to FY2019 by Ordinance 67-2017 approved on March 29, 2017.

The Board of Education of the City School District of the City of Cincinnati (the Board) – On July 21, 1999 the "Board" and the City of Cincinnati entered into agreement whereby the City would compensate the Board for taxes that would have been received if not for certain property exemptions enacted by the City. Compensation is made in two ways: 1) a proportion (either 25% or 27%) of service payments received by the City on property exempted under various delineated section of the Ohio Revised Code paid semi-annually and 2) an annual payment of $5 million, to be paid semi- annually, beginning fiscal year 2000 and continuing for 19 years thereafter. The Agreement expires on December 31, 2019, with the City making the final installment of the $5 million annual payment on October 9, 2019. The City of Cincinnati and the "Board" are currently in negotiations regarding a possible new agreement that would again authorize the City to establish certain property tax exemptions and compensate the "Board" for certain foregone tax revenues, though final terms are yet to be determined.

Encumbrances - Encumbrances are commitments to unfilled purchase orders or unfilled contracts. Funds have been committed to a specific order, but the goods or services have not been billed or received.

The City's outstanding encumbrances at June 30, 2019 are as follows:

(Amounts in Thousands)	General Fund	Capital Projects	Debt Service	Tax Increment Financing	Non Major Governmental	Total
General Government	$ 4,463		$ 109	$ 1,054	$ 2,194	$ 7,820
Community Development	2,064			66	6,475	8,605
Parks	300				1,090	1,390
Recreation	222				310	532
Police	565				1,450	2,015
Fire	718				10	728
Transportation & Engineering	51				36	87
Public Services	242				3,071	3,313
Public Health	153				1,728	1,881
Capital Outlay		$ 89,166				89,166
Total	$ 8,778	$ 89,166	$ 109	$ 1,120	$ 16,364	$ 115,537

5. INTER-FUND ASSETS/LIABILITIES

The composition of inter-fund balances as of June 30, 2019, is as follows:

DUE FROM/TO OTHER FUNDS (Amounts in Thousands)

	Due From									
	General Fund	Capital Projects Fund	Debt Service Fund	Tax Increment Financing Fund	Non-Major Governmental Funds	Internal Service Funds	Water Works Enterprise Fund	Non-Major Enterprise Funds	Fiduciary Fund	TOTAL
Due To										
General Fund		$ 16			$ 11	$ 1,070		$ 64	$ 491	$ 1,652
Capital Projects Fund	$ 21		$ 24	$ 10	219	13	$ 39	9		335
Debt Service Fund									2	2
Tax Increment Financing Fund			2,561							2,561
Non-Major Governmental Funds	391	1			39	244			246	921
Internal Service Funds					3	2		1	47	53
Water Works Enterprise Fund	19	112				306		51	211	699
Non-Major Enterprise Funds	3	2	198			90	19	8	40	360
Fiduciary Funds						49				49
TOTAL	$ 434	$ 131	$ 2,783	$ 10	$ 272	$ 1,774	$ 58	$ 133	$ 1,037	$ 6,632

At year end, the City held $205,000 in notes outstanding, with accrued interest of $2,000. The notes provide capital project financing. A portion of these notes are held by MSD ($55,000), and Capital Projects Fund ($33,000), and are not included above. The amounts included in inter-fund receivables and payables are as follows (Amounts in Thousands):

Fund or Fund Type	Due From	Due To
General Fund	$ 21	
Capital Projects		$ 119
Debt Service	24	
Tax Increment Financing	10	
Nonmajor Governmental funds	12	
Internal Service funds	10	
Water Works fund	37	
Nonmajor Enterprise Funds	5	
	$ 119	$ 119

The outstanding balances between funds result mainly from the time lag between the dates: (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

ADVANCES TO/FROM OTHER FUNDS (Amounts in Thousands)

	Advance From Other Funds				
	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Internal Service Funds	TOTAL
Advance to Other Funds					
General Fund			$ 900		$ 900
Non-Major Governmental Funds	$ 521				521
Water Works Enterprise Fund				$ 50	50
Non-Major Enterprise Funds		$ 22,423			22,423
Internal Service Funds	471	6,608			7,079
TOTAL	$ 992	$ 29,031	$ 900	$ 50	$ 30,973

The major portion of the advances is to provide financing for the construction in progress on capital projects. The remaining portion of the amounts payable relates to working capital loans made to funds upon their creation and none of this balance is scheduled to be collected in the subsequent year.

6. INTER-FUND TRANSFERS

Inter-fund transfers for the fiscal year ended June 30, 2019, consisted of the following:

TRANSFERS IN/OUT (Amounts in Thousands)

	Transfers Out								
	General Fund	Capital Projects Fund	Debt Service Fund	Tax Increment Financing Fund	Non-Major Governmental Funds	Internal Service Funds	Water Works Enterprise Fund	Non-Major Enterprise Funds	Total
Transfers In									
General Fund		$ 1,300				$ 83		$ 3,589	$ 4,972
Capital Projects Fund	$ 2,034		$ 33,299	$ 13,089	$ 1,808	1,128	$ 118	7	51,483
Debt Service Fund	2,619	7,283		9,508	1,244	19			20,673
Tax Increment Financing Fund		181						1,016	1,197
Non-Major Governmental Fund	3				1,105	129		1,500	2,737
Internal Service Funds		2,527			30				2,557
Non-Major Enterprise Funds		2,498	260			575			3,333
Total	$ 4,656	$ 13,789	$ 33,559	$ 22,597	$ 4,187	$ 1,934	$ 118	$ 6,112	$ 86,952

Transfers are used to: (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

7. NET POSITION / FUND BALANCE

Fund Balance Classifications

Fund balance is classified in five categories: (1) Non-spendable, (2) Restricted, (3) Committed, (4) Assigned, and (5) Unassigned. Non-spendable fund balances include amounts that are not in spendable form or are legally required to remain intact. Restricted fund balances include amounts that have external restrictions by either: grantors, debt covenants, laws or other governments. The City Council is the highest level of decision-making authority and can commit or rescind a portion of the fund balance to a specific purpose by passing an ordinance. The authority to assign fund balance is inferred by state and municipal law to the fiscal officer or his designated official. Unassigned fund balance includes amounts that have not been assigned to any purpose. Restricted funds are spent first as expenditures are incurred to the extent of the restricted fund revenue. Then committed, assigned and unassigned funds are used. The following chart displays the fund balance classifications for the governmental funds at June 30, 2019 (Amounts in Thousands):

Fund Balances	General Fund	Capital Projects	Debt Service	Tax Increment Financing	Non Major Governmental	Total Governmental
Nonspendable						
Inventory	$ 3,412	$ 650			$ 271	$ 4,333
In accordance with Trusts					2,346	2,346
Nonspendable Total	3,412	650			2,617	6,679
Restricted						
Debt Service			$ 106,905	$ 24,349		131,254
Capital Projects		195,682	11,532	5,451		212,665
Income Tax Transit					11,030	11,030
Public Safety Operations					5,165	5,165
Fleet Services					1,499	1,499
Recreation Operations					2,729	2,729
Parks Operations					16,295	16,295
Public Health Services					599	599
Street Contruction, Maintenance and Repair					3,662	3,662
Income Tax Infrastructure					9,415	9,415
Community Development					1,870	1,870
Other					7,048	7,048
Restricted Total		195,682	118,437	29,800	59,312	403,231
Committed						
Emergency Reserve	2,594					2,594
Reserve for Weather Events, Other Emergencies, and One-time Events	3,332					3,332
Property Investment Reimbursement Agreemer	30					30
Public Health					3,487	3,487
Recreation					3,933	3,933
Parks					10,239	10,239
Public Safety Operations					156	156
Other					2,912	2,912
Committed Total	5,956				20,727	26,683
Assigned						
General Government Encumbrances	4,463					4,463
Community Development Encumbrances	2,064					2,064
Parks Encumbrances	300					300
Recreation Encumbrances	222					222
Police Encumbrances	565					565
Fire Encumbrances	718					718
Transportation and Engineering Encumbrances	51					51
Public Health Encumbrances	242					242
Public Services Encumbrances	153					153
Internal Service Funds	98					98
Assigned Total	8,876					8,876
Unassigned						
Working Capital Reserve Fund	28,919					28,919
Other	37,829					37,829
Unassigned Total	66,748					66,748
Total Fund Balance	$ 84,992	$ 196,332	$ 118,437	$ 29,800	$ 82,656	$ 512,217

Included in the financial statements are two internal service funds and the Governmental Activities in the Entity Wide statement with a net position deficit as of June 30, 2019. The net position deficit in the internal service funds are: Purchasing Reproduction and Printing ($190,000), and Fleet Services ($4,305,000), and are to be covered by future user charges. These internal service funds are billed to user funds based on current costs.

Stabilization Funds Policy

In June 2015, and again in June 2019, City Council updated the stabilization policy, which was originally established in 1984, to assure a strong financial position and to protect the City's general obligation bond rating during periods of fiscal stress. The updated policy calls for achievement of a minimum reserve level, for emergency needs of a catastrophic nature, of tow months, or 16.7% of general operating revenues and contains four components: the General Fund Carryover Balance, General Fund Contingency Account, Economic Downturn Reserve, and the Working Capital Reserve. The policy also includes a waterfall funding mechanism to add the necessary funds to the City's reserve balance each year in order to achieve the recommended fund balance over time. The waterfall mechanism prioritizes the use of the annual year-end surplus in the following order:

1. Replenish any reserve draw(s) from prior year;
2. Fund the General Fund Carryover Balance at 1.5% of revenue;
3. Fund General Fund Contingency Account at 2% of revenue;
4. With remaining surplus fund 50% to Economic Downturn Reserve, 25% to Working Capital Reserve, and 25% to one-time expenditures.

At June 30, 2019, reserves were 12.8% of fiscal year 2019 revenue.

8. LEASES

CITY AS LESSEE

Operating Leases

The City has entered into various leases for property, equipment and office space. These leases are considered for accounting purposes to be operating leases. The total cost for such leases were $1,001,000 for the fiscal year ended June 30, 2019. Future minimum lease payments are as follows:

(Amounts in Thousands)

Fiscal Year	Amounts
2020	$ 849
2021	375
2022	374
2023	288
2024	288
Remaining Years	4,637
Total Future Minimum Rents	$ 6,811

Capital Leases

The City has capitalized leases for the following property and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

(Amounts in Thousands)	Governmental Activities
Leased Property/Equipment	$ 30,641
Less: Accumulated Depreciation	8,952
Total	$ 21,689

The following is a schedule of future minimum capital leases and the present value of the net minimum lease payments at June 30, 2019:

(Amounts in Thousands) Fiscal Year	Governmental Activities
2020	$ 5,732
2021	6,415
2022	6,398
2023	5,043
2024	3,260
2025-2029	3,909
Total Minimum lease payments	30,757
Less: Amounts representing interest	1,810
Present value of net minimum lease payments	$ 28,947

CITY AS LESSOR

The City has entered into various contractual agreements for the rental of properties to various commercial enterprises, which are reported as operating leases for accounting purposes.

Amounts related to the operating lease as of June 30, 2019 are included in the financial statements of the following:

(Amounts in Thousands)	Governmental Activities	Business Type Activities
Land	$ 3,688	$ 3,539
Buildings	18,887	7,561
Accumulated Depreciation	7,998	5,092
Improvements	87,214	4,357
Accumulated Depreciation	87,184	1,394
Depreciation Expense	594	406

Future minimum rentals of the railway line, recorded in Debt Service Fund, are assumed to equal the payments calculated for the current period. These minimum rentals are included in the Governmental Activities column.

(Amounts in Thousands) Fiscal Year	Governmental Activities	Business-Type Activities
2020	$ 22,487	$ 1,622
2021	22,304	1,374
2022	21,957	1,039
2023	21,847	775
2024	21,825	584
Remaining years	138,688	3,465
Total Future Minimum Rental Payments	$ 249,108	$ 8,859
Total Rentals for Fiscal Year 2019:	$ 23,864	$ 1,921

Enterprise Funds

The General Aviation rentals (included in business-type activities) do not include contingent rentals, which may be received on the basis of hours or usage in excess of stipulated minimums. Terms of the leases are normally on a five-year basis with renewal options not to exceed fourteen years.

The Parking Facilities has leased the Fountain Square North Parking Garage for a one-time payment of $7.5 million for a period of 40 years beginning in 2005. The Fountain Square South Parking Garage has also been leased for 30 years for the value of improvements. Both agreements have been presented as a service concession arrangement in Note 18.

Governmental Capital Assets

The City-owned railway line, the Cincinnati Southern Railway, is leased to the Cincinnati, New Orleans, and Texas Pacific Railway Company until December 31, 2026, with a renewal option of twenty-five years. Pursuant to the Ohio Revised Code, the use of the rental income from the railway line is restricted to debt service.

On March 12, 2008 Ordinance 78-2008 was passed authorizing the issuance of bonds for the construction of a new administrative building for the Metropolitan Sewer District (MSD). The bonds were issued on July 22, 2009 for a term of 20 years. MSD will lease the building and the rentals will be equivalent to the annual debt service payment. The total rent payments in fiscal year ending June 30, 2019 were $973,000. The outstanding principal is $7,905,000.

The Price Hill Improvement District Incorporated II LLC has a ground lease with the City for the Price Hill recreation center site which was approved by Ordinance 182-2014. The City leases the land to the improvement district for development as a recreation center and the City subleases the recreation center from the improvement district. The City's sublease is included above in the section called the City as lessee.

9. LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

(Amounts in Thousands)

Purpose	Interest Rates	Amount
Governmental Activities	0.45%-6.046%	$ 480,875
Business-Type Activities	1.168% to 5.25%	29,816
		$ 510,691

Annual debt service requirements to maturity for the general obligation bonds are as follows:

(Amounts in Thousands)

Year Ending	Governmental Activities		Business-Type Activities		All Activities	
June 30	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 46,021	$ 19,184	$ 1,779	$ 1,178	$ 47,800	$ 20,362
2021	43,919	17,324	1,793	1,106	45,712	18,430
2022	37,246	15,628	1,805	1,038	39,051	16,666
2023	34,060	14,074	1,576	974	35,636	15,048
2024	31,937	12,621	1,579	913	33,516	13,534
2025-2029	138,370	43,954	8,435	3,571	146,805	47,525
2030-2034	92,622	19,868	6,567	2,054	99,189	21,922
2035-2039	48,357	5,499	5,267	702	53,624	6,201
2040-2042	8,343	399	1,015	45	9,358	444
	$ 480,875	$ 148,551	$ 29,816	$ 11,581	$ 510,691	$ 160,132

Revenue Bonds

The City also issues bonds where the City pledges revenues to pay debt service. The net revenues of the Water Works are pledged to pay Water Works revenue bonds debt service. The City has pledged non-tax revenues including all such taxes and revenues, other than ad valorem property taxes for the Governmental Activities revenue bonds. The original amount of revenue bonds authorized, both new money and refunding, in prior years was $1,206,620,000, of which $844,700,000 was issued.

Revenue bonds outstanding at end of the fiscal period are as follows:

(Amounts in Thousands)

Purpose	Interest Rates	Amount
Economic Development	0.51% to 5.70%	$ 122,749
Water Works	.75% to 6.458%	485,970
		$ 608,719

The annual debt service requirements to maturity for the revenue bonds are as follows:

(Amounts in Thousands)

	Governmental Activities		Business-Type Activities		All Activities	
Year Ending	Non Property Tax Revenue		Water Revenue			
June 30	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 6,320	$ 4,429	$ 99,015	$ 17,139	$ 105,335	$ 21,568
2021	6,510	4,223	22,620	15,625	29,130	19,848
2022	6,850	4,001	23,300	14,945	30,150	18,946
2023	7,065	3,763	24,055	14,189	31,120	17,952
2024	7,285	3,510	25,050	13,191	32,335	16,701
2025-2029	27,880	14,523	114,965	48,296	142,845	62,819
2030-2034	31,065	8,662	100,260	24,545	131,325	33,207
2035-2039	21,565	3,619	44,230	11,252	65,795	14,871
2040-2044	6,185	770	20,800	5,170	26,985	5,940
2045-2047	2,024	89	11,675	687	13,699	776
	$ 122,749	$ 47,589	$ 485,970	$ 165,039	$ 608,719	$ 212,628

Included in the chart above are Business Activities Water revenue bonds totaling $77,935,000 of advanced crossover refunding debt. The debt was refunded in December of 2016 and the crossover refunding will occur December 1, 2019.

Build America Bond Subsidy

In 2009, the Cincinnati Water Works issued Series 2009B taxable bonds as Build America Bonds under the provisions of the American Recovery and Reinvestment Act of 2009. Under this agreement, the Water Works is to receive 35% of the Bond interest as the Build America Bond Subsidy. The amount received in fiscal year 2019 was $1,596,000.

Long-Term State Loans (Direct Borrowing)

The Ohio Public Works Commission (OPWC) extends loans to the City. Loans in the amount of $3,139,000 accounted for as Governmental type and $1,748,000 as Business-type represent the amounts due on the loans from the OPWC for infrastructure improvements. These notes are non-interest bearing.

Annual debt service requirements to maturity for the OPWC notes are as follows:

(Amounts in Thousands)

Year Ending June 30	Governmental Activities Principal	Business-Type Activities Principal
2020	$ 288	$ 218
2021	288	219
2022	288	219
2023	285	219
2024	266	219
2025-2029	1,008	498
2030-2034	652	156
2035	64	
Total	$ 3,139	$ 1,748

The Ohio Water Development Authority (OWDA) extends loans to the City. Notes outstanding as of June 30, 2019 of $45,649,000 accounted for as Business-type Activities represent the amounts due on several loans for water works improvements. These notes bear interest at from 1.31% to 3.25% per year. Only that portion of the loan commitment actually paid to the City is recognized as a liability by the City. The City has been authorized for a total of $54,657,000 in loans, with $9,008,000 remaining for future disbursement as of June 30, 2019.

Annual debt service requirement to maturity for the OWDA notes are as follows:

(Amounts in Thousands)

Year Ending	Business-type Activities	
June 30	Principal	Interest
2020	$ 2,829	$ 845
2021	2,888	791
2022	2,947	735
2023	3,006	677
2024	3,067	618
2025-2029	15,407	2,189
2030-2034	13,237	777
2035-2039	2,265	75
2040	3	-
Total	$ 45,649	$ 6,707

Notes Payable and State Infrastructure Bank Debt (Direct Borrowing)

On December 17, 2008, City Council authorized the City Manager to enter into a $6.2 million 15-year installment sales agreement to build a garage with Uptown Consortium. The City will maintain the title to the garage for the duration of the agreement and pay the installment payments with net service payments collected from the real property, net service payments collected from the real properties of the project and net revenue from the operation of the project.

On March 31, 2010, the City entered into an installment sales agreement with Vernon Manor Offices Leverage Lender, LLC for the construction of a 440-space parking garage for $7.1 million. The City will maintain the title to the garage for the duration of the agreement and pay the installment payments with net service payments collected from the real property, net service payments collected from the real properties of the project and net revenue from the operation of the project.

On April 4, 2012, the City entered into several agreements with 21c CINCINNATI LLC to effectuate the redevelopment of the site at 609 Walnut Street into an approximately 156-room hotel, including an art museum, restaurant and other amenities. In order to facilitate the estimated $51,000,000 project, a grant agreement provided a $2,500,000 grant and a development and loan agreement provided a loan of $3,800,000 from the City for eligible construction costs. The City's only pledge towards the private placement revenue note is for the statutory service payments. Through a service agreement 21c CINCINNATI LLC has agreed to make statutory service payments in semi-annual installments at an amount equal to the amount of real property taxes that would have been paid on the improvements, were they not tax exempt.

On October 24, 2014 the City amended a prior agreement with Neyer Properties for the Keystone II development project. The project includes a garage with approximately 1,600 parking spaces and office space of approximately 400,000 square feet A bond for $2,940,000 and a loan for $2,500,000 from the State Infrastructure Bank (SIB) were utilized by the City to finance the public improvements.

The combined repayment schedule for the notes, SIB bond, and SIB loan payable follows (includes Vernon Manor, Uptown Consortium, 21c CINCINNATI LLC, and Keystone II).

(Amounts in Thousands)

	Principal	Interest	Total
2020	$ 1,131	$ 700	$ 1,831
2021	1,175	654	1,829
2022	1,220	607	1,827
2023	1,278	557	1,835
2024	1,327	505	1,832
2025-2029	3,724	1,913	5,637
2030-2034	4,373	1,056	5,429
2035-2039	1,807	262	2,069
2040-2044	637	64	701
2045	69	1	70
Total	$ 16,741	$ 6,319	$ 23,060

The following are the total outstanding bonds and notes at June 30, 2019 and the debt service requirement for fiscal year 2020. Internal notes of $205,000 are included in the chart.

Bonds and Notes Outstanding at June 30, 2019

(AMOUNTS IN THOUSANDS) Description	Interest Rates	Issue Dates	Maturity Dates	Originally Issued	Amount Due 2020	Amount Outstanding 6/30/2019
Bonds:						
General Property Tax						
Various Rate Issues	1.5% to 5.25%	2011-2019	2021-2041	$ 275,240	$ 18,460	$ 169,935
Refunding	0.45 to 5.25%	2012-2018	2019-2034	123,685	10,193	97,764
Urban Redevelopment						
Various Rate Issues	1.5% to 5.0%	2014&2017	2021&2036	5,535	305	4,525
Municipal Income Tax	1.23% to 5.25%	2011-2018	2021-2040	56,100	3,345	32,005
Refunding	0.45 to 5.25%	2013-2018	2021-2034	54,587	4,700	46,240
Recreational Facilities						
Refunding	0.45% to 2.738%	2016	2021	1,450	495	1,330
Urban Renewal/Economic Dev.	0.62% to 5.41%	2011-2016	2023-2036	71,700	3,420	17,445
Refunding	0.45 to 5.25%	2012-2018	2021-2036	49,415	1,785	42,665
Urban Development Taxable						
Refunding	0.45 to 3.1%	2016-2017	2021-2031	9,110	530	8,710
Judgement	1.168% to 4.390%	2016	2041	33,220	763	24,626
MSD Administration Bldg	2.0% to 4.0%	2016	2029	7,920	695	7,905
Police & Fire Pension						
Refunding	0.371% to 5.25%	2014-2016	2022&2035	32,030	1,330	27,725
	Total Governmental Activities Bond Obligations			719,992	46,021	480,875
General Aviation	1.5% to 5.0%	2010-2018	2021-2026	447	40	300
Convention Center	1.168% to 5.0%	2010-2017	2025-2041	4,197	162	3,364
Municipal Golf	1.5% to 5.0%	2013-2018	2021-2026	315	30	228
Stormwater	1.168% to 5.0%	2016-2019	2021-2041	12,668	758	11,757
Parking Facilities	1.168% to 5.25%	2010-2017	2028-2041	15,238	635	9,218
Water Works	1.168% to 4.39%	2016	2041	7,142	154	4,949
	Total Proprietary Fund Obligations			40,007	1,779	29,816
	Total General Obligation Bonds Payable			759,999	47,800	510,691
Notes:						
Streets	1.45% to 2.50%	2017-2019	2021-2022	59,249		59,249
Equipment	2.21% to 2.50%	2018	2022	1,407		1,407
Public Buildings	.62% to 2.50%	2018-2019	2020-2022	808	205	808
	Total General Obligation Notes Payable			61,464	205	61,464
	Total General Obligation Bonds and Notes Payable			$ 821,463	$ 48,005	$ 572,155
Revenue Bonds and Notes	0.75% to 6.458%	2007-2017	2019-2047	$ 838,830	$ 105,335	$ 608,719
	Total Outstanding Debt			$ 1,660,293	$ 153,340	$ 1,180,874

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2019, was as follows:

(Amounts in Thousands)	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
General Obligation Bonds	$ 495,427	$ 31,485	$ (46,037)	$ 480,875	$ 46,021
Unamortized premiums	54,678	3,373	(5,222)	52,829	
	550,105	34,858	(51,259)	533,704	46,021
Revenue Bonds	118,269	10,250	(5,770)	122,749	6,320
Unamortized premiums	3,414	332	(148)	3,598	
Unamortized discounts	(268)		20	(248)	
	121,415	10,582	(5,898)	126,099	6,320
Total Bonds Payable	671,520	45,440	(57,157)	659,803	52,341
General Obligation Notes Payable (Note 12)	52,159	9,100		61,259	
Direct Borrowing:					
Notes Payable	12,441		(925)	11,516	965
State Infrastructure Bank Bond and Loan Payable	5,389		(164)	5,225	166
State Loans	3,427		(288)	3,139	288
Compensated Absences	129,216	42,274	(43,231)	128,259	38,977
Claims and Judgments (Note 17)	26,660	74,268	(78,519)	22,409	13,811
Capital Leases (Note 8)	25,091	8,125	(4,269)	28,947	5,197
Net Pension Liabilities (Note 20)	783,868	197,412		981,280	
Net OPEB Liabilities (Note 21)	429,217		(309,589)	119,628	
Pollution Remediation (Note 16)	1,669	718	(722)	1,665	
Other	1,484	380		1,864	215
Governmental Activities Long-term Liabilities	$ 2,142,141	$ 377,717	$ (494,864)	$ 2,024,994	$ 111,960
Business-type Activities:					
Bonds Payable:					
General Obligation Bonds	$ 27,201	$ 4,415	$ (1,800)	$ 29,816	$ 1,779
Unamortized premiums	69		(12)	57	
	27,270	4,415	(1,812)	29,873	1,779
Revenue Bonds	505,685		(19,715)	485,970	99,015
Unamortized premiums	38,695		(2,787)	35,908	
	544,380		(22,502)	521,878	99,015
Total Bonds Payable	571,650	4,415	(24,314)	551,751	100,794
Compensated Absences	10,409	5,183	(4,852)	10,740	4,683
Claims and Judgments (Note 17)	243	1,529	(83)	1,689	1,689
Capital Leases (Note 8)	440		(440)		
Net Pension Liabilities (Note 20)	95,135	20,000		115,135	
Net OPEB Liabilities (Note 21)	5,533	10,811		16,344	
Direct Borrowing:					
State Loans	45,290	5,074	(2,967)	47,397	3,047
Business-Type Activities Long-term Liabilities	$ 728,700	$ 47,012	$ (32,656)	$ 743,056	$ 110,213

For the governmental activities, claims and judgments are generally liquidated by the general fund. The net pension liabilities, net OPEB liabilities, and compensated absences annual payments are made from the same funds which pay the employees' salaries.

Internal service funds predominantly serve the governmental funds. Accordingly, their long-term liabilities are included as part of the above totals for governmental activities. At fiscal year-end, $1,739,000 of compensated absences, $19,192,000 of unpaid claims, $23,084,000 of net pension liability, and $3,016,000 of net OPEB liability for the internal service funds are included in the above amounts.

In the event of a default or termination of one of the City's debt agreements, the borrower and/or investors shall utilize any rights available to them under law. The City's debt agreements contain no specific finance-related consequences related to events of default or termination, nor do these agreements contain any subjective acceleration clauses.

Defeased Bonds

The City has defeased bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements. The chart below depicts the defeased bonds at June 30, 2019:

(Amounts in Thousands)

Bond Type	Call Date	Par Amount	Refunded Date	Series
Revenue Refunding	11/1/2019	$ 2,230	11/2/2016	2009B
Tax Exempt GO Bonds	12/1/2019	16,860	2/4/2016	2011A
Taxable GO Bonds	12/1/2019	3,035	2/4/2016	2009C
Taxable GO Bonds	12/1/2019	4,200	10/25/2016	2011C
Tax Exempt Water System Refunding	12/1/2019	13,400	11/29/2016	2009A
Tax-exempt Water System Crossover Refunding	12/1/2019	32,010	6/13/2017	2011A
Tax-exempt Water System Crossover Refunding	12/1/2019	37,480	6/13/2017	2012A
Tax Exempt GO Bonds	12/1/2019	1,400	12/27/2017	2011B
Taxable GO Bonds	12/1/2019	650	12/27/2017	2011D
Taxable GO Bonds	6/1/2020	2,950	10/25/2016	2010F
Tax Exempt GO Bonds	12/1/2020	23,750	2/4/2016	2012A
Tax Exempt Water System Refunding	12/1/2021	20,745	11/29/2016	2011A
Tax Exempt GO Bonds	6/1/2022	52,940	12/27/2017	2014A
Tax Exempt GO Bonds	12/1/2022	6,720	12/27/2017	2012D
	Total	$ 218,370		

10. DEBT LIMITATION

The City's "indirect" (ten mill) debt limit was removed by decision of the Ohio courts. In September 1977, the Supreme Court of Ohio dismissed an appeal from the decision of the Court of Appeals, First Appellate District, Hamilton County, Ohio, involving the City's debt limitations. In summary, the City instituted a test case against the Director of Finance for the purpose of obtaining a definitive construction of certain sections of the City Charter bearing on the right of the City to levy taxes in excess of the ten mill limitation of Section 5705.02 of the Ohio Revised Code (ORC). As a result of the Court decision, the City has the right to levy property taxes without limitation to support its lawfully issued bonds and notes, and the City's ability to incur debt will be limited only by the arithmetical (percentage) limitations set forth under Section 133.05 of the ORC.

Section 133.05 provides that the principal amount of both voted and un-voted debt of the City may not exceed 10.5% of the City's assessed valuation, and the principal amount of the City's un-voted debt may not exceed 5.5% of the City's assessed valuation. The ORC also provides several exemptions of debt from the 5.5% and 10.5% limitations.

11. TAXES AND TAX ABATEMENTS

City Income Tax

This locally levied tax applies to gross salaries, wages and other personal service compensation earned by residents both in and out of the City and to earnings of nonresidents (except certain transients) earned in the City. It also applies to net income of business organizations for business conducted in the City. The tax is the largest single source of General Fund revenue.

The City's income tax of 2.1% is subdivided into four components. The first component is 0.1%, which is to be spent only for the maintenance of the City's infrastructure. The second component is the 0.3%, which can be used only for public transit purposes, including both capital and current operating expense. The third component is 0.15%, which can be used only for permanent improvement purposes. The remaining 1.55% is used to meet operating expenses in the General Fund.

The following table identifies the 1.55% income tax collections to the General Fund for the fiscal periods 2015 through 2019:

(Amounts in Thousands)

Year	General Fund Collections of 1.55%
2015	$ 261,848
2016	277,673
2017	274,312
2018	277,477
2019	288,826

Property Taxes

The assessed valuation of property within the City subject to the levy of ad valorem taxes includes real property, public utilities property, and tangible personal property. The assessed value upon which the collection years 2018 and 2019 were based was $5,313,434,440 and $457,626,470 for 2018 and $5,261,461,220 and $472,306,030 for 2019. These were for real property and public utility property respectively (per Hamilton County Auditor). The City's property taxes are collected by the Hamilton County Auditor and are remitted to the City on a periodic basis. Real property taxes collected in any calendar year are generally levied on assessed values as of January 1 of the preceding year according to the following calendar:

Property Tax Calendar - 2019

Lien date	January 1, 2018
Levy date	October 31, 2018
First installment payment due	January 31, 2019
Second installment payment due	June 20, 2019

Assessed values are established by the County Auditor, or at no more than 35% of appraised market value. The laws of the State of Ohio presently require that all property be revalued no less than every six years, at any time the County Auditor finds that true or taxable value thereof has changed, and in the third calendar year following the year in which a sexennial reappraisal is completed if ordered by the State Commissioner of Tax Equalization. Real property experienced a statutory sexennial reappraisal in 2017 resulting in a 5.9% increase in assessed values. Property tax due in second six months of calendar 2018 and the first six months of calendar 2019 has been included in revenues for the fiscal year 2019. The second installment of 2019 is not recorded as revenue for fiscal year 2019. The ORC requires the second installment of property tax be recorded as a deferred inflow of resources.

Tax Increment Financing (TIF) Districts

The City, pursuant to the ORC and City ordinances, has established 21 TIF Districts. A TIF District represents a geographic area not greater than 300 acres, wherein 100% of the property value increases created after the commencement date of a TIF District is exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "statutory service payments", as though the TIF District had not been established. These "statutory service payments" are then dedicated to the payments for various public improvements within or adjacent to a TIF District. Property values existing before the commencement of a TIF District continue to be subjected to property taxes.

In 2019, the City received "statutory service payments" totaling $22.2 million from the TIF Districts. This amount is net of the county auditor fees and the payments to the Cincinnati School Board. In accordance with the agreement with the Cincinnati School district as amended December 18, 2002, 27% of the statutory service payments received from the TIF Districts is paid to the Cincinnati School Board. This payment in lieu of taxes revenue is accounted for in the TIF Funds along with the debt service payments. Corresponding capital assets are accounted for in the City's infrastructure accounts and property accounts

TIF Districts have longevity of 30 years. The property tax exemption then ceases; statutory service payments cease, and property taxes then apply to the increased property values.

Casino Revenue

In 2009, voters approved an amendment to the Ohio Constitution which became HB 519 authorizing one casino in Cincinnati, Cleveland, Columbus and Toledo. A gross revenue tax of 33% was imposed on licensed casino operators. A portion (5%) would be given to the host city. The casino in the City of Cincinnati opened in 2012. Revenues from the casino tax were:

(Amounts in Thousands)

Fiscal Year	General Fund Revenue
2015	$ 7,875
2016	8,059
2017	7,907
2018	8,093
2019	8,289

Tax Abatements

Pursuant to GASB Statement No. 77, Tax Abatement Disclosures, the City of Cincinnati (the "City") is required to disclose certain information about tax abatements as defined in the Statement. For purposes of GASB Statement No. 77, a tax abatement is a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the City or the citizens of the City. The City has entered into such agreements. A description of each of the City's abatement programs where the City has promised to forgo taxes follows:

Community Reinvestment Area (CRA) Program

The Ohio CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA are areas of land in which property owners can receive tax incentives for investing in real property improvements. In order to use the CRA program, a city, village, or county petitions to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing has traditionally been discouraged. Once the area is confirmed by the Director of ODSA, communities may offer real property tax exemptions to taxpayers that invest in that area.

The City determines the type of development to support by specifying the eligibility of residential, commercial and/or industrial projects. The City negotiates property tax exemptions on new property tax from investment for up to 100% for up to fifteen years based on the amount of investments made to renovate or construct buildings within a CRA. Taxes are abated on the increase in taxable value resulting from the investment is not included (or included at a lesser amount) in the taxable value used for property tax computation for the taxpayer. For commercial projects, job retention and/or creation is also required. Agreements must be in place before the project begins. Provisions for recapturing property tax exemptions, which can be used at the discretion of the City, are pursuant to ORC Section 9.66(C)(1) and 9.66(C)(2). During 2019, the amount of property tax revenue forgone under the CRA program was $3,014,000.

Job Creation Tax Credit (JCTC) Program

Pursuant to ORC 718.15, the City, by ordinance, may grant a refundable or nonrefundable credit against its tax on income to taxpayers to foster job creation in the city. Tax credits granted under this section of the ORC are measured as a percentage of the new income tax revenue the City derives from new employees of the taxpayer and are for a term not to exceed fifteen years. Tax credits are applied against the taxpayer's annual income tax filing. It is required that the City and the taxpayer enter into an agreement specifying all the conditions of the credit prior to passage of the ordinance granting the credit. The City currently has JCTC agreements with 55 Cincinnati businesses (taxpayers). The tax credit percentage and term of the specific agreements is based upon the amount of new investment and the number of jobs created as a result of an identified project. JCTC agreements include specific language for refund of the credits should the terms of the agreement not be met by the taxpayer. During 2019, the amount of income tax revenue forgone under the JCTC program was $6,564,000.

12. SHORT-TERM DEBT – BOND ANTICIPATION NOTES

The City issues bond anticipation notes in advance of issuance of bonds, depositing the proceeds in its capital projects fund. These notes are necessary to provide adequate funds at the time needed to support contracts for the improvements prior to issuance of the related bonds.

The General Obligation and Revenue Bond Anticipation Notes issued during the period and outstanding at fiscal year-end include $205,000 in City issued notes that were purchased by the City. For an explanation of the presentation of these notes in the financial statements, refer to Note 5 on Inter-fund Assets and Liabilities. A municipal income tax supported general obligation note of $9,100,000 was issued externally in January of 2019.

(Amounts in Thousands)	Beginning Balance	Issued	Redeemed	Ending Balance
Governmental Activities				
Revenue Bond Anticipation Notes	$ 2,000		$ 2,000	
General Obligation Bond Anticipation Notes	56,124	$ 12,920	7,785	$ 61,259
	$ 58,124	$ 12,920	$ 9,785	$ 61,259
Business Activities				
General Obligation Bond Anticipation Notes	$ 478	$ 205	$ 478	$ 205

13. RESTRICTED ASSETS

The balance of the restricted asset accounts in the enterprise funds are as follows:

(Amounts in Thousands)	
Revenue bond Construction Account - Water Works	$ 2,653
Revenue bond Reserve Account - Water Works	133,403
Customer Deposits - Water Works	9,884
Construction Account - Other - Water Works	63,369
	$ 209,309

14. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

(Amounts in Thousands) **Governmental Activities:**	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 200,072	$ 184	$ (501)	$ 199,755
Construction in Progress	171,979	66,126	(29,022)	209,083
Total capital assets, not being depreciated	372,051	66,310	(29,523)	408,838
Capital assets, being depreciated:				
Buildings	306,570	311		306,881
Improvements other than buildings	532,195	56	(11,626)	520,625
Machinery and Equipment	185,675	8,743	(4,212)	190,206
Property acquired under capital leases	26,560	4,147	(66)	30,641
Infrastructure	1,313,952	24,037	(780)	1,337,209
Total capital assets, being depreciated	2,364,952	37,294	(16,684)	2,385,562
Less accumulated depreciation for:				
Buildings	(175,959)	(9,006)		(184,965)
Improvements other than buildings	(305,961)	(15,980)	11,626	(310,315)
Machinery and Equipment	(139,448)	(9,954)	4,061	(145,341)
Property acquired under capital leases	(5,735)	(3,257)	40	(8,952)
Infrastructure	(608,489)	(45,910)	69	(654,330)
Total accumulated depreciation	(1,235,592)	(84,107)	15,796	(1,303,903)
Total capital assets, being depreciated, net	1,129,360	(46,813)	(888)	1,081,659
Governmental-type Activities capital assets, net	$ 1,501,411	$ 19,497	$ (30,411)	$ 1,490,497

(Amounts in Thousands) **Business-type Activities:**	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 44,070			$ 44,070
Construction in Progress	115,356	$ 55,862	$ (58,329)	112,889
Total capital assets, not being depreciated	159,426	55,862	(58,329)	156,959
Capital assets, being depreciated:				
Buildings	373,234	985		374,219
Improvements other than buildings	1,248,933	47,303	(1,414)	1,294,822
Machinery and Equipment	316,452	11,396	(2,313)	325,535
Property acquired under capital leases	2,178		(20)	2,158
Total capital assets, being depreciated	1,940,797	59,684	(3,747)	1,996,734
Less accumulated depreciation for:				
Buildings	(217,722)	(6,196)		(223,918)
Improvements other than buildings	(320,343)	(19,070)	362	(339,051)
Machinery and Equipment	(221,126)	(11,711)	2,270	(230,567)
Property acquired under capital leases	(2,075)	(103)	20	(2,158)
Total capital assets, being depreciated	(761,266)	(37,080)	2,652	(795,694)
Total capital assets, being depreciated, net	1,179,531	22,604	(1,095)	1,201,040
Business-type Activities capital assets, net	$ 1,338,957	$ 78,466	$ (59,424)	$ 1,357,999

Depreciation expense was charged to functions/programs of the City as follows:
(Amounts in Thousands)

Governmental activities:	
General Government	$ 3,632
Community Development	4,816
Recreation	5,845
Police	4,093
Transportation and Engineering	41,882
Public Services	12,627
Public Health	603
Parks	6,076
Fire	2,840
Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets	1,693
Total depreciation expense - governmental activities:	$ 84,107

Business-type activities:	
Water Works	$ 25,114
Parking Facilities	2,377
Convention Center	4,414
General Aviation	716
Municipal Golf	888
Stormwater Management	3,571
Total depreciation expense - business-type activities:	$ 37,080

(Amounts in Thousands)

Administering Department	Project Authorizations	Expended to 6/30/2019	Committed	Required Future Financing
Transportation and Engineering	$ 180,703	$ 101,674	$ 79,029	$ 39,003
Community Development	78,786	58,397	20,389	2,679
Recreation	10,442	5,754	4,688	
Police	6,287	5,275	1,012	264
Fire	893	817	76	
Parks	12,278	5,814	6,464	150
Public Services	37,585	24,189	13,396	1,697
Other	9,940	7,163	2,777	1
Total	$ 336,914	$ 209,083	$ 127,831	$ 43,794

Required future financing represents Federal, State and City commitments in support of City projects.

Business Activities Construction in Progress at June 30, 2019 is comprised of the following:

(Amounts in Thousands) Enterprise Fund	Project Authorization	Expended to 6/30/19	Committed	Required Future Financing
Water Works	$ 222,817	$ 91,601	$ 131,216	
Parking Facilities	5,186	3,035	2,151	
Convention Center	7,372	5,594	1,778	$ 1,176
General Aviation	5,552	5,152	400	2,117
Municipal Golf	1,611	586	1,025	
Stormwater Management	7,009	6,921	88	
Total	$ 249,547	$ 112,889	$ 136,658	$ 3,293

15. RECEIVABLES

Accounts Receivable are presented in the financial statements net of the allowance for uncollectible accounts. The uncollectible accounts related to the General Fund at June 30, 2019, are as follows: Taxes Receivable ($1,006,000) and other accounts receivable ($67,441,000). The uncollectible accounts related to the Debt Service Fund at June 30, 2019 are Taxes Receivable ($1,416,000). The balance for the allowance for uncollectible accounts in the Capital Projects Fund at June 30, 2019 is ($322,000). The balance of the allowance accounts for Special Revenue Funds is ($3,553,000) as of June 30, 2019. The balances of the allowance accounts of the proprietary funds as of June 30, 2019 are as follows: Water Works ($5,685,000), Municipal Golf ($13,000), General Aviation ($39,000), Parking Facilities ($43,000) and Stormwater Management ($1,607,000).

Loans receivable of the special revenue funds are made from revolving type loan accounts financed by allocations from the City's Community Development Block Grant (CDBG). These loans are secured by liens on the property. Federal regulations provide that the grantor maintains the ownership of the City's CDBG funded revolving loan portfolio; accordingly, revolving loan fund transactions do not affect the operating statement. A portion of the special revenue loans, with a value of $27,328,000, were made from Housing and Urban Development Section 108 funds and do not involve a revolving type loan account. The loans are repaid to the federal government. If the borrower fails to repay the loan, the City's CDBG funds may be used to repay the federal government. The total amount receivable for the special revenue loans is offset by an allowance for uncollectible loans receivable. Special revenue loans receivable at June 30, 2019 total $53,116,000.

In addition, the special revenue funds have a loan receivable from Cincinnati Landmark Productions. In 2014, the City entered into a loan agreement with Cincinnati Landmark Productions for $4.2 million. The loan is to be repaid over a 23-year period at 1.02% interest.

Below is the repayment schedule. Interest payments of $43,000 were received in fiscal year 2019.

(Amounts in Thousands)

Fiscal Year	Principal	Interest	Total
2020		$ 43	$ 43
2021		43	43
2022	$ 199	42	241
2023	245	40	285
2024	247	37	284
2025-2029	1,276	148	1,424
2030-2034	1,343	82	1,425
2035-2038	890	16	906
Total	$ 4,200	$ 451	$ 4,651

The special revenue funds also have a loan receivable from Westwood Town Hall. In 2017, the City entered into a loan agreement with Westwood Town Hall for $4 million. The loan is to be repaid over a 22-year period at 1% interest. Below is the repayment schedule. Interest payments of $40,000 were received in fiscal year 2019.

(Amounts in Thousands)

Fiscal Year	Principal	Interest	Total
2020		$ 40	$ 40
2021		40	40
2022		40	40
2023		40	40
2024		40	40
2025-2029	$ 1,267	170	1,437
2030-2034	1,332	105	1,437
2035-2038	1,401	37	1,438
Total	$ 4,000	$ 512	$ 4,512

Loans receivable of the capital project funds receive similar treatment to the special revenue funds' loans receivable, in that the total amount receivable is offset by an allowance for uncollectible loans receivable. The allowance for uncollectible loans at June 30, 2019 is $17,620,000. This amount is related to forgivable housing loans and downtown development loans.

Also recorded in the capital project funds is a loan receivable with the City of Blue Ash. The City sold 130 acres of the Blue Ash Airport property to the City of Blue Ash for $37,250,000. The original sales agreement was amended in 2012 per Ordinance 302-2012. There was an initial payment of $6,000,000 and in fiscal years 2015 to 2017 a payment of $1,000,000 was received each year. The payments for the remaining 18 fiscal years will be as follow from August 31, 2019 to August 1, 2036: fiscal years 2020-2027 - $1,250,000 annually and fiscal years 2028-2037 - $1,500,000 annually. The City of Cincinnati has completed remedial action work at the Blue Ash Airport at a total cost of $1,856,000.

(Amounts In Thousands)

Fiscal Year	Principal	Interest	Total
2020	$ 888	$ 362	$ 1,250
2021	846	404	1,250
2022	806	444	1,250
2023	767	483	1,250
2024	731	519	1,250
2025-2029	3,399	3,351	6,750
2030-2034	2,975	4,525	7,500
2035-2037	1,466	3,034	4,500
Total	$ 11,878	$ 13,122	$ 25,000

Within the debt service fund the City has recorded a loan with Graeter's. In 2009, the City entered into a loan agreement with Graeter's for $10 million. The loan is to be repaid over a 20-year period at 2% interest in year 1 and 2 and 4% interest in the remaining years. Below is the repayment schedule. Two principal and interest payments each for $392,000 were received in fiscal year 2019.

(Amounts in Thousands)

Fiscal Year	Principal	Interest	Total
2020	$ 522	$ 262	$ 784
2021	544	241	785
2022	566	219	785
2023	589	196	785
2024	613	172	785
2025-2029	3,455	468	3,923
2030	384	8	392
Total	$ 6,673	$ 1,566	$ 8,239

16. CONTINGENT LIABILITIES

Federal and State Grants

The City has received Federal and State grants of approximately $42 million for specific purposes that are subject to review and audit by the grantor agencies or their designee. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Such disallowances have been immaterial in prior years.

Litigation

Various claims and lawsuits are pending against the City as of June 30, 2019. A liability of $24 million was recorded for those claims and judgments as of June 30, 2019. Over the past decade, the City has averaged annual payments of $919,000 for claim and lawsuit settlements. Adequate funds have been provided to meet the claims paid from the General Fund, restricted funds and the sale of debt. The City Administration believes there is no foreseen problem in having adequate resources to settle presently known cases.

Pollution Remediation Liability

Currently pollution remediation is occurring at the Providence North, Canal Ridge Road, and Center Hill sites. Center Hill and Canal Ridge Road involve landfill remediation while Providence North is for contaminated property. The West Fork incinerator has been identified as a future asbestos remediation project. In the entity wide statement, governmental activities has recognized $1,665,000 for pollution remediation liability in the accrued liabilities account.

17. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; property tax appeals and environmental damage. The City purchases commercial insurance to cover losses due to: theft of, damage to, or destruction of assets and purchases general liability insurance for specific operations and professional liability insurance for certain operations. All other risks of loss are self-insured by the City. There has been no reduction in insurance coverage in fiscal year 2019. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in any of the past three years. The property insurance is accounted for in the internal service fund, titled “Self Insurance – Risk Management”.

The City of Cincinnati provides a health insurance plan for its employees. The plan is self-insured and accounted for as an internal service fund. This internal service fund, titled "Self Insurance – Risk Management" has been in existence since 1980. Operating funds are charged a monthly rate per employee, by type of coverage.

In 1990, the City began to account for and finance its risk of loss due to workers' compensation claims and established an internal service fund titled "Self Insurance - Workers' Compensation". The city pays worker’s comp claims on a per claim basis except a small portion that is paid through the State of Ohio Bureau of Workers’ Compensation. All funds of the City participate in the program and make payments to the internal service fund based on the experience premium that would normally be charged by the Bureau of Workers' Compensation. Policy years 1989 through 2000 were financed through the retrospective rating program. Policy years 2001 and 2002 were financed through the fully insured program with the State Fund workers’ compensation program. Beginning with policy year 2003, the City elected to be fully self-insured for workers’ compensation. All of the City’s workers’ compensation liabilities are funded within the “Self-Insurance –Workers’ Compensation” fund. Changes in the balances of claims liabilities and claims adjustment expenses during fiscal years 2019 and 2018 are as follows:

(Amounts in Thousands)	General Fund		Water Works Fund		Parking Facilities Fund		Municipal Golf Fund		Stormwater Fund	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Beginning Balance	$ 96	$ 305	$ 230	$ 260	$ 6		$ 7			
Current-Year Claims Claims and Changes in Estimates	1,658	607	1,528	63		$ 6	$ (7)	$ 7	$ 8	$ 38
Claim Payments	(1,494)	(816)	(79)	(93)	(4)					$ (38)
Ending Balance	$ 260	$ 96	$ 1,679	$ 230	$ 2	$ 6		$ 7	$ 8	

(Amounts in Thousands)	Special Revenue Funds		Self Insurance Risk Management Fund		Workers' Compensation Fund		Governmental Activities Obligations		Entity Wide Totals	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Beginning Balance	$ 30	$ 14	$ 7,929	$ 7,983	$ 15,903	$ 14,046	$ 3,279	$ 3,169	$ 27,480	$ 25,777
Current-Year Claims Claims and Changes in Estimates	23	50	75,922	80,621	(3,259)	7,152	458	926	76,331	89,470
Claim Payments	(17)	(34)	(75,890)	(80,675)	(302)	(5,295)	(816)	(816)	(78,602)	(87,767)
Ending Balance	$ 36	$ 30	$ 7,961	$ 7,929	$ 12,342	$ 15,903	$ 2,921	$ 3,279	$ 25,209	$ 27,480

The claims liabilities at June 30, 2019 for the Internal Service Funds above (Self-Insurance Risk Management and Workers Compensation) are included in the following liabilities in the balance sheet:

(Amounts in Thousands)	**Self-Insurance Risk Management**	**Self-Insurance Workers' Compensation**
Accounts Payable	$ 712	
Accrued Liabilities		$ 399
Estimated Liability For Unpaid Claim	7,249	11,943
Total	$ 7,961	$ 12,342

18. SERVICE CONCESSION ARRANGEMENTS

The City has two service concession arrangements. The Fountain Square North Parking Garage was leased in "as is" condition for an upfront payment of $7.5 million and annual rent payments of $100 for a period of 40 years beginning in 2005. The upfront payment is reported as deferred inflow. The current period revenue recognition is $187,500 and the balance in deferred inflows of resources at June 30, 2019 is $4.7 million. In addition, Fountain Square LLC made $7.9 million in improvements to the parking garages. These improvements are included in the capital assets of the Parking Facilities Fund. The Net book value at June 30, 2019 was $5.4 million. The current period revenue recognition is $198,000.

During fiscal year 2015 the Fountain Square South Garage was leased to the Port Authority "as is" for 30 years. Improvements of $1.2 million were made by the Port Authority to the garage and these improvements are included in improvements of the Parking Facilities Fund. The current period revenue recognition is $46,000. The book value at June 30, 2019 was $1.1 million.

19. SUBSEQUENT EVENTS

In December 2019 the City plans to issue $45,825,000 of new general obligation bonds. The City Council approved the following debt ordinances in April and June of 2019:

(Amounts in Thousands)

Ordinance #	Date	Debt Type	Purpose	Amount Authorized
126-2019	4/24/2019	General Obligation Bonds	Street Improvement	$ 7,600,000
223-2019	6/19/2019	General Obligation Bonds	Street Improvement	10,450,000
224-2019	6/19/2019	General Obligation Bonds	Public Buildings	1,300,000
226-2019	6/19/2019	General Obligation Bonds	Equipment	11,250,000
227-2019	6/19/2019	General Obligation Bonds	Stormwater	7,725,000
228-2019	6/19/2019	*Anticipation Notes	Street Improvement	14,790,500
229-2019	6/19/2019	*Anticipation Notes	Recreation	2,905,000
230-2019	6/19/2019	*Anticipation Notes	Parks	2,009,000
225-2019	6/19/2019	*Anticipation Notes	Public Buildings	2,148,000
232-2019	6/19/2019	Anticipation Notes	Street Improvement	7,500,000
233-2019	6/19/2019	General Obligation Bonds	Refunding	75,000,000
235-2019	6/19/2019	General Obligation Bonds	Refunding	80,000,000
236-2019	6/19/2019	Revenue Bonds	Refunding	80,000,000

* The Anticipation Notes will be paid off by the rent on the Southern Ohio Railway

20. DEFINED BENEFIT PENSION PLANS

City employees are covered by one of three pension systems: the Ohio Police and Fire Pension Fund (OP&F), the Ohio Public Employees Retirement System (OPERS), and the City of Cincinnati's Retirement System (CRS). OP&F and OPERS are cost-sharing multiple-employer defined benefit pension plans. CRS is accounted for as a single-employer defined benefit pension plan.

Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The retirement systems report investments at fair value.

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions are provided to an employee, on a deferred-payment basis, as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the City's actuarial present value (or with the OP&F and OPERS cost-sharing, multiple-employer plans, proportionate share of each pension plan's collective actuarial present value) of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and other variables. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The City's share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting.

The net pension liabilities and related deferred outflows and inflows of resources recorded in the accrual basis financial statements as of June 30, 2019 were as follows:

(Amounts in Thousands)

	OP&F	OPERS	CRS	Total
Net Pension Liability	$ 592,378	$ 18,027	$ 486,010	$ 1,096,415
Deferred Outflows of Resources	141,816	4,644	66,045	212,505
Deferred Inflows of Resources	553	870	2,993	4,416
Pension Expense	48,843	2,337	8,551	59,731

A. Cost-Sharing Multiple-Employer Defined Benefit Pension Plans

The ORC limits the City's obligation for liabilities to OPERS and OP&F to annually required payments. The City cannot control benefit terms or the manner in which pensions from the cost-sharing, multiple-employer plans are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension.

GASB Statement No. 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to net pension liability would be effective when the changes are legally enforceable.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Certain City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g., City employees) may elect the Member-Directed Plan and the Combined Plan, the majority of employee members are in OPERS' Traditional Pension Plan; therefore, the following disclosures focus on the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to Ohio Public Employees Retirement System, 277 East Town Street, Columbus, OH 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three-member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of Service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

Funding Policy—The ORC provides statutory authority for member and employer contributions. For fiscal year 2019, member contribution rates were 10% of salary and employer contribution rates were 14%. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was $1,231,000 for 2019.

Plan Description – Ohio Police & Fire Pension Fund (OP&F)

Certain City full-time police and firefighters participate in the OP&F, a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the ORC. OP&F issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OP&F fiduciary net position. The report may be obtained by visiting the OP&F website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, OH 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5% for each of the first 20 years of service credit, 2.0% for each of the next five years of service credit and 1.5% for each year of service credit in excess of 25 years. The maximum pension of 72% of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for a COLA. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either 3% or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to 3% of their base pension or disability benefit.

Funding Policy—The ORC provides statutory authority for member and employer contributions as follows:

	Police		Firefighters	
2019 Statutory Maximum Contribution Rates				
Employer	19.50	%	24.00	%
Employee	12.25	%	12.25	%
2019 Actual Contribution Rates				
Employer:				
Pension	19.00	%	23.50	%
Post-employment Health Care Benefits	0.50	%	0.50	%
Total Employer	19.50	%	24.00	%
Employee	12.25	%	12.25	%

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution was $35,101,000 for 2019.

OP&F informed the City that the City's only unfunded prior service cost is the deficiency existing at the time the OP&F (the Fund) was established in 1967 as determined by actuarial evaluation. On March 1, 2000, the City sold bonds for the refunding of the City's obligation for the employer's accrued liability. Pursuant to Section 742.30 of the ORC, the City and OP&F entered into an agreement which permitted the City to make a one-time payment to OP&F for the purpose of extinguishing the City's obligation to OP&F for the employer's accrued liability. The payment amount was $41,455,000, which represents 68% of the first $500,000 of the employer's accrued liability and 80% of the balance, plus accrued interest on the full amount of such accrued liability from March 1, 2000 to date of payment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2018 and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities.
Following is information related to the proportionate share (amounts in thousands):

	OPERS	OP&F
Proportionate Share of Net Pension Liability	$ 18,027	$ 592,378
Proportion of Net Pension Liability	0.065821%	7.25719%
Change in Proportion	-0.003008%	0.05165%
Pension Expense	$ 2,337	$ 48,843

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources (Amounts in Thousands):

	OPERS	OP&F
Deferred Outflows of Resources		
Differences between expected and actual experience	$ 1	$ 24,338
Net difference between projected and actual earnings on pension plan investments	2,447	72,981
Change in assumptions	1,570	15,705
Change in City's proportionate share and difference in employer contributions	4	11,493
City contributions subsequent to the measurement date	622	17,299
Total Deferred Outflows of Resources	$ 4,644	$ 141,816

	OPERS	OP&F
Deferred Inflows of Resources		
Differences between expected and actual experience	$ 237	$ 553
Change in City's proportionate share and difference in employer contributions	633	
Total Deferred Inflows of Resources	$ 870	$ 553

$17,921,000 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows (Amounts in Thousands):

	OPERS	OP&F
Fiscal Year Ending June 30:		
2020	$ 1,174	$ 39,388
2021	613	23,429
2022	227	25,010
2023	1,138	34,069
2024		2,068
	$ 3,152	$ 123,964

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Wage inflation	3.25%
Future salary increases, Including inflation	3.25% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3%; Post 1/7/2013 retirees: 3% simple through 2018, then 2.15% simple
Current measurement period investment rate of return	7.20%
Prior measurement period investment rate of return	7.50%
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. Post-retirement mortality rates are based on the RP-2014 Health Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively, for to all of the above described tables. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 2.94% for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.79%
Domestic Equities	19.00%	6.21%
Real Estate	10.00%	4.90%
Private Equity	10.00%	10.81%
International Equities	20.00%	7.83%
Other Investments	18.00%	5.50%
Total	100.00%	5.95%

Discount Rate. The discount rate used to measure the total pension liability was 7.2%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following table represents the City's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower (6.2%) and one-percentage point higher (8.2%) than the current rate (amounts in thousands):

	1% Decrease (6.2%)	Current Discount Rate of 7.2%	1% Increase (8.2%)
City's proportionate share of the net pension liability	$ 26,631	$ 18,027	$ 10,877

Actuarial Assumptions – OP&F

OP&F's total pension liability as of December 31, 2018 is based on the results of an actuarial valuation date of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations.

Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past experiences and new estimates are made about the future. Based on the experience study completed as of December 31, 2016, changes in demographic and economic actuarial assumptions were made. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in calculating the total pension liability in the current and prior measurement dates are as follows:

Valuation date	January 1, 2018 with actuarial liabilities rolled forward to December 31, 2018
Actuarial assumption experience study date	5-year period ended December 31, 2016
Actuarial cost method	Entry age normal
Investment rate of return	8.00%
Cost-of-living adjustments	3% simple; 2.2% simple for increases based on the lesser of the increase in CPI and 3%
Salary increases	3.75% to 10.50%
Payroll growth	Inflation rate of 2.75% plus productivity increase rate of 0.5%

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120%.

Age	Police	Fire
67 or less	77%	68%
68-77	105%	87%
78 and up	115%	120%

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

Age	Police	Fire
59 or less	35%	35%
60-69	60%	45%
70-79	75%	70%
80 and up	100%	90%

The long-term expected rate of return on pension plan investments was determine using a building-block approach and assumes a time horizon, as defined in OP&F's Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and cash equivalents	0.0%	0.80%
Domestic equity	16.0%	5.50%
Non-U.S. equity	16.0%	5.90%
Private markets	8.0%	8.40%
Core fixed income*	23.0%	2.60%
High yield fixed income	7.0%	4.80%
Private credit	5.0%	7.50%
U.S. inflation linked bonds*	17.0%	2.30%
Master limited partnerships	8.0%	6.40%
Real assets	8.0%	7.00%
Private real estate	12.0%	6.10%
	120.0%	

Note: Assumptions are geometric. * Levered 2x

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

Discount Rate. The total pension liability was calculated using the discount rate of 8.0%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 8.0%. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.0%, as well as what the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower (7.0%) or one-percentage point higher (9.0%) than the current rate (amounts in thousands):

	1% Decrease (7.0%)	Current Discount Rate of 8.0%	1% Increase (9.0%)
City's proportionate share of the net pension liability	$ 778,640	$ 592,378	$ 436,729

B. Single-Employer Defined Benefit Pension Plan

Plan Description – City of Cincinnati Retirement System (CRS)

Employees who do not participate in either OPERS or OP&F participate in CRS. CRS is accounted for as a single-employer defined benefit pension plan. CRS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. CRS is considered part of the City of Cincinnati's financial reporting entity and is included in the City's financial report as a pension trust fund. No separate financial report is issued. Note 22 provides information on CRS as of June 30, 2019 on the plan as a whole. Article XV of the Administrative Code of the City of Cincinnati provides the statutory authority vesting the general administration and responsibility for the proper operation of the System in the Board of Trustees of the CRS.

Information in the remainder of this Note is provided for the City's portion being reported in governmental activities and proprietary funds with a measurement date of June 30, 2018. Amounts related to the Metropolitan Sewer District (MSD), an agency fund of the City, which also participates in and contributes to CRS, were excluded since MSD reports its portion as an enterprise fund of Hamilton County, Ohio.

A major plan revision was approved by the City Council on March 16, 2011 and adopted by the CRS's Board. The plan allows for a two and half year transition period from July 1, 2011 to January 1, 2014. Active members who are eligible or become eligible to retire and elect to retire during this transition period can retire with 30 years of creditable service or at age 60 with at least five years of creditable service and will receive benefits according to the current plan as described below.

A Collaborative Settlement Agreement (CSA) was executed on May 7, 2015 and approved by the United States District Court on October 5, 2015. The CSA impacts employees who were retired on or before July 1, 2011 and employees who were in service on July 1, 2011 and who were vested (had 5 years' service credit) on that date. Employees who are members of the CRS who did not meet those criteria remained subject to the plan provisions adopted in Ordinances No 84-2011 and 85-2011.

The CSA implemented a number of changes to the CRS, including, but not limited to:

- Normal retirement eligibility;
- Early retirement eligibility;
- Retiree healthcare eligibility;
- Cost of living adjustments payable to retirees;
- Establishment of a Deferred Retirement Option Program (DROP);
- Creation of a 115 Trust for retiree healthcare benefits;
- Changes to the composition of the Board of Trustees; and
- Payoff of the 2007 Early Retirement Incentive Program (ERIP) liability.

Groups C& D Eligible to retire on or before July 1, 2011; or December 31, 2013	Group E Eligible to retire on or before December 31, 2013	Group F Hired before January 1, 2010 and not eligible for other groups	Group G Hired on or after January 1, 2010
Normal Retirement: Age 60 with 5 years of service, or any age with 30 years of service	**Normal Retirement:** Age 60 with 5 years of service, or any age with 30 years of service	**Normal Retirement:** Age 60 with 5 years of service, or any age with 30 years of service	**Normal Retirement:** Age 67 with 5 years of service, or age 62 with 30 years of service
Early Retirement: Age 55 with 25 years of service	**Early Retirement:** Age 55 with 25 years of service	**Early Retirement:** Age 55 with 25 years of service	**Early Retirement:** Age 57 with 15 years of service
Benefit Formula: 2.5% of FAS times years of service	**Benefit Formula:** 2.5% of FAS times years of service up to greater of 20 years or years of service as of July 1, 2011, and 2.2% thereafter	**Benefit Formula:** 2.5% of FAS times years of service up to greater of 20 years or years of service as of July 1, 2011, and 2.2% thereafter	**Benefit Formula:** 2.2% of FAS times years of service

Average Highest Compensation (AHC) represents the average of the highest three consecutive years of earnings for Groups C and D. Group E will have a AHC with two separate components based upon the average of the highest three consecutive years of earnings for service through December 31, 2013 and the highest five consecutive years of earnings for service after January 1, 2014. Group F will have a AHC with two components based upon the average of the highest three consecutive years of earnings for service through June 30, 2011 and the highest five consecutive years of earnings for service after July 1, 2011. Group G is based on the average of the highest five consecutive years of earnings. Upon retirement, members will not receive a COLA for the first three retirement anniversary dates. Thereafter, a 3% simple COLA benefit will be provided. A COLA poverty exception is available for members who meet certain financial requirements.

Membership in CRS as of the December 31, 2017 valuation date was as follows:

Retired participants and beneficiaries currently receiving benefits	4,233
Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits	211
Inactive participants	8,472
Active participants:	
Full-time	3,029
Part-time	742
Total	16,687

Funding Policy—Each member contributes at a rate of 9.0% of his pensionable wages for fiscal year 2019. The percent contributed by employees is provided by Chapter 203 Section 73 of the Cincinnati Municipal Code. The City makes employer contributions based on a percentage of the covered payroll of all CRS members. For fiscal year 2019, the employer contribution rate for full-time members was 16.25% and 3.0% for part-time members. The Employer's contributions to the CRS Pension Fund for the fiscal year ending June 30, 2019 were $27,382,000.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to CRS

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The City reported a net pension liability of $486,010,000 and a pension expense of $8,551,000.

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (Amounts in Thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
City contributions subsequent to the measurement date	$ 27,382		$ 27,382
Differences between expected and actual experience	13,035		13,035
Net difference between projected and actual investment earnings		$ (112)	(112)
Change in proportion	3,793	(2,881)	912
Change in assumptions	21,835		21,835
	$ 66,045	$ (2,993)	$ 63,052

City contributions subsequent to the measurement date of $27,382,000 reported as deferred outflows of resources related to pension will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows (Amounts in Thousands):

Year Ended June 30:	Net Deferred Outflows/ (Inflows) of Resources
2020	$ 46,234
2021	8,701
2022	(16,951)
2023	(2,314)
	$ 35,670

Actuarial Assumptions: Total pension liability was determined by an actuarial valuation, using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	December 31,2017	December 31, 2016
Actuarial assumption experience study date	February 28, 2018	October 28, 2011
Inflation	2.75%	3.00%
Salary increases, including inflation	3.75% to 7.50%	4.00% to 7.50%
Long-term investment rate of return, net of pension plan investment expense, including inflation	7.50%	7.50%
Single equivalent interest rate, net of pension plan investment expense, including inflation	7.50%	7.50%
Mortality tables	RP-2014	RP-2000

Pre-retirement mortality rates were based on the RP-2014 Employees Mortality Table with a generational approach using the MP-2017 projection scale. Post-retirement mortality rates were based on the RP-2014 Mortality Table with a generational approach using the MP-2017 projection scale and set forward two years for both males and females. Post-disability mortality rates were based on the RP-2014 Disabled Retiree Mortality Table with a generational approach using the MP-2017 projection scale.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of the last actuarial experience study, dated February 28, 2018.

Long Term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Core Bonds	14.00 %	2.80 %
High Yield Bonds	3.00 %	4.90 %
Large-Cap Value Equity	7.00 %	7.20 %
Large-Cap Growth Equity	5.00 %	7.10 %
Mid-Cap Value Equity	4.00 %	7.50 %
Mid-Cap Core Equity	4.00 %	7.50 %
Small-Cap Value Equity	7.50 %	8.00 %
Non-U.S. Developed Large Cap	10.00 %	7.40 %
Non-U.S. Small Cap	5.00 %	8.10 %
Emerging Markets All-Cap	5.00 %	8.50 %
EM Small-Cap	3.00 %	8.50 %
Real Estate Core Equity	10.00 %	7.40 %
Infrastructure	7.50 %	7.80 %
Risk Parity	5.00 %	4.10 %
Private Equity	10.00 %	11.10 %
Total	100.00 %	

* Geometric mean

Discount Rate. The discount rate used to measure the total pension liability was 7.50% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made as set out in the CSA. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following chart represents the City financial reporting entity's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50%, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate (amounts in thousands):

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City's Net Pension Liability	$ 685,382	$ 486,010	$ 316,746

Change in the Net Pension Liability: Changes in the City financial reporting entity's net pension liability for the fiscal year ended June 30, 2018 were as follows (amounts in thousands):

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at June 30, 2017	$ 1,824,327	$ 1,398,358	$ 425,969
Changes for the year:			
Service cost	18,574		18,574
Interest	132,842		132,842
Difference between expected and actual experience	24,312		24,312
Change in assumptions	40,990		40,990
Contributions - employer		26,506	(26,506)
Contributions - employee		15,352	(15,352)
Net investment income		114,134	(114,134)
Benefit payments, including refunds of employee contributions	(137,046)	(137,046)	
Administrative expense		(1,208)	1,208
Other changes		1,893	(1,893)
Net changes	79,672	19,631	60,041
Balances at June 30, 2018	$ 1,903,999	$ 1,417,989	$ 486,010

The date of the actuarial valuation upon which the total pension liability (TPL) is based on is December 31, 2017. The TPL as of June 30, 2018 is determined using standard roll forward techniques. The roll forward calculation adds the normal cost for the first half of 2018 (also called the service cost), subtracts the actual benefit payments and refunds for the six months, and then applies the expected single equivalent interest rate (SEIR) for the period. This procedure was used to determine the TPL as of June 30, 2018, as shown in the following table. In addition, an expected TPL as of June 30, 2018 is determined by rolling forward the June 30, 2017 TPL using similar techniques. The difference between this expected TPL and the actual TPL as of June 30, 2018 is the experience gain or loss for the period. The impact of the assumption changes adopted by the Board on March 1, 2018 are shown as an assumption change loss.

CRS TPL Rollforward

(amounts in thousands)

	(1)	New Assumptions (2)
(a) Interest Rate (SEIR)	7.50%	7.50%
(b) TPL as of December 31, 2017	$ 1,869,718	$ 1,909,013
(c) Entry Age Normal Cost for the period January 1, 2018 - June 30, 2018	9,629	9,877
(d) Actual Benefit Payments and Refunds for January 1, 2018 - June 30, 2018	68,523	68,523
(e) TPL as of June 30, 2018 $= [(b) \times (1+(a))^{1/2}] + (c) - [(d) \times (1+(a))^{1/4}]$	1,878,421	1,919,411
(f) June 30, 2017 TPL Rolled Forward to June 30, 2018	1,854,109	
(g) Experience (Gain)/Loss: (1e) - (1f)	24,312	
(h) Assumption (Gain)/Loss: (2e) - (1e)		40,990

21. DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

The three retirement systems City employees participate in provide defined benefit postemployment benefits other than pension. The OPERS and OP&F are cost-sharing multiple-employer defined benefit OPEB plans. The CRS is accounted for as a single-employer defined benefit OPEB plan.

Net OPEB Liability

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The retirement systems report investments at fair value.

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB is provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the City's actuarial present value (or with the OP&F and OPERS cost-sharing, multiple-employer plans, proportionate share of each OPEB plan's collective actuarial present value) of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments, cost trends and other variables. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The City's share of each plan's unfunded benefits is presented as a long-term *net other postemployment benefit liability* on the accrual basis of accounting.

The net OPEB liabilities and related deferred outflows and inflows of resources recorded in the accrual basis financial statements as of June 30, 2019 were as follows:

(Amounts in Thousands)

	OP&F	OPERS	CRS	Total
Net OPEB Liability	$ 66,088	$ 8,318	$ 61,566	$ 135,972
Deferred Outflows of Resources	38,795	653	36,415	75,863
Deferred Inflows of Resources	22,819	465	64,307	87,591
OPEB Expense/(Negative Expense)	(320,467)	508	14,862	(305,097)

A. Cost-Sharing Multiple-Employer Defined Benefit OPEB Plans

The ORC limits the City's obligation for liabilities to OPERS and OP&F to annual required payments. The City cannot control benefit terms or the manner in which OPEB from the cost-sharing, multiple-employer plans are financed; however, the City does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits but does not require the cost-sharing, multiple-employer retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Plan Description—Ohio Public Employees Retirement System (OPERS)

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an OPEB as described in GASB Statement No. 75. See OPERS' CAFR referenced below for additional information.

The ORC permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the ORC.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy—The ORC provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by Systems' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, local employers contributed at a rate of 14.0% of earnable salary. This is the maximum employer contribution rate permitted by ORC. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care for 2019 was 0% for both the traditional pension and combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2019 was 4.0%.

Plan Description—Ohio Police & Fire Pension Fund (OP&F)

The City contributes to the OP&F sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment healthcare plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. OP&F provides health care benefits including coverage for medical, prescription drug, dental, vision, and Medicare Part B Premium to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit, or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an OPEB as described in GASB Statement No. 75.

The ORC allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the ORC.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at www.op-f.org, or by writing to the OP&F Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy—The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5% and 24.0% of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5% of covered payroll for police employer units and 24.0% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. An Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2019, the portion of employer contributions allocated to health care was 0.5% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and their coverage selected.

The City's contractually required contribution to OP&F was $835,000 for the fiscal year ended June 30, 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB—OPERS & OP&F

The net OPEB liability for OPERS was measured as of December 31, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to December 31, 2018 by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2018 and was determined by rolling forward the total OPEB liability as of January 1, 2018, with actuarial liabilities to December 31, 2018. The City's proportion of the net OPEB liability was based on the City's share of contributions to the respective retirement systems relative to the contributions of all participating entities.

The following is information related to the proportionate share and OPEB expense/(negative expense) (amounts in thousands):

	OPERS	OP&F
Proportionate Share of Net OPEB Liability	$ 8,318	$ 66,088
Proportion of Net OPEB Liability	0.063798%	7.257190%
Change in Proportion	-0.003278%	0.05165%
OPEB Expense/(Negative Expense)	$ 508	$ (320,467)

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (Amounts in Thousands):

	OPERS	OP&F
Deferred Outflows of Resources		
Differences between expected and actual experience	$ 3	$ 2,237
Net difference between projected and actual earnings on OPEB plan investments	382	
Change in assumptions	268	34,257
Change in City's proportionate share and difference in employer contributions		1,890
City contributions subsequent to the measurement date		411
Total Deferred Outflows of Resources	$ 653	$ 38,795
Deferred Inflows of Resources		
Differences between expected and actual experience	$ 22	$ 1,771
Change in assumptions		18,296
Change in City's proportionate share and difference in employer contributions	443	2,752
Total Deferred Inflows of Resources	$ 465	$ 22,819

$411,000 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2020.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows (Amounts in Thousands):

	OPERS	OP&F
Fiscal Year Ending June 30:		
2020	$ 5	$ 2,803
2021	(69)	2,803
2022	60	2,803
2023	192	3,480
2024		2,413
Thereafter		1,263
	$ 188	$ 15,565

Actuarial Assumptions—OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2018.

Key Methods and Assumptions Used in Valuation of the Total OPEB Liability:

Actuarial valuation date	December 31, 2017
Rolled-forward measurement date	December 31, 2018
Experience study	5-year period ended December 31, 2015
Actuarial cost method	Individual entry age normal
Actuarial Assumptions:	
Single discount rate	3.96%
Investment rate of return	6.00%
Municipal bond rate	3.71%
Wage inflation	3.25%
Projected salary increases	3.25% - 10.75% (includes wage inflation at 3.25%)
Health care cost trend rate	10.0% initial, 3.25% ultimate in 2029

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 5.60% for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the OPERS Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the OPERS Board-approved asset allocation policy for 2018 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	2.42%
Domestic Equities	21.00%	6.21%
REITs	6.00%	5.98%
International Equities	22.00%	7.83%
Other Investments	17.00%	5.57%
Total	100.00%	5.16%

Discount Rate. A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.0% and a municipal bond rate of 3.71%. The single discount rate on the prior measurement date was based on an expected rate of return on the health care investment portfolio of 6.50% and a municipal bond rate of 3.31%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Changes in the Health Care Cost Trend Rates. The following table present the net OPEB liability calculated using the single discount rate of 3.96% and the expected net OPEB liability if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate (amounts in thousands):

	1% Decrease (2.96%)	Current Discount Rate of 3.96%	1% Increase (4.96%)
City's proportionate share of the net OPEB liability	$ 10,642	$ 8,318	$ 6,470

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.0%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate (amounts in thousands):

	1% Decrease	Current Health Care Trend Rate	1% Increase
City's proportionate share of the net OPEB liability	$ 7,995	$ 8,318	$ 8,689

Actuarial Assumptions—OP&F

OP&F's total OPEB liability as of December 31, 2018 is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefit for financial purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Key Methods and assumptions used in calculating the total OPEB liability in the latest actuarial valuation are presented below:

Actuarial valuation date	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial cost method	Entry age normal (level percent of payroll)
Actuarial assumption experience study	5-year period ended December 31, 2016
Investment rate of return	OP&F OPEB long-term rate is 8.0%
Cost of living increases (COLA)	3% simple; 2.25% simple for increases based on the lesser of the increase in CPI and 3%
Salary increases	3.75% to 10.50%
Payroll growth	Inflation rate of 2.75% plus productivity increase rate of 0.5%

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120%.

Age	Police	Fire
67 or less	77%	68%
68-77	105%	87%
78 and up	115%	120%

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

Age	Police	Fire
59 or less	35%	35%
60-69	60%	45%
70-79	75%	70%
80 and up	100%	90%

The long-term expected rate of return on pension plan investments was determine using a building-block approach and assumes a time horizon, as defined in OP&F's Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and cash equivalents	0.0%	0.80%
Domestic equity	16.0%	5.50%
Non-U.S. equity	16.0%	5.90%
Private markets	8.0%	8.40%
Core fixed income*	23.0%	2.60%
High yield fixed income	7.0%	4.80%
Private credit	5.0%	7.50%
U.S. inflation linked bonds*	17.0%	2.30%
Master limited partnerships	8.0%	6.40%
Real assets	8.0%	7.00%
Private real estate	12.0%	6.10%
	120.0%	

Note: Assumptions are geometric. * Levered 2x

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

Discount Rate. Total OPEB liability on the December 31, 2018 measurement date was calculated using the discount rate of 4.66%. Total OPEB liability on the December 31, 2017 measurement date was calculated using the discount rate of 3.24%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 8.0%. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, a municipal bond rate of 4.13% at December 31, 2018 (3.16% at December 31, 2017) was blended with the long-term rate of 8.0%, which resulted in a blended discount rate of 4.66% at December 31, 2018 (3.24% at December 31, 2017).

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate. Net OPEB liability is sensitive to changes in the discount rate and the health care cost trend rate. The following table presents the net OPEB liability of OP&F, what OP&F's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.66%) and 1% higher (5.66%) than the current discount rate of 4.66% (amounts in thousands):

	1% Decrease (3.66%)	Current Discount Rate of 4.66%	1% Increase (5.66%)
City's proportionate share of the net OPEB liability	$ 80,513	$ 66,088	$ 53,979

As discussed below, OP&F has changed its health care model to a stipend-based health care model, beginning January 1, 2019, with health care cost trend assumptions no longer impacting the net OPEB liability.

Changes Subsequent to the Measurement Date. Beginning January 1, 2019, OP&F is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place will be a stipend-based health care model. OP&F has contracted with a vendor who will assist eligible retirees in choosing health care plans from their marketplace (both Medicare-eligible and pre-Medicare populations). A stipend funded by OP&F will be placed in individual health reimbursement accounts that retirees will use to be reimbursed for health care expenses. As a result of changing from the current health care model to the stipend-based health care model, management expects that it will be able to provide stipends to eligible participants for the next 15 years.

B. Single-Employer Defined Benefit OPEB Plan

Plan Description – City of Cincinnati Retirement System (CRS)

CRS provides health care coverage to eligible retirees, their spouse and dependent children and is accounted for as a single-employer defined benefit OPEB plan. Active members in Group C who have earned fifteen years of membership service at the time of termination are eligible upon retirement. Other active members are eligible for retiree health care upon their retirement after reaching age 60 with 20 years of membership service, or any age with 30 years of service of which 20 years must be earned with CRS. Active members whose most recent membership enrollment date is on or after January 1, 2016 are not eligible for retiree health care benefits upon retirement.

CRS offers medical and prescription benefits to retirees before and during Medicare eligibility. Prescription benefits for Medicare eligible participants are provided through a Medicare Part D Employer Group Waiver Plan. CRS administers three health care plans that differ by deductibles, co-pays and out-of-pocket maximums. Two plans are closed groups. The third plan for eligible members who retire on or after January 1, 2016 follows the most advantageous plan offered to active City employees.

Membership in CRS as of the December 31, 2017 valuation date was as follows:

Retired members and surviving spouses currently receiving retiree health benefits	3,684
Terminated vested members and retired members eligible for retiree health benefits, not currently receiving benefits but may elect to enroll for coverage in the future	270
Active participants:	
Full-time	2,993
DROP	108
Total	7,055

CRS is considered part of the City's financial reporting entity and is included in the City's financial report as part of the pension trust fund. No separate financial report is issued. Note 22 provides information on CRS as of June 30, 2019 and on the plan as a whole.

Funding Policy—Most retirees are subject to premiums that range from 0% to 10%. Other retiree premiums range from 5% to 75% depending on their date of hire, years of service and age at retirement. All members electing to participant in the dental and/or vision plan are required to pay the full cost of coverage. As such, it was assumed that CRS has no liability under GASB Statement No. 74 for these benefits. There were no employer contributions to the plan during the fiscal year ended June 30, 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB—CRS

The City's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017. The City reported a net OPEB liability of $61,566,000 and a negative OPEB expense of $14,862,000.

At June 30, 2019, the City reported deferred outflows and inflows of resources related to OPEB from the following sources (Amounts in Thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 10,140	
Net difference between projected and actual investment earnings		$ (14,837)
Change in proportion	2,281	(1,958)
Change in assumptions	23,994	(47,512)
	$ 36,415	$ (64,307)

Amounts reported as deferred outflows and inflows of resources will be recognized in OPEB expense as follows (Amounts in Thousands):

Year Ending June 30:	Net Deferred Outflows/ (Inflows) of Resources
2020	$ (15,121)
2021	(15,121)
2022	155
2022	2,195
	$ (27,892)

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation	December 31, 2017	December 31, 2016
Actuarial assumption experience study date	February 28, 2018	October 28, 2011
Inflation	2.75%	3.00%
Salary increases, including wage inflation	3.75% - 7.50%	4.00% - 7.50%
Long-term investment rate of return, net of OPEB plan investment expense, including inflation	7.50%	7.50%
Municipal bond index rate:		
Measurement date	3.89%	3.56%
Prior measurement date	3.56%	3.01%
Year of projected depletion:		
Measurement date	2047	2050
Prior measurement date	2050	2038
Single equivalent interest rate, net of OPEB plan investment expense, including price inflation		
Measurement date	6.13%	6.31%
Prior measurement date	6.31%	4.57%
Health care cost trends:		
Medicare supplement claims		
Pre-Medicare	7.75% for 2018, decreasing to an ultimate rate of 4.75% by 2028	7.75% for 2017, decreasing to an ultimate rate of 5.00% by 2023
Medicare	5.50% / 5.80% for Non-Model Plans for 2018 decreasing to an ultimate rate of 4.75% by 2024 and 2025, respectively	5.75% for 2017, decreasing to an ultimate rate of 5.00% by 2020
Mortality tables	RP-2014	RP-2000

Pre-retirement mortality rates were based on RP-2014 healthy employee dataset mortality with fully generational projected mortality improvements using MP-2017. RP-2014 health employee dataset mortality rates for males and females have been set forward 2 years. Post-retirement mortality rates for healthy lives were based on RP-2014 total dataset mortality with fully generational projected mortality improvements using MP-2017. RP-2014 total dataset mortality rates for males and females have been set forward 2 years. For disabled lives, RP-2014 disabled retiree mortality with fully generational projected mortality improvements using MP-2017.

The demographic actuarial assumptions used in the December 31, 2017 valuation were based on the results of the most recent actuarial experience study, adopted by the Board on March 1, 2018. The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, DROP participation, part-time employees, plan participation, rates of plan election, etc.) used in the December 31, 2017 valuation were based on a review of recent plan experience done concurrently with the December 31, 2017 valuation.

Long Term Expected Rate of Return. Several factors were considered in evaluating the long-term rate of return assumption, including CRS' current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class compiled by Horizon Actuarial Services, LLC in its *"Survey of Capital Market Assumptions, 2017 Edition"*. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Core Bonds	14.00 %	2.80 %
High Yield Bonds	3.00 %	4.90 %
Large-Cap Value Equity	7.00 %	7.20 %
Large-Cap Growth Equity	5.00 %	7.10 %
Mid-Cap Value Equity	4.00 %	7.50 %
Mid-Cap Core Equity	4.00 %	7.50 %
Small-Cap Value Equity	7.50 %	8.00 %
Non-U.S. Developed Large Cap	10.00 %	7.40 %
Non-U.S. Small Cap	5.00 %	8.10 %
Emerging Markets All-Cap	5.00 %	8.50 %
EM Small-Cap	3.00 %	8.50 %
Real Estate Core Equity	10.00 %	7.40 %
Infrastructure	7.50 %	7.80 %
Risk Parity	5.00 %	4.10 %
Private Equity	10.00 %	11.10 %
Total	100.00 %	

* Geometric mean

Discount Rate. The discount rate used to measure the total OPEB liability as of June 30, 2018 was 6.13%. The projection's basis was an actuarial valuation performed as of December 31, 2017. In addition to the actuarial methods and assumptions of the December 31, 2017 actuarial valuation, no future contributions were assumed to be made by either employees or employers.

Based on these assumptions, CRS' fiduciary net position was projected to be depleted in 2047 and, as a result, the municipal bond index rate was used in the determination of the single equivalent interest rate (SEIR). Here, the long-term expected rate of return of 7.50% on CRS investments was applied to period through 2047, and the municipal bond index rate at the measurement date (3.89%) was applied to periods on and after 2047, resulting in a SEIR at the measurement date (6.13%).

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate. Similarly, the following also presents what the City's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current rate (amounts in thousands):

	Health Care Cost Trend Rates		
City's Portion of Net OPEB Liability	1 % Decrease	Current Cost Trend Rate	1% Increase
Discount Rate:			
1% Increase (7.13%)		$ 14,882	
Current Discount Rate (6.13%)	$ 11,363	61,566	$ 122,034
1% Decrease (5.13%)		117,227	

Change in Net OPEB Liability. Changes in the City's financial reporting entity's net OPEB liability for the year ended June 30, 2018 were as follows (amounts in thousands):

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2017	$ 416,780	$ 397,570	$ 19,210
Changes for the year:			
Service cost	4,131		4,131
Interest	25,518		25,518
Difference between expected and actual experience	13,242		13,242
Changes in assumptions	31,333		31,333
Net investment income	-	32,129	(32,129)
Benefit payments, including refunds of employee contributions	(21,678)	(21,678)	
Administrative expense		(339)	339
Other changes		78	(78)
Net changes	52,546	10,190	42,356
Balances at June 30, 2018	$ 469,326	$ 407,760	$ 61,566

The date of the actuarial valuation upon which the total OPEB liability is based as of December 31, 2017. The total OPEB liability (TOL) as of June 30, 2018 is determined using standard roll forward techniques. The roll forward calculation adds the normal cost (also called the service cost) for the projection period—for experience and assumption changes, for the first half of 2018, subtracts the expected net benefit payments for the period, and then applies the SEIR used to measure the TOL as of the valuation date. The roll forward calculation for the expected change is determined using a similar procedures, except that the TOL and service cost are based on GASB Statement No. 75 results as of the prior measurement date, a one-year projection period is used, and actual net benefit payments are subtracted. These procedures are shown in the table below. The difference between this expected TOL and the projected TOL as of June 30, 2018 before reflecting any changes in assumptions or other inputs is the experience (gain) or loss for the period. The impact of measuring the liabilities after reflecting these changes—including but not limited to (a) using a discount rate of 6.13% as opposed to the 6.31% used at the beginning of the period, (b) updating health care cost trend rates, and (c) including part-time employees in the valuation—relative to the experience change TOL is shown as an assumption (gain) or loss for the period.

CRS TOL Rollforward

(amounts in thousands)

	Expected Change (1)	Experience Change (2)	Assumption Change (3)
(a) Measurement Date	June 30, 2017	Dec. 31, 2017	Dec. 31, 2017
(b) Project Period	1 year	1/2 year	1/2 year
(c) Discount Rate (SEIR)	6.31%	6.31%	6.13%
(d) TOL as of (a)	$ 415,095	$ 435,000	$ 465,377
(e) Entry Age Normal Cost during the period from (a) to June 30, 2018*	4,131	1,990	2,403
(f) Actual / Expected Benefit Payments during the period from (a) to June 30, 2018	21,678	13,981	13,981
(g) TOL as of June 30, 2018 $= [(d) \times (1 + (c))^{(b)}] + (e) - [(f) \times (1 + (c))^{(b)/2}]$	423,066	436,308	467,641
(h) Experience (Gain)/Loss: (2g) - (1g)		13,242	
(i) Assumption Changes (Gain)/Loss: (3g) - (2g)			31,333

22. CINCINNATI RETIREMENT SYSTEM

This footnote presents information on the Cincinnati Retirement System as a whole as of June 30, 2019.

Overview

The Cincinnati Retirement System (CRS) was established in 1931 as the first Ohio pension plan for general city employees. It pre-dates Social Security and the Ohio Public Employees Retirement System. CRS is a single employer defined benefit pension plan, established by Chapter 203 of the Cincinnati Municipal Code and is a qualified governmental plan for tax purposes pursuant to 26 USC § 414(d). The Retirement plan is governed by the Cincinnati Municipal Code, Chapter 203. The System has a 9-member Board of Trustees: two members elected by active members; three members elected by retirees; and four members appointed by the Mayor and City Council.

CRS provides retirement and disability benefits, death benefits, and retiree health care benefits to plan members and beneficiaries. CRS is considered part of the City of Cincinnati's financial reporting entity. The pension trust and retiree health care trust are included in the City's financial report. No separate financial report is issued. Article XV of the Administrative Code of the City of Cincinnati provides the statutory authority for the Board of Trustees of the Cincinnati Retirement System.

A Collaborative Settlement Agreement was executed on May 7, 2015 and approved by the United States District Court on October 5, 2015. The Settlement Agreement impacts members who were retired on or before July 1, 2011 and employees who were in service on July 1, 2011 and who were vested (had 5 years' service credit) on that date. Members of the Cincinnati Retirement System who did not meet these criteria may have different benefits depending on their classification.

The Settlement Agreement implemented a number of changes to the Retirement System, including but not limited to:

- Normal retirement eligibility;
- Early retirement eligibility;
- Retiree healthcare eligibility;
- Retirement benefit calculations;
- Cost of living adjustments payable to retirees;
- Establishment of a Deferred Retirement Option Program (DROP);
- Creation of a 115 Trust for retiree healthcare benefits;
- Changes to the composition of the Board of Trustees; and
- Payoff of the 2007 Early Retirement Incentive Program (ERIP) liability.

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting - The City of Cincinnati Retirement System financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments - The Retirement System investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates.

Rate of Return – For the year ended June 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 4.15%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Funding of Pension and Other Postemployment Benefit (OPEB) Trusts

The Pension Trust is funded by employee and employer contributions, and investment income. Employees contribute 9.0% of pensionable earnings. The percent contributed by employees is provided by Chapter 203 Section 73 of the Cincinnati Municipal Code. If the member terminates employment and chooses to withdraw their employee contributions, the member forfeits all service credit and eligibility for a pension benefit. Employer contributions are not owned by the member and are not eligible for a lump sum withdrawal.

Employee pension contributions are pre-tax and deducted from payroll before Federal and State taxes are calculated. However, employee contributions are subject to City of Cincinnati income tax which is calculated before contributions are deducted. Pension benefits or a refund of employee contributions are taxable for Federal and State purposes when paid to the member and are exempt from City of Cincinnati income tax.

The retiree health care provided by CRS is considered an Other Postemployment Benefit (OPEB) as described in GASB 74. It is advance-funded through a 115 OPEB trust. The OPEB trust is funded by interest on investments, and retiree premium contributions. Retirement healthcare is not a vested benefit.

The City makes employer contributions to the Pension Trust based on a percentage of covered payroll of all CRS members. For fiscal year 2019 the contribution rate was 16.25% on covered payroll. The total covered payroll for CRS members was $215,683,000. The Actuarially Determined Contribution rate (ADC) for fiscal year 2019 based on the December 31, 2017 actuarial report, was 28.51% on covered payroll for the Pension Trust.

The City of Cincinnati's approved budget for Fiscal Year 2019 incorporated a contribution rate of 16.25%. The employer contributions to the City of Cincinnati Retirement System's Pension Trust for the fiscal year ending June 30, 2019 were $33,763,000. For the year ended June 30, 2018 the contributions were $32,586,000. The contributions for these periods were less than the ADC. Administrative costs are financed from the system assets.

For fiscal year 2019, there were no contributions to the OPEB trust. The covered employee payroll for CRS OPEB members was $174,957,000. It is less than the covered payroll for the pension trust since members of the pension trust hired after December 31, 2015 are not members of the OPEB trust. The ADC rate was 2.23% as a percentage of covered employee payroll for the OPEB trust for fiscal year 2019 based upon the December 31, 2017 actuarial report.

Retirement Benefits

Groups C& D Eligible to retire on or before July 1, 2011; or December 31, 2013	Group E Eligible to retire on or before December 31, 2013	Group F Hired before January 1, 2010 and not eligible for other groups	Group G Hired on or after January 1, 2010
Normal Retirement: Age 60 with 5 years of service, or any age with 30 years of service	**Normal Retirement:** Age 60 with 5 years of service, or any age with 30 years of service	**Normal Retirement:** Age 60 with 5 years of service, or any age with 30 years of service	**Normal Retirement:** Age 67 with 5 years of service, or age 62 with 30 years of service
Early Retirement: Age 55 with 25 years of service	**Early Retirement:** Age 55 with 25 years of service	**Early Retirement:** Age 55 with 25 years of service	**Early Retirement:** Age 57 with 15 years of service
Benefit Formula: 2.5% of AHC times years of service	**Benefit Formula:** 2.5% of AHC times years of service up to greater of 20 years or years of service as of July 1, 2011, and 2.2% thereafter	**Benefit Formula:** 2.5% of AHC times years of service up to greater of 20 years or years of service as of July 1, 2011, and 2.2% thereafter	**Benefit Formula:** 2.2% of AHC times years of service

* Less than 200 active members are subject to a 2.22% multiplier and a average highest compensation (AHC) definition that includes compensation for overtime.

Average Highest Compensation (AHC) represents the average of the highest three consecutive years of earnings for Groups C and D. Group E will have a AHC with two separate components based upon the average of the highest three consecutive years of earnings for service through December 31, 2013 and the highest five consecutive years of earnings for service after January 1, 2014. Group F will have a AHC with two components based upon the average of the highest three consecutive years of earnings for service through June 30, 2011 and the highest five consecutive years of earnings for service after July 1, 2011. The AHC for Group G is based on the average of the highest five consecutive years of earnings. Upon retirement, members will not receive a cost-of-living-adjustment (COLA) for the first three retirement anniversary dates. Thereafter, a 3% simple COLA benefit will be provided. A COLA poverty exception is available for members who meet certain financial requirements.

Deferred Retirement Option Plan (DROP)

Members of the Active Employee Class, under the Collaborative Settlement Agreement, who have a minimum of 30 years' service credit are eligible to participate in the DROP.

Upon entry into DROP, the member's monthly pension benefit is calculated as if they retired on that date. DROP participants continue to work as a City employee and if eligible, may continue to be enrolled in a City sponsored employee healthcare plan. Maximum participation in the DROP is five (5) years. Members who participate in DROP continue to contribute 9% of their pensionable earnings to CRS.

The participant's monthly pension benefit amount (calculated as described above), as well as 75% of the participant's required CRS employee contributions, and interest earnings on their DROP account balance, accumulate tax–deferred in an account held in trust by the CRS. Participants do not have access to the funds in their DROP account while employed and participating in the DROP.

Interest is paid on DROP account balances quarterly at a rate equal to the 10-year U.S. Treasury Note Business Day Series, as published by the United States Federal Reserve, with a cap of 5%. The variable interest rate is determined quarterly. The rate for the last business day of each calendar quarter is applied to the following quarter.

The balance of the participant's DROP account is paid out in a lump sum or to another tax-qualified account (such as an IRA or 457 Deferred Compensation Plan) selected by the participant within 120 days of their Retirement Effective Date.

Other Postemployment Benefit (OPEB) Information

The System provides health care coverage to eligible retirees, their spouse and dependent children. Active members in Group C who have earned fifteen years of membership service at the time of termination are eligible upon retirement. Other active members are eligible for retiree health care upon their retirement after reaching age 60 with 20 years of membership service, or any age with 30 years of service of which 20 years must be earned with CRS. Active members whose most recent membership enrollment date is on or after January 1, 2016 are not eligible for retiree health care benefits upon retirement.

The actuarial valuations for OPEB plans are estimates of the value of reported amounts and assumptions about the probability of events far into the future. Amounts determined are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Calculations are based on the OPEB benefits provided under the terms of the plans in effect at the time of each valuation and on the pattern of cost sharing between the employer and the plan members at that point. The actuarial calculations of the OPEB plan reflect a long-term perspective.

Medical Benefits:

The Cincinnati Retirement System offers medical and prescription benefits to retirees before and during Medicare eligibility. Prescription benefits for Medicare eligible participants are provided through a Medicare Part D Employer Group Waiver Plan. CRS administers three health care plans that differ by deductibles, co-pays and out-of-pocket maximums. Two plans are closed groups. The third plan for eligible members who retire on or after January 1, 2016 follows the most advantageous plan offered to active City employees.

Most retirees are subject to premiums that range from 0% to 10%. Other retiree premiums range from 10% to 75% depending on their date of hire, years of service and age at retirement.

Dental & Vision Benefits:

All members electing to participate in the dental and/or vision plan are required to pay the full cost of coverage. As such, it is assumed that CRS has no liability under GASB 74 for these benefits.

Membership

The following summarizes the membership of the Cincinnati Retirement System as of June 30, 2019:

	Pension	OPEB
Retirees and Beneficiaries (Optionees) receiving benefits*	4,062	4,968
Terminated plan members and Beneficiaries (Optionees) entitled to future benefits	212	223
Deferred Retirement Option Plan (DROP) participants	145	145
Active Plan Members		
Full time	2,951	2,357
Part time	1,250	421
Total	8,620	8,114
Inactive Participants**	8,300	Not applicable

* The OPEB members includes 1,366 spouses currently receiving retiree health benefits.

** Participants who are former employees who have an employee account balance in the plan but are not otherwise vested in an employee provided benefit.

Pension Plan

Net Pension Liability – The net pension liability is equal to the total pension liability minus the Fiduciary net position. The net pension liability as of June 30, 2019 is presented below (amounts in thousands):

Total Pension Liability	$ 2,970,107
Fiduciary Net Position	1,720,206
Net Pension Liability	$ 1,249,901
Ratio of Fiduciary Net Position to Total Pension Liability	57.92%

Actuarial Assumptions - Total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

Inflation	2.75%
Salary increases, including inflation	3.75 to 7.50%
Investment Rate of Return,	7.5%, net of pension plan investment expenses
Year FNP is projected to be depleted	2046
Mortality	Active Members: RP-2014 Mortality Table with a generational mortality improvement projections using scale MP-2017
	Healthy Inactive Members: RP-2014 Mortality Table with generational mortality improvement projections using scale MP-2017, set forward two years for both males and females.
	Disabled Inactive Members: RP-2014 Disabled Retiree Mortality Table with generational mortality improvement projections using scale MP-2017.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of the last actuarial experience study as of dated February 28, 2018.

Discount Rate – The discount rate used to measure the total pension liability was 5.56% as of June 30, 2019 and 7.50% as of June 30, 2018

Projected cash flows - The projection of cash flows used to determine the discount rate assumed that plan member contributions of 9% and employer contributions of 16.25% will be made as set out in city council ordinance.

Long-term rate of return - The long-term expected rate of return on pension plan investments was determined using log-normal distribution analysis in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Municipal bond rate - The municipal bond rate of 3.50% as of June 30, 2019 was utilized since the fiduciary net position was projected to be depleted in 2046. The municipal bond rate was based on the Bond Buyer GO 20-year Municipal Bond Index as of June 27, 2019. Consequently, the single equivalent rate used to determine the Total Pension Liability as of June 30, 2019 is 5.56%.

Periods of projected benefit payments - Based on these assumptions, the System's fiduciary net position was projected to be available to make projected future benefit payments for current members through 2046.
Assumed asset allocation - The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

CRS Asset Class	Target Allocation	Long Term Expected Real Rate of Return *
Core Bonds	14.0%	2.8%
High Yield	3.0%	4.9%
Lg Cap Value Equity	7.0%	7.2%
Lg Cap Growth Equity	5.0%	7.1%
Mid-Cap Value Equity	4.0%	7.5%
Mid-Cap Core	4.0%	7.5%
Small Cap Value Equity	7.5%	8.0%
Non US Developed Lg Cap	10.0%	7.4%
Non US Small Cap	5.0%	8.1%
Emerging Markets All Cap	5.0%	8.5%
Emerging Markets-Small Cap	3.0%	8.5%
Real Estate Core Equity	10.0%	7.4%
Infrastructure	7.5%	7.8%
Risk Parity	5.0%	4.1%
Private Equity-FOF	10.0%	11.1%
Total	100.0%	

* Geometric Mean

Sensitivity of the net pension liability to changes in the discount rate – The following table presents the the net pension liability of the System, calculated using the discount rate of 5.56%, as well as what the System's net pension liability calculated using a discount rate that is 1 percentage point lower (4.56%) or 1 percentage point higher (6.56%) than the current rate.

(Amounts in Thousands)	1% Decrease Rate(4.56%)	Current Discount Rate(5.56%)	1% Increase Rate(6.56%)
System's Net Pension Liability	$ 1,609,265	$ 1,249,901	$ 950,107

Total pension liability - The Total Pension Liability (TPL) at the end of the measurement year, June 30, 2019, is measured as of the valuation date of December 31, 2018 and projected to June 30, 2019. Valuations will be completed every year. Each valuation will be rolled forward six months to provide the GASB liability. There were assumption changes during the period, which are reflected in these numbers. The table below shows the projection of the TPL at the discount rate used for disclosure and plus and minus one percent from the rate used for disclosure. TPL and Service Cost have been determined using the entry age actuarial cost method as mandated in GASB Statement 67. (Amounts in Thousands)

Projection of Total Pension Liability from Valuation to Measurement Date

Discount Rate	4.56%	5.56%	6.56%
Valuation Total Pension Liability, 12/31/2018			
Actives	$ 910,544	$ 776,718	$ 667,657
Deferred Vested	47,802	40,863	35,432
Retirees	2,357,452	2,138,340	1,952,771
Total	$ 3,315,798	$ 2,955,921	$ 2,655,860
Service Cost	24,272	18,718	14,565
Benefit Payments	(84,951)	(84,951)	(84,951)
Interest	74,352	80,419	84,839
Total Pension Liability 6/30/2019	$ 3,329,471	$ 2,970,107	$ 2,670,313

The TPL as of June 30, 2019 was determined using standard projection (roll forward) techniques. The roll forward calculation shown above adds the service cost (also called the normal cost), reflecting the experience and assumption changes, for the first half of 2019, subtracts the expected benefit payments for the period, and then adjusts for interest based on the single equivalent interest rate used to measure TPL as of the Valuation Date.

he roll forward calculation for the expected change is determined using a similar procedure, except that the TPL and service cost are based on GASB 67/68 results as of the prior Measurement Date, therefore a one-year projection is used, and actual benefit payments are subtracted. The difference between the expected TPL and the projected experience TPL as of June 30, 2019, before reflecting any assumption changes, is the experience (gain) or loss for the period. Finally, there is an assumption loss from reducing the discount rate from 7.50% to 5.56%. The following table depicts the roll forward calculation:

Projection of Total Pension Liability

(Amounts in thousands)	Expected	Experience	Assumption
Measurement Date	6/30/2018	12/31/2018	12/31/2018
Projection Period	1 year	1/2 year	1/2 year
Discount Rate	7.50%	7.50%	5.56%
Total as of Measurement Date	$ 2,359,689	$ 2,417,514	$ 2,955,921
Service Cost	23,750	11,607	18,718
Benefit Payments	(169,901)	(84,951)	(84,951)
Interest	172,502	87,895	80,419
Net Changes	26,351	14,551	14,186
Balance at 6/30/2019	$ 2,386,040	$ 2,432,065	$ 2,970,107
Experience (Gain)Loss [Experience-Expected]		$ 46,025	
Assumption (Gain)Loss [Assumption-Experience]			$ 538,042

Change in the Net Pension Liability: Changes in the net pension liability for the year ended June 30, 2019 were as follows (amounts in thousands):

	Total Pension Liability	Plan Fiduciary Net Pension	Net Pension Liability
Balances at June 30, 2018	$ 2,359,689	$ 1,762,196	$ 597,493
Changes for the year:			
Service cost	23,750		23,750
Interest	172,502		172,502
Difference between expected and actual experience	46,025		46,025
Changes of assumptions	538,042		538,042
Contributions - employer		33,763	(33,763)
Contributions - employee		19,457	(19,457)
Net investment income		76,163	(76,163)
Benefit payments, including refunds of employee contributions	(169,901)	(169,901)	
Adminstrative expense		(1,472)	1,472
Net changes	610,418	(41,990)	652,408
Balances at June 30, 2019	$ 2,970,107	$ 1,720,206	$ 1,249,901

OPEB Trust

Net OPEB Liability - The net OPEB liability is equal to the total OPEB liability minus the fiduciary net position. The net OPEB liability as of June 30, 2019, the measurement date is presented below (amounts in thousands):

Total OPEB Liability	$	654,311
Fiduciary Net Position		489,072
Net OPEB Liability	$	165,239
Ratio of Fiduciary Net Position to Total OPEB Liability		74.75%

Actuarial Assumptions - The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, using the following key actuarial assumptions and other inputs:

Inflation	CPI: 2.75% Medical CPI: 3.25%
Salary increases	3.75% to 7.5% decreasing as years of service increase
Expected Return on Assets	7.50% per year, net plan investment expense
Municipal Bond Index Rate:	
Measurement Date	3.50%
Prior Measurement Date	3.89%
Year PFNP is projected to be depleted:	
Measurement Date	2040
Prior Measurement Date	2047
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation on the:	
Measurement Date	5.07%
Prior Measurement Date	6.13%
Health Care Cost Trend Rates:	
Pre-Medicare	8.00% for 2018 decreasing to an ultimate rate of 4.00% by 2033
Medicare	8.72%/8.86% for Non-Model and Model Plans, respectively, for 2018 decreasing to an ultimate rate of 4.00% by 2033

The demographic actuarial assumptions used in the December 31, 2018 valuation were based on the results of the most recent actuarial experience study, adopted by the Board on March 1, 2018.

Pre-retirement mortality rates were based on the RP-2014 healthy dataset mortality table set forward two years for males and females with fully generational projected mortality improvements using MP-2017.

Post-retirement mortality rates were based on RP-2014 total dataset mortality table set forward two years for males and females with fully generational projected mortality improvements using MP-2017.

Disability mortality rates were based on the RP-2014 disabled mortality table with fully generational projected mortality improvements using MP-2017

Of the CSA employee members eligible for DROP benefits, 60% are assumed to decline participation and 40% are assumed to elect participation. Those electing to participate are assumed to remain in DROP for 3 years.

Of the vested members who terminate, it is assumed that 60% will leave their contributions in the plan in order to be eligible for a benefit at their normal retirement date while the remaining 40% elect to withdraw their contributions.

Long-term expected return – The long-term expected return on plan assets is reviewed as part of the GASB 74 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class compiled by Horizon Actuarial Services, LLC in its *"Survey of Capital Market Assumptions, 2017 Edition"*. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Target asset allocation – The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

CRS Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Core Bonds	14.0%	2.8%
High Yield	3.0%	4.9%
Lg Cap Value Equity	7.0%	7.2%
Lg Cap Growth Equity	5.0%	7.1%
Mid-Cap Value Equity	4.0%	7.5%
Mid-Cap Core	4.0%	7.5%
Small Cap Value Equity	7.5%	8.0%
Non US Developed Lg Cap	10.0%	7.4%
Non US Small Cap	5.0%	8.1%
Emerging Markets All Cap	5.0%	8.5%
Emerging Markets-Small Cap	3.0%	8.5%
Real Estate Core Equity	10.0%	7.4%
Infrastructure	7.5%	7.8%
Risk Parity	5.0%	7.8%
Private Equity-FOF	10.0%	11.1%
Total	100.0%	

Determination of Discount rate (SEIR) – This plan uses the Bond Buyer GO 20-Bond Municipal Bond Index to satisfy the requirements under paragraph 48 of GASB statement 74. As this index is issued weekly, the value closest to but not after the reporting date is used in determining the appropriate rate. Based on this practice, the municipal bond rate at June 28, 2018 was 3.89% and the municipal bond rate at June 27, 2019 was 3.50%.

The discount rate used to measure the total OPEB liability (TOL) as of the Measurement Date was 6.13%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB statement 74. The projection's basis was an actuarial valuation performed as of December 31, 2018. In addition to the actuarial methods and assumptions of the December 31, 2018 actuarial valuation, the following actuarial methods and assumptions were used to project cash flows:

- No future employee contributions were assumed to be made.
- No future employer contributions were assumed to be made.

Based on these assumptions, the Plan's projected future net position (PFNP) was projected to be depleted in 2040 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent interest rate (SEIR). Here, the long-term expected rate of return of 7.5% on Plan investments was applied to periods through 2040, resulting in an SEIR at the Measurement Date of 5.07%.

The PFNP projections are based upon the Plan's financial status on the valuation date, the indicated set of methods and assumptions, and the requirements described in GASB statement 74. As such, the PFNP projections are not reflective of the cash flows and asset accumulations that would occur on an ongoing plan basis, reflecting the impact of future members. Therefore, the results of this test do not necessarily indicate whether or not the fund will actually run out of money, the financial condition of the Plan, or the Plan's ability to make benefit payments in future years.

Sensitivity of the Net OPEB Liability – The following exhibit presents the NOL of the plan, calculated using current health care cost trend rates, as well as what the Plan's NOL would be if it were calculated using health care cost trend rates that are 1 percentage point lower and 1 percentage point higher than current rates. Similarly, the exhibit presents the net OPEB liability of the plan, calculated using the current discount rate of 5.07%, as well as what the Plans net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower and 1 percentage point higher than the current rate (amounts in thousands):

	Health Care Cost Trends		
Discount Rate	1% Decrease	Current	1% Increase
1% Increase (6.07%)		$ 100,966	
Current (5.07%)	$ 93,699	$ 165,239	$ 251,697
1% Decrease (4.07%)		$ 236,131	

Please keep in mind that the estimates provided in the prior table were prepared using streamlined calculation techniques and are intended to provide an "order of magnitude" indication of the net OPEB liability's sensitivity to changes in these assumptions. Results based on more refined calculations may yield findings and conclusions different than those suggested by the methodology required under GASB 74, as shown above. For example, one possible refinement would consider the impact of similar changes in bonds yields on Plan assets, including (but not limited to) the valuations of certain fixed income investments held by the Plan. However, as required by GASB rules, we have not made any attempt to adjust the Plan's PFNP to reflect a potentially related change in fixed income asset pricing.

Total OPEB liability – The total OPEB liability (TOL) at the end of the measurement year, June 30, 2019, is measured as of a valuation date of December 31, 2018 and projected to June 30, 2019. Valuations will be completed every year. Each valuation will be rolled forward six months to provide the GASB liability. There were assumption changes during the period, which are reflected in these numbers. The table below shows the projection of the TOL at discount rates equal to the rate used for disclosure and plus and minus one percent from the rate for disclosure. TOL and service cost have been determined using the entry age actuarial cost method as described in paragraph 54 of GASB statement 74.

The following table projects the TOL from the valuation date to the end of the fiscal year. The discount rate plus and minus 1% discount rate liabilities are also shown in the following chart (amounts in thousands):

Total OPEB Liability Sensitivity-Discount Rate

Discount Rate	4.07%	5.07%	6.07%
Valuation Total OPEB Liability, 12/31/2018			
Actives	$ 212,088	$ 193,621	$ 173,175
Retirees	508,972	456,384	412,372
Total	$ 721,060	$ 650,005	$ 585,547
Service Cost	5,226	3,693	2,691
Benefit Payments	(15,560)	(15,560)	(15,560)
Interest	14,477	16,173	17,359
Total OPEB Liability 6/30/2019	$ 725,203	$ 654,311	$ 590,037

The following table projects the TOL from the valuation date to the end of the fiscal year. The medical trend baseline plus and minus 1% are shown in the following chart (amounts in thousands):

Total OPEB Liability Sensitivity-Healthcare Costs trend

Healthecare Costs Trends	-1.00%	Baseline	1.00%
Valuation Total OPEB Liability, 12/31/2018			
Actives	$ 164,996	$ 193,621	$ 229,635
Retirees	416,058	456,384	503,535
Total	$ 581,054	$ 650,005	$ 733,170
Service Cost	2,851	3,693	4,874
Benefit Payments	(15,560)	(15,560)	(15,560)
Interest	14,425	16,173	18,284
Total OPEB Liability 6/30/2019	$ 582,770	$ 654,311	$ 740,768

The TOL as of June 30, 2019 is based on the Plan's actuarial valuation results as of December 31, 2018. The TOL as of June 30, 2019 was determined using standard projection (rollforward) techniques. The roll forward calculation adds the normal cost (also called the service cost) for the projection period – for experience and assumption changes, for the first half of 2019 subtracts the expected net benefit payments for the period, and then applies the SEIR used to measure the total OPEB liability as of the valuation date.

The roll forward calculation for the expected change is determined using a similar procedure, except that the total OPEB liability and service cost are based on GASB statement 75 results as of the prior measurement date, a one-year project period is used, and actual net benefit payments are subtracted. These procedures are show in the following table. The difference between this expected total OPEB liability and the projected total OPEB liability as of June 30, 2019 before reflecting any changes of assumptions or other inputs is the experience (gain) or loss for the period. The impact of measuring the liabilities after reflecting these changes, including but not limited to (a) using a discount rate of 5.07% as opposed to the 6.13% used at the beginning of period, (b) updating health care costs and trend rates-relative to the experience change TOL is shown as an assumption (gain) or loss for the period.

Total OPEB Liability Rollforward

(Amounts in thousands)

	Expected chg.	Experience chg	Assumption Change
	(1)	(2)	(3)
Measurement Date	7/1/2018	12/31/2018	12/31/2018
Projection Period	1 Year	1/2 Year	1/2 Year
Discount Rate (SEIR)	6.13%	6.13%	5.07%
TOL as of Measurement Date	$ 574,678	$ 581,976	$ 650,005
Service Cost	6,110	2,638	3,693
Interest	34,288	17,419	16,173
Benefit Payments	(31,119)	(15,560)	(15,560)
Net Changes	9,279	4,497	4,306
Balances at 6/30/2019	$ 583,957	$ 586,473	$ 654,311
Experience (Gain)/Loss: [Experience-Expected]		$ 2,516	
Assumption (Gain)/Loss: [Assumption-Experience]			$ 67,838

Change in net OPEB liability – Changes in the net OPEB liability for the year ended June 30, 2019 were as follows (amounts in thousands):

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2018	$ 574,678	$ 499,020	$ 75,658
Changes for the year:			
Service cost	6,110		6,110
Interest	34,288		34,288
Difference between expected and actual experience	2,516		2,516
Changes of assumptions	67,838		67,838
Net investment income		21,589	(21,589)
Benefit payments, including refunds of employee contributions	(31,119)	(31,119)	
Adminstrative expense		(418)	418
Net changes	79,633	(9,948)	89,581
Balances at June 30, 2019	$ 654,311	$ 489,072	$ 165,239

Bonds Payable

Early retirement incentive general obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows (amounts in thousands):

Fiscal Year	Principal	Interest	Total
2020	$ 8	$ 10	$ 18
2021	8	10	18
2022	9	10	19
2023	9	10	19
2024	9	9	18
2025-2029	51	42	93
2030-2034	62	31	93
2035-2039	77	16	93
2040-2041	36	2	38
Total	$ 269	$ 140	$ 409

Cash Held with Financial and Investment Banks as of June 30, 2019

Deposits held by the City's Retirement System for which the fiscal year ended June 30, 2019 book balance was $58,053,000. The June 30, 2019 bank balance was $17,128,000 and the book balance was $18,587,000. The cash balance was held by the City Treasurer. The cash equivalents of $39,466,000 were held in money managers' custodial accounts at the Bank of New York at year-end and are not subject to the same insurance and collateralization requirements as the City's deposits and are uncollateralized.

City's Retirement System's fair value of investments for these funds at June 30, 2019 was $2,200,573,000. These investments include $39,961,000 in U.S. Government Bonds, $53,650,000 in U.S. Government Agencies, $21,560,000 in Corporate Fixed Income, $252,784,000 in Private Equity, $1,132,249,000 in Equity Securities, $282,572,000 in Other Investments, $230,964,000 in Real Estate Investments, $24,719,000 in Private Placements, $157,121,000 in mutual funds, and $4,993,000 in international bonds.

In those cases where resources are maintained in trust, the authority for investment of the property rests with either the trust agreement or local ordinance. Investments of the City of Cincinnati Retirement System are, by ordinance, subject to certain terms and limitations. These limitations do not apply to investments in securities of the City and federal government or their agencies. Investments of the Cincinnati Retirement System are uninsured. These securities are held by the counterparty or by its trust department or agent but not in the City's name.

The City of Cincinnati Retirement System's Pension Trust Fund primary investment return objectives are to preserve the safety of principal, earn the highest possible total return consistent with prudent levels of risk, and create a stream of investment returns to insure the systematic and adequate funding of actuarially determined benefits through contributions and professional management of the System assets. The System has established asset allocation goals with acceptable variances specific to the investment manager category. The total fixed income target allocation is 17% with a variance of 4%. The fixed income investment managers are divided between core bond managers (target allocation of 14% with a variance of 2%) and high yield bond managers (target allocation of 3% with a variance of 2%). The remaining investment manager asset target allocations are as follows: domestic equity 27.5% with a variance of 5%, non-U.S. equity 23% with a variance of 5%, real estate equity 10% with a variance of 3%, infrastructure 7.5% with a variance of 3%, risk parity 5% with a variance of 2.5%, and private equity 10% with a range of 0.0% to 14%.

City of Cincinnati Retirement System
Investments and Derivatives Measured at Fair Value (GASB 72)
June 30, 2019
(Amounts in Thousands)

Investments by Fair Value Level		Fair Value Measurements Using: Quoted prices in Active Markets For Identical Assets (Level 1)	Significant Other observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Corporate Bonds	$ 21,560		$ 21,560	
Bond Mutual Fund	157,121	$ 157,121		
International Bonds	4,993		4,993	
US Government Bonds	39,961	39,961		
Private placements	24,719		24,719	
Senior Loan Fund	6,247			$ 6,247
US Agencies	53,650		53,650	
Total Debt Securities	308,251	197,082	104,922	6,247
Equity Securities				
Domestic Equites	94,783	94,783		
Emerging Market Equities Mutual Funds	172,026	172,026		
Global Equity Mutual Funds	100,764	100,764		
Total Equity Securities	367,573	367,573		
Private Equity				
Venture Capital and LBO Funds	177,056			177,056
High Yield Bond Fund	75,728		75,728	
Total Private Equity	252,784		75,728	177,056
Other Assets				
Global Risk Parity	83,215	11,720	71,495	
Infrastructure	159,121			159,121
Total other Assets	242,336	11,720	71,495	159,121
Total Investments by Fair Value Level	1,170,944	$ 576,375	$ 252,145	$ 342,424

Investments Measured at the Net Asset Value	
Real Estate Funds [1]	230,964
Northern Trust Domestic Equity Index Funds [2]	539,955
Northern Trust International Equity Index Funds [2]	224,721
Risk Parity measured at Net Asset Value (NAV) [3]	33,989
Total Investments at the Net Asset Value (NAV)	1,029,629
Total Investments measured at Fair Value	$ 2,200,573

Equity reconciled to Financial Statements	
Northern Trust Domestic Valued at NAV	$ 539,955
Northern Trust International Valued at NAV	224,721
Equity Securities listed in Fair Value Level	367,573
Financial Statements	$ 1,132,249

Other Assets reconciled to Financial Statements	
Senior Loan Fund	$ 6,247
Risk Parity at NAV and FMV	117,204
Infrastructure	159,121
Financial Statements	$ 282,572

Investments Measured at the Net Asset Value

(Amounts in Thousands)

	Net Asset Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Real Estate Funds (1)	$230,964	$0	Quarterly	45 - 90 days
Commingled Index Funds (2)	$764,676	$0	Daily	1 day
Risk Parity (3)	$33,989	$0	Monthly	15 days

(1) The City of Cincinnati Retirement System's real estate investments consist of two core open-end real estate funds and two value-added open-end real estate funds that primarily invest in U.S. commercial real estate. The fair values of these investments have been determined using the NAV per share of the System's ownership interest in partners' capital. These investments are eligible for redemption on a quarterly basis with notice periods ranging from 45 – 90 days.

(2) The City of Cincinnati Retirement System's commingled index fund investments consist of four open-end U.S. equity funds that invest in publicly traded US equities and one global equity fund. The fair values of these investments have been determined using the NAV per share of the investments. These investments are eligible for redemption on a daily basis with a notice period of one day.

(3) The City of Cincinnati Retirement System's risk parity investment consists of one global risk fund which invests in a liquid diversified portfolio. The fair value of this investment has been determined using the NAV per share of investments. These investments are eligible for redemption on a monthly basis with a notice period of 15 days.

City of Cincinnati Retirement System
Investment Summary
June 30, 2019
(Amounts in Thousands)

	Fair Value	Percent of Total Investments
Stock:		
US Common Stock		
Consumer Discretionary	$ 12,891	0.6%
Consumer Staples	4,076	0.2%
Energy	3,033	0.1%
Financial Services	18,673	0.8%
Health Care	6,350	0.3%
Materials and Processing	9,383	0.4%
Industrials	8,057	0.4%
Technology	15,354	0.7%
Utilities	5,118	0.2%
Real Estate	11,848	0.5%
Total US Common Stock	94,783	4.2%
Other		
International Stock	224,721	10.2%
Northern Trust Domestic Index Funds	539,955	24.6%
Emerging Market Equity Funds	172,026	7.8%
International mutual Funds	100,764	4.6%
Total Other	1,037,466	47.2%
Total Stock Equities	1,132,249	51.4%
Debt:		
Corporate Bonds		
Finance	11,066	0.5%
Health Care	547	0.0%
Industrial	5,106	0.2%
Transportation	898	0.0%
Utilities	1,755	0.1%
Telecom	2,188	0.1%
	21,560	0.9%
US Government Bonds		
US Government Bonds	39,961	1.8%
US Government Agencies	53,650	2.4%
	93,611	4.2%
Private placements	24,719	1.1%
Senior Loan Fund	6,247	0.3%
International Bonds	4,993	0.2%
Bond Mutual Fund	157,121	7.1%
Total Debt	308,251	13.8%
Other Investments:		
Other (Risk Parity and Infrastructure)	276,325	12.7%
Private Equity (High Yield fund included with Debt)	252,784	11.6%
Real Estate	230,964	10.5%
Total Other Investments	760,073	34.8%
Total Investments	$ 2,200,573	100.0%

Interest Rate Risk

The interest rate risk is addressed by guidelines that require the weighted duration of the investments to be within a range of the duration of a benchmark index. For bonds, the average effective duration may not vary more than 25%. At June 30, 2019, the System had the following investments subject to interest rate risk (amounts in thousands):

	Investment Maturities (in years)				
Investment Type	Fair Value	Less Than 1	1 to 5	6 to 10	More than 10
Cash Equivalents	$ 38,267	$ 38,267			
Fixed Investments					
Corporate Bonds	21,560	1,812	$ 11,767	$ 2,988	$ 4,993
International Bonds	4,993		2,337	2,307	349
Private Placements	24,719	2,446	8,058	3,997	10,218
US Agencies	53,650	13,753	1,131	6,392	32,374
US Governments	39,961	1,376	1,812	24,690	12,083
Derivatives					
Future Contracts	137	104	15	9	9
Total	$ 183,287	$ 57,758	$ 25,120	$ 40,383	$ 60,026

Concentration of Credit Risk

The concentration of credit risk is minimized by the diversification policy, which requires the assets to be allocated across major asset classes and be diversified broadly within each asset class. The investment firm is required to notify the System when, in aggregate as a firm, the organization owns more than 10% of the outstanding shares in a single stock. Also, within the fixed investment asset class each of the investment managers may not allow a single issuer to comprise more than 5% of the portfolio's market value. For the U.S. equity and the Non-U.S. equity, no single security shall comprise more than 10% of the portfolio's market value for each investment manager. To further limit the concentration of credit risk, the U.S. equity investment managers are not permitted for the aggregate positions within each equity manager's portfolio to exceed 5% of the fair market value of the outstanding stock in any company. The limit for Non-U.S. equity investment managers is 1.5%.

Credit Risk

In order to reduce credit risk, the core bond managers are required to maintain 80% of their portfolios in investment grade securities. The remaining 20% may be invested in below investment grade securities, defined as investments with a middle rating below BBB- (S&P), Baa3 (Moody's), or BBB- (Fitch). The high yield bonds overall portfolio average quality rating should be not less than B based upon the rating of at least two of the three rating agencies (S&P, Moody's, and Fitch). The following chart provides the investments held by the System summarized by credit rating at June 30, 2019 (amounts in thousands):

Investment Type	Total Fair Value	AAA	AA	A	BBB	BB	B	CCC	Not Rated
Cash Equivalents	$ 38,267		$ 19,320						$ 18,947
Fixed Investments									
Corporate Bonds	21,560			$ 3,763	$ 12,874	$ 3,939	$ 865	$ 119	
International Bonds	4,993		304	734	2,874	373	708		
Private Placements	24,719	$ 4,591	1,043	2,909	10,667	4,228	582	51	648
US Agencies	53,650	2,702	37,225	428					13,295
US Governments	39,961	36,551	3,410						
Derivatives									
Future Contracts	137								137
Total	$ 183,287	$ 43,844	$ 61,302	$ 7,834	$ 26,415	$ 8,540	$ 2,155	$ 170	$ 33,027

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The System's target allocation for non-U.S. equities is 23% of the total investment assets with 10% in developed large cap, 5% in small cap, 5% in emerging markets all-cap, and 3% in emerging markets small cap. The non-U.S. equity managers may hold up to 5% of its portfolio in a money market or cash. Currency hedging which includes forward currency contracts and cross currency hedging, are permitted for defensive purposes. The System's exposure to foreign currency risk at June 30, 2019 is as follows (amounts in thousands):

Currency	Fair Value	Fixed Income	Cash
Danish Krone	$ 52		$ 52
Euro Currency	513		513
Japanese Yen	329		329
Mexican New Peso	2,242	$ 2,242	
Swedish Krona	31		31
Swiss Franc	611		611
United Kingdom Pound Sterling	54		54
Uruguayan Peso	458	458	
Total	$ 4,290	$ 2,700	$ 1,590

Custodial Credit Risk

As for custodial credit risk, the fund only requires collateral for their securities lending program as discussed in the Securities Lending section of this footnote.

Securities Lending

City statutes and board of trustee policies permit the City of Cincinnati Retirement System to use investments of the plan to enter into securities lending transactions – loans of securities to broker-dealers and other entities for collateral with a simultaneous agreement to return the collateral for the same security in the future. Securities are loaned in exchange for collateral that may include cash, U.S. government securities and irrevocable letters of credit. U.S. securities are loaned in exchange for collateral valued at 102% of the market value of the securities plus any accrued interest. Non-U.S. securities are loaned in exchange for collateral valued at 105% of the market value of the securities plus any accrued interest. Collateral cannot be pledged or sold unless the borrower defaults. The borrower is required to pay to the Lender the equivalent of all interest and dividends that are paid by the issuer during the term of the loan. All security loans can be terminated on demand by either the lender or the borrower, although the average term of the System's overall loans was 1 day for the year ended June 30, 2019. Cash collateral is invested in a short-term investment pool, which had an average weighted maturity of 7 days as of June 30, 2019.

Cash collateral may also be invested separately in "term loans", in which the maturity of the term loan is matched to either the maturity of the cash collateral invested or the interest rate reset of the cash collateral invested. These loans have rights of substitution and securities can be recalled on demand. As of June 30, 2019, there were no violations of legal or contractual provisions, no borrower or lending agent default and no losses known to the securities lending agent. There are no dividends or coupon payments owed on the securities lent. Securities lending expenses may exceed earnings when the investable asset base is small.

The following represents the balances relating to the securities lending transactions at the financial statement date (amounts in thousands):

Securities Lent	Fair Value of Underlying Securities	Cash Collateral Received/Securities Collateral Value
Lent for Cash Collateral:		
U.S. Corporate Fixed Income	$ 9,930	$ 10,159
Total	$ 9,930	$ 10,159
Non-Cash Collateral:	$ 11,509	$ 12,532

The following maturity chart for securities lending collateral provides information pertinent to interest rate risk (amounts in thousands):

Investment Maturities (in years)			
Asset class	Less Than 1	More than 15	Total
Asset Backed Security		$ 1,667	$ 1,667
Repurchase Agreements	$ 703		703
Total	$ 703	$ 1,667	$ 2,370

In order to determine credit rate risk for the securities lending collateral, the following chart is useful (amounts in thousands):

Investment Type	Fair Value	CC	D Default	Not Rated
Asset Backed Security	$ 1,667	$ 171	$ 1,496	
Repurchase Agreements	703			$ 703
Total	$ 2,370	$ 171	$ 1,496	$ 703

Derivatives

Derivatives are generally defined as a financial instrument whose characteristics and value depend on, or derive from, the value and characteristics of an underlying asset which is typically a commodity, bond, equity or currency. A derivative for financial statement purposes contains three traits: settlement factor, leverage, and net settlement. The retirement system enters into certain derivative financial instruments, primarily to enhance the performance and/or reduce the volatility of the portfolio.

The retirement system's investment-grade bond managers, Non-U.S. equity managers, and cash equitization manager are authorized to invest in derivatives. The derivatives permitted are: forwards, options, swaps, and futures. The derivatives held at the end of the fiscal period were for investment purposes only. The Non-U.S. equity manager is authorized to utilize currency hedging for defensive purposes, although the manager did not partake in hedging at year end.

As of June 30, 2019, CRS held investment derivatives consisting of futures, but had no swaps, forward contracts, or options. Gains and losses are included in the net appreciation/(depreciation) in the fair value of investments total in the Statement of Changes in Fiduciary Net Position.

A forward contract (forward) is an obligation to buy (sell) an asset at a fixed price on a predetermined date. Forwards are over the counter instruments, which means they are not traded on an organized exchange. The price specified for the foreign currency, government securities, or other asset may be higher or lower than the actual market price at the time of delivery.

A swap is a transaction which exchanges one currency, obligation or financial instrument for another. Swaps are over-the-counter instruments. Usually a set of future cash flows are exchanged between two counterparties. Interest rate swaps involve the exchange of one stream of future interest payments for another based on a specified principal amount. Usually fixed and floating interest rates are exchanged. A credit default swap allows the transfer of third party credit risk from one party to the other. One party in a credit default swap is a lender whom faces credit risk from a third party. The counterparty to the swap agrees to insure this risk in exchange for regular periodic payments.

Options convey the right, but not the obligation, to engage in a future investment transaction. A call is an option contract that gives the buyer the right, but not the obligation, to exercise the option and buy an asset at the strike price on or at any time up to the expiration date. A put is an option contract that gives the buyer the right, but not the obligation, to sell an asset at the strike price on or at any time up to the expiration date.

Futures are exchange-traded contracts that require an asset to be bought (sold) at a specified price on a specified future date. Unlike options, futures convey an obligation to buy (sell) an investment. The contracts contain standardize terms, trade on a formal exchange, are regulated by overseeing agencies, and are guaranteed by clearinghouses.

As of June 30, 2019, CRS had the following exposure via futures contracts (Notional and Fair Value in thousands):

Futures Contract	Expiration	Long/ Short	Quantity	Notional Value*	Fair Value
US Long Bond Future (CBT)	09/08/2019	Long	9	$ 1,391	$ 9
US 10YR Note Future (CBT)	09/08/2019	Short	10	1,271	9
US 5YR Note Future (CBT)	09/18/2019	Long	20	2,348	15
S&P500 EMINI Future (CME)	09/18/2019	Long	52	7,593	63
MSCI EAFE Future (NYF)	09/18/2019	Long	28	2,662	30
MSCI EMGMKT Future (NYF)	09/21/2019	Long	27	1,411	11
			Total	$ 16,676	$ 137

** Notional value is the nominal or face amount that is used to calculate payments made on derivative instruments (futures, forwards, swaps, etc.). The notional amount represents the economic equivalent to an investment in the physical securities represented by the derivative contract.*

CITY OF CINCINNATI, OHIO

Statement of Plan Net Position

Pension Trust Fiscal Year Ending June 30, 2019

(Amounts in Thousands)

	Pension Trust	Healthcare 115 Trust	Total
Assets			
Cash and Cash Equivalents	$ 45,203	$ 12,850	$ 58,053
Investments, at fair value:			
International Bonds	3,888	1,105	4,993
US Government Bonds	31,115	8,846	39,961
Corporate Fixed Income	16,787	4,773	21,560
US Agencies	41,773	11,877	53,650
Equities- Common Stock	881,601	250,648	1,132,249
Mutual Funds	122,339	34,782	157,121
Private Equity	196,825	55,959	252,784
Real Estate	179,835	51,129	230,964
Private Placements	19,247	5,472	24,719
Other Assets (Alternatives)	220,019	62,553	282,572
	1,713,429	487,144	2,200,573
Collateral on Loaned Securities	17,667	5,023	22,690
Receivables:			
Accounts Receivable - Other	1,201	342	1,543
Accounts Receivable for Securities	9,995	2,842	12,837
Accrued Interest and Dividends	1,827	519	2,346
Due from Primary Government	807	230	1,037
Loans Receivable	20	6	26
Machinery and Equipment	371	106	477
Accumulated Depreciation	(349)	(99)	(448)
Total Assets	$ 1,790,171	$ 508,963	2,299,134
Liabilities			
Accounts Payable - Other	1,749	497	2,246
Accounts Payable for Securities Purchased	20,064	5,704	25,768
Due to Primary Government	38	11	49
Obligations Under Securities Lending	17,667	5,023	22,690
Accrued Payroll	36	10	46
Accrued Liabilities	30,042	8,541	38,583
Bonds Payable	209	60	269
Estimated Liability for Compensated Absences	160	45	205
Total Liabilities	69,965	$ 19,891	89,856
Net position			
Held in Trust for Employees' Pension Benefits	1,720,206	$	1,720,206
Held in Trust for Employees' Postemployment Healthcare Benefits		489,072	489,072
Combined Net Position	$ 1,720,206	$ 489,072	$ 2,209,278

CITY OF CINCINNATI, OHIO
Statement of Changes in Position
Pension Trust Fiscal Year Ending June 30, 2019
(Amounts in Thousands)

	Pension Trust	Healthcare 115 Trust	Total
ADDITIONS:			
Contributions:			
Members	$ 19,457	$	$ 19,457
Employers	33,763		33,763
Total Contributions:	53,220		53,220
Transfers From Other Retirement Systems	84		84
Investment Income			
From Investing Activities:			
Interest & Dividends	24,532	6,961	31,493
Proceeds from Litigation	146	42	188
Net Appreciation (Depreciation) in Fair Value of Investments	56,877	16,139	73,016
Investment Income	81,555	23,142	104,697
Less Investment Management Expenses:	5,402	1,533	6,935
Net Income From Investing Activities	76,153	21,609	97,762
From Security Lending Activities:			
Securities Lending Income:	73	21	94
Securities Lending Expense:			
Borrower Rebates	(171)	(48)	(219)
Management Fees	24	7	31
Total Securities Lending Activities Expenses	(147)	(41)	(188)
Net Income from Securities Lending Activities	(74)	(20)	(94)
Total Additions:	129,383	21,589	150,972
DEDUCTIONS:			
Benefits Payments:			
Pensions and Annuities	167,178		167,178
Hospital and Medical Care		31,119	31,119
Death Benefits, Active and Retired	581		581
Transfers - Retirement to other Systems	67		67
Total Benefits:	167,826	31,119	198,945
Refunds of Contributions	2,075		2,075
Administration Expenses;			
Personal Services	1,026	291	1,317
Contractual Services	355	101	456
Material & Supplies	87	25	112
Depreciation	4	1	5
Total Administrative Expenses:	1,472	418	1,890
Total Deductions:	171,373	31,537	202,910
Net Increase (Decrease)	(41,990)	(9,948)	(51,938)
Net Position restricted for Benefits			
Beginning of Year	1,762,196	499,020	2,261,216
End of Year	$ 1,720,206	$ 489,072	$ 2,209,278

(This page intentionally left blank.)

REQUIRED

SUPPLEMENTARY INFORMATION

(This page intentionally left blank.)

City of Cincinnati, Ohio
Required Supplementary Information 1
Ohio Police and Fire Pension Fund
Net Pension Liability Schedules
(Amounts in thousands)

Schedule of Proportionate Share of the Net Pension Liability
Last Six Fiscal Years (1)

	2019	2018	2017	2016	2015	2014 (2)
City's Proportion of the Net Pension Liability	7.25719%	7.20554%	7.15240%	7.03491%	6.86072%	6.86072%
City's Proportionate Share of the Net Pension Liability	$ 592,378	$ 442,237	$ 453,026	$ 452,561	$ 355,414	$ 334,139
City's Covered Payroll	$ 159,361	$ 157,892	$ 155,087	$ 143,712	$ 136,107	$ 131,554
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	371.72%	280.09%	292.11%	314.91%	261.13%	253.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.07%	70.91%	68.36%	66.77%	72.20%	73.00%

(1) - The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.
(2) - Information prior to 2014 was not available.

Schedule of City's Pension Contributions
Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013 (3)	2012	2011	2010
Contractually Required Contributions	$ 35,101	$ 32,885	$ 32,576	$ 30,274	$ 29,552	$ 26,295	$ 9,580	$ 19,616	$ 19,612	$ 20,902
Contributions in Relation to the Contractually Required Contributions	(35,101)	(32,885)	(32,576)	(30,274)	(29,552)	(26,295)	(9,580)	(19,616)	(19,612)	(20,902)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 167,079	$ 166,948	$ 155,041	$ 144,248	$ 140,540	$ 132,536	$ 64,913	$ 133,600	$ 134,036	$ 142,751
Contributions as a Percentage of Covered Payroll	21.01%	19.70%	21.01%	20.99%	21.03%	19.84%	14.76%	14.68%	14.63%	14.64%

(3) - 2013 represents the short period covering January 1, 2013 to June 30, 2013, when the City changed reporting periods. 2012 and prior represent calendar year reporting periods.

See Notes to the Required Supplementary Pension Information.

City of Cincinnati, Ohio
Required Supplementary Information 2
Ohio Police and Fire Pension Fund
Net OPEB Liability Schedules
(Amounts in thousands)

Schedule of Proportionate Share of the Net OPEB Liability
Last Three Fiscal Years (1)

	2019	2018	2017 (2)
City's Proportion of the Net OPEB Liability	7.25719%	7.20554%	7.15240%
City's Proportionate Share of the Net OPEB Liability	$ 66,088	$ 408,256	$ 339,508
City's Covered Payroll	$ 159,361	$ 157,892	$ 155,087
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	41.47%	258.57%	218.91%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.57%	14.13%	15.96%

(1) - The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.
(2) - Information prior to 2017 was not available.

Schedule of City's OPEB Contributions
Last Ten Fiscal Years

	2019	2018	2017 (3)	2016	2015	2014	2013 (3)	2012	2011	2010
Contractually Required Contributions	$ 835	$ 778	$ 775	$ 721	$ 1,494	$ 2,220	$ 4,382	$ 9,017	$ 9,047	$ 9,635
Contributions in Relation to the Contractually Required Contributions	(835)	(778)	(775)	(721)	(1,494)	(2,220)	(4,382)	(9,017)	(9,047)	(9,635)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 167,079	$ 166,948	$ 155,041	$ 144,248	$ 140,540	$ 132,536	$ 64,913	$ 133,600	$ 134,036	$ 142,751
Contributions as a Percentage of Covered Payroll	0.50%	0.47%	0.50%	0.50%	1.06%	1.68%	6.75%	6.75%	6.75%	6.75%

(3) - 2013 represents the short period covering January 1, 2013 to June 30, 2013, when the City changed reporting periods. 2012 and prior represent calendar year reporting periods.

See Notes to the Required Supplementary OPEB Information.

City of Cincinnati, Ohio
Required Supplementary Information 3
Ohio Public Employees Retirement System-Traditional Pension Plan
Net Pension Liability Schedules
(Amounts in thousands)

Schedule of Proportionate Share of the Net Pension Liability
Last Six Fiscal Years (1)

	2019	2018	2017	2016	2015	2014 (2)
City's Proportion of the Net Pension Liability	0.065821%	0.068829%	0.075000%	0.076455%	0.084999%	0.085182%
City's Proportionate Share of the Net Pension Liability	$ 18,027	$ 10,797	$ 17,023	$ 13,250	$ 10,260	$ 10,042
City's Covered Payroll	$ 9,366	$ 9,661	$ 9,752	$ 9,565	$ 10,423	$ 10,783
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	192.47%	111.76%	174.56%	138.53%	98.44%	93.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

(1) - The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.
(2) - Information prior to 2014 was not available.

Schedule of City's Pension Contributions
Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013 (3)	2012	2011	2010
Contractually Required Contributions	$ 1,231	$ 1,205	$ 1,149	$ 1,148	$ 1,280	$ 1,246	$ 729	$ 1,236	$ 1,285	$ 1,193
Contributions in Relation to the Contractually Required Contributions	(1,231)	(1,205)	(1,149)	(1,148)	(1,280)	(1,246)	(729)	(1,236)	(1,285)	(1,193)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 8,793	$ 9,337	$ 9,181	$ 9,564	$ 10,664	$ 10,386	$ 5,607	$ 12,357	$ 12,850	$ 13,379
Contributions as a Percentage of Covered Payroll	14.00%	12.91%	12.51%	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%	8.92%

(3) - 2013 represents the short period covering January 1, 2013 to June 30, 2013, when the City changed reporting periods. 2012 and prior represent calendar year reporting periods.

Note: The City's Financial Reporting entity does not include the Metropolitan Sewer District which operates as part of the City and is an enterprise fund for Hamilton County, Ohio.

See Notes to the Required Supplementary Pension Information.

City of Cincinnati, Ohio
Required Supplementary Information 4
Ohio Public Employees Retirement System
Net OPEB Liability Schedules
(Amounts in thousands)

Schedule of Proportionate Share of the Net OPEB Liability
Last Three Fiscal Years (1)

	2019	2018	2017 (2)
City's Proportion of the Net OPEB Liability	0.063798%	0.067076%	0.071978%
City's Proportionate Share of the Net OPEB Liability	$ 8,318	$ 7,284	$ 7,270
City's Covered Payroll	$ 9,366	$ 9,661	$ 9,752
City's Proportionate Share of the Net OPEB Liability as a Percentage Percentage of its Covered Payroll	88.81%	75.40%	74.55%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.05%

(1) - The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.
(2) - Information prior to 2017 was not available.

Schedule of City's OPEB Contributions
Last Ten Fiscal Years

	2019	2018	2017 (3)	2016	2015	2014	2013 (3)	2012	2011	2010
Contractually Required Contributions (4)	$ -	$ 57	$ 167	$ 191	$ 213	$ 208	$ 56	$ 494	$ 514	$ 680
Contributions in Relation to the Contractually Required Contributions	-	(57)	(167)	(191)	(213)	(208)	(56)	(494)	(514)	(680)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 8,793	$ 9,337	$ 9,181	$ 9,564	$ 10,664	$ 10,386	$ 5,607	$ 12,357	$ 12,850	$ 13,379
Contributions as a Percentage of Covered Payroll	0.00%	0.61%	1.82%	2.00%	2.00%	2.00%	1.00%	4.00%	4.00%	5.08%

(3) - 2013 represents the short period covering January 1, 2013 to June 30, 2013, when the City changed reporting periods. 2012 and prior represent calendar year reporting periods.
(4) - Employer contribution rate allocations toward health care were 2% for calendar year 2016, 1%for calendar year 2017, and 0% for calendar years 2018 and 2019.

See Notes to the Required Supplementary OPEB Information.

City of Cincinnati, Ohio
Required Supplementary Information 5
Schedule of City's Changes in Net Pension Liability and Related Ratios (1)
Cincinnati Retirement System
Net Pension Liability Employer Schedule
Last Five Fiscal Years (2)(3)
(Amounts in thousands)

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	$ 18,574	$ 16,812	$ 26,125	$ 22,439	$ 21,018
Interest	132,842	130,656	117,929	120,372	120,262
Benefit changes		23,864	(62,756)		
Difference between expected and actual experience	24,312	2,896	3,403	(11,326)	
Changes of assumptions	40,990		(516,262)	125,942	(14,446)
Benefit payments	(135,552)	(135,618)	(133,326)	(130,350)	(127,981)
Refunds of contributions	(1,494)	(1,090)	(1,503)		
Net change in total pension liability	79,672	37,520	(566,390)	127,077	(1,147)
Total pension liability - beginning	1,824,327	1,786,807	2,353,197	2,226,120	2,227,267
Total pension liability - ending (a)	$ 1,903,999	$ 1,824,327	$ 1,786,807	$ 2,353,197	$ 2,226,120
Plan net position					
Contributions - employer	$ 26,506	$ 25,221	$ 21,677	$ 24,566	$ 30,488
Contributions - member	15,352	14,494	14,738	11,994	12,298
Contributions - ERIP payoff	-	-	32,900		
Net investment income	114,134	171,007	(9,566)	39,683	209,380
Benefit payments	(135,552)	(135,618)	(133,326)	(128,548)	(126,535)
Administrative expense	(1,208)	(1,284)	(4,456)	(1,268)	(1,122)
Refunds of contributions	(1,494)	(1,090)	(1,503)	(1,802)	(1,425)
Other	1,893	3,065	178,133		(22)
Net change in plan net position	19,631	75,795	98,597	(55,375)	123,062
Plan net position - beginning	1,398,358	1,322,563	1,223,966	1,279,341	1,156,279
Plan net position - ending (b)	1,417,989	1,398,358	1,322,563	1,223,966	1,279,341
Net pension liability - ending (a) - (b)	$ 486,010	$ 425,969	$ 464,244	$ 1,129,231	$ 946,779
Ratio of plan net position to total pension liability	74.47%	76.65%	74.53%	51.92%	57.47%
Covered payroll	$ 170,508	$ 161,503	$ 149,722	$ 146,605	$ 134,680
Net pension liability as a percentage of covered payroll	285.04%	263.75%	310.07%	770.25%	702.98%

(1) This schedule does not include MSD.
(2) The amounts presented for each fiscal year were determined as of the City's measurement date, which is the prior fiscal year-end.
(3) Information prior to 2015 was not available. The City will continue to present information for years available until a full ten-year trend is available.

See Notes to the Required Supplementary Pension Information.

City of Cincinnati, Ohio
Required Supplementary Information 6
Schedule of City's Pension Contributions
Cincinnati Retirement System
Net Pension Liability Employer Schedule
Last Ten Fiscal Years
(Amounts in thousands)

	2019	2018	2017	2016	2015	2014	2013 (1)	2012	2011	2010
Actuarially determined employer contributions	$ 42,747	$ 39,081	$ 38,148	$ 57,583	$ 60,751	$ 62,992	$ 27,476	$ 40,029	$ 44,083	$ 65,593
Actual employer contributions	(27,382)	(26,506)	(25,221)	(21,908)	(24,566)	(31,484)	(13,246)	(26,932)	(25,032)	(24,353)
Contribution deficiency (excess)	$ 15,365	$ 12,575	$ 12,927	$ 35,675	$ 36,185	$ 31,508	$ 14,230	$ 13,097	$ 19,051	$ 41,240
City covered payroll	$ 174,919	$ 170,508	$ 161,503	$ 149,722	$ 146,605	$ 134,680	$ 63,254	$ 133,477	$ 133,378	$ 136,613
Actual contributions as a percentage of covered payroll	15.65%	15.55%	15.62%	14.63%	16.76%	23.38%	20.94%	20.18%	18.77%	17.83%

(1) - 2013 represents the short period covered January 1, 2013 to June 30, 2013 when the City changed reporting periods.
2012 and prior represent calendar year reporting periods.

See Notes to the Required Supplementary Pension Information.

Ohio Police and Fire Pension Fund

Actuarial Assumptions:

Actuarial assumptions and methods used to determine contribution rates are described below based on the actuarial valuation as of January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018:

Valuation method	Entry age normal
Amortization method	Level percent of payroll, open
Amortization period	30 years
Asset valuation method	4-year adjusted fair value with a corridor of 20% of the fair value
Investment return	8.00%
Projected salary increases	3.75% to 10.50%
Payroll increases	3.25%
Inflation assumptions	2.75%
Cost-of-living adjustments	3% simple; 2.2% simple for increase based on the lesser of the increase in CPI and 3%.

Changes in Actuarial Assumptions and Methods:

Effective on the January 1, 2017 actuarial valuation, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2016. Significant changes included a reduction of the investment rate from 8.25% to 8.00%, a reduction in the COLA from 2.6% to 2.2%, a reduction in projected salary increases and inflation assumptions by 0.5%, and updates in mortality and turnover assumptions.

Ohio Public Employees Retirement System

Actuarial Assumptions:

Actuarial assumptions and methods used to determine contribution rates are described below based on the actuarial valuation as of December 31, 2018:

Valuation method	Individual entry age
Amortization method	Level percent of payroll
Amortization period	19 years from December 31, 2018, closed
Asset valuation method	Fair value
Investment return	7.20%
Wage inflation	3.25%
Salary scale	3.25% to 10.75%, including inflation
Cost-of-living adjustments	Pre-January 7, 2013 retirees: 3.0% simple Post-January 7, 2013 retirees: 3.0% simple through 2018, then 2.15% simple

Changes in Actuarial Assumptions and Methods:

In 2017, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2015. Significant changes included a reduction of the discount rate from 8.0% to 7.5%, a reduction in the wage inflation rate from 3.75% to 3.25%, and transition from the RP-2000 mortality tables to the RP-2014 mortality tables.

In 2019, a change in assumptions included a reduction of the discount rate from 7.5% to 7.2%.

Cincinnati Retirement System

Actuarial Assumptions:

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Five-year smoothed market value
Inflation	2.75%
Salary increases, including wage inflation	3.75% to 7.50%
Investment rate of return	7.50%, net of pension plan investment expense, and including inflation

Changes of Benefit Terms:

In 2017, the Plan changes included in Ordinance 336-2016 were adopted by the City Council on October 26, 2016. In addition to incorporating many of the changes mandated by the CSA, the Ordinance also:

- Established benefit and eligibility provisions for Group E and F members not covered under the CSA similar to employees who are covered under the CSA.
- Established a universal cost-of-living adjustment (COLA) suspension period for all members.
- Established a universal 3% simple COLA rate for all members.

In 2016, there were several changes in benefit provisions as a result of the Collaborative Settlement Agreement (CSA) between the City and various plaintiff groups representing certain active and retired members of CRS as approved by the Court on October 5, 2015 and generally effective January 1, 2016.

Changes in Actuarial Assumptions and Methods:

In 2018, several changes in actuarial assumptions were made as a result of an updated experience study dated February 28, 2018. Changes included:

- Decrease in price inflation from 3.00% to 2.75%.
- Update of the retirement, withdrawal and disability rates.
- Update of the mortality rates for all members to a generational approach using the RP-2014 mortality tables.
- Assumed administrative expense as a percentage of payroll added to the total normal cost was increased from 0.75% to 0.80%.
- Update of assumed proportion of deferred vested members electing to withdraw their contributions or electing a deferred benefit.
- Update of assumed percentage of members who are married for pre-retirement survivor benefit considerations.

City of Cincinnati, Ohio
Required Supplementary Information 8
Schedule of City's Changes in Net OPEB Liability and Related Ratios (1)
Net OPEB Liability Employer Schedule
Cincinnati Retirement System
Two Fiscal Years (2)(3)
(Amounts in thousands)

	2019	2018
Total OPEB liability		
Service cost	$ 4,131	$ 6,266
Interest	25,518	22,425
Difference between expected and actual experience	13,242	
Changes of assumptions	31,333	(89,736)
Benefit payments	(21,678)	(25,446)
Net change in total OPEB liability	52,546	(86,491)
Total OPEB liability - beginning	416,780	503,271
Total OPEB liability - ending (a)	$ 469,326	$ 416,780
Plan net position		
Net investment income	$ 32,129	$ 47,714
Benefit payments	(21,678)	(25,446)
Administrative expense	(339)	(360)
Other	78	
Net change in plan net position	10,190	21,908
Plan net position - beginning	397,570	375,662
Plan net position - ending (b)	407,760	397,570
Net OPEB liability - ending (a) - (b)	$ 61,566	$ 19,210
Ratio of plan net position to total OPEB liability	86.88%	95.39%
Covered-employee payroll	$ 141,891	$ 144,555
Net OPEB liability as a percentage of covered-employee payroll	43.39%	13.29%

(1) This schedule does not include MSD.
(2) The amounts presented for each fiscal year were determined as of the City's measurement date, which is the prior fiscal year-end.
(2) Information prior to 2018 was not available. The City will continue to present information for years available until a full ten-year trend is available.

See Notes to the Required Supplementary OPEB Information.

City of Cincinnati, Ohio
Required Supplementary Information 9
Schedule of City's OPEB Contributions
Cincinnati Retirement System
Net OPEB Liability Employer Schedule
Last Ten Fiscal Years
(Amounts in thousands)

	2019	2018	2017	2016	2015	2014	2013 (1)	2012	2011	2010
Actuarially determined employer contributions	$ 3,602	$ 937	$ 5,056	$ -	$ 1,186	$ 6,142	$ 4,673	$ 363	$ 16,021	$ 36,242
Actual employer contributions										(1,404)
Contribution deficiency (excess)	$ 3,602	$ 937	$ 5,056	$ -	$ 1,186	$ 6,142	$ 4,673	$ 363	$ 16,021	$ 34,838
City covered-employee payroll (2)	$ 141,891	$ 144,555	$ 146,978	$ 144,052	$ 139,009	$ 136,378	$ 137,092	$ 133,945	$ 132,574	$ 135,912
Actual contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.03%

(1) - 2013 represents the short period covered January 1, 2013 to June 30, 2013 when the City changed reporting periods.
2012 and prior represent calendar year reporting periods.
(2) - Since contributions to the Plan, when applicable, were not based on a measure of pay, covered-employee payroll was used.

See Notes to the Required Supplementary OPEB Information.

Ohio Police and Fire Pension Fund

Actuarial Assumptions:

Actuarial assumptions and methods used to determine contribution rates are described below based on the actuarial valuation as of January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018:

Valuation method	Individual entry age
Amortization method	Level percent of payroll
Amortization period	30 years, open
Asset valuation method	Fair value
Investment return	8.00%
Wage inflation	3.25%
Salary scale	3.25% to 10.50%, including inflation
Inflation assumptions	2.75%
Cost-of-living adjustments	3% simple; 2.2% simple for increases based on the lessor of the increase in CPI and 3%.

Ohio Public Employees Retirement System

Actuarial Assumptions:

Actuarial assumptions and methods used to determine contribution rates are described below based on the health care actuarial valuation on December 31, 2017:

Valuation method	Individual entry age
Amortization method	Level percent of payroll
Amortization period	30 years, open
Asset valuation method	Fair value
Single discount rate	3.96%
Investment return	6.00%
Municipal bond rate	3.71%
Wage inflation	3.25%
Salary scale	3.25% to 10.75%, including inflation
Health care cost trend rate	10.0% initial, 3.25% ultimate in 2029

Changes in Actuarial Assumptions and Methods:

In 2019, changes in assumptions included a reduction of the investment rate of return from 6.50% to 6.00%, an increase in the municipal bond rate from 3.31% to 3.71%, resulting in an increase in the single discount rate from 3.85% to 3.96%. Another change includes adjusting the health care cost trend rate from 7.5% initial, 3.25% ultimate in 2028 to 10.0% initial, 3.25% ultimate in 2029.

Cincinnati Retirement System

Actuarial Assumptions:

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Five-year smoothed market value
Price inflation	2.75%
Salary increases, including wage inflation	3.75% to 7.50%
Long-term investment rate of return, net of pension plan investment expense, including price inflation	7.50%
Municipal bond index rate:	
Measurement date	3.89%
Prior measurement date	3.56%
Year of projected depletion:	
Measurement date	2047
Prior measurement date	2050
Single equivalent interest rate, net of OPEB plan investment expense, including price inflation on the:	
Measurement date	6.13%
Prior measurement date	6.31%
Health care cost trend rates:	
Pre-Medicare	7.75% for 2018 decreasing to an ultimate rate of 4.75% by 2028
Medicare	5.50% / 5.80% for Non-Model and Model Plans for 2018 decreasing to an ultimate rate of 4.75% by 2024 and 2025, respectively

Changes of Benefit Terms:

In 2017, the Plan changes included in Ordinance 336-2016 were adopted by the City Council on October 26, 2016. In addition to incorporating many of the changes mandated by the CSA, the Ordinance also:

- Excluded members hired after December 31, 2015 from eligibility to receive retiree health benefits;
- Established benefit and eligibility provisions for Group E and F members not covered under the CSA similar to employees who are covered under the CSA.
- Specified eligibility and postemployment contribution requirements for the retiree health benefits payable to members and beneficiaries entitled to deferred benefits.
- Modified eligibility and postemployment contribution requirements to retiree health benefits paid as the result of an in-service death.

In 2016, there were several changes in benefit provisions as a result of the Collaborative Settlement Agreement (CSA) between the City and various plaintiff groups representing certain active and retired members of CRS as approved by the Court on October 5, 2015 and generally effective January 1, 2016.

Cincinnati Retirement System (continued)

Changes in Actuarial Assumptions and Methods:

In 2017, future contribution rates for retiree health benefit recipients are now based upon the projected retiree health care costs associated with each projection year's closed group of participants.

In 2018, several changes in actuarial assumptions were made as a result of an updated experience study dated February 28, 2018. Changes included:

- Increase in the Municipal Bond Index Rate from 3.56% as of June 30, 2017 to 3.89% as of June 30, 2018.
- Decrease in the discount rate from 6.31% as of June 30, 2017 to 6.13% as of June 30, 2018.
- Decrease in price inflaction from 3.00% to 2.75%.
- Update of the retirement, withdrawal and disability rates.
- Update of the mortality rates for all members to a generational approach using the RP-2014 mortality tables.
- Update of the merit salary scale.
- Update of assumed rates of health care inflation.
- Update of assumed rates of health benefit plan participation.
- Update of the Select Plan and the Model Plan contribution rates.
- Update of the DROP participation rates
- Inclusion of part-time employees in the Plan's population as of December 31, 2017.

Cincinnati Retirement System

REQUIRED SUPPLEMENTARY INFORMATION 11

Schedule of Changes in Net Pension Liability and Related Ratios

(Amounts In Thousands)

	2019	2018	2017	2016	2015	2014
Total pension liability						
Service Cost	$ 23,750	$ 22,834	$ 20,576	$ 31,764	$ 27,785	$ 25,937
Interest	172,502	163,313	159,912	143,383	149,052	148,408
Benefit changes			29,208	(76,301)		
Difference between expected and actual experience	46,025	29,889	3,545	4,137	(14,024)	
Changes of assumptions	538,042	50,392		(627,693)	155,948	(17,827)
Benefit payments and refunds	(169,901)	(168,482)	(167,320)	(163,931)	(161,407)	(157,934)
Net change in total pension liability	$ 610,418	$ 97,946	$ 45,921	$ (688,641)	$ 157,354	$ (1,416)
Total pension liability - beginning	2,359,689	2,261,743	2,215,822	2,904,463	2,747,109	2,748,525
Total pension liability - ending (a)	$ 2,970,107	$ 2,359,689	$ 2,261,743	$ 2,215,822	$ 2,904,463	$ 2,747,109
Plan net position						
Contributions – employer	$ 33,763	$ 32,586	$ 30,868	$ 67,939	$ 29,084	$ 37,740
Contributions – member	19,457	18,873	17,740	16,337	16,186	15,059
Net investment income	76,163	140,314	209,299	(11,631)	49,138	258,382
Benefit payments and refunds	(169,901)	(168,482)	(167,320)	(163,931)	(161,407)	(157,934)
Administrative expense	(1,472)	(1,485)	(1,572)	(5,418)	(1,570)	(1,384)
Other				237,897		
Net change in plan net position	$ (41,990)	$ 21,806	$ 89,015	$ 141,193	$ (68,569)	$ 151,863
Plan net position – beginning	$ 1,762,196	$ 1,740,390	$ 1,651,375	$ 1,510,182	$ 1,578,751	$ 1,426,888
Plan net position - ending (b)	$ 1,720,206	$ 1,762,196	$ 1,740,390	$ 1,651,375	$ 1,510,182	$ 1,578,751
Net pension liability - ending (a) - (b)	$ 1,249,901	$ 597,493	$ 521,353	$ 564,447	$ 1,394,281	$ 1,168,358
Total pension liability	$ 2,970,107	$ 2,359,689	$ 2,261,743	$ 2,215,822	$ 2,904,463	$ 2,747,109
Plan net position	$ 1,720,206	$ 1,762,196	$ 1,740,390	$ 1,651,375	$ 1,510,182	$ 1,578,751
Net pension liability	$ 1,249,901	$ 597,493	$ 521,353	$ 564,447	$ 1,394,281	$ 1,168,358
Ratio of plan net position to total pension liability	57.92%	74.68%	76.95%	74.53%	52.00%	57.47%
Covered payroll	$ 215,683	$ 208,317	$ 196,445	$ 174,963	$ 164,575	$ 163,477
Net pension liability as a percentage of covered payroll	579.51%	286.82%	265.39%	322.61%	847.20%	714.69%
Money -Weighted Rate of Return on Pension Plan Investments	4.15%	7.83%	12.11%	-0.53%	0.97%	16.65%

* For fiscal year 2019 only six years of data are available. The chart will eventually present ten years.

Cincinnati Retirement System

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Required Supplementary Information 12

(Amounts in thousands)

Fiscal year	2019	2018	2017	2016	2015	2014	2013*	2012	2011	2010
Actuarially determined employer contribution	$ 52,709	$ 48,046	$ 46,689	$ 69,939	$ 75,566	$ 78,101	$ 33,500	$ 49,952	$ 54,875	$ 80,882
Actual employer contributions:										
City of Cincinnati Financial Reporting Entity	27,382	26,506	25,221	21,908	24,566	31,484	13,246	26,932	25,032	24,353
City of Cincinnati Operating Unit (MSD)	6,381	6,080	5,647	4,701	4,518	6,256	2,904	6,676	6,128	5,676
Total Actual employer contributions	33,763	32,586	30,868	26,609	29,084	37,740	16,150	33,608	31,160	30,029
Annual contribution deficiency/(excess)	$ 18,946	$ 15,460	$ 15,821	$ 43,330	$ 46,482	$ 40,361	$ 17,350	$ 16,344	$ 23,715	$ 50,853
Covered payroll	$ 215,683	$ 208,317	$ 196,445	$ 174,963	$ 164,575	$ 163,477	$ 77,637	$ 167,148	$ 165,029	$ 167,589
Actual contributions as a percentage of covered payroll	15.65%	15.64%	15.71%	15.21%	17.67%	23.09%	20.80%	20.11%	18.88%	17.92%

* 2013 represents the short period covering January 1, 2013 to June 30, 2013 when the City changed reporting periods. 2012 and prior represent calendar year reporting periods.

Valuation date: The actuarially determined contribution rates are calculated as of the December 31, eighteen months prior to the fiscal year end in which contributions are reported (as of December 31, 2017 for *the fiscal year ending June 30, 2019 contributions).*

Key Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method: Entry Age Normal Cost Mehod

Amortization method: Level dollar, open

Remaining amortization period: 30 years; Open

Asset Valuation method: 5 year Smoothed Value

Inflation: 2.75%

Discount Rate: 7.5% net of pension plan investment expenses

Cincinnati Retirement System
REQUIRED SUPPLEMENTARY INFORMATION 13
Notes to the Required Pension Information

Actuarial Assumptions:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Five-year smoothed market value
Inflation	2.75%
Salary increases, including wage inflation	3.75% to 7.5%
Investment rate of return	7.50%, net of pension plan investment expense, and including inflation

Changes of Benefit Terms:

In 2017, the Plan changes included in Ordinance 336-2016 were adopted by the City Council on October 26, 2016. In addition to incorporating many of the changes mandated by the CSA, the Ordinance also:

- Established benefit and eligibility provisions for Group E and F members not covered under the CSA similar to employees who are covered under the CSA.
- Established a universal cost-of-living adjustment (COLA) suspension period for all members.
- Established a universal 3% simple COLA rate for all members.

In 2016, there were several changes in benefit provisions as a result of the Collaborative Settlement Agreement (CSA) between the City and various plaintiff groups representing certain active and retired members of CRS as approved by the Court on October 5, 2015 and generally effective January 1, 2016.

Changes in Actuarial Assumptions and Methods:

In 2019, there were no changes in acturial assumptions and methods.

Method and assumptions used in calculation of actuarially determined contributions:

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of December 31, eighteen months prior to the endof the fiscal year in which contributions are reported (as of December 31, 2017 for the fiscal year 2019 contributions). The following actuarial methods and assumptions were used to determine actuarial contribution rates reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, open
Amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases, including wage inflation	3.75% to 7.50%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, and including inflation

Cincinnati Retirement System
REQUIRED SUPPLEMENTARY INFORMATION 14
Schedule of Changes in Total OPEB Liability and Related Ratios
(Amounts In Thousands)

	2019	2018	2017
Total OPEB liability			
Service Cost	$ 6,110	$ 5,076	$ 7,669
Interest	34,288	31,360	27,446
Difference between expected and actual experience	2,516	16,272	
Changes of assumptions	67,838	38,505	(109,830)
Benefit payments	(31,119)	(26,640)	(31,144)
Total Change in OPEB Liability	$ 79,633	$ 64,573	$ (105,859)
Total OPEB Liability - Beginning	$ 574,678	$ 510,105	$ 615,964
Total OPEB Liability - Ending (b)	$ 654,311	$ 574,678	$ 510,105
Plan fiduciary net position			
Net investment income	$ 21,589	$ 39,483	$ 58,398
Benefit payments	(31,119)	(26,640)	(31,144)
Administrative expense	(418)	(417)	(440)
Net change in plan net position	$ (9,948)	$ 12,426	$ 26,814
Plan net position – beginning	$ 499,020	$ 486,594	$ 459,780
Plan net position - ending (b)	$ 489,072	$ 499,020	$ 486,594
Net OPEB liability - ending (a) - (b)	$ 165,239	$ 75,658	$ 23,511
Money -Weighted Rate of Return on Pension Plan Investments	4.15%	7.83%	12.11%
Plan Fiduciary Net Position as a percent of the Total OPEB Liability	74.75%	86.83%	95.39%
Covered-employee Payroll	$ 174,957	$ 177,713	$ 179,887
Net OPEB Liability as a percent of covered payroll	94.45%	42.57%	13.07%

* For fiscal year 2019 only three years of data is available. The chart will eventually present ten years.

Cincinnati Retirement System

SCHEDULE OF EMPLOYER CONTRIBUTIONS - OPEB

Required Supplementary Information 15

(Amounts in thousands)

Fiscal year	2019	2018	2017	2016	2015	2014	2013*	2012	2011	2010
Actuarially determined employer contribution	$ 4,442	$ 1,262	$ 6,188		$ 1,404	$ 7,363	$ 5,697	$ 453	$ 19,943	$ 44,689
Actual employer contributions:										
City of Cincinnati Financial Reporting Entity										1,404
City of Cincinnati Operating Unit (MSD)										327
Total Actual employer contributions										1,731
Annual contribution deficiency/(excess)	$ 4,442	$ 1,262	$ 6,188		$ 1,404	$ 7,363	$ 5,697	$ 453	$ 19,943	$ 42,958
Covered payroll **										$ 167,589
Covered-employee payroll ***	$ 174,957	$ 177,713	$ 179,887	$ 174,963	$ 164,575	$ 163,477	$ 167,148	$ 167,148	$ 165,029	
Actual contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.03%

* 2013 represents the short period covering January 1, 2013 to June 30, 2013 when the City changed reporting periods. 2012 and prior represent calendar year reporting periods.

** In 2010, employer contributions were based upon Covered Payroll.

*** Beginning in 2011 there were no employer contributions. Since payroll was not a basis for employer contributions, covered employee payroll is presented for 2011 through 2019.

Valuation date: The actuarially determined contribution rates are calculated as of the December 31, eighteen months prior to the calendar year end in which contributions are reported.

The following actuarial methods and assumptions were used to determine actuarial contribution rates:

Actuarial cost method: Entry age normal

Amortization method: 30 year level dollar

Discount rate: 7.50%

Salary increase: Initial 7.5% dropping to 3.75% by the 21st year of service

Asset Valuation method: 5 year smoothed market

Price inflation: 2.75%

Amortization growth rate: 0.00%

Mortality: RP-2014 Healthy Dataset Mortality table set forward two years for males and females with fully generational projected mortality improvements using MP-2017

Cincinnati Retirement System
REQUIRED SUPPLEMENTARY INFORMATION 16
Notes to the Required OPEB Information

Changes of Benefit Terms since prior report:

None.

Changes in assumptions and other inputs since prior report:

- The Municipal Bond Index Rate changed from 3.89% as of June 30, 2018 to 3.50% as of June 30, 2019.
- The discount rate (SEIR) changed from 6.13% as of June 30, 2018 to 5.07% as of June 30, 2019.
- Part-time employees are included in the plan's population as of December 31, 2018.
- The health care cost trend rates were updated to reflect the current market place.

Method and assumptions used in calculation of actuarially determined contributions:

The Actuarially Determined Contribution rates, as a percentage of payroll, used to determine the the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions are calculated each year with the annual valuation. The following actuarial methods and assumptions (from the December 31, 2017 actuarial valuation) were used to determine contribution amounts reported in that schedule for the fiscal year ending on June 30, 2019:

Actuarial cost method	Entry age
Amortization method	Level dollar, open
Amortization period	Open 30 year period
Asset valuation method	5-year smoothed market
Inflation	CPI: 2.75% per year Medical CPI: 3.25% per year
Expected Return on Assets	7.50%, net of pension plan investment expense, and including wage inflation
Salary increases, including wage inflation	3.75% to 7.50%
Initial health care cost trend rates:	
Pre Medicare	8.00%
Medicare	8.86%
Ultimate health care cost trend rates:	
Pre Medicare	4.00%
Medicare	4.00%
Year ultimate health care trend rates reached:	
Pre Medicare	2033
Medicare	2033

Please refer to the December 31, 2017 Retiree Health Benefits Plan actuarial valuation report for details about the data, assumptions, methods, and plan provisions used in the determination of the plan's actuarially determined contribution rates for the fiscal year ending on June 30, 2019.

(This page intentionally left blank.)

City of Cincinnati, Ohio
Budgetary Comparison Schedule
Non GAAP
For the fiscal year ended June 30, 2019
(Amounts in thousands)

	General Fund			
	Budgeted Amounts			Variance with Budget - Positive (Negative)
	Original	Final	Actual Amounts	
General Fund				
Revenues				
Taxes	$ 313,932	$ 313,223	$ 321,320	$ 8,097
Licenses and Permits	23,316	23,316	20,374	(2,942)
Use of Money and Property	11,085	11,085	13,267	2,182
Intergovernmental Revenue	22,145	22,145	23,449	1,304
Charges for Services	31,223	31,223	31,869	646
Miscellaneous	3,006	3,046	3,402	356
Total Revenues	404,707	404,038	413,681	9,643
EXPENDITURES				
Current				
General Government	66,222	66,670	64,276	2,394
Community Development	6,925	9,366	9,046	320
Parks and Recreation	24,994	24,758	24,564	194
Public Safety	264,973	268,243	267,749	494
Transportation and Engineering	3,083	2,864	2,798	66
Public Services	15,238	15,718	15,590	128
Public Health	17,067	16,552	16,518	34
Nondepartmental Employee Benefits	4,448	4,933	4,844	89
Capital Outlay	29	29	26	3
Total Expenditures	402,979	409,133	405,411	3,722
Deficiency of Revenue under Expense	1,728	(5,095)	8,270	13,365
Other Financing Sources (Uses)				
Transfers In	1,200	1,300	1,300	
Transfers (Out)	(2,719)	(5,699)	(5,699)	
Total Other Financing Sources (Uses)	(1,519)	(4,399)	(4,399)	
Change in Fund Balance	209	(9,494)	3,871	13,365
Cancellation of Prior Years Encumbrances			1,636	1,636
Fund balances - beginning	22,278	22,278	22,278	
Fund balances - ending	$ 22,487	$ 12,784	$ 27,785	$ 15,001

Adjustments necessary to convert the results of operations at end of year on the budget basis to the modified accrual basis (GAAP) are as follows:

Excess (Deficiency) of revenues and other financing sources over (under) expenditures and other uses per the Budgetary Comparison Schedule	$ 3,871
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at June 30, 2018	(20,779)
Accrued as receivables at June 30, 2019 but not recognized in budget	27,253
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during prior years	(9,145)
Recognized as expenditures in the budget	12,005
(Increases) decreases from expenditures:	
Accrued as liabilities at June 30, 2018 recognized as expenditures (GAAP) but not in budget	8,795
Accrued as liabilities at June 30, 2019	(11,474)
Net Change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance (Page 44)	$ 10,526

See notes to required supplementary information.

City Of Cincinnati, Ohio
Note to the Required Supplementary Information
June 30, 2019

Note A- Budgetary Data

An annual operating budget is legally adopted each fiscal year for the General Fund, Debt Service Fund, Capital Projects Fund and the following Special Revenue Funds: Health Services, Street Construction Maintenance and Repair, Income Tax Infrastructure, Income Tax Transit, Motor Vehicle License, and Special Recreation, Special Parks, and Streetcar Operations. The budgetary data reports included within this report are prepared on a cash basis of accounting, with the exception of certain accrued personal service and employee benefit costs. Encumbrances, which do not lapse at year-end, are included as expenditures in the current year budget (Non-GAAP). The budgetary process begins at least six months prior to the fiscal year for which the budget is to be adopted, with the City certifying the proposed budget to the County Auditor by January 20. By July 1, City Council may adopt annual or temporary appropriation measures using, in part, the official certificate of estimated resources approved by the County Budget Commission and tax rates certified by the County Auditor. By October 1, City Council must adopt annual appropriation ordinances. Only unencumbered appropriations lapse at end of the fiscal period.

There are several other special revenue and permanent appropriated funds whose revenues are mostly grants which are appropriated monthly as revenues are receipted. The other special revenue funds include: Tax Increment Financing Funds, Recreation, Parks, Safety, Health, Cincinnati Blue Ash Airport, Community Development, Department of Labor Grants, and Other. The permanent funds include: Groesbeck Endowment, Schmidlapp Park Music, W. M. Ampt Music Endowment, Crosley Field Trust, Kroger Trust, Yeatman's Cove Park Trust, and Park Board Fund. The budgets for these funds in the reports included herein are equivalent to the funds expenditures at year end. Outstanding encumbrances are re-appropriated in the next period's budget. The budgeted revenue is the amount of resources available for expenditures within the period.

The levels of appropriation control for each budgeted expenditure classification that may not be exceeded are: personal services, non-personal services, capital outlay, and debt service. Any revisions that alter the budgeted expenditure classification of any division within a City department must be approved by City Council. During the period, several supplementary appropriations were necessary.

SUPPLEMENTARY INFORMATION

(This page intentionally left blank.)

MAJOR GOVERNMENTAL FUNDS

General Fund - is the general operating fund for the City. It is used to account for resources, traditionally associated with governments, which are not required to be accounted for in another fund.

Capital Projects Fund - is used primarily to account for resources restricted to construct or acquire governmental fund capital assets. Such resources are derived principally from proceeds of general obligation debt, federal and state grants and City income tax.

Debt Service Fund - accounts for the resources accumulated and payments made for principal and interest on general obligation debt and capital lease payments of the governmental funds.

Tax Increment Financing Fund - accounts for service payments in lieu of property taxes, capital and debt service expenditures from Tax Increment Financing Districts and Projects.

(This page intentionally left blank.)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
Revenues				
Taxes				
Real Property	$ 26,843	$ 26,843	$ 26,491	$ (352)
City Income Tax	280,700	280,700	288,826	8,126
Outdoor Advertising Tax	709			
Admissions and Other	5,680	5,680	6,003	323
Total Taxes	313,932	313,223	321,320	8,097
Licenses and Permits				
Street Use	5,039	5,039	5,506	467
Police and Protective	78	78	214	136
Beer and Liquor	600	600	677	77
Business and Merchandising	4,015	4,015	3,602	(413)
Amusements	59	59	71	12
Professional and Occupational	207	207	204	(3)
Buildings, Structures and Equipment	13,318	13,318	10,100	(3,218)
Total Licenses and Permits	23,316	23,316	20,374	(2,942)
Use of Money and Property				
Fines, Forfeits and Penalties	7,400	7,400	6,826	(574)
Income from Treasury Investments	3,500	3,500	6,289	2,789
Rents	185	185	151	(34)
General Concessions and Commissions			1	1
Total Use of Money and Property	11,085	11,085	13,267	2,182
Intergovernmental Revenue				
Proportionately Shared State Taxes				
Local Government Fund - Sales, Franchise, State Income Tax	12,000	12,000	12,654	654
Casino Tax-County Share	5,000	5,000	4,913	(87)
Casino Tax-Host City	3,000	3,000	3,376	376
State Income Tax - Real Property Tax Reduction	2,145	2,145	2,506	361
Total Intergovernmental Revenue	22,145	22,145	23,449	1,304
Charges for Services				
General Government	9,345	9,345	10,429	1,084
Public Recreation			1	1
City Planning				
Other Inspection Certificates	2,980	2,980	3,425	445
Elevator Certificates	690	690	903	213
Public Safety				
Police and Communication Charges	392	392	437	45
Motor Vehicle Response	600	600	649	49
Impounded Vehicle Fees	400	400	617	217
Protective Inspection Fees	230	230	193	(37)
Protective Service - Burglary Alarm	595	595	680	85
Emergency Transportation Service	8,633	8,633	8,859	226
Other Public Safety Charges	787	787	967	180
Parking Facilities	5,032	5,032	3,589	(1,443)
Public Services				
Recycling Incentive Fee	380	380	325	(55)
Other Public Services Charges	544	544	207	(337)
Public Health				
Vital Statistics	612	612	588	(24)
Other Public Health charges	3	3		(3)
Total Charges for Current Services	31,223	31,223	31,869	646
Miscellaneous	3,006	3,046	3,402	356
Total Revenues	404,707	404,038	413,681	9,643

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
(Continued)				
Expenditures				
City Council				
Personal Services	$ 2,025	$ 2,119	$ 2,114	$ 5
Non Personal Services	36	25	21	4
Total City Council	2,061	2,144	2,135	9
Office of the Mayor				
Personal Services	806	822	747	75
Non Personal Services	16	16	13	3
Total Office of the Mayor	822	838	760	78
Office of the Clerk of Council				
Personal Services	516	518	507	11
Non Personal Services	133	143	140	3
Total Office of the Clerk of Council	649	661	647	14
Department of Enterprise Technology Solutions				
Personal Services	5,404	5,239	5,239	
Non Personal Services	1,040	567	567	
Total Department of Enterprise Technology Services	6,444	5,806	5,806	
Department of the City Manager				
Office of the City Manager				
Personal Services	2,380	2,250	2,217	33
Non Personal Services	790	1,862	1,827	35
Total Office of the City Manager	3,170	4,112	4,044	68
Division of Budget and Evaluation				
Personal Services	950	840	838	2
Non Personal Services	69	75	66	9
Total Division of Budget and Evaluation	1,019	915	904	11
Division of Emergency Communications				
Personal Services	10,882	10,782	10,039	743
Non Personal Services	184	275	199	76
Total Division of Emergency Communications	11,066	11,057	10,238	819
Office of Environment and Sustainability				
Personal Services	571	590	581	9
Non Personal Services	1,878	1,935	1,929	6
Total Office of Environment and Sustainability	2,449	2,525	2,510	15
Division of Performance and Data Analytics				
Personal Services	717	719	663	56
Non Personal Services	100	99	81	18
Total Division of Performance and Data Analytics	817	818	744	74
Internal Audit				
Personal Services	404	404	389	15
Non Personal Services	7	6	5	1
Total Internal Audit	411	410	394	16
Total Department of the City Manager	18,932	19,837	18,834	1,003
Citizen's Complaint Authority				
Personal Services	644	615	614	1
Non Personal Services	27	46	41	5
Total Citizen's Complaint Authority	671	661	655	6
Department of Economic Inclusion				
Personal Services	886	864	834	30
Non Personal Services	83	107	106	1
Total Department of Economic Inclusion	969	971	940	31

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
(Continued)				
Expenditures				
Department of Law				
Civil Division				
Personal Services	$ 3,949	$ 3,995	$ 3,988	$ 7
Non Personal Services	486	755	642	113
Total Civil Division	4,435	4,750	4,630	120
Office of Administrative Hearings and Prosecution				
Personal Services	2,930	2,640	2,591	49
Non Personal Services	161	160	130	30
Total Office of Administrative Hearings and Prosecution	3,091	2,800	2,721	79
Total Department of Law	7,526	7,550	7,351	199
Department of Human Resources				
Personal Services	1,292	1,264	1,264	
Non Personal Services	494	512	486	26
Total Department of Human Resources	1,786	1,776	1,750	26
Department of Finance				
Office of the Director				
Personal Services	371	377	367	10
Non Personal Services	24	98	75	23
Capital Outlay				
Total Office of the Director	395	475	442	33
Division of Accounts and Audits				
Personal Services	1,470	1,360	1,314	46
Non Personal Services	100	112	109	3
Total Division of Accounts and Audits	1,570	1,472	1,423	49
Division of Treasury				
Personal Services	712	654	641	13
Non Personal Services	252	238	173	65
Total Division of Treasury	964	892	814	78
Division of Risk Management				
Non Personal Services	157	164	159	5
Total Division of Risk Management	157	164	159	5
Division of Income Tax				
Personal Services	2,800	2,735	2,617	118
Non Personal Services	381	374	270	104
Total Division of Income Tax	3,181	3,109	2,887	222
Division of Purchasing				
Personal Services	795	635	568	67
Non Personal Services	128	231	231	
Total Division of Purchasing	923	866	799	67
Total Department of Finance	7,190	6,978	6,524	454
Department of Community and Economic Development				
Director's Office and Administration				
Personal Services	793	865	863	2
Non Personal Services	3,772	4,729	4,707	22
Total Director's Office and Administration	4,565	5,594	5,570	24
Housing Division				
Personal Services	121	132	118	14
Non Personal Services	564	1,398	1,392	6
Total Housing Division	685	1,530	1,510	20

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
(Continued)				
Expenditures				
Department of Community and Economic Development (Continued)				
Economic Development and Major/Special Projects Divisions				
Personal Services	$ 610	$ 505	$ 291	$ 214
Non Personal Services	1,065	1,737	1,675	62
Total Economic Development and Major/Special Projects Divisions	1,675	2,242	1,966	276
Total Department of Community and Economic Development	6,925	9,366	9,046	320
Department of City Planning				
Personal Services	603	595	501	94
Non Personal Services	47	45	44	1
Total Department of City Planning	650	640	545	95
Department of Public Recreation				
West Region Division				
Personal Services	2,561	2,561	2,553	8
Non Personal Services	469	468	465	3
Total West Region Division	3,030	3,029	3,018	11
East Region Division				
Personal Services	1,784	1,784	1,774	10
Non Personal Services	384	383	367	16
Total East Region Division	2,168	2,167	2,141	26
Central Region Division				
Personal Services	2,155	2,155	2,145	10
Non Personal Services	406	404	388	16
Total Central Region Division	2,561	2,559	2,533	26
Maintenance Division				
Personal Services	2,074	1,895	1,895	
Non Personal Services	997	993	990	3
Total Maintenance Division	3,071	2,888	2,885	3
Division of Athletics				
Personal Services	2,607	2,857	2,849	8
Non Personal Services	380	443	431	12
Total Division of Athletics	2,987	3,300	3,280	20
Division of Support Services				
Personal Services	2,099	1,961	1,960	1
Non Personal Services	179	190	189	1
Capital Outlay	26	26	26	
Total Division of Support Services	2,304	2,177	2,175	2
Total Department of Public Recreation	16,121	16,120	16,032	88
Department of Parks				
Office of the Director				
Personal Services	266	266	214	52
Non Personal Services	1	1	1	
Total Office of the Director	267	267	215	52
Division of Operations and Facility Management				
Personal Services	3,810	3,527	3,501	26
Non Personal Services	2,181	2,226	2,223	3
Total Division of Operations and Facility Management	5,991	5,753	5,724	29
Division of Administration and Program Services				
Personal Services	1,848	1,859	1,859	
Non Personal Services	793	785	760	25
Total Division of Administration and Program Services	2,641	2,644	2,619	25
Total Department of Parks	8,899	8,664	8,558	106

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
(Continued)				
Expenditures				
Department of Building and Inspections				
Building Division				
Personal Services	$ 6,836	$ 6,520	$ 6,455	$ 65
Non Personal Services	499	615	606	9
Total Building Division	7,335	7,135	7,061	74
Division of Building Inspections, Licenses and Permits				
Personal Services	2,786	2,508	2,472	36
Non Personal Services	247	273	272	1
Total Division of Building Inspections, Licenses and Permits	3,033	2,781	2,744	37
Total Department of Buildings and Inspections	10,368	9,916	9,805	111
Department of Police				
Patrol Bureau				
Personal Services	94,958	96,246	96,246	
Non Personal Services	6,769	6,736	6,735	1
Total Patrol Bureau	101,727	102,982	102,981	1
Investigations Bureau				
Personal Services	18,307	18,394	18,394	
Non Personal Services	1,486	1,479	1,479	
Total Investigations Bureau	19,793	19,873	19,873	
Support Bureau				
Personal Services	9,494	9,186	9,186	
Non Personal Services	2,189	2,583	2,583	
Total Support Bureau	11,683	11,769	11,769	
Administration Bureau				
Personal Services	11,441	11,071	11,071	
Non Personal Services	2,804	2,662	2,662	
Total Administration Bureau	14,245	13,733	13,733	
Total Department of Police	147,448	148,357	148,356	1
Department of Fire				
Division of Response				
Personal Services	99,073	101,401	101,047	354
Non Personal Services	7,376	7,502	7,502	
Total Division of Response	106,449	108,903	108,549	354
Division of Support Services				
Personal Services	9,462	8,997	8,858	139
Non Personal Services	1,614	1,986	1,986	
Total Division of Support Services	11,076	10,983	10,844	139
Total Department of Fire	117,525	119,886	119,393	493
Department of Transportation and Engineering				
Office of the Director				
Personal Services	416	310	303	7
Non Personal Services	68	59	54	5
Total Office of the Director	484	369	357	12
Division of Transportation Planning				
Personal Services	45	47	47	
Non Personal Services	14	12	1	11
Total Division of Transportation Planning	59	59	48	11
Division of Engineering				
Personal Services	45	(6)	(7)	1
Non Personal Services	53	41	28	13
Total Division of Engineering	98	35	21	14

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
(Continued)				
Expenditures				
Department of Transportation and Engineering (Continued)				
Division of Traffic Engineering				
Personal Services	$ 159	$ 129	$ 129	
Non Personal Services	2,283	2,272	2,243	$ 29
Total Division of Traffic Engineering	2,442	2,401	2,372	29
Total Department of Transportation and Engineering	3,083	2,864	2,798	66
Department of Public Services				
Office of the Director				
Personal Services	964	1,043	1,033	10
Non Personal Services	92	91	91	
Total Office of the Director	1,056	1,134	1,124	10
Division of Traffic and Road Operations				
Non Personal Services		200	187	13
Total Traffic and Road Operations		200	187	13
Neighborhood Operations Division				
Personal Services	5,706	5,632	5,539	93
Non Personal Services	5,339	5,702	5,694	8
Total Neighborhood Operations Division	11,045	11,334	11,233	101
Division of City Facility Management				
Personal Services	102	102	99	3
Non Personal Services	2,873	2,786	2,785	1
Capital Outlay				
Debt Service				
Total City Facility Management	2,975	2,888	2,884	4
Division of Fleet Services				
Personal Services	161	161	161	
Non Personal Services	1	1	1	
Total Fleet Services	162	162	162	
Total Department of Public Services	15,238	15,718	15,590	128
Department of Public Health				
Office of the Commissioner				
Personal Services	2,091	1,859	1,859	
Non Personal Services	206	201	201	
Capital Outlay	3	3		3
Total Office of the Commissioner	2,300	2,063	2,060	3
Office of Technical Resources				
Personal Services	2,070	1,998	1,993	5
Non Personal Services	472	469	467	2
Total Office of Technical Resources	2,542	2,467	2,460	7
Office of Community Health Services				
Personal Services	3,676	3,730	3,730	
Non Personal Services	264	260	260	
Total Office of Community Health Services	3,940	3,990	3,990	
Division of Primary Care - Programs				
Personal Services	2,335	2,086	2,085	1
Non Personal Services	126	125	125	
Total Division of Primary Care - Programs	2,461	2,211	2,210	1
Division of Primary Care - Centers				
Personal Services	4,580	4,583	4,583	
Non Personal Services	7	7	7	
Total Division of Primary Care - Centers	4,587	4,590	4,590	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended June 30, 2019
(Amounts in Thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Fund				
(Continued)				
Expenditures				
Department of Public Health (Continued)				
Division of School and Adolescent Health				
Personal Services	$ 1,194	$ 1,189	$ 1,167	$ 22
Non Personal Services	46	45	41	4
Total Division of School and Adolescent Health	1,240	1,234	1,208	26
Total Department of Public Health	17,070	16,555	16,518	37
Nondepartmental Accounts				
Employee Benefits				
Public Employee Assistance	288	309	288	21
Workers' Compensation Insurance	3,234	3,234	3,233	1
Police Officers and Firefighters' Insurance	290	290	235	55
State Unemployment Compensation	148	148	136	12
Lump Sum Payments	488	952	952	
Professional Services and Legal Fees				
Judgments Against the City	900	900	898	2
Audit and Examiners' Fees	370	370	370	
Hamilton County Fees and Estate Tax Adjustment	525	525	413	112
County Clerk Fees	350	350	350	
Election Expense	155	155	131	24
Miscellaneous Accounts				
Enterprise Software and Licenses	4,674	5,283	5,283	
Memberships and Lobbyists	261	254	150	104
Manager's Office Obligations	174	231	208	23
Downtown Special Improvement District	45	45	3	42
Greater Cincinnati Redevelopment Authority	700	700	700	
Property Investment Reimbursement Agreements		18	18	
Reserve for Contingencies		61		61
Total Nondepartmental Accounts	12,602	13,825	13,368	457
Total Expenditures	402,979	409,133	405,411	3,722
Excess (deficiency) of revenues over (under) expenditures	1,728	(5,095)	8,270	13,365
Other Financing Sources (Uses)				
Transfers In	1,200	1,300	1,300	
Transfers (Out)	(2,719)	(5,699)	(5,699)	
Total Other Financing Sources (Uses)	(1,519)	(4,399)	(4,399)	
Excess (Deficiency) of Revenue over (under) Expenditures and Other Financing Sources (Uses)	209	(9,494)	3,871	13,365
Cancellation of Prior Years Encumbrances			1,636	1,636
Fund balances - beginning	22,278	22,278	22,278	
Fund balances - ending	$ 22,487	$ 12,784	$ 27,785	$ 15,001

City of Cincinnati, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

GENERAL FUND	
Revenues	
Taxes	
Property Taxes	$ 26,502
City Income Tax	288,736
Other Taxes	6,003
Total Taxes	321,241
Licenses and Permits	
Street Use	5,506
Police and Protective	214
Beer and Liquor	671
Business and Merchandising	3,601
Amusements	71
Professional and Occupational	119
Buildings, Structures and Equipment	10,184
Total Licenses and Permits	20,366
Use of Money and Property	
Fines, Forfeits and Penalties	6,256
Income from Treasury Investments	12,107
Rents	69
Total Use of Money and Property	18,432
Intergovernmental Revenue	
Proportionately shared State Taxes	
Local Government Fund - Sales, Franchise, State Income Tax	12,832
State Income Tax - Real Property Tax Reduction	2,506
Estate Tax	
Casino Tax - County Share	4,948
Casino Tax - Host City Share	3,413
Payments from Other Governmental Units	20
Revenues from Private Sources	40
Total Intergovernmental Revenue	23,759

(Continued)

City of Cincinnati, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

GENERAL FUND		
(Continued)		
Charges for Services		
General Government	$	9,984
Planning and Buildings		
Other Inspection Certificates		3,429
Elevator Certificates		880
Public Recreation		
Public Safety		
Police and Communication Charges		496
Impounded Vehicle Fees		1,266
Protective Inspection Fees		197
Protective Service - Burglary Alarm		196
Emergency Transportation Service		8,795
Other Public Safety Charges		1,388
Public Services		561
Public Health		
Vital Statistics		588
Total Charges for Current Services		27,780
Miscellaneous		3,808
Total Revenues		415,386
Expenditures		
City Council		2,118
Office of the Clerk of Council		677
Office of the Mayor		761
Department of the City Manager		
Office of the City Manager		3,958
Division of Budget and Evaluation		931
Office of Environment and Sustainability		2,384
Division of Performance and Data Analytics		726
Division of Internal Audit		397
Total Department of City Manager		8,396
Citizen's Complaint and Internal Audit		664

(Continued)

City of Cincinnati, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

GENERAL FUND
(Continued)
Expenditures

Department of Economic Inclusion	$	941
Department of Law		7,343
Department of Human Resources		1,609
Department of Finance		
Office of the Director		404
Division of Accounts and Audits		1,471
Division of Treasury		784
Division of Risk Management		159
Division of Income Tax		2,956
Division of Purchasing		896
Total Department of Finance		6,670
Department of City Planning and Buildings		
Office of the Director		546
Total Department of City Planning and Buildings		546
Department of Community Development		
Office of the Director		5,479
Division of Housing Development		793
Division of Community Development		1,785
Total Department of Community Development		8,057
Department of Public Recreation		
Division of Community Activities - West Region Division		3,079
Division of Community Activities - East Region Division		2,172
Division of Community Activities - Central Region Division		2,549
Division of Community Activities - Maintenance Division		2,997
Division of Athletics		3,629
Division of Administration		2,383
Total Department of Public Recreation		16,809
Department of Parks Administration and Program Services		
Office of the Director		382
Division of Operations and Facility Management		5,744
Division of Planning, Design and Development		2,763
Total Department of Parks Administration and Program Services		8,889

(Continued)

City of Cincinnati, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

GENERAL FUND
(Continued)
Expenditures

Department of Buildings and Inspections		
Division of Buildings	$	7,395
Division of Building Inspections, Licenses and Permits		2,462
Total Department of Buildings and Inspections		9,857
Department of Police		
Division of Police		150,774
Emergency Communications Center		10,474
Total Department of Police		161,248
Department of Fire		120,397
Department of Transportation and Engineering		
Office of the Director		377
Division of Engineering		17
Division of Transportation Planning		45
Division of Traffic Engineering		2,340
Total Department of Transportation and Engineering		2,779
Department of Public Services		
Office of the Director		1,127
Division of Traffic and Road Operations		473
Division of Neighborhood Operations		11,348
Division of City Facility Management		2,978
Division of Fleet Services		163
Total Department of Public Services		16,089
Department of Enterprise Technology Solutions		5,812
Department of Public Health		
Office of the Commissioner		2,270
Division of Technical Resources		2,420
Division of Community Health Services		4,051
Division of Primary Care - Programs		2,224
Division of Primary Care - Health Centers		4,624
Division of Primary Care - Other		1,444
Total Department of Public Health		17,033

(Continued)

City of Cincinnati, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

GENERAL FUND
(Continued)
Expenditures

Nondepartmental Accounts		
Judgments Against the City	$	1,141
Enterprise Software Licenses		5,082
County Fees		761
Election Expense		107
Mayor's Office Obligations		4
Cincinnati Manager's Office Obligations		184
Professional Memberships and Publications		149
Downtown Special Improvement Districts		3
Audit Fees		332
Port Authority of Greater Cincinnati		700
Property Investment Reimbursement Agreements		18
Total Nondepartmental Accounts		8,481
Total Expenditures		405,176
Excess (Deficiency) of revenues over expenditures		10,210
Other Financing Sources(Uses)		
Transfers In		4,972
Transfers (Out)		(4,656)
Total Other Financing Sources (Uses)		316
Net Change in Fund Balance		10,526
Fund balances, July 1		74,466
Fund balances, June 30	$	84,992

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Final Budget Positive (Negative)
Capital Project Funds			
Revenues			
Taxes	$ 27,951	$ 27,951	$
Use of Money and Property	814	814	
Special Assessments	566	566	
Intergovernmental Revenue	1,743	1,743	
Federal Grants	5,869	5,869	
State Grants	5,254	5,254	
Grants and Subsidies	1,778	1,778	
Miscellaneous	11,936	11,936	
Total Revenues	55,911	55,911	
Capital Outlay Expenditures			
Enterprise Technology Services	3,883	3,883	
Department of the City Manager			
Division of Emergency Communications	436	436	
Office of Environment and Sustainability	333	333	
Division of Economic Development	430	430	
Division of Performance and Data Analytics	35	35	
Total Department of the City Manager	1,234	1,234	
Department Community and Economic Development			
Housing Division	1,627	1,627	
Economic Development and Major/Special Projects Divisions	22,637	22,637	
Division of New Construction and Building Standards	75	75	
Total Department of Community and Economic Development	24,339	24,339	
Department of City Planning	84	84	
Department of Public Recreation			
Division of Golf	49	49	
Division of Support Services	3,835	3,835	
Total Department of Public Recreation	3,884	3,884	
Department of Parks			
Division of Operations and Facility Management	1	1	
Division of Administration and Program Services	2,551	2,551	
Total Department of Parks	2,552	2,552	
Department of Police			
Division of Police	1,299	1,299	
Total Department of Police	1,299	1,299	
Department of Fire	439	439	
Department of Building and Inspections			
Building Division	1	1	
Division of Building Inspections, Licenses and Permits	443	443	
Total Department of Building and Inspections	444	444	
Department of Transportation and Engineering			
Office of the Director	96	96	
Division of Transportation Planning	2,463	2,463	
Division of Engineering	44,862	44,862	
Division of Aviation	4,205	4,205	
Division of Traffic Engineering	7,229	7,229	
Total Department of Transportation and Engineering	58,855	58,855	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Final Budget Positive (Negative)
Capital Project Funds (Continued)			
Capital Outlay Expenditures			
Department of Enterprise Services			
Division of Convention Center	$ 855	$ 855	$
Division of Parking Facilities	555	555	
Total Department of Enterprise Services	1,410	1,410	
Department of Public Services			
Office of the Director	39	39	
Division of Traffic and Road Operations	70	70	
Neighborhood Operations Division	20	20	
Division of City Facility Management	4,880	4,880	
Division of Fleet Services	91	91	
Total Department of Public Services	5,100	5,100	
Department of Public Health			
Office of the Commissioner	164	164	
Total Department of Public Health	164	164	
Department of Stormwater Management			
Office of the Director	2,123	2,123	
Total Department of Stormwater Management	2,123	2,123	
Motorized Equipment	9,970	9,970	
Total Capital Outlay Expenditures	115,780	115,780	
Other Expenditures			
Department of Law			
Non Personal Services	2	2	
Department of Finance			
Division of Accounts and Audits			
Non Personal Services	749	749	
Debt Service	18,351	18,351	
Department of Transportation and Engineering			
Division of Engineering			
Non Personal Services	467	467	
Department of Enterprise Services			
Division of Fleet Services			
Non Personal Services	108	108	
Total Other Expenditures	19,677	19,677	
Total Expenditures	135,457	135,457	
Excess (deficiency) of revenues over expenditures	(79,546)	(79,546)	
Other Financing Sources (Uses)			
Bond and Note Proceeds	68,772	68,772	
Transfers In	135,473	135,473	
Transfers (Out)	(112,761)	(112,761)	
Total Other Financing Sources (Uses)	91,484	91,484	
Net Change in Fund Balance	11,938	11,938	
Fund balances - beginning	219,505	219,505	
Fund balances - ending	$ 231,443	$ 231,443	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

Debt Service Fund	Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	$ 31,648	$ 34,300	$ 2,652
Use of Money and Property	23,033	25,894	2,861
Intergovernmental Revenue	3,836	4,701	865
Special Assessments		83	83
Miscellaneous Revenue	7,926	9,340	1,414
Total Revenues	66,443	74,318	7,875
Expenditures			
Department of Finance			
Office of the Director			
Personal Services	96	96	
Total Office of the Director	96	96	
Division of Accounts and Audits			
Personal Services	92	92	
Non Personal Services	488	488	
Debt Service	250	250	
Total Division of Accounts and Audits	830	830	
Division of Treasury			
Personal Services	281	281	
Non Personal Services	1,586	1,586	
Debt Service	80,576	80,576	
Total Division of Treasury	82,443	82,443	
Total Department of Finance	83,369	83,369	
Department Community and Economic Development			
Economic Development and Major/Special Projects Divisions			
Debt Service	774	774	
Total Economic Development and Major/Special Projects Divisions	774	774	
Total Department Community and Economic Development	774	774	
Non Departmental Accounts			
Workers' Compensation Insurance	5	5	
Total Non-Departmental Accounts	5	5	
Non Departmental - Debt Service Payments			
Debt Service	3,777	3,777	
Total Non-Departmental - Debt Service Payments	3,777	3,777	
Total Expenditures	87,925	87,925	
Excess (deficiency) of revenues over (under) expenditures	(21,482)	(13,607)	7,875
Other Financing Sources (Uses)			
General Obligation Bond Proceeds	60,250	12,070	(48,180)
Bond Premiums	332	3,704	3,372
Build America Bonds Subsidy		106	106
Transfers In	42,072	42,072	
Transfers (Out)	(37,100)	(37,100)	
Total Other Financing Sources (Uses)	65,554	20,852	(44,702)
Net Change in Fund Balance	44,072	7,245	(36,827)
Fund balances - beginning	106,213	106,213	
Fund balances - ending	$ 150,285	$ 113,458	$ (36,827)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Final Budget Positive (Negative)
Tax Increment Financing Funds			
Revenues			
Intergovernmental Revenue	$ 652	$ 652	$
Use of Money and Property	130	130	
Miscellaneous Revenue	50,289	50,289	
Total Revenues	51,071	51,071	
Expenditures			
Department of the City Manager			
Office of the City Manager			
Capital Outlay	499	499	
Debt Service	162	162	
Total Office of the City Manager	661	661	
Office of Economic Development			
Capital Outlay	1,012	1,012	
Debt Service	23	23	
Total Office of Economic Development	1,035	1,035	
Total Department of the City Manager	1,696	1,696	
Department of Finance			
Division of Accounts and Audits			
Non Personal Services	22,439	22,439	
Capital Outlay	1,050	1,050	
Debt Service	16,590	16,590	
Total Department of Finance	40,079	40,079	
Department Community and Economic Development			
Housing Division			
Debt Service	7	7	
Total Housing Division	7	7	
Economic Development and Major/Special Projects Divisions			
Debt Service	537	537	
Total Economic Development and Major/Special Projects Divisions	537	537	
Total Department Community and Economic Development	544	544	
Total Expenditures	42,319	42,319	
Excess (deficiency) of revenues over (under) expenditures	8,752	8,752	
Other Financing Sources (Uses)			
Transfers In	5,413	5,413	
Transfers (Out)	(14,900)	(14,900)	
Total Other Financing Sources (Uses)	(9,487)	(9,487)	
Net Change in Fund Balance	(735)	(735)	
Fund balances - July 1	48,538	48,538	
Fund balances - June 30	$ 47,803	$ 47,803	$

CITY OF CINCINNATI, OHIO

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Health Services Fund - Used to improve, establish, expand, and/or maintain health services to the citizens of Cincinnati.

Street Construction, Maintenance and Repair Fund - Used to account for street maintenance, repair and cleaning, and the operation and maintenance of traffic signals. Financing is provided by the City's share of State-levied Motor Vehicle License Tax, Gasoline Tax, and reimbursements of expenses.

Income Tax Infrastructure Fund - Used to account for the proceeds of a .1% levy on earned income for infrastructure purposes.

Income Tax Transit Fund - Used to account for the proceeds of a .3% levy on earned income for transit purposes.

Motor Vehicle License Fund - Used to account for resources provided by the locally levied Municipal Motor Vehicle License Tax.

Special Recreation Fund - Used to account for monies received for special recreation activities such as, enrichment exercise programs or caretaker services.

Special Parks Fund – Used to account for monies received for special parks, such as, Sawyer Point Park.

Streetcar Operations Fund – Used to account for monies received for streetcar operations, maintenance, contingency (construction and operation), and capital expenses.

Recreation - Used to account for Federal funds, private contributions, and user fees, and for expenditures made for special recreation activities.

Parks - Used to account for State funds, private contributions, and user fees, and for expenditures made for special parks activities.

Safety - Used to account for Federal and State funds and private contributions, and for expenditures made for public safety purposes.

Health - Used to account for Federal and State funds, private contributions and user fees, and for expenditures made for public health purposes.

Cincinnati Blue Ash Airport - Used to account for the revenue and the expenditures for the operation and maintenance of a municipal airport.

Community Development - Used to account for Federal funds received for city-wide development operations.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Cont)

Other - Used to account for Federal and State funds, private contributions and user fees, and for expenditures for specific purposes not otherwise designated.

Bettman Nature Center - Used to account for the investment and expenditure of bequests made for the Bettman Nature Center.

PERMANENT FUNDS

Groesbeck Endowment - Used to account for the investment and expenditure of bequests made for the cost of music concerts in Burnet Woods.

Schmidlapp Park Music - Used to account for the investment and expenditure of bequests made for the cost of music concerts in Eden Park.

W. M. Ampt Music Endowment - Used to account for the investment and expenditure of bequests made for the cost of concerts in various City parks.

Crosley Field Trust - Used to account for the investment and expenditure of bequests made for the maintenance of the Crosley Field Sports Complex.

Kroger Trust - Used to account for the investment and expenditure of a bequest made for the maintenance of the Hartwell Recreation Center.

Yeatman's Cove Park Trust - Used to account for the investment and expenditure of a bequest made for the maintenance of the Yeatman's Cove Park.

Park Board Fund - Used to account for the investment and expenditure of bequests related to the maintenance and improvement of Fleischmann Gardens, the Geier Esplanade, and various citywide parks.

City of Cincinnati, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(Amounts in Thousands)

	Special Revenue Funds							
	Health Services	Street Construction Maintenance and Repair	Income Tax Infrastructure	Income Tax Transit	Motor Vehicle License	Special Recreation	Special Parks	Streetcar Operations
ASSETS								
Cash and Cash Equivalents						$ 626		
Equity in City Treasury Cash	$ 2,528	$ 2,979	$ 9,400	$ 8,363	$ 1,348	3,070	$ 2,437	$ 1,517
Receivables:								
Taxes			1,262	3,786				
Accounts, Net	1,454		68		53	8,284		
Accrued Interest				24		9	7	
Due from Other Funds	1	85	140	2	12	1	1	
Due from Other Governments		690			226			
Inventory			63		2			
Advances to Other Funds		496						
Total Assets	$ 3,983	$ 4,250	$ 10,933	$ 12,175	$ 1,641	$ 11,990	$ 2,445	$ 1,517
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ 432	$ 141	$ 179	$ 8	$ 39	$ 119	$ 27	$ 422
Due to Other Funds	10	138	238		21	1		
Due to Fiduciary Funds	51	35	90	2	9	5	1	1
Accrued Payroll	344	259	530	10	59	185	6	13
Accrued Liabilities	7	3	10		1	7		
Deposits Payable		6	21					1
Estimated Liability for Unpaid Claims		6	11			16		
Advances from Other Funds								900
Total Liabilities	844	588	1,079	20	129	333	34	1,337
DEFERRED INFLOWS OF RESOURCES								
Revenues Levied for the next year and Unavailable Revenue			376	1,125	11	8,210	5	
Fund Balances:								
Nonspendable			63		2			
Restricted		3,662	9,415	11,030	1,499			180
Committed	3,139					3,447	2,406	
Total Fund Balances	3,139	3,662	9,478	11,030	1,501	3,447	2,406	180
Total Liabilities, Deferred Inflows and Fund Balances	$ 3,983	$ 4,250	$ 10,933	$ 12,175	$ 1,641	$ 11,990	$ 2,445	$ 1,517

(continued)

City of Cincinnati, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(Amounts in Thousands)

	Special Revenue Funds							
	Recreation	Parks	Safety	Health	Cincinnati Blue Ash Airport	Community Development	Other	Bettman Nature Center
ASSETS								
Cash and Cash Equivalents		$ 4,690				$ 606	$ 1,068	$ 35
Equity in City Treasury Cash	$ 2,386	8,942	$ 8,893	$ 1,830	$ 121	2,633	10,107	
Investments								2,154
Receivables:								
Accounts, Net			570				5	
Special Assessments				4		11,376	23,432	
Accrued Interest	7	21	2					
Due from Other Funds		8	2			2	18	
Inventory				180			26	
Advances to Other Funds	25							
Total Assets	$ 2,418	$ 13,661	$ 9,467	$ 2,014	$ 121	$ 14,617	$ 34,656	$ 2,189
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ 45	$ 188	$ 268	$ 610		$ 1,040	$ 948	
Due to Other Funds		9	229	4			25	
Due to Fiduciary Funds		2	7	34		6	3	
Accrued Payroll		28	45	229		23	24	
Accrued Liabilities			1	6		301	537	
Deposits Payable			3,036				2	
Estimated Liability for Unpaid Claims		3						
Advances from Other Governments						1		
Total Liabilities	45	230	3,586	883		1,371	1,539	
DEFERRED INFLOWS OF RESOURCES								
Revenues Levied for the next year and Unavailable Revenue	5	15	560	4		11,376	23,432	
Fund Balances:								
Nonspendable				180			26	
Restricted	1,882	5,583	5,165	599	$ 121	1,870	6,747	$ 2,189
Committed	486	7,833	156	348			2,912	
Total Fund Balances	2,368	13,416	5,321	1,127	121	1,870	9,685	2,189
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,418	$ 13,661	$ 9,467	$ 2,014	$ 121	$ 14,617	$ 34,656	$ 2,189

(continued)

City of Cincinnati, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(Amounts in Thousands)

	Permanent Funds							
	Groesbeck Endowment Fund	Schmidlapp Park Music Fund	The W.M. Ampt Music Endowment Fund	Crosley Field Trust	Kroger Trust	Yeatman's Cove Park Trust	Park Board Fund	Total Nonmajor Governmental Funds
ASSETS								
Cash and Cash Equivalents				$ 14			$ 319	$ 7,358
Equity in City Treasury Cash	$ 37	$ 51	$ 130		$ 81	$ 690		67,543
Investments, at Fair Value	449		244	1,030			8,673	12,550
Receivables:								
Taxes								5,048
Accounts, Net								10,434
Special Assessments								34,812
Accrued Interest						2		72
Due from Other Funds								272
Due from Other Governments								916
Inventory								271
Advances to Other Funds								521
Total Assets	$ 486	$ 51	$ 374	$ 1,044	$ 81	$ 692	$ 8,992	$ 139,797
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES								
Liabilities:								
Accounts Payable					$ 3			$ 4,469
Due to Other Funds								675
Due to Fiduciary Funds								246
Accrued Payroll								1,755
Accrued Liabilities								873
Deposits Payable								3,066
Estimated Liability for Unpaid Claims								36
Advances from Other Funds								900
Advances from Other Governments								1
Total Liabilities					3			12,021
DEFERRED INFLOWS OF RESOURCES								
Revenues Levied for the next year and Unavailable Revenue						$ 1		45,120
Fund Balances:								
Nonspendable	$ 480	$ 51	$ 366	$ 225	50	502	$ 672	2,617
Restricted	6		8	819	28	189	8,320	59,312
Committed								20,727
Total Fund Balances	486	51	374	1,044	78	691	8,992	82,656
Total Liabilities, Deferred Inflows and Fund Balances	$ 486	$ 51	$ 374	$ 1,044	$ 81	$ 692	$ 8,992	$ 139,797

City of Cincinnati, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Special Revenue Funds							
	Health Services	Street Construction Maintenance and Repair	Income Tax Infrastructure	Income Tax Transit	Motor Vehicle License	Special Recreation	Special Parks	Streetcar Operations
REVENUES								
Taxes			$ 18,628	$ 55,884				
Use of Money and Property				218		$ 402	$ 87	
Intergovernmental Revenue	$ 30	$ 10,065			$ 2,741			
Federal Grants						762		
State Grants and Other Subsidies	92					1		$ 900
Charges for Current Services	20,492	221	78		57	4,492	702	
Miscellaneous			15			102	31	
Total Revenues	20,614	10,286	18,721	56,102	2,798	5,759	820	900
EXPENDITURES								
Current:								
General Government	819		3,376	526	120	299	24	2,354
Parks and Recreation		323	2,780	24		4,547	814	
Transportation and Engineering			6,552	208				529
Transit System				55,770				
Public Services		11,482	5,947		3,481			140
Public Health	22,055							
Total Expenditures	22,874	11,805	18,655	56,528	3,601	4,846	838	3,023
Excess (Deficiency) of Revenues over (under) Expenditures	(2,260)	(1,519)	66	(426)	(803)	913	(18)	(2,123)
OTHER FINANCING SOURCES (USES)								
Transfers In							12	1,500
Transfers (Out)		(113)	(1,910)	(100)	(40)	(600)		
Total Other Financing Sources (Uses)		(113)	(1,910)	(100)	(40)	(600)	12	1,500
Net Change in Fund Balances	(2,260)	(1,632)	(1,844)	(526)	(843)	313	(6)	(623)
Fund Balances, July 1	5,399	5,294	11,322	11,556	2,344	3,134	2,412	803
Fund Balances, June 30	$ 3,139	$ 3,662	$ 9,478	$ 11,030	$ 1,501	$ 3,447	$ 2,406	$ 180

(continued)

City of Cincinnati, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Special Revenue Funds							
	Recreation	Parks	Safety	Health	Cincinnati Blue Ash Airport	Community Development	Other	Bettman Nature Center
REVENUES								
Taxes							$ 4,106	
Licenses and Permits			$ 42	$ 1,449				
Use of Money and Property	$ 62	$ 1,123	19		$	$ 45	2,692	$ 119
Special Assessments				2		35	6,061	
Intergovernmental Revenue			4,531	1,841				
Federal Grants	123		6,695	8,261		13,059	2,272	
State Grants and Other Subsidies	119	1,406	119	1,178			192	
Charges for Current Services	19	1,348	1,445	1,556		293	907	
Miscellaneous	2	2,428		1		766	2	
Total Revenues	325	6,305	12,851	14,288		14,198	16,232	119
EXPENDITURES								
Current:								
General Government	7	68	4,718	463		1,495	9,040	
Community Development						11,938	2,985	
Parks and Recreation	362	5,414				829	1,878	15
Public Safety			7,913					
Transportation and Engineering							633	
Transit System							3	
Public Services							1,566	
Public Health				14,962		202		
Total Expenditures	369	5,482	12,631	15,425		14,464	16,105	15
Excess (Deficiency) of Revenues over (under) Expenditures	(44)	823	220	(1,137)		(266)	127	104
OTHER FINANCING SOURCES (USES)								
Transfers In	18	337				3	117	325
Transfers (Out)		(858)	(50)			(36)	(125)	(65)
Total Other Financing Sources (Uses)	18	(521)	(50)			(33)	(8)	260
Net Change in Fund Balances	(26)	302	170	(1,137)		(299)	119	364
Fund Balances, July 1	2,394	13,114	5,151	2,264	121	2,169	9,566	1,825
Fund Balances, June 30	$ 2,368	$ 13,416	$ 5,321	$ 1,127	$ 121	$ 1,870	$ 9,685	$ 2,189

(continued)

City of Cincinnati, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Permanent Funds							
	Groesbeck Endowment Fund	Schmidlapp Park Music Fund	The W.M. Ampt Music Endowment Fund	Crosley Field Trust	Kroger Trust	Yeatman's Cove Park Trust	Park Board Fund	Total Nonmajor Governmental Funds
REVENUES								
Taxes								$ 78,618
Licenses and Permits								1,491
Use of Money and Property	$ 17	$ 2	$ 60	$ 57	$ 2	$ 20	$ 661	5,586
Special Assessments								6,098
Intergovernmental Revenue								19,208
Federal Grants								31,172
State Grants and Other Subsidies								4,007
Charges for Current Services								31,610
Miscellaneous								3,347
Total Revenues	17	2	60	57	2	20	661	181,137
EXPENDITURES								
Current:								
General Government								23,309
Community Development								14,923
Parks and Recreation		1		5	3		113	17,108
Public Safety								7,913
Transportation and Engineering								7,922
Transit System								55,773
Public Services								22,616
Public Health								37,219
Total Expenditures		1		5	3		113	186,783
Excess (Deficiency) of Revenues over Expenditures	17	1	60	52	(1)	20	548	(5,646)
OTHER FINANCING SOURCES (USES)								
Transfers In							425	2,737
Transfers (Out)	(22)		(9)	(18)			(241)	(4,187)
Total Other Financing Sources (Uses)	(22)		(9)	(18)			184	(1,450)
Net Change in Fund Balances	(5)	1	51	34	(1)	20	732	(7,096)
Fund Balances, July 1	491	50	323	1,010	79	671	8,260	89,752
Fund Balances, June 30	$ 486	$ 51	$ 374	$ 1,044	$ 78	$ 691	$ 8,992	$ 82,656

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
HEALTH SERVICES FUND			
REVENUES			
Charges for Current Services	$ 22,792	$ 20,475	$ (2,317)
Intergovernmental Revenue		30	30
Grants and Subsidies	100	92	(8)
Miscellaneous		9	9
Total Revenues	22,892	20,606	(2,286)
EXPENDITURES			
Department of Public Health			
Division of Primary Health Care - Programs			
Personal Services	545	514	31
Non-Personal Services	3	3	
Total Division of Primary Health Care - Programs	548	517	31
Division of Primary Health Care - Centers			
Personal Services	8,692	8,368	324
Non-Personal Services	6,565	6,403	162
Total Division of Primary Health Care - Centers	15,257	14,771	486
Division of School & Adolescent Health			
Personal Services	5,824	5,531	293
Non-Personal Services	1,765	1,648	117
Total Division of School & Adolescent Health	7,589	7,179	410
Total Department of Public Health	23,394	22,467	927
Nondepartmental Accounts			
Public Employee Assistance	12	11	1
Workers' Compensation Insurance	123	123	
General Fund Overhead Charge	989	819	170
Total Nondepartmental Accounts	1,124	953	171
Total Expenditures	24,518	23,420	1,098
Excess (Deficiency) of Revenues over (under) Expenditures	(1,626)	(2,814)	(1,188)
Net Change in Fund Balance	(1,626)	(2,814)	(1,188)
Cancellation of Prior Year Encumbrances		266	266
Fund Balance - July 1	3,599	3,599	
Fund Balance - June 30	$ 1,973	$ 1,051	$ (922)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND			
REVENUES			
Intergovernmental Revenue			
Motor Vehicle License	$ 1,960	$ 1,919	$ (41)
Gasoline	7,965	8,140	175
Miscellaneous	141	573	432
Total Revenues	10,066	10,632	566
EXPENDITURES			
Department of Parks			
Operations and Facility Management			
Personal Services	268	216	52
Non-Personal Services	116	116	
Total Department of Parks	384	332	52
Department of Public Services			
Traffic and Road Operations Division			
Personal Services	5,242	5,057	185
Non-Personal Services	3,465	3,347	118
Capital Outlay	18	16	2
Total Traffic and Road Operations Division	8,725	8,420	305
Neighborhood Operations Division			
Personal Services	2,817	2,730	87
Non-Personal Services	684	671	13
Total Neighborhood Operations Division	3,501	3,401	100
Total Department of Public Services	12,226	11,821	405
Nondepartmental Accounts			
Public Employee Assistance	7	6	1
Workers' Compensation Insurance	114	76	38
State Unemployment Compensation	15		15
Lump Sum Payments	78		78
Total Nondepartmental Accounts	214	82	132
Total Expenditures	12,824	12,235	589
Excess (Deficiency) of Revenues over (under) Expenditures	(2,758)	(1,603)	1,155
OTHER FINANCING USES			
Transfers Out	(113)	(113)	
Total Other Financing Uses	(113)	(113)	
Net Change in Fund Balance	(2,871)	(1,716)	1,155
Cancellation of Prior Year Encumbrances		157	157
Fund Balance - July 1	4,308	4,308	
Fund Balance - June 30	$ 1,437	$ 2,749	$ 1,312

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
INCOME TAX INFRASTRUCTURE FUND			
REVENUES			
Taxes			
City Income Tax	$ 18,110	$ 18,634	$ 524
Charges for Current Services		65	65
Miscellaneous		504	504
Total Revenues	18,110	19,203	1,093
EXPENDITURES			
Department of Enterprise Technology Solutions			
Non-Personal Services	873	873	
Total Department of Enterprise Technology Solutions	873	873	
Department of the City Manager			
Office of the Budget and Evaluation			
Personal Services	210	193	17
Non-Personal Services	23	21	2
Total Office of Budget and Evaluation	233	214	19
Total Department of the City Manager	233	214	19
Department of Law			
Civil Division			
Personal Services	195	195	
Non-Personal Services	3		3
Total Civil Division	198	195	3
Real Estate Division			
Personal Services	42	27	15
Non-Personal Services	3		3
Total Real Estate Division	45	27	18
Total Department of Law	243	222	21
Department of Human Resources			
Personal Services	410	410	
Total Department of Human Resources	410	410	
Department of Finance			
Division of Accounts and Audits			
Personal Services	189	181	8
Total Division of Accounts and Audits	189	181	8
Division of Purchasing			
Personal Services	157	136	21
Total Division of Purchasing	157	136	21
Total Department of Finance	346	317	29
Department of Public Recreation			
Division of Maintenance			
Personal Services	793	686	107
Non-Personal Services	209	206	3
Total Department of Public Recreation	1,002	892	110

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
INCOME TAX INFRASTRUCTURE FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Parks			
Division of Operations and Facility Management			
Personal Services	$ 1,801	$ 1,741	60
Non-Personal Services	7	5	2
Total Division of Operations and Facility Management	1,808	1,746	62
Division of Administration and Program Services			
Personal Services	58	58	
Total Division of Administration and Program Services	1,866	1,804	62
Total Department of Parks	1,866	1,804	62
Department of Buildings & Inspections			
Building Division			
Personal Services	65	41	24
Total Department of Buildings & Inspections	65	41	24
Department of Transportation and Engineering			
Office of the Director			
Personal Services	844	844	
Non-Personal Services	8	8	
Total Office of the Director	852	852	
Division of Transportation Planning			
Personal Services	414	414	
Non-Personal Services	17	4	13
Total Division of Transportation Planning	431	418	13
Division of Engineering			
Personal Services	2,531	2,527	4
Non-Personal Services	418	417	1
Total Division of Engineering	2,949	2,944	5
Division of Traffic Engineering			
Personal Services	1,907	1,906	1
Non-Personal Services	97	81	16
Total Division of Traffic Engineering	2,004	1,987	17
Total Department of Transportation and Engineering	6,236	6,201	35
Department of Public Services			
Office of the Director			
Personal Services	131	126	5
Non-Personal Services	66	62	4
Total Office of the Director	197	188	9
Division of Traffic and Road Operations			
Personal Services	2,386	2,050	336
Non-Personal Services	937	687	250
Capital Outlay	12		12
Total Division of Traffic and Road Operations	3,335	2,737	598

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
INCOME TAX INFRASTRUCTURE FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Public Services (Continued)			
Division of City Facility Management			
Personal Services	$ 2,161	$ 2,074	$ 87
Non-Personal Services	1,297	1,297	
Total City Facility Management	3,458	3,371	87
Total Department of Public Services	6,990	6,296	694
Department of Economic Inclusion			
Personal Services	315	314	1
Total Department of Economic Inclusion	315	314	1
Nondepartmental Accounts			
Public Employee Assistance	13	12	1
Workers' Compensation Insurance	199	141	58
State Unemployment Compensation	5		5
Lump Sum Payments	430	383	47
General Fund Overhead	963	938	25
Total Nondepartmental Accounts	1,610	1,474	136
Total Expenditures	20,189	19,058	1,131
Excess (Deficiency) of Revenues over (under) Expenditures	(2,079)	145	2,224
OTHER FINANCING USES			
Transfers Out	(1,910)	(1,910)	
Total Other Financing Uses	(1,910)	(1,910)	
Net Change in Fund Balance	(3,989)	(1,765)	2,224
Cancellation of Prior Years Encumbrances		182	182
Fund Balance - July 1	9,610	9,610	
Fund Balance - June 30	$ 5,621	$ 8,027	$ 2,406

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
INCOME TAX TRANSIT FUND			
REVENUES			
Taxes			
City Income Tax	$ 54,329	$ 55,902	$ 1,573
Use of Money and Property	125	109	(16)
Miscellaneous		3	3
Total Revenues	54,454	56,014	1,560
EXPENDITURES			
SORTA			
Operations	55,770	55,770	
Total SORTA	55,770	55,770	
Department of Law			
Civil Division			
Personal Services	138	101	37
Total Department of Law	138	101	37
Department of Parks			
Division of Parks Operations and Facility Management			
Non Personal Services	31	24	7
Total Department of Parks	31	24	7
Department of Transportation and Engineering			
Office of the Director			
Personal Services	66	52	14
Total Office of the Director	66	52	14
Division of Transportation Planning			
Personal Services	120	113	7
Non-Personal Services	56	37	19
Total Division of Transportation Planning	176	150	26
Total Department of Transportation and Engineering	242	202	40
Nondepartmental Accounts			
Workers' Compensation Insurance	2	2	
General Fund Overhead	489	427	62
Total Nondepartmental Accounts	491	429	62
Total Expenditures	56,672	56,526	146
Excess (Deficiency) of Revenues over (under) Expenditures	(2,218)	(512)	1,706
OTHER FINANCING USES			
Transfers Out	(100)	(100)	
Total Other Financing Uses	(100)	(100)	
Net Change in Fund Balance	(2,318)	(612)	1,706
Fund Balance - July 1	9,013	9,013	
Fund Balance - June 30	$ 6,695	$ 8,401	$ 1,706

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Budget - Positive (Negative)
MOTOR VEHICLE LICENSE FUND			
REVENUES			
Intergovernmental Revenue	$ 2,600	$ 2,750	$ 150
Charges for Services		66	66
Miscellaneous		60	60
Total Revenues	2,600	2,876	276
EXPENDITURES			
Department of Public Services			
Traffic and Road Operations Division			
Personal Services	1,973	1,973	
Non-Personal Services	1,655	1,584	71
Total Department of Public Services	3,628	3,557	71
Nondepartmental Accounts			
Public Employees Assistance Program	2	2	
Workers' Compensation Insurance	29	18	11
General Fund Overhead	127	120	7
Total Nondepartmental Accounts	158	140	18
Total Expenditures	3,786	3,697	89
Excess (Deficiency) of Revenues over (under) Expenditures	(1,186)	(821)	365
OTHER FINANCING USES			
Transfers Out	(40)	(40)	
Total Other Financing Uses	(40)	(40)	
Net Change in Fund Balance	(1,226)	(861)	365
Cancellation of Prior Years Encumbrances		35	35
Fund Balance - July 1	2,015	2,015	
Fund Balance - June 30	$ 789	$ 1,189	$ 400

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
SPECIAL RECREATION FUND			
REVENUES			
Use of Money and Property	$ 328	$ 363	$ 35
Charges for Services	4,067	4,045	(22)
Federal Grants	500	762	262
Grants and Subsidies		1	1
Miscellaneous Revenue	5	168	163
Total Revenues	4,900	5,339	439
EXPENDITURES			
Department of Recreation			
West Region			
Personal Services	829	766	63
Non-Personal Services	192	151	41
Total West Region	1,021	917	104
East Region			
Personal Services	1,206	1,161	45
Non-Personal Services	242	230	12
Total East Region	1,448	1,391	57
Central Region			
Personal Services	1,046	1,007	39
Non-Personal Services	203	168	35
Total Central Region	1,249	1,175	74
Division of Athletics			
Personal Services	463	326	137
Non-Personal Services	444	400	44
Total Division of Athletics	907	726	181
Division of Support Services			
Personal Services	86	86	
Non-Personal Services	134	119	15
Capital Outlay	13	1	12
Total Division of Support Services	233	206	27
Total Department of Recreation	4,858	4,415	443

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
SPECIAL RECREATION FUND			
(Continued)			
EXPENDITURES (Continued)			
Nondepartmental Accounts			
Public Employee Assistance	$ 4	$ 4	
Workers' Compensation Insurance	59	45	$ 14
General Fund Overhead	320	299	21
Total Nondepartmental Accounts	383	348	35
Total Expenditures	5,241	4,763	478
Excess (Deficiency) of Revenues over (under) Expenditures	(341)	576	917
OTHER FINANCING USES			
Transfers Out	(600)	(600)	
Total Other Financing Uses	(600)	(600)	
Net Change in Fund Balance	(941)	(24)	917
Cancellation of Prior Year Encumbrances		106	106
Fund Balance - July 1	2,618	2,618	
Fund Balance - June 30	$ 1,677	$ 2,700	$ 1,023

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
SPECIAL PARKS FUND			
REVENUES			
Use of Money and Property	$ 445	$ 68	$ (377)
Charges for Services	613	732	119
Total Revenues	1,058	800	(258)
EXPENDITURES			
Department of Parks			
Division of Operations and Facility Management			
Personal Services	942	534	408
Non-Personal Services	727	437	290
Total Division of Operations and Facility Management	1,669	971	698
Total Department of Parks	1,669	971	698
Nondepartmental Accounts			
Public Employee Assistance			
Workers' Compensation Insurance	5	4	1
Life Insurance			
General Fund Overhead	61	24	37
Total Nondepartmental Accounts	66	28	38
Total Expenditures	1,735	999	736
Net Change in Fund Balance	(677)	(199)	478
Cancellation of Prior Year Encumbrances		4	4
Fund Balance - July 1	2,415	2,415	
Fund Balance - June 30	$ 1,738	$ 2,220	$ 482

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
STREETCAR OPERATIONS FUND			
REVENUES			
Grants and Subsidies	$ 900	$ 900	
Charges for Current Services	1,500	1,500	
Total Revenues	2,400	2,400	
EXPENDITURES			
SORTA			
Operations			
Non-Personal Services	2,600	2,600	
Total SORTA	2,600	2,600	
Department of Transportation and Engineering			
Office of the Director			
Personal Services	196	156	$ 40
Non-Personal Services	9	7	2
Total Office of the Director	205	163	42
Total Department of Transportation and Engineering	205	163	42
Department of Public Services			
Traffic and Road Operations Division			
Personal Services	182	142	40
Non-Personal Services	30		30
Total Traffic and Road Operations Division	212	142	70
Total Department of Public Services	212	142	70
Nondepartmental Accounts			
Workers' Compensation Insurance	2		2
General Fund Overhead	16	15	1
Total Nondepartmental Accounts	18	15	3
Total Expenditures	3,035	2,920	115
Net Change in Fund Balance	(635)	(520)	115
Fund Balance - July 1	442	442	
Fund Balance - June 30	$ (193)	$ (78)	$ 115

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
RECREATION GRANTS FUND			
REVENUES			
Use of Money and Property	$ 31	$ 35	$ 4
Federal Grants	170	123	(47)
Grants and Subsidies	200	119	(81)
Charges for Current Services	23	19	(4)
Miscellaneous		3	3
Total Revenues	424	299	(125)
EXPENDITURES			
Department of Recreation			
West Region			
Non-Personal Services	9	9	
Total West Region	9	9	
East Region			
Personal Services			
Non-Personal Services	4	4	
Total East Region	4	4	
Central Region			
Non-Personal Services	22	22	
Total Central Region	22	22	
Division of Golf			
Non-Personal Services	1	1	
Capital Outlay			
Total Division of Golf	1	1	
Division of Athletics			
Personal Services	110	110	
Non-Personal Services	110	110	
Total Division of Athletics	220	220	
Division of Support Services			
Personal Services			
Non-Personal Services	69	69	
Total Division of Support Services	69	69	
Total Department of Recreation	325	325	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
RECREATION GRANTS FUND			
(Continued)			
EXPENDITURES (Continued)			
Nondepartmental Accounts			
Workers' Compensation Insurance	$ 1	$ 1	
General Fund Overhead	7	7	
Total Nondepartmental Accounts	8	8	
Total Expenditures	333	333	
Excess (Deficiency) of Revenues over (under) Expenditures	91	(34)	$ (125)
OTHER FINANCING SOURCES			
Transfers In	18	18	
Total Other Financing Sources	18	18	
Net Change in Fund Balance	109	(16)	(125)
Fund Balance - July 1	2,428	2,428	
Fund Balance - June 30	$ 2,537	$ 2,412	$ (125)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
PARKS FUND			
REVENUES			
Use of Money and Property	$ 1,192	$ 988	$ (204)
Charges for Current Services	1,332	1,346	14
State Grants	19		(19)
Grants and Subsidies	1,426	1,406	(20)
Miscellaneous	141	417	276
Total Revenues	4,110	4,157	47
EXPENDITURES			
Department of Parks			
Division of Operations and Facility Management			
Personal Services	801	801	
Non-Personal Services	1,180	1,180	
Total Division of Operations and Facility Management	1,981	1,981	
Division of Administration and Program Services			
Personal Services	172	172	
Non-Personal Services	353	353	
Total Division of Administration and Program Services	525	525	
Total Department of Parks	2,506	2,506	
Nondepartmental Accounts			
Public Employee Assistance Program	1	1	
Workers' Compensation Insurance	10	10	
General Fund Overhead	69	69	
Total Nondepartmental Accounts	80	80	
Total Expenditures	2,586	2,586	
Excess (Deficiency) of Revenues over (under) Expenditures	1,524	1,571	47
OTHER FINANCING SOURCES (USES)			
Transfers In	242	242	
Transfers Out	(319)	(319)	
Total Financing Sources (Uses)	(77)	(77)	
Net Change in Fund Balance	1,447	1,494	47
Fund Balance - July 1	7,403	7,403	
Fund Balance - June 30	$ 8,850	$ 8,897	$ 47

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
SAFETY FUND			
REVENUES			
Licenses and Permits	$ 128	$ 42	$ (86)
Use of Money and Property	13	13	
Intergovernmental Revenue	5,904	4,466	(1,438)
Federal Grants	1,130	6,696	5,566
State Grants		101	101
Grants and Subsidies	16	16	
Charges for Current Services	1,340	1,445	105
Miscellaneous	8	8	
Total Revenues	8,539	12,787	4,248
EXPENDITURES			
Enterprise Technology Solutions			
Division of Administration			
Non-Personal Services	389	389	
Total Division of Administration	389	389	
Division of County Law Enforcement Applied Regionally (CLEAR)			
Personal Services	1,359	1,359	
Non-Personal Services	1,737	1,737	
Total Division of CLEAR	3,096	3,096	
Total Enterprise Technology Services	3,485	3,485	
Office of the City Manager			
Division of Emergency Communications			
Personal Services	942	942	
Non-Personal Services	280	280	
Total Division of Emergency Communications	1,222	1,222	
Total Office of the City Manager	1,222	1,222	
Department of Law			
Non-Personal Services	26	26	
Total Department of Law	26	26	
Department of Police			
Patrol Bureau			
Personal Services	1,229	1,229	
Non-Personal Services	759	759	
Total Patrol Bureau	1,988	1,988	
Investigations Bureau			
Personal Services	153	153	
Non-Personal Services	814	814	
Total Investigations Bureau	967	967	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
SAFETY FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Police (Continued)			
Support Bureau			
Non-Personal Services	$ 73	$ 73	
Total Support Bureau	73	73	
Administration Bureau			
Personal Services	7	7	
Non-Personal Services	511	511	
Total Administration Bureau	518	518	
Total Department of Police	3,546	3,546	
Department of Fire			
Division of Response			
Personal Services	2,960	2,960	
Non-Personal Services	1,213	1,213	
Total Division of Response	4,173	4,173	
Total Department of Fire	4,173	4,173	
Nondepartmental Accounts			
General Fund Overhead	95	95	
Workers' Compensation Program	14	14	
Total Nondepartmental Accounts	109	109	
Total Expenditures	12,561	12,561	
Excess (Deficiency) of Revenues over (under) Expenditures	(4,022)	226	4,248
OTHER FINANCING USES			
Transfers Out	(50)	(50)	
Total Other Financing Uses	(50)	(50)	
Net Change in Fund Balance	(4,072)	176	4,248
Fund Balance - July 1	5,633	5,633	
Fund Balance - June 30	$ 1,561	$ 5,809	$ 4,248

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
HEALTH FUND			
REVENUES			
Licenses and Permits	$ 1,282	$ 1,449	$ 167
Intergovernmental Revenue	1,707	1,841	134
Federal Grants	8,590	8,261	(329)
State Grants	81	326	245
Grants and Subsidies	360	854	494
Charges for Current Services	2,116	1,557	(559)
Special Assessments		2	2
Miscellaneous	2	10	8
Total Revenues	14,138	14,300	162
EXPENDITURES			
Department of Finance			
Division of Treasury			
Personal Services	6	6	
Total Division of Treasury	6	6	
Division of Risk Management			
Personal Services	308	308	
Non-Personal Services	46	46	
Total Division of Risk Management	354	354	
Total Department of Finance	360	360	
Department of Public Health			
Office of the Commissioner			
Personal Services	386	386	
Non-Personal Services	181	181	
Total Office of the Commissioner	567	567	
Division of Technical Resources			
Non-Personal Services	1	1	
Total Division of Technical Resources	1	1	
Division of Community Health Services			
Personal Services	1,308	1,308	
Non-Personal Services	336	336	
Total Division of Community Health Services	1,644	1,644	
Division of Primary Health Care - Programs			
Personal Services	4,167	4,167	
Non-Personal Services	1,157	1,157	
Total Division of Primary Health Care - Programs	5,324	5,324	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
HEALTH FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Public Health (Continued)			
Division of Primary Health Care - Centers			
Personal Services	$ 2,267	$ 2,267	
Non-Personal Services	1,547	1,547	
Total Division of Primary Health Care - Centers	3,814	3,814	
Division of School and Adolescent Health			
Personal Services	2,021	2,021	
Non-Personal Services	1,087	1,087	
Total Division of School and Adolescent Health	3,108	3,108	
Total Department of Public Health	14,458	14,458	
Nondepartmental Accounts			
Public Employee Assistance	8	8	
Workers' Compensation Insurance	77	77	
General Fund Overhead Charge	103	103	
Total Nondepartmental Accounts	188	188	
Total Expenditures	15,006	15,006	
Net Change in Fund Balance	(868)	(706)	$ 162
Fund Balance - July 1	2,239	2,239	
Fund Balance - June 30	$ 1,371	$ 1,533	$ 162

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
CINCINNATI BLUE ASH AIRPORT FUND			
REVENUES			
Use of Money and Property	$	$	$
Total Revenues			
EXPENDITURES			
Total Expenditures			
Net Change in Fund Balance			
Fund Balance - July 1	121	121	
Fund Balance - June 30	$ 121	$ 121	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
COMMUNITY DEVELOPMENT FUND			
REVENUES			
Use of Money and Property	$ 1,234	$ 1,234	$
Federal Grants	13,059	13,059	
Charges for Current Services	293	293	
Special Assessments	35	35	
Miscellaneous	11	11	
Total Revenues	14,632	14,632	
EXPENDITURES			
Department of the City Manager			
Office of Economic Development			
Capital Outlay	115	115	
Total Office of Economic Development	115	115	
Total Department of the City Manager	115	115	
Department of Community and Economic Development			
Director's Office and Administration			
Personal Services	561	561	
Non-Personal Services	373	373	
Capital Outlay	197	197	
Debt Service	36	36	
Total Director's Office and Administration	1,167	1,167	
Division of Housing			
Personal Services	383	383	
Non-Personal Services	133	133	
Capital Outlay	6,922	6,922	
Total Division of Housing	7,438	7,438	
Division of Economic Development and Major/Special Projects			
Personal	51	51	
Non-Personal Services	35	35	
Capital Outlay	1,835	1,835	
Total Division of Economic Development and Major/Special Projects	1,921	1,921	
Division of New Construction and Existing Building Standards			
Capital Outlay	47	47	
Total Division of New Construction and Existing Building Standards	47	47	
Total Department of Community and Economic Development	10,573	10,573	
Department of City Planning			
Personal Services	402	402	
Total Department of City Planning	402	402	
Department of Recreation			
Division of Support Services			
Capital Outlay	736	736	
Total Division of Support Services	736	736	
Total Department of Recreation	736	736	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
COMMUNITY DEVELOPMENT FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Building and Inspections			
Division of Building Inspections, Licenses and Permits			
Non-Personal Services	$ 26	$ 26	$
Capital Outlay	992	992	
Total Division of Building Inspections, Licenses and Permits	1,018	1,018	
Total Department of Buildings and Inspections	1,018	1,018	
Department of Health			
Division of Community Health Services			
Capital Outlay	202	202	
Division of Community Health Services	202	202	
Total Department of Health	202	202	
Nondepartmental Accounts			
Special Investigations and Studies	1,255	1,255	
Total Nondepartmental Accounts	1,255	1,255	
Total Expenditures	14,301	14,301	
Net Change in Fund Balance	331	331	
Fund Balance - July 1	2,872	2,872	
Fund Balance - June 30	$ 3,203	$ 3,203	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
OTHER GRANTS FUND			
REVENUES			
Taxes	$ 2,500	$ 4,106	$ 1,606
Use of Money and Property	2,306	2,663	357
Special Assessments	5,861	6,060	199
Federal Grants	2,273	2,273	
State Grants	167	167	
Grants and Subsidies	24	24	
Charges for Current Services	662	907	245
Miscellaneous	6	56	50
Total Revenues	13,799	16,256	2,457
EXPENDITURES			
City Council			
Non-Personal Services	2	2	
Total City Council	2	2	
Office of the Clerk of Council			
Non-Personal Services	4	4	
Total Office of the Clerk of Council	4	4	
Department of the City Manager			
Office of the City Manager			
Non-Personal Services	7	7	
Total Office of the City Manager	7	7	
Office of Environment and Sustainability			
Non-Personal Services	3	3	
Capital Outlay	7	7	
Total Office of Environment and Sustainability	10	10	
Total Department of the City Manager	17	17	
Department of Human Resources			
Non Personal Services	3	3	
Total Department of Human Resources	3	3	
Department of Finance			
Division of Accounts and Audits			
Non-Personal Services	555	555	
Total Division of Accounts and Audits	555	555	
Division of Treasury			
Non-Personal Services	7,182	7,182	
Total Division of Treasury	7,182	7,182	
Total Department of Finance	7,737	7,737	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
OTHER GRANTS FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Community and Economic Development			
Housing Division			
Personal Services	$ 91	$ 91	$
Non-Personal Services	58	58	
Capital Outlay	1,821	1,821	
Total Housing Division	1,970	1,970	
Economic Development and Major/Special Projects Divisions			
Non Personal Services	934	934	
Total Economic Development and Major/Special Projects Divisions	934	934	
Total Department of Community and Economic Development	2,904	2,904	
Department of Recreation			
Division of Support Services			
Non-Personal Services	7	7	
Total Division of Support Services	7	7	
Total Department of Recreation	7	7	
Department of Parks			
Division of Operations and Facility Management			
Personal Services	707	707	
Non-Personal Services	1,163	1,163	
Capital Outlay	26	26	
Total Division of Operations and Facility Management	1,896	1,896	
Total Department of Parks	1,896	1,896	
Department of Buildings and Inspections			
Division of Building Inspections, Licenses and Permits			
Personal Services	86	86	
Non-Personal Services	482	482	
Total Division of Bldg. Inspections, License and Permits	568	568	
Total Department of Buildings and Inspections	568	568	
Department of Transportation and Engineering			
Division of Engineering			
Non-Personal Services	3	3	
Total Division of Engineering	3	3	
Division of Traffic Engineering			
Personal Services	122	122	
Non-Personal Services	494	494	
Total Division of Traffic Engineering	616	616	
Total Department of Transportation and Engineering	619	619	
Department of Public Services			
Division of Traffic and Road Operations			
Personal Services	75	75	
Total Division of Traffic and Road Operations	75	75	

(Continued)

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
OTHER GRANTS FUND			
(Continued)			
EXPENDITURES (Continued)			
Department of Public Services (Continued)			
Division of Neighborhood Operations			
Non-Personal Services	$ 51	$ 51	$
Total Division of Neighborhood Operations	51	51	
Division of City Facility Management			
Non-Personal Services	1,445	1,445	
Total City Facility Management	1,445	1,445	
Total Department of Public Services	1,571	1,571	
Department of Water Works			
Non-Personal Services	3	3	
Total Department of Water Works	3	3	
Nondepartmental Accounts			
Public Employees Assistance	1	1	
Workers' Compensation Insurance	10	10	
General Fund Overhead	64	64	
Total Nondepartmental Accounts	75	75	
Total Expenditures	15,406	15,406	
Excess (Deficiency) of Revenues over (under) Expenditures	(1,607)	850	2,457
OTHER FINANCING SOURCES (USES)			
Transfers In	3	3	
Transfers Out	(125)	(125)	
Total Other Financing Sources (Uses)	(122)	(122)	
Net Change in Fund Balance	(1,729)	728	2,457
Fund Balance - July 1	9,357	9,357	
Fund Balance - June 30	$ 7,628	$ 10,085	$ 2,457

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
BETTMAN NATURE CENTER			
REVENUES			
Use of Money and Property	$ 99	$ 99	$
Total Revenues	99	99	
EXPENDITURES			
Department of Parks			
Division of Operations and Facility Management			
Non-Personal Services	15	15	
Total Department of Parks	15	15	
Total Expenditures	15	15	
Excess (Deficiency) of Revenues over (under) Expenditures	84	84	
OTHER FINANCING SOURCES			
Transfers In	259	259	
Total Other Financing Sources	259	259	
Net Change in Fund Balance	343	343	
Fund Balance - July 1	1,762	1,762	
Fund Balance - June 30	$ 2,105	$ 2,105	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
GROESBECK ENDOWMENT FUND			
REVENUES			
Use of Money and Property	$ 21	$ 21	$
Total Revenues	21	21	
Excess (Deficiency) of Revenues over (under) Expenditures	21	21	
OTHER FINANCING USES			
Transfers Out	(22)	(22)	
Total Other Financing Uses	(22)	(22)	
Net Change in Fund Balance	(1)	(1)	
Fund Balance - July 1	57	57	
Fund Balance - June 30	$ 56	$ 56	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
SCHMIDLAPP PARK MUSIC FUND			
REVENUES			
Use of Money and Property	$ 1	$ 1	$
Total Revenues	1	1	
Excess (Deficiency) of Revenues over (under) Expenditures	1	1	
OTHER FINANCING USES			
Transfers Out	(1)	(1)	
Total Other Financing Uses	(1)	(1)	
Net Change in Fund Balance			
Fund Balance - July 1	51	51	
Fund Balance - June 30	$ 51	$ 51	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
THE W. M. AMPT MUSIC ENDOWMENT FUND			
REVENUES			
Use of Money and Property	$ 9	$ 9	$
Total Revenues	9	9	
Excess (Deficiency) of Revenues over (under) Expenditures	9	9	
OTHER FINANCING USES			
Transfers Out	(9)	(9)	
Total Other Financing Uses	(9)	(9)	
Net Change in Fund Balance			
Fund Balance - July 1	137	137	
Fund Balance - June 30	$ 137	$ 137	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
CROSLEY FIELD TRUST			
REVENUES			
Use of Money and Property	$ 62	$ 62	$
Total Revenues	62	62	
EXPENDITURES			
Department of Recreation			
Division of Athletics			
Non-Personal Services	6	6	
Total Department of Recreation	6	6	
Total Expenditures	6	6	
Excess (Deficiency) of Revenues over (under) Expenditures	56	56	
OTHER FINANCING USES			
Transfers Out	(18)	(18)	
Total Other Financing Uses	(18)	(18)	
Net Change in Fund Balance	38	38	
Fund Balance - July 1	937	937	
Fund Balance - June 30	$ 975	$ 975	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
KROGER TRUST			
REVENUES			
Use of Money and Property	$ 1	$ 1	$
Total Revenues	1	1	
Net Change in Fund Balance	1	1	
Fund Balance - July 1	80	80	
Fund Balance - June 30	$ 81	$ 81	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
YEATMAN'S COVE PARK TRUST			
REVENUES			
Use of Money and Property	$ 11	$ 11	$
Total Revenues	11	11	
Net Change in Fund Balance	11	11	
Fund Balance - July 1	676	676	
Fund Balance - June 30	$ 687	$ 687	$

City of Cincinnati, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Budget	Actual	Variance with Budget - Positive (Negative)
PARK BOARD FUND			
REVENUES			
Use of Money and Property	$ 591	$ 591	$
Total Revenues	591	591	
EXPENDITURES			
Department of Parks			
Division of Administration and Program Services			
Non-Personal Services	113	113	
Total Department of Parks	113	113	
Total Expenditures	113	113	
Excess (Deficiency) of Revenues over (under) Expenditures	478	478	
OTHER FINANCING SOURCES (USES)			
Transfers In	425	425	
Transfers Out	(241)	(241)	
Total Other Financing Sources (Uses)	184	184	
Net Change in Fund Balance	662	662	
Fund Balance - July 1	6,661	6,661	
Fund Balance - June 30	$ 7,323	$ 7,323	$

CITY OF CINCINNATI, OHIO

NONMAJOR ENTERPRISE FUNDS

Convention Center – Used to account for the expenses from the operation of the Duke Energy Convention Center, financed primarily through user fees.

Parking Facilities - Used to account for the revenue and expenses of the parking meters, garages, and lots of the City.

General Aviation - Used to account for the expenses of Lunken Airport, financed primarily through user fees.

Municipal Golf - Used to account for the revenue received from all golf activities and for the expenses of operating the golf courses of the City.

Stormwater Management - Used to account for the operation, maintenance and improvement of a stormwater management system. Financing is provided by the users of the system in proportion to their use of the system.

(This page intentionally left blank.)

City of Cincinnati, Ohio
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2019
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					
	Convention Center	Parking Facilities	General Aviation	Municipal Golf	Stormwater Management	Total Nonmajor Enterprise Funds
ASSETS						
Current Assets:						
Cash and Cash Equivalents		$ 116		$ 54		$ 170
Equity in City Treasury Cash	$ 2,514	4,291	$ 705	327	$ 2,857	10,694
Receivables:						
Taxes	667					667
Accounts, Net	1,530	135	35	5	2,002	3,707
Accrued Interest		36	8	2	42	88
Due from Other Funds	1	2			130	133
Prepaid Items	403	77	7			487
Advances to Other Funds	3,465	2,803	2,690	300	13,165	22,423
Total Current Assets	8,580	7,460	3,445	688	18,196	38,369
Noncurrent Assets:						
Equity in City Treasury Cash	4,163	7,105	1,168	541	4,730	17,707
Land	11,555	8,161	13,229	1,324	7,074	41,343
Buildings, net of Accumulated Depreciation	37	14,857	404	205		15,503
Improvements, net of Accumulated Depreciation	72,159	16,173	5,551	5,911	44,536	144,330
Machinery and Equipment, net of Accumulated Depreciation	118	568	678	443	1,138	2,945
Construction in Progress	5,594	3,035	5,152	586	6,921	21,288
Total Noncurrent Assets	93,626	49,899	26,182	9,010	64,399	243,116
Total Assets	102,206	57,359	29,627	9,698	82,595	281,485
DEFERRED OUTFLOWS OF RESOURCES						
Loss on Defeasance		478	7	7		492
Pension Systems Related		702	251	29	1,207	2,189
Other Postemployment Benefit Systems Related		393	151	19	648	1,211
Total Deferred Outflows of Resources		1,573	409	55	1,855	3,892
LIABILITIES						
Current Liabilities:						
Accounts Payable	155	845	63	139	200	1,402
Due to Other Funds	186	12	25	29	68	320
Due to Fiduciary Funds		11	4		25	40
Accrued Payroll		78	29	3	196	306
Accrued Liabilities		523	25		3	551
Accrued Interest	19	30	1	1	24	75
Obligations Under Capital Lease						
Deposits Payable	9		4			13
Unearned Revenue	1,567	11	35			1,613
Compensated Absences Payable		187	92	8	273	560
Unpaid Claims Payable		2			8	10
General Obligation Bonds Payable	162	635	40	30	758	1,625
Total Current Liabilities	2,098	2,334	318	210	1,555	6,515
Noncurrent Liabilities:						
Compensated Absences Payable		84	184	31	846	1,145
General Obligation Bonds Payable	3,202	8,606	277	215	10,999	23,299
Net Pension Liabilities		5,427	1,834	238	8,435	15,934
Net Other Postemployment Benefit Liabilities		619	270	32	1,167	2,088
Total Noncurrent Liabilities	3,202	14,736	2,565	516	21,447	42,466
Total Liabilities	5,300	17,070	2,883	726	23,002	48,981
DEFERRED INFLOWS OF RESOURCES						
Gain on Defeasance	34		19	12		65
Service Concession Arrangements		11,363				11,363
Pension Systems Related		113	6	5	1,848	1,972
Other Postemployment Benefit Systems Related		628	319	36	1,941	2,924
Total Deferred Inflows of Resources	34	12,104	344	53	3,789	16,324
NET POSITION						
Net Investment in Capital Assets	88,160	34,549	24,685	8,219	55,205	210,818
Unrestricted Net Position	8,712	(4,791)	2,124	755	2,454	9,254
Total Net Position	$ 96,872	$ 29,758	$ 26,809	$ 8,974	$ 57,659	$ 220,072

City of Cincinnati, Ohio
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					
	Convention Center	Parking Facilities	General Aviation	Municipal Golf	Stormwater Management	Total Nonmajor Enterprise Funds
OPERATING REVENUES						
Charges for Services	$ 7,542	$ 16,121	$ 2,112	$ 5,001	$ 16,603	$ 47,379
Miscellaneous Income		432		8	8	448
Total Operating Revenues	7,542	16,553	2,112	5,009	16,611	47,827
OPERATING EXPENSES						
Personal Services	175	2,725	1,116	195	10,738	14,949
Contractual Services	8,676	6,431	206	4,337	1,660	21,310
Maintenance and Repairs		128	24		3,386	3,538
Materials and Supplies		208	58	120	434	820
Utilities		129	195	373	106	803
Insurance	63	45	10	6	297	421
Taxes		1,000	51	52		1,103
Depreciation and Amortization	4,414	2,377	716	888	3,571	11,966
Rent		114	16	1	263	394
Pension Expense		693	(54)	(5)	6,069	6,703
Other Postemployment Benefit Expense		(258)	39	(1)	1,484	1,264
Other Expense		102	3		22	127
Total Operating Expenses	13,328	13,694	2,380	5,966	28,030	63,398
Operating Income (Loss)	(5,786)	2,859	(268)	(957)	(11,419)	(15,571)
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue		374	77	30	392	873
Occupancy Tax	2,511					2,511
Interest Expense	(161)	(384)	(12)	(17)	(394)	(968)
Loss on Disposal of Assets			(26)			(26)
Total Non-Operating Revenues (Expenses)	2,350	(10)	39	13	(2)	2,390
Income (Loss) before Contributions and Transfers	(3,436)	2,849	(229)	(944)	(11,421)	(13,181)
Transfers In	500	1,353			1,480	3,333
Transfers (Out)		(6,106)	(4)		(2)	(6,112)
Capital Contributions						
Change in Net Position	(2,936)	(1,904)	(233)	(944)	(9,943)	(15,960)
Beginning Net Position	99,808	31,662	27,042	9,918	67,602	236,032
Ending Net Position	$ 96,872	$ 29,758	$ 26,809	$ 8,974	$ 57,659	$ 220,072

City of Cincinnati, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					
	Convention Center	Parking Facilities	General Aviation	Municipal Golf	Stormwater Management	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities:						
Receipts from Customers	$ 6,614	$ 16,162	$ 2,095	$ 5,062	$ 15,534	$ 45,467
Receipts from Other Funds	1,394					1,394
Payments to Suppliers	(8,624)	(6,387)	(471)	(4,993)	(2,099)	(22,574)
Payments to Other Funds	(77)	(225)			(4,220)	(4,522)
Payments to Employees	(175)	(2,858)	(1,133)	(196)	(10,400)	(14,762)
Payments for Property Taxes		(906)	(50)			(956)
Net Cash Provided (Used) by Operating Activities	(868)	5,786	441	(127)	(1,185)	4,047
Cash Flows from Noncapital Financing Activities:						
Repayment of Advances Made To Other Funds			1,911			1,911
Amounts Due From Other Funds for City Notes	39	72	16	10	96	233
Interest paid on Debt	(81)	(20)			(5)	(106)
Principal paid on Debt	(65)	(16)			(4)	(85)
Advances to Other Funds	(322)	(180)		(184)	(8,113)	(8,799)
Occupancy Tax	2,464					2,464
Transfers to Other Funds		(6,106)	(4)		(2)	(6,112)
Transfers from Other Funds	500	1,353			1,480	3,333
Net Cash Provided (Used) by Noncapital Financing Activities	2,535	(4,897)	1,923	(174)	(6,548)	(7,161)
Cash Flows from Capital and Related Financing Activities:						
Capital Items Expensed		2,034				2,034
Proceeds from the Sale of Bonds					4,415	4,415
Acquisition of Property, Plant and Equipment	(14)	(415)	(137)		(187)	(753)
Interest Paid on Bonds and Notes	(79)	(348)	(16)	(21)	(391)	(855)
Principal Paid on Bonds and Notes	(100)	(622)	(40)	(285)	(525)	(1,572)
Payments on Long Term Capital Leases Obligations				(440)		(440)
Additions to Construction in Progress	(773)	(1,098)	(2,610)	(51)	(3,073)	(7,605)
Net Cash Provided (Used) by Capital and Related Financing Activities	(966)	(449)	(2,803)	(797)	239	(4,776)
Cash Flow from Investing Activities:						
Interest and Dividends on Investments		382	86	31	397	896
Net Cash Provided by Investing Activities		382	86	31	397	896
Net Increase (decrease) in Cash and Cash Equivalents	701	822	(353)	(1,067)	(7,097)	(6,994)
Cash and Cash Equivalents, July 1	5,976	10,690	2,226	1,989	14,684	35,565
Cash and Cash Equivalents, June 30	$ 6,677	$ 11,512	$ 1,873	$ 922	$ 7,587	$ 28,571

(Continued)

City of Cincinnati, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					
	Convention Center	Parking Facilities	General Aviation	Municipal Golf	Stormwater Management	Total Nonmajor Enterprise Funds
(Continued)						
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ (5,786)	$ 2,859	$ (268)	$ (957)	$ (11,419)	$ (15,571)
Depreciation and Amortization	4,414	2,377	716	888	3,571	11,966
Changes in Assets, Deferred Inflows/Outflows and Liabilities:						
(Increase) Decrease in:						
Receivables	263	(83)	(17)	53	(1,033)	(817)
Due from Other Funds					(44)	(44)
Prepaid Items	63	(51)				12
Deferred Outflows Cincinnati Retirement System		(501)	(282)	(29)	(717)	(1,529)
Increase (Decrease) in:						
Accounts Payable	(11)	596	48	(90)	(135)	408
Deposits Payable	6					6
Due to Other Funds	(14)	4	(7)	(14)	(17)	(48)
Due to Fiduciary Funds				(1)	7	6
Accrued Payroll		3	2		63	68
Accrued Liabilities		94	1		1	96
Unearned Revenue	197	3				200
Compensated Absences Payable		(136)	(19)		267	112
Deferred Inflows Service Concession Arrangements		(311)				(311)
Deferred Inflows Cincinnati Retirement System		(376)	(135)	(37)	2,844	2,296
Unpaid Claims Payable		(4)			1	(3)
Net Pension Liability Cincinnati Retirement System		897	205	37	4,439	5,578
Net Other Postemployment Benefit Liability-Cincinnati Retirement System		415	197	23	987	1,622
Net Cash Provided (Used) by Operating Activities	$ (868)	$ 5,786	$ 441	$ (127)	$ (1,185)	$ 4,047
Schedule of Noncash Investing, Capital and Financing Activities:						
Change in Fair Value of Investments	$	$ 175	$ 39	$ 11	$ 183	$ 408
Total Noncash Investing, Capital and Financing Activities	$	$ 175	$ 39	$ 11	$ 183	$ 408

CITY OF CINCINNATI, OHIO

INTERNAL SERVICE FUNDS

Purchasing, Reproduction, and Printing - Used to account for revenue from City departments and for the expenses of operations and maintenance of the Division of Reproduction and Printing. Also, used to account for the revenue and expenses related to the distribution and sale of materials and supplies.

Fleet Services - Used to account for revenue from City departments for the expenses related to vehicle repairs, maintenance, and fuel.

Property Management - Used to account for proceeds of City leases and land sales and to account for costs of administering the fixed assets of the City.

Self Insurance-Risk Management- Used to account for monies appropriated from the General or other funds or received from contract agencies, employees, members of council and others, including interest earned, and to make expenditures for insurance costs for employees' health care and for City property, liability, and other risk coverage.

Self Insurance-Workers' Compensation - Used to receive, from all City funds, workers' compensation premium charges, and to pay workers' compensation premium payments, claim costs and reserve settlements.

Enterprise Technology Services - Used to account for revenue and expenses related to the delivery of data processing services to the City, Hamilton County, and others.

(This page intentionally left blank.)

City of Cincinnati, Ohio
Combining Statement of Net Position
Internal Service Funds
June 30, 2019
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Fleet Services	Property Management	Self Insurance Risk Management	Self Insurance Workers' Compensation	Enterprise Technology Services	Total Internal Service Funds
ASSETS							
Current Assets:							
Cash and Cash Equivalents				$ 267			$ 267
Equity in City Treasury Cash	$ 197	$ 1,808	$ 1,396	7,823	$ 6,489	$ 1,397	19,110
Receivables:							
Accounts, Net	25	149		1,019		28	1,221
Accrued Interest				56	50	6	112
Due from Other Funds	111	1,326	1	6	8	273	1,725
Due from Fiduciary Funds	10			37		2	49
Due from Other Governments						159	159
Prepaid Items		4	30	1,302	91	496	1,923
Inventory	27	358					385
Advances to Other Funds		471				6,608	7,079
Total Current Assets	370	4,116	1,427	10,510	6,638	8,969	32,030
Noncurrent Assets:							
Equity in City Treasury Cash	325	2,994	2,312	12,955	10,746	2,375	31,707
Land		283					283
Improvements, net of Accumulated Depreciation		1,198				1,604	2,802
Machinery and Equipment, net of Accumulated Depreciation	50	537	8			5,018	5,613
Construction in Progress						5,760	5,760
Other Assets		2,551					2,551
Total Noncurrent Assets	375	7,563	2,320	12,955	10,746	14,757	48,716
Total Assets	745	11,679	3,747	23,465	17,384	23,726	80,746
DEFERRED OUTFLOWS OF RESOURCES							
Pension Systems Related	113	1,511	159	453	30	803	3,069
Other Postemployment Benefit Systems Related	52	896	120	236	19	441	1,764
Total Deferred Outflows of Resources	165	2,407	279	689	49	1,244	4,833

(Continued)

City of Cincinnati, Ohio
Combining Statement of Net Position
Internal Service Funds
June 30, 2019
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Fleet Services	Property Management	Self Insurance Risk Management	Self Insurance Workers' Compensation	Enterprise Technology Services	Total Internal Service Funds
(Continued)							
LIABILITIES							
Current Liabilities:							
Accounts Payable	$ 48	$ 752		$ 784	$ 146	$ 200	$ 1,930
Due to Other Funds		4	$ 2				6
Due to Fiduciary Funds	1	25	2	7	1	11	47
Accrued Payroll	8	155	9	52	3	68	295
Accrued Liabilities	1	2		1	399	266	669
Accrued Interest	1	3		1		2	7
Deposits Payable			2,001			1	2,002
Compensated Absences Payable	43	504	32	122	7	246	954
Unpaid Claims Payable				7,249	3,345		10,594
General Obligation Bonds Payable	5	28		10		23	66
Total Current Liabilities	107	1,473	2,046	8,226	3,901	817	16,570
Noncurrent Liabilities:							
Estimated Liability for Compensated Absences	7	499	15	109	21	134	785
Estimated Liability for Unpaid Claims					8,598		8,598
Advances from Other Funds		50					50
Advances from Other Governments		20					20
General Obligation Bonds Payable	147	867		300		731	2,045
Net Pension Liabilities	642	11,973	1,082	3,227	220	5,940	23,084
Net Other Postemployment Benefit Liabilities	95	1,615	79	404	32	791	3,016
Total Noncurrent Liabilities	891	15,024	1,176	4,040	8,871	7,596	37,598
Total Liabilities	998	16,497	3,222	12,266	12,772	8,413	54,168
DEFERRED INFLOWS OF RESOURCES							
Pension Systems Related		104		94	3	110	311
Other Postemployment Benefit Systems Related	102	1,790	80	438	38	857	3,305
Total Deferred Inflows of Resources	102	1,894	80	532	41	967	3,616
NET POSITION							
Net Investment in Capital Assets	50	2,018	8			12,382	14,458
Restricted		2,551					2,551
Unrestricted Net Position	(240)	(8,874)	716	11,356	4,620	3,208	10,786
Total Net Position	$ (190)	$ (4,305)	$ 724	$ 11,356	$ 4,620	$ 15,590	$ 27,795

City of Cincinnati, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Fleet Services	Property Management	Self Insurance Risk Management	Self Insurance Workers' Compensation	Enterprise Technology Services	Total Internal Service Funds
OPERATING REVENUES							
Charges for Services	$ 2,572	$ 18,563		$ 85,118	$ 3,331	$ 6,893	$ 116,477
Miscellaneous		24	$ 2,763				2,787
Total Operating Revenues	2,572	18,587	2,763	85,118	3,331	6,893	119,264
OPERATING EXPENSES							
Personal Services	435	5,694	955	1,664	74	3,268	12,090
Contractual Services	878	1,379	76	1,943	9	1,218	5,503
Maintenance and Repairs	4	822				5	831
Materials and Supplies	1,224	10,345	18	78		70	11,735
Utilities	2	130	4	10		1,972	2,118
Insurance		4		75,890	444		76,338
Depreciation and Amortization	75	265	3			1,350	1,693
Rent	41	78	56	127		696	998
Pension Expense	(82)	224	121	357	13	(267)	366
Other Postemployment Benefit Expense	(5)	(12)	(194)	(55)	6	(60)	(320)
Other Expense		10	2	3		50	65
Total Operating Expenses	2,572	18,939	1,041	80,017	546	8,302	111,417
Operating Income (Loss)		(352)	1,722	5,101	2,785	(1,409)	7,847
NONOPERATING REVENUES (EXPENSES)							
Interest Revenue				550	512	54	1,116
Interest Expense	(6)	(35)		(12)		(29)	(82)
Total Non-Operating Revenue (Expenses)	(6)	(35)		538	512	25	1,034
Income (Loss) before Transfers	(6)	(387)	1,722	5,639	3,297	(1,384)	8,881
Transfers In						2,557	2,557
Transfers (Out)			(1,934)				(1,934)
Change in Net Position	(6)	(387)	(212)	5,639	3,297	1,173	9,504
Beginning Net Position	(184)	(3,918)	936	5,717	1,323	14,417	18,291
Ending Net Position	$ (190)	$ (4,305)	$ 724	$ 11,356	$ 4,620	$ 15,590	$ 27,795

City of Cincinnati, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Fleet Services	Property Management	Self Insurance Risk Management	Self Insurance Workers' Compensation	Enterprise Technology Services	Total Internal Service Funds
Cash Flows from Operating Activities:							
Receipts from Customers	$ 457	$ 305	$ 4,455	$ 8,897	$ 350	$ 754	$ 15,218
Receipts from Other Funds	2,139	18,251		76,088	2,981	6,066	105,525
Receipts from Retirement System				121			121
Payment to Suppliers	(2,190)	(2,421)	(228)	(80,735)	(4,004)	(3,342)	(92,920)
Payments to Other Funds	(13)	(9,939)				(761)	(10,713)
Payments to Employees	(483)	(5,776)	(949)	(1,711)	(71)	(3,426)	(12,416)
Net Cash Provided (Used) by Operating Activities	(90)	420	3,278	2,660	(744)	(709)	4,815
Cash Flows from Noncapital Financing Activities:							
Repayment of Advances Made to Other Funds						1,237	1,237
Due from Other Funds for City Note Payable	4	29	15	119	117	31	315
Interest paid on Bond and Notes	(6)	(35)		(12)		(29)	(82)
Principal paid on Bond and Notes	(5)	(27)		(9)		(23)	(64)
Transfers to Other Funds			(1,934)				(1,934)
Transfers from Other Funds						2,557	2,557
Net Cash Provided (Used) by Noncapital Financing Activities	(7)	(33)	(1,919)	98	117	3,773	2,029
Cash Flows from Capital and Related Financing Activities:							
Acquisition of Property, Plant and Equipment			(8)				(8)
Interest Paid on Debt						(2,033)	(2,033)
Payment on Long Term Capital Lease Obligations						(1,775)	(1,775)
Net Cash (Used) by Capital and Related Financing Activities			(8)			(3,808)	(3,816)
Cash Flows from Investing Activities:							
Interest on Investments				557	523	57	1,137
Net Cash Provided by Investing Activities				557	523	57	1,137
Net Increase (Decrease) in Cash and Cash Equivalents	(97)	387	1,351	3,315	(104)	(687)	4,165
Cash and Cash Equivalents at July 1	619	4,415	2,357	17,730	17,339	4,459	46,919
Cash and Cash Equivalents at June 30	$ 522	$ 4,802	$ 3,708	$ 21,045	$ 17,235	$ 3,772	$ 51,084

City of Cincinnati, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Fleet Services	Property Management	Self Insurance Risk Management	Self Insurance Workers' Compensation	Enterprise Technology Services	Total Internal Service Funds
Reconciliation of Operating Income(Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating Income (Loss)		$ (352)	$ 1,722	$ 5,101	$ 2,785	$ (1,409)	$ 7,847
Depreciation and Amortization	$ 75	265	3			1,350	1,693
Changes in Assets, Deferred Outflows/Inflows and Liabilities:							
(Increase) Decrease in:							
Receivables	(10)	(20)		11		(28)	(47)
Due from Other Funds	44	(11)		14	(3)	96	140
Due from Fiduciary Funds	(10)			(37)			(47)
Due from Other Governments						(141)	(141)
Inventory	(1)						(1)
Prepaid Items			(30)	54		(161)	(137)
Other assets		345					345
Deferred Outflows Cincinnati Retirement System	(117)	(1,690)	(86)	454	(32)	(685)	(2,156)
Deferred Outflows Ohio Public Employees Retirement System				(236)			(236)
Increase (Decrease) in:							
Accounts Payable	(53)	62	(44)	(2,042)	(141)	62	(2,156)
Deposits Payable			1,692				1,692
Due to Other Funds		1	2	(16)		(1)	(14)
Due to Fiduciary Funds		1			1	(1)	1
Accrued Payroll	(4)	2	6	9		(9)	4
Accrued Liabilities					(24)	2	(22)
Estimated Liability for Compensated Absences	(44)	(85)		(56)	2	(142)	(325)
Deferred Inflows Cincinnati Retirement System	(63)	(922)	(146)	(620)	(7)	(973)	(2,731)
Deferred Inflows Ohio Public Employees Retirement System				(101)			(101)
Estimated Liability for Unpaid Claims Payable				(680)	(3,383)		(4,063)
Net Pension Liability Cincinnati Retirement System	26	1,673	123	523	34	773	3,152
Net Other Postemployment Benefit Liability Cincinnati Retirement System	67	1,151	36	282	24	558	2,118
Net Cash Provided (Used) by Operating Activities	$ (90)	$ 420	$ 3,278	$ 2,660	$ (744)	$ (709)	$ 4,815
Schedule of Noncash Investing, Capital and Financing Activities:							
Change in Fair Value of Investments				$ 274	$ 245	$ 29	$ 548
Total Noncash Investing, Capital and Financing Activities	$	$	$	$ 274	$ 245	$ 29	$ 548

(This page intentionally left blank.)

CITY OF CINCINNATI, OHIO

FIDUCIARY FUNDS

AGENCY FUNDS

Towing Charges and Private Operations - Used to account for monies received as charges for towing and storage of impounded vehicles.

Convention Facility Authority – Used to account for monies collected by the City of Cincinnati from Transient Occupancy Tax Revenues.

Admission Tax Bond - Used to account for deposits related to entertainment facilities in the City.

Engineering Deposits - Used to account for Transportation & Engineering monies reserved for specific purposes.

Metropolitan Sewer District - Used to account for the monies of the Metropolitan Sewer District.

(This page intentionally left blank.)

City of Cincinnati, Ohio
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2019
(Amounts in Thousands)

	Agency Funds					
	Towing Charges Private Operators	Convention Facility Authority	Admissions Tax Bonds	Engineering Deposits	Metropolitan Sewer District	Total
ASSETS						
Cash and Cash Equivalents				$ 16		$ 16
Equity in City Treasury Cash	$ 81	$ 1,778	$ 39	3,159		5,057
Cash With Fiscal Agent						
Investments, at fair value					$ 311,118	311,118
Receivables:						
Accounts, Net				48	32,096	32,144
Accrued Interest and Dividends					776	776
Total Assets	$ 81	$ 1,778	$ 39	$ 3,223	$ 343,990	$ 349,111
LIABILITIES						
Accounts Payable	$ 66			$ 17	$ 18,758	$ 18,841
Due to Other Governments		$ 338			314,904	315,242
Accrued Payroll					115	115
Accrued Liabilities					38	38
Deposits Payable	15	1,440	$ 39	3,206	1	4,701
Estimated Liability for Compensated Absences					10,174	10,174
Total Liabilities	$ 81	$ 1,778	$ 39	$ 3,223	$ 343,990	$ 349,111

City of Cincinnati, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
TOWING CHARGES - PRIVATE OPERATORS				
ASSETS				
Equity in City Treasury Cash	$ 75	$ 556	$ 550	$ 81
Total Assets	$ 75	$ 556	$ 550	$ 81
LIABILITIES				
Accounts Payable	$ 41	$ 626	$ 601	$ 66
Deposits Payable	34	1,157	1,176	15
Total Liabilities	$ 75	$ 1,783	$ 1,777	$ 81
CONVENTION FACILITY AUTHORITY				
ASSETS				
Equity in City Treasury Cash	$ 821	$ 3,088	$ 2,131	$ 1,778
Accounts Receivable	5		5	
Total Assets	$ 826	$ 3,088	$ 2,136	$ 1,778
LIABILITIES				
Accounts Payable		$ 2,131	$ 2,131	
Due to Other Governments	$ 826	338	826	$ 338
Deposits Payable		1,440		1,440
Total Liabilities	$ 826	$ 3,909	$ 2,957	$ 1,778
ADMISSION TAX BONDS				
ASSETS				
Equity in City Treasury Cash	$ 37	$ 2	$	$ 39
Total Assets	$ 37	$ 2	$	$ 39
LIABILITIES				
Deposits Payable	$ 37	$ 2	$	$ 39
Total Liabilities	$ 37	$ 2	$	$ 39
ENGINEERING DEPOSITS				
ASSETS				
Cash and Cash Equivalents	$ 4	$ 577	$ 565	$ 16
Equity in City Treasury Cash	2,904	3,533	3,278	3,159
Accounts Receivable	28	201	181	48
Total Assets	$ 2,936	$ 4,311	$ 4,024	$ 3,223
LIABILITIES				
Accounts Payable	$ 24	$ 258	$ 265	$ 17
Deposits Payable	2,912	3,282	2,988	3,206
	$ 2,936	$ 3,540	$ 3,253	$ 3,223

City of Cincinnati, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
METROPOLITAN SEWER DISTRICT				
ASSETS				
Cash with Fiscal Agent	$ 1	$ 18,303	$ 18,304	
Investments	299,695	819,809	808,386	$ 311,118
Accounts Receivable	34,475	38,614	40,993	32,096
Accrued Interest Receivable	734	837	795	776
Total Assets	$ 334,905	$ 877,563	$ 868,478	$ 343,990
LIABILITIES				
Accounts Payable	$ 19,668	$ 314,265	$ 315,175	$ 18,758
Due to Other Governments	303,518	326,131	314,745	314,904
Accrued Payroll	1,506	1,734	3,125	115
Accrued Liabilities	37	38	37	38
Deposits Payable	2	27	28	1
Estimated Liability for Compensated Absences	10,174			10,174
Total Liabilities	$ 334,905	$ 642,195	$ 633,110	$ 343,990
TOTAL AGENCY FUNDS				
ASSETS				
Cash and Cash Equivalents	$ 4	$ 577	$ 565	$ 16
Equity in City Treasury Cash	3,837	7,179	5,959	5,057
Cash with Fiscal Agent	1	18,303	18,304	
Investments	299,695	819,809	808,386	311,118
Receivables:				
Accounts, Net	34,508	38,815	41,179	32,144
Accrued Interest Receivable	734	837	795	776
Total Assets	$ 338,779	$ 885,520	$ 875,188	$ 349,111
LIABILITIES				
Accounts Payable	$ 19,733	$ 317,280	$ 318,172	$ 18,841
Due to Other Governments	304,344	326,469	315,571	315,242
Accrued Payroll	1,506	1,734	3,125	115
Accrued Liabilities	37	38	37	38
Deposits Payable	2,985	5,908	4,192	4,701
Estimated Liability for Compensated Absences	10,174			10,174
Total Liabilities	$ 338,779	$ 651,429	$ 641,097	$ 349,111

(This page intentionally left blank.)

CAPITAL ASSETS USED IN THE

OPERATION OF GOVERNMENTAL FUNDS

(This page intentionally left blank.)

City of Cincinnati, Ohio
Comparative Schedule of Capital Assets Used in the Operation of Governmental Activities
Schedule by Source
For the Last Two Fiscal Years
(Amounts In Thousands)

	June 30 2019	June 30 2018
Governmental Activities Capital Assets		
Land	$ 199,755	$ 200,072
Buildings	306,881	306,570
Improvements	520,625	532,195
Machinery and Equipment	190,206	185,675
Infrastructure	1,337,209	1,313,952
Construction in Progress	209,083	171,979
Property acquired under capital leases	30,641	26,560
Total Governmental Capital Assets	$ 2,794,400	$ 2,737,003

Investment in Governmental Capital Assets by Source:		
General Obligation Bonds	$ 1,911,139	$ 1,864,813
Federal Grants	216,589	204,894
State Grants	199,267	198,079
County Grants	18,286	17,144
Private	14,848	14,507
General Fund Revenues	98,803	98,523
Special Revenue Funds	80,275	77,150
Gifts	2,529	2,529
Other and Undifferentiated	252,664	259,364
Total from All Sources	$ 2,794,400	$ 2,737,003

City of Cincinnati, Ohio
Schedule of Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
As of June 30, 2019
(Amounts In Thousands)

	Total	Land	Buildings	Improvements	Equipment	Infrastructure	Property Acquisition under Capital Leases	Construction In Progress
Mayor and Council	$ 6				$ 6			
City Manager	5,205		$ 48	$ 9	3,093	$ 2,048	$ 7	
Economic Inclusion	24				24			
Law	53				53			
Human Resources	6,819			6,673	115		31	
Enterprise Technology Services	14,737				2,737		12,000	
Finance	1,560			710	830		20	
Community & Economic Development	243,538	$ 71,362	48,338	74,323	68	49,447		
City Planning and Buildings	59			3	56			
Citizens Complaint & Internal Audit	23				23			
Recreation	155,197	3,963	33,823	113,153	4,051	207		
Parks	176,059	15,063	19,345	76,352	4,833	60,348	118	
Buildings and Inspections	1,533	1,376		145	12			
Public Safety	98,361	1,833	8,608	12,358	62,224		13,338	
Transportation & Engineering	1,255,038	44,339	7,731	14,099	11,227	1,177,642		
Enterprise Services	1,030	297			733			
Public Services	228,832	6,043	70,879	66,016	33,250	47,517	5,127	
Public Health	17,973	237	4,203	9,997	3,536			
Pooled, Unassigned Equipment	546				546			
Southern Railway Improvement	83,224			83,224				
General Government								
Land	54,959	54,959						
Buildings	113,634		113,634					
Improvements	50,532			50,532				
Total Governmental Capital Assets Allocated by Function	2,508,942	199,472	306,609	507,594	127,417	1,337,209	30,641	
Construction in Progress	209,083							$ 209,083
Internal Service Funds:								
Purchasing, Printing and Stores	1,358				1,358			
Fleet Services	7,729	283	272	4,508	2,666			
Self Insurance Risk Management	12				12			
Self Insurance Workers' Compensation	82				82			
Property Management	37			6	31			
Enterprise Technology Services	67,157			8,517	58,640			
Total Governmental Capital Assets	$ 2,794,400	$ 199,755	$ 306,881	$ 520,625	$ 190,206	$ 1,337,209	$ 30,641	$ 209,083

City of Cincinnati, Ohio
Schedule of Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the fiscal year ended June 30, 2019
(Amounts in Thousands)

	General Capital Assets July 1, 2018	Additions	Deletions	General Capital Assets June 30, 2019
Mayor and Council	$ 58		$ 52	$ 6
City Manager	5,570		365	5,205
Economic Inclusion	24			24
Law	53			53
Human Resources	6,819			6,819
Enterprise Technology Services	14,737			14,737
Finance	1,560			1,560
Community and Economic Development	244,083	$ 195	740	243,538
City Planning and Buildings	86		27	59
Citizen's Complaint & Internal Audit		23		23
Recreation	160,268	136	5,207	155,197
Parks	176,671	143	755	176,059
Buildings and Inspections	1,533			1,533
Public Safety	96,348	5,311	3,298	98,361
Transportation & Engineering	1,257,005		1,967	1,255,038
Enterprise Services	1,030			1,030
Public Services	204,417	27,775	3,360	228,832
Public Health	17,972	79	78	17,973
Pooled, Unassigned Equipment	546			546
Southern Railway Improvement	83,224			83,224
General Government				
Land	55,260		301	54,959
Buildings	113,634			113,634
Improvements	51,433		901	50,532
Construction in Progress	171,979	66,126	29,022	209,083
Internal Service Funds:				
Purchasing, Printing and Stores	1,358			1,358
Fleet Services	7,863		134	7,729
Self Insurance Risk Management	12			12
Self Insurance Workers' Compensation	82			82
Property Management	29	8		37
Enterprise Technology Services	63,349	3,808		67,157
Total Governmental Capital Assets	$ 2,737,003	$ 103,604	$ 46,207	$ 2,794,400

Note: The additions and deletions include department reclassifications and transfers.

(This page intentionally left blank.)

SCHEDULES

(This page intentionally left blank.)

City of Cincinnati, Ohio
Schedule of Outstanding Bonds and Notes, GAAP
Last Six Fiscal Years (g)

Fiscal Year	(a) General Obligation Bonds and Notes	(b) Sec. 133.05 (B)(7) Municipal Income Tax Bonds and Notes	(a) Sec.133.04 (B)(1) Special Assessment Bonds	(c) Sec 133.04 (B)(4) Urban Renewal Bonds	(a) Sec.133.04 (B)(5) Judgment Bonds	(c) Sec. 133.04 (B)(8) TIF Bonds and Notes
2014	$ 251,690,000	$ 97,395,000		$ 15,630,000	$ 1,905,000	$ 105,240,000
2015	243,044,080	98,095,000		14,510,000	1,615,000	94,435,000
2016	270,615,000	111,435,000		13,785,000	36,552,212	54,505,000
2017	265,226,000	110,627,000	$ 1,000,000	12,465,000	35,330,145	50,295,000
2018	258,836,000	108,133,000	965,000	11,145,000	34,078,165	55,025,000
2019	263,166,000	108,918,000	930,000	9,710,000	32,816,318	51,890,000

Fiscal Year	(c) Sec 133.05 (B)(1)(a) Water Bonds	(c) Sec 133.05 (B)(1)(b) Sewer Stormwater Bonds	(c) Sec 133.05 (B)(1)(f) Parking Facilities Bonds	(c) Sec 133.05 (B)(1)(i) Urban Redevelopment Bonds	(c) Sec. 133.05 (B)(1)(j) Public Attraction Bonds	(c) Sec. 133.05 (B)(10) Police & Fire Pension Bonds
2014	$ 1,800,000	$ 14,085,000	$ 4,450,000	$ 4,215,000	$ 16,225,000	$ 37,230,000
2015		12,810,000	4,200,000	3,360,000	14,995,000	35,920,000
2016		11,400,000	9,950,000	2,550,000	24,160,000	31,600,000
2017		15,160,000	9,940,000	6,330,000	35,017,124	30,325,000
2018		17,850,000	9,320,000	5,775,000	32,490,000	29,035,000
2019		21,065,000	8,700,000	5,205,000	30,490,000	27,725,000

Fiscal Year	(d) Sec 133.05 (B)(12) Energy Conservation Bonds	(d) Sec.133.05 (B)(5) Non-Tax Revenue Pledge Bonds	(d)(f) Sec.133.05 (B)(5) Water System Revenue Pledge Bonds	Gross General Obligation Debt	Gross Self-Supported Debt	Gross Total Debt
2014	$ 7,060,000	$ 110,880,000	$ 471,585,000	$ 251,690,000	$ 887,700,000	$ 1,139,390,000
2015	6,720,000	119,985,000	450,965,000	243,044,080	857,610,000	1,100,654,080
2016	13,890,000	127,040,000	473,480,000	270,615,000	910,347,212	1,180,962,212
2017	13,055,000	128,871,620	524,960,000	265,226,000	973,375,889	1,238,601,889
2018	12,135,000	118,269,000	505,685,000	258,836,000	939,905,165	1,198,741,165
2019	11,335,000	122,749,000	485,970,000	263,166,000	917,503,318	1,180,669,318

(a) Supported by general tax levy or special assessment levy
(b) Supported by Municipal Income Tax, but have property tax support if necessary
(c) Supported by current revenue, but has property tax support if necessary
(d) Supported by current revenue, no tax support pledged
(e) Supported by current revenue, but has property tax support if necessary-taxable
(f) Includes crossover refunding of $77,935,000 in fiscal years 2017, 2018, and 2019.
(g) The City changed reporting periods from a calendar year to a June 30th fiscal year, with the first full fiscal year ended June 30, 2014. This schedule will continue to build out prospectively until ten full fiscal years are available.
Note: Excludes City internal notes.

CITY OF CINCINNATI
SCHEDULE OF ANNUAL DEBT SERVICE
General Obligation and Revenue Bonds
June 30, 2019

PROPERTY TAX-SUPPORTED

Fiscal Year	Maturing	Interest Cost	Debt Service Requirement	Outstanding Debt End of Year
2019				$ 244,035,000
2020	$ 27,560,000	$ 9,992,394	$ 37,552,394	216,475,000
2021	25,570,000	8,850,479	34,420,479	190,905,000
2022	20,480,000	7,849,913	28,329,913	170,425,000
2023	18,575,000	6,957,244	25,532,244	151,850,000
2024	16,730,000	6,136,413	22,866,413	135,120,000
2025	14,795,000	5,406,244	20,201,244	120,325,000
2026	13,045,000	4,759,253	17,804,253	107,280,000
2027	12,790,000	4,153,194	16,943,194	94,490,000
2028	11,850,000	3,571,794	15,421,794	82,640,000
2029	11,200,000	3,069,072	14,269,072	71,440,000
2030	10,205,000	2,627,163	12,832,163	61,235,000
2031	9,145,000	2,242,225	11,387,225	52,090,000
2032	8,455,000	1,900,475	10,355,475	43,635,000
2033	7,875,000	1,577,675	9,452,675	35,760,000
2034	7,405,000	1,272,825	8,677,825	28,355,000
2035	7,310,000	982,725	8,292,725	21,045,000
2036	5,145,000	748,369	5,893,369	15,900,000
2037	4,465,000	562,963	5,027,963	11,435,000
2038	4,180,000	385,766	4,565,766	7,255,000
2039	2,775,000	240,859	3,015,859	4,480,000
2040	1,800,000	143,750	1,943,750	2,680,000
2041	1,825,000	65,859	1,890,859	855,000
2042	855,000	13,359	868,359	

SELF-SUPPORTED

Maturing	Interest Cost	Debt Service Requirement	Outstanding Debt End of Year	Fiscal Year
			$ 188,411,318	2019
$ 12,196,671	$ 7,161,642	$ 19,358,313	176,214,646	2020
12,271,495	6,702,362	18,973,857	163,943,152	2021
11,811,275	6,255,538	18,066,812	152,131,877	2022
11,026,010	5,823,009	16,849,019	141,105,867	2023
11,085,746	5,395,562	16,481,307	130,020,121	2024
11,425,481	4,950,518	16,375,999	118,594,640	2025
11,175,173	4,500,539	15,675,712	107,419,467	2026
10,859,820	4,057,790	14,917,610	96,559,647	2027
10,974,468	3,633,064	14,607,532	85,585,179	2028
10,909,071	3,233,255	14,142,326	74,676,108	2029
10,168,630	2,824,293	12,992,924	64,507,477	2030
9,063,190	2,430,225	11,493,415	55,444,288	2031
9,252,705	2,051,283	11,303,988	46,191,583	2032
9,007,132	1,678,374	10,685,506	37,184,450	2033
7,246,559	1,347,850	8,594,409	29,937,891	2034
7,450,986	1,057,117	8,508,103	22,486,905	2035
9,570,369	727,341	10,297,710	12,916,535	2036
4,189,752	458,706	4,648,459	8,726,783	2037
2,304,047	331,235	2,635,283	6,422,735	2038
2,143,342	234,639	2,377,981	4,279,393	2039
2,092,593	141,933	2,234,526	2,186,800	2040
2,186,800	48,000	2,234,800		2041

MUNICIPAL INCOME TAX SUPPORTED

Year	Maturing	Interest Cost	Debt Service Requirement	Outstanding Debt End of Year
2019				$ 78,245,000
2020	$ 8,045,000	$ 3,208,169	$ 11,253,169	70,200,000
2021	7,870,000	2,876,786	10,746,786	62,330,000
2022	6,760,000	2,560,644	9,320,644	55,570,000
2023	6,035,000	2,267,334	8,302,334	49,535,000
2024	5,700,000	2,002,128	7,702,128	43,835,000
2025	5,685,000	1,748,778	7,433,778	38,150,000
2026	5,785,000	1,492,991	7,277,991	32,365,000
2027	5,915,000	1,227,366	7,142,366	26,450,000
2028	5,605,000	968,125	6,573,125	20,845,000
2029	4,790,000	752,619	5,542,619	16,055,000
2030	3,610,000	585,550	4,195,550	12,445,000
2031	2,250,000	468,125	2,718,125	10,195,000
2032	2,045,000	382,850	2,427,850	8,150,000
2033	1,875,000	302,275	2,177,275	6,275,000
2034	1,585,000	230,550	1,815,550	4,690,000
2035	1,580,000	166,975	1,746,975	3,110,000
2036	990,000	119,075	1,109,075	2,120,000
2037	720,000	86,175	806,175	1,400,000
2038	500,000	59,125	559,125	900,000
2039	300,000	39,375	339,375	600,000
2040	300,000	23,625	323,625	300,000
2041	300,000	7,875	307,875	

TOTAL

Maturing	Interest Cost	Debt Service Requirement	Outstanding Debt End of Year	Year
			$ 1,119,410,318	2019
$ 153,136,671	$ 41,930,302	$ 195,066,974	966,273,646	2020
74,841,495	38,277,694	113,119,189	891,432,152	2021
69,201,275	35,611,834	104,813,108	822,230,877	2022
66,756,010	33,000,222	99,756,232	755,474,867	2023
65,850,746	30,235,521	96,086,266	689,624,121	2024
63,360,481	27,349,209	90,709,690	626,263,640	2025
62,935,173	24,506,840	87,442,013	563,328,467	2026
54,489,820	21,858,643	76,348,463	508,838,647	2027
54,609,468	19,459,633	74,069,101	454,229,179	2028
54,254,071	17,169,828	71,423,899	399,975,108	2029
52,458,630	14,920,599	67,379,230	347,516,477	2030
49,478,190	12,835,965	62,314,155	298,038,288	2031
49,897,705	10,883,785	60,781,490	248,140,583	2032
45,112,132	9,014,291	54,126,423	203,028,450	2033
33,566,559	7,473,474	41,040,033	169,461,891	2034
31,645,986	6,231,598	37,877,584	137,815,905	2035
30,505,369	5,075,339	35,580,709	107,310,535	2036
24,314,752	4,035,859	28,350,611	82,995,783	2037
18,039,047	3,201,271	21,240,318	64,956,735	2038
14,913,342	2,526,558	17,439,900	50,043,393	2039
9,907,593	1,993,624	11,901,217	40,135,800	2040
10,291,800	1,538,535	11,830,335	29,844,000	2041
6,125,000	1,180,628	7,305,628	23,719,000	2042
4,900,000	946,313	5,846,313	18,819,000	2043
5,120,000	724,797	5,844,797	13,699,000	2044
5,350,000	492,878	5,842,878	8,349,000	2045
6,420,000	235,425	6,655,425	1,929,000	2046
1,929,000	48,250	1,977,250		2047

REVENUE

Year	Maturing	Interest Cost	Debt Service Requirement	Outstanding Debt End of Year
2019				$ 608,719,000
2020	$ 105,335,000	$ 21,568,098	$ 126,903,098	503,384,000
2021	29,130,000	19,848,068	48,978,068	474,254,000
2022	30,150,000	18,945,740	49,095,740	444,104,000
2023	31,120,000	17,952,636	49,072,636	412,984,000
2024	32,335,000	16,701,419	49,036,419	380,649,000
2025	31,455,000	15,243,670	46,698,670	349,194,000
2026	32,930,000	13,754,057	46,684,057	316,264,000
2027	24,925,000	12,420,293	37,345,293	291,339,000
2028	26,180,000	11,286,651	37,466,651	265,159,000
2029	27,355,000	10,114,883	37,469,883	237,804,000
2030	28,475,000	8,883,593	37,358,593	209,329,000
2031	29,020,000	7,695,389	36,715,389	180,309,000
2032	30,145,000	6,549,177	36,694,177	150,164,000
2033	26,355,000	5,455,968	31,810,968	123,809,000
2034	17,330,000	4,622,249	21,952,249	106,479,000
2035	15,305,000	4,024,781	19,329,781	91,174,000
2036	14,800,000	3,480,555	18,280,555	76,374,000
2037	14,940,000	2,928,015	17,868,015	61,434,000
2038	11,055,000	2,425,145	13,480,145	50,379,000
2039	9,695,000	2,011,685	11,706,685	40,684,000
2040	5,715,000	1,684,316	7,399,316	34,969,000
2041	5,980,000	1,416,800	7,396,800	28,989,000
2042	5,270,000	1,167,269	6,437,269	23,719,000
2043	4,900,000	946,313	5,846,313	18,819,000
2044	5,120,000	724,797	5,844,797	13,699,000
2045	5,350,000	492,878	5,842,878	8,349,000
2046	6,420,000	235,425	6,655,425	1,929,000
2047	1,929,000	48,250	1,977,250	

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
U.S. DEPARTMENT OF AGRICULTURE										
* *Passed through Ohio Department of Health*										
Hamilton County WIC Program	391	10.557	03120011WA1118	NAM	Health	$ 1,186	$ 5			
Hamilton County WIC Program	391	10.557	03120011WA1219	NAM	Health	2,044	8	$ 3,203		
	Total for CFDA No. 10.557					3,230	13	3,203		
* *Passed through Ohio Department of Education*										
Child and Adult Care Food Program (CACFP)	324	10.558	55x2031	NAR	Recreation			4		
	Total for CFDA No. 10.558							4		
TOTAL U.S. DEPARTMENT OF AGRICULTURE						3,230	13	3,207		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
CDBG - Entitlement Grants Cluster:										
Community Development Block Grants/ Entitlement Grants	304	14.218	B14MC390003	NAC	DCED	869		811		
Community Development Block Grants/ Entitlement Grants	304	14.218	B15MC390003	NAC	DCED	1,598		1,457		$ 200
Community Development Block Grants/ Entitlement Grants	304	14.218	B16MC390003	NAC	DCED	823		651		40
Community Development Block Grants/ Entitlement Grants	304	14.218	B17MC390003	NAC	DCED	3,171		2,893		1,116
Community Development Block Grants/ Entitlement Grants	304	14.218	B18MC390003	NAC	DCED	4,714	709	5,257		2,962
Community Development Block Grants/ Entitlement Grants	304	14.218	B19MC390003	NAC	DCED		258	960		
	Total for CFDA No. 14.218 i					11,175	967	12,029	-	4,318
				Total for CDBG - Entitlement Grants Cluster		11,175	967	12,029	-	4,318
Emergency Solutions Grant Program - 2017 Grant	445	14.231	E17 MC 39 0003	NAO	DCED	9		9		9
Emergency Solutions Grant Program - 2018 Grant	445	14.231	E18 MC 39 0003	NAO	DCED	949		949		948
	Total for CFDA No. 14.231					958	-	958	-	957
HOME Investment Partnerships Program - 2014	411	14.239	M14MC390213	NAC	DCED	1,118		1,145		
HOME Investment Partnerships Program - 2015	411	14.239	M15MC390213	NAC	DCED	107		112		
HOME Investment Partnerships Program - 2016	411	14.239	M16MC390213	NAC	DCED	177		177		
HOME Investment Partnerships Program - 2017	411	14.239	M17MC390213	NAC	DCED	239		265		8
HOME Investment Partnerships Program - 2018	411	14.239	M18MC390213	NAC	DCED	243	93	243		141
HOME Investment Partnerships Program - 2019	411	14.239	M19MC390213	NAC	DCED		165			
	Total for CFDA No. 14.239 i					1,884	258	1,942	-	149
Housing Opportunities for Persons with AIDS - 2016	465	14.241	OHH 16001	NAO	DCED	46		43		43
Housing Opportunities for Persons with AIDS - 2017	465	14.241	OHH 17001	NAO	DCED	311		335		335
Housing Opportunities for Persons with AIDS - 2018	465	14.241	OHH 18001	NAO	DCED	506		485		485
	Total for CFDA No. 14.241					863	-	863	-	863
CDBG Section 108 Loan Guarantees	305	14.248	B12MC 390003	NAO	DCED		151	319		
	Total for CFDA No. 14.248 i					-	151	319	-	-
Lead Hazard Reduction Demonstration Grant Program	381	14.905	OHLHB0582-14	NAM	Health	98		52		
Lead Hazard Reduction Demonstration Grant Program	387	14.905	OHLHD031117	NAO	Finance	35		124		
	Total for CFDA No. 14.905					133	-	176	-	-
TOTAL FOR U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						15,013	1,376	16,287	-	6,287
U.S DEPARTMENT OF INTERIOR										
Fish and Wildlife Cluster:										
* *Passed through Ohio Department of Natural Resources, Division of Wildlife*										
Sport Fish Restoration	324	15.605	AQ18-31102	NAR	Recreation			7		
Sport Fish Restoration	324	15.605	AQ19-31102	NAR	Recreation	8		1		
	Total for CFDA No. 15.605					8	-	8	-	-
				Total for Fish and Wildlife Cluster		8	-	8	-	-
TOTAL FOR U.S. DEPARTMENT OF INTERIOR						8	-	8	-	-

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
U.S. DEPARTMENT OF JUSTICE										
* *Passed through Ohio Attorney General*										
Crime Victim Assistance (18VALU & 18VALU ADD-ON)	368	16.575	2018-VOCA-109309512 / 128496696	NAS	Police	$ 36		$ 44		
Crime Victim Assistance (19VALU)	368	16.575	2019-VOCA-132135903	NAS	Police	99		104		
	Total for CFDA No. 16.575					135	-	148	-	-
* *Passed through Ohio Office of Criminal Justice Services*										
Violence Against Women Formula Grants (17VAWA)	368	16.588	2017-WF-VA5-8583	NAS	Police	44		44		$ 44
Violence Against Women Formula Grants (18VAWA)	368	16.588	2017-WF-VA5-8583a / 2018-WF-VA5-8583	NAS	Police	13		13		13
	Total for CFDA No. 16.588					57	-	57	-	57
Public Safety Partnership and Community Policing Grants (15COPS)	368	16.710	2015-UL-WX-0030	NAS	Police	343		343		
Public Safety Partnership and Community Policing Grants (16COPS)	368	16.710	2016-UL-WX-0050	NAS	Police	726		673		
	Total for CFDA No. 16.710					1,069	-	1,016	-	-
2016 Technology Innovation for Public Safety (16TIPS)	368	16.738	2016-DG-BX-K052	NAS	Police	32		72	$ (40)	
Edward Byrne Memorial Justice Assistance Grant Program (16JAG)	478	16.738	2016-DJ-BX-0213	NAS	Police		$ 1	56	70	56
Edward Byrne Memorial Justice Assistance Grant Program (17JAG)	478	16.738	2017-DJ-BX-0116	NAS	Police	302	3	154		154
Edward Byrne Memorial Justice Assistance Grant Program (18JAG)	478	16.738	2018-DJ-BX-0599	NAS	Police	295		133		133
	Total for CFDA No. 16.738					629	4	415	30	343
Body Worn Camera Policy and Implementation	980	16.835	2016-BC-BX-K061	CP	Police	150		178		
	Total for CFDA No. 16.835					150	-	178	-	-
Equitable Sharing Program	366	16.922		NAS	Police	483		88	124	
Equitable Sharing Program	367	16.922		NAS	Police	(21)	6	233	(85)	
	Total for CFDA No. 16.922					462	6	321	39	-
TOTAL FOR U.S. DEPARTMENT OF JUSTICE						2,502	10	2,135	69	400
U.S. DEPARTMENT OF TRANSPORTATION										
Airport Improvement Program (FAA Local Match 142329)	980	20.106	3-39-0018-022-2014	CP	DOTE			350		
Airport Improvement Program (FAA/ODOT Local Match 172329)	980	20.106	3-39-0018-024-2017	CP	DOTE	1,434		3,495		
	Total for CFDA No. 20.106					1,434	-	3,845	-	-
Highway Planning and Construction Cluster:										
* *Passed through Ohio Department of Transportation*										
Highway Planning and Construction	980	20.205	PID 87036	CP	DOTE	299	292	595		
Highway Planning and Construction	980	20.205	PID 94068	CP	DOTE	154	49	203		
Highway Planning and Construction	980	20.205	PID 94484	CP	DOTE	1,993	1,767	3,761		
Highway Planning and Construction	980	20.205	PID 96693	CP	DOTE	45		45		
Highway Planning and Construction	980	20.205	PID 98757	CP	DOTE	97		97		
Highway Planning and Construction	980	20.205	PID 99782	CP	DOTE	75		75		
Highway Planning and Construction	980	20.205	PID 102062	CP	DOTE	42	32	60		
Highway Planning and Construction	980	20.205	PID 107981	CP	DOTE	12		241		
Highway Planning and Construction	980	20.205	PID 107982	CP	DOTE	155		366		
Highway Planning and Construction	980	20.205	PID 101886	CP	DOTE	1,413	471	2,049		
	Total for CFDA No. 20.205					4,285	2,611	7,492	-	-
					Total for Highway Planning and Construction Cluster	4,285	2,611	7,492	-	-
Federal Transit Cluster:										
* *Passed through Southwest Ohio Regional Transit Authority*										
Federal Transits-Capital Investment Grants	980	20.500	OH-03-0303-00	CP	DOTE			3,366		
	Total for CFDA No. 20.500 ii					-	-	3,366	-	-
					Total for Federal Transit Cluster	-	-	3,366	-	-

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
Highway Safety Cluster:										
* *Passed through Blue Ash Police Department*										
State and Community Highway Safety	368	20.600	2017 MOA-Sub-recipient	NAS	Police	$ 11		$ 11		
State and Community Highway Safety	368	20.600	2018 MOA-Sub-recipient	NAS	Police	6		6		
* *Passed through Ohio Traffic Safety Office*										
State and Community Highway Safety	368	20.600	IDEP/STEP-2018-Cinti Police Dept-00026	NAS	Police	16		16		
State and Community Highway Safety	368	20.600	IDEP/STEP-2019-Cinti Police Dept-00012	NAS	Police	19		19		
State and Community Highway Safety	368	20.600	GG-2019-Cincinnati Police Dept-00024	NAS	Police	8		15		
	Total for CFDA No. 20.600					60	-	67	-	-
* *Passed through Ohio Traffic Safety Office*										
National Priority Safety Programs	368	20.616	DDEP-2019-00033	NAS	Police	6		6		
	Total for CFDA No. 20.616					6	-	6	-	-
					Total for Highway Safety Cluster	66	-	73	-	-
* *Passed through Ohio Traffic Safety Office*										
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	368	20.608	IDEP/STEP-2018-Cinti Police Dept-00026	NAS	Police	31		31		
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	368	20.608	IDEP/STEP-2019-Cinti Police Dept-00012	NAS	Police	27		27		
	Total for CFDA No. 20.608					58	-	58	-	-
TOTAL FOR U.S. DEPARTMENT OF TRANSPORTATION						5,843	$ 2,611	14,834	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
* *Passed through Council On Aging of Southwest Ohio*										
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	324	93.043		NAR	Recreation	1		1		
	Total for CFDA No. 93.043					1	-	1	-	-
Aging Cluster:										
* *Passed through Council On Aging of Southwest Ohio*										
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	324	93.044	65x2076	NAR	Recreation	10	4	5		
	Total for CFDA No. 93.044					10	4	5	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	324	93.045	65x2076	NAR	Recreation	76		110		
	Total for CFDA No. 93.045					76	-	110	-	-
Nutrition Services Incentive Program	324	93.053	65x2076	NAR	Recreation	10		8		
	Total for CFDA No. 93.053					10	-	8	-	-
					Total for Aging Cluster	96	4	123	-	-
* *Passed through National Recreation and Parks Association*										
Chronic Diseases: Research, Control and Prevention	324	93.068		NAR	Recreation			1		
	Total for CFDA No. 93.068					-	-	1	-	-
* *Passed through Ohio Department of Health*										
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	350	93.074	03120012PH1019	NAM	Health	64		64		
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	350	93.074	03120012PH0918	NAM	Health	46				
	Total for CFDA No. 93.074					110	-	64	-	-
* *Passed through Ohio Department of Health*										
Family Planning Services	350	93.217	03120011RH0819	NAM	Health	250	27	276		
Family Planning Services	350	93.217	03120011RH0920	NAM	Health		10	556	$ 10	
Family Planning Services	350	93.217	03120011RH0718	NAM	Health	116	17	135		
	Total for CFDA No. 93.217					366	54	967	10	-
Health Center Program Cluster										
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	446	93.224	H80CS25683	NAM	Health	2,884		2,843		
* *Passed through Cincinnati Health Network*										
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	448	93.224	H80CS00189	NAM	Health	257		221		
	Total for CFDA No. 93.224					3,141	-	3,064	-	-
					Total for Health Center Program Cluster	3,141	-	3,064	-	-

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Grantor/ Program Title	Fund	CFDA#	Grant #	Fund Class	Agency	Federal Revenue Received	Contributions & Other Revenue (Non-Federal)	Federal Expenditures	Advances (Repayments) or Adjustments	Amount provided to Sub recipients
* *Passed through Ohio Department of Health*										
Immunization Cooperative Agreements	415	93.268	03120012GV0119	NAM	Health	$ 211		$ 238		
Immunization Cooperative Agreements	415	93.268	03120012IM1017	NAM	Health	42				
Total for CFDA No. 93.268						253	-	238	-	-
* *Passed through Ohio Department of Health*										
Tobacco Use Prevention and Cessation	350	93.305	03120014TU0218	NAM	Health	50				
Tobacco Use Prevention and Cessation	350	93.305	03120014TU0319	NAM	Health	42		75		
Total for CFDA No. 93.305						92	-	75	-	-
Grants for Capital Development in Health Centers	446	93.526	15CFCAA-HIP	NAM	Health	510		629		
Total for CFDA No. 93.526						510	-	629	-	-
TANF Cluster:										
* *Passed through Ohio Department of Jobs and Family Services*										
Temporary Assistance for Needy Families	323	93.558	05x2034 & 05x2035	APR	Recreation	380	$ 136	643		
Total for CFDA No. 93.558						380	136	643	-	-
					Total for TANF Cluster	380	136	643	-	-
* *Passed through Ohio Department of Jobs and Family Services*										
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	350	93.566	G-1415-17-0841	NAM	Health	107		107		
Total for CFDA No. 93.566						107	-	107	-	-
CCDF Cluster										
* *Passed through Ohio Department of Jobs and Family Services*										
Child Care and Development Block Grant	323	93.575	05x2034 & 05x2035	APR	Recreation	191	68	321		
Total for CFDA No. 93.575						191	68	321	-	-
* *Passed through Ohio Department of Jobs and Family Services*										
Social Services Block Grant	323	93.667	05x2034 & 05x2035	APR	Recreation	191	68	321		
Total for CFDA No. 93.667						191	68	321	-	-
* *Passed through Ohio Department of Health*										
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	425	93.758	03120014CC0918	NAM	Health	52		87		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	425	93.758	03120014CC1019	NAM	Health	39		11		
Total for CFDA No. 93.758						91	-	98	-	-
* *Passed through Ohio Department of Developmental Disabilities*										
Medical Assistance Program	324	93.778		NAR	Recreation	7		11		
Total for CFDA No. 93.778						7	-	11	-	-
* *Passed through Ohio Department of Health*										
Maternal and Child Health Services Block Grant to States	350	93.994	03120011RH0819	NAM	Health	138		138		
Maternal and Child Health Services Block Grant to States	350	93.994	03120011RH0718	NAM	Health	125		125		
Total for CFDA No. 93.994						263	-	263	-	-
TOTAL FOR US. DEPARTMENT OF HEALTH AND HUMAN SERVICES						5,799	330	6,926	$ 10	-
U.S. DEPARTMENT OF HOMELAND SECURITY										
* *Passed through Ohio Department of Natural Resources, Division of Parks and Watercraft*										
Boating Safety Financial Assistance	324	97.012	19-13	NAR	Recreation	11				
Total for CFDA 97.012						11	-	-	-	-
* *Passed through Ohio Department of Public Safety*										
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	479	97.036	FEMA-4360-DR-15000-00	NAO	Finance	417	121	537		
Total for CFDA No. 97.036						417	121	537	-	-
Assistance to Firefighters Grant	472	97.044	EMW-2016-FO-06950	NAS	Fire	186		186		
Assistance to Firefighters Grant	472	97.044	EMW-2017-FO-06892	NAS	Fire	1,225		1,216		
Total for CFDA No. 97.044						1,411	-	1,402	-	-
Port Security Grant Program	368	97.056	EMW-2013-PU-00176	NAS	Police	3				
Port Security Grant Program	368	97.056	EMW-2016-PU-00391	NAS	Police	1		5		
Port Security Grant Program	368	97.056	EMW-2017-PU-00197	NAS	Police	31		14		
Total for CFDA No. 97.056						35	-	19	-	-
Staffing for Adequate Fire and Emergency Response	472	97.083	EMW-2015-FH-00547	NAS	Fire	2,142		2,142		
Staffing for Adequate Fire and Emergency Response	472	97.083	EMW-2017-FH-00573	NAS	Fire	632		632		
Total for CFDA No. 97.083						2,774	-	2,774	-	-
TOTAL FOR U.S. DEPARTMENT OF HOMELAND SECURITY						4,648	121	4,732	-	-
TOTAL FEDERAL GRANTS & SUBSIDIES (Non-GAAP Basis)						$ 37,043	$ 4,461	$ 48,129	$ 79	$ 6,687

(continued)

CITY OF CINCINNATI, OHIO
Schedule of Receipts and Expenditures of Federal Awards
(Non-GAAP Budgetary Basis)
For Fiscal Year ended June 30, 2019

(Amount in Thousands)

Notes to the Schedule of Receipts and Expenditures of Federal Awards

Basis of Presentation - The schedule of receipts and expenditures of federal awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the fiscal year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the City.

Summary of Significant Accounting Policies - Expenditures reported on the Schedule are reported on the Non-GAAP budgetary basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain type of expenditures are not allowed or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The City has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance

i Total Department of Community & Economic Development (DCED) loans outstanding at June 30, 2019 totaled $9,213,374 under CFDA 14.218, $44,548,249 under CFDA 14.239, $319,283 under CFDA 14.248, and $6,547,483 under CFDA 14.256.

ii In 2012 the City entered into an intergovernmental cooperative agreement with SORTA to administer the grants awarded to the City as a sub-recipient. The City is responsible for the assurance that invoices paid are in compliance with the grants. The remaining grant covered under this agreement is:

The Urban Circulator Grant	CFDA 20.500	$	24,990,000.00

* Indicates Federal monies passed through another agency to the City of Cincinnati

Reconciliation of Schedule of Receipts and Expenditures of Federal Awards to Budgetary Statements

	Budgetary Statements	SEFA
Special Recreation Fund (APR)	$ 762	$ 762
Community Development (NAC)	13,059	13,059
Health (NAM)	8,261	8,261
Other Grants (NAO)	2,273	2,273
Recreation Grants (NAR)	123	123
Safety (NAS)	6,696	6,696
Capital Projects (CP)	5,869	5,869
		$ 37,043

(This page intentionally left blank.)

CITY OF CINCINNATI, OHIO
INFRASTRUCTURE INCOME TAX

In accordance with the provisions of Chapter 311 of the Cincinnati Municipal Code, an additional earnings tax of .1% shall be levied for costs related to constructing, equipping, maintaining and repair of the City's infrastructure. Such tax shall remain in effect as long as the City appropriates at least the base amount required and subsequently expends funds at a level (ninety percent of the annual base amount within three years) specified in Chapter 311, CMC.

The following data summarizes the results of the City's compliance with the infrastructure income tax requirements for Fiscal Years 2019 and 2018.

(AMOUNTS IN THOUSANDS)

	FY2019	**FY2018**
Required Base Amount	$61,887	$62,849
Actual Appropriated Amount	$92,389	$95,195
Infrastructure Expenditures - As of June 30	$38,352	$75,337
Percentage of Expenditures to Base Amount	61.9707%	119.8703%

I hereby certify that the City of Cincinnati appropriated for FY2019 an amount sufficient to meet the requirements for continuation of the Infrastructure Income Tax.

Karen Alder
Finance Director

(This page intentionally left blank.)

STATISTICAL SECTION

city of CINCINNATI

CITY OF CINCINNATI, OHIO

STATISTICAL SECTION

This section of the City of Cincinnati's comprehensive annual financial report provides detailed historical and economic information for users of the financial statements, notes to the financial statements, and required supplementary information for the purpose of assessing and evaluating the City's economic condition.

Financial Trends – This section provides information on the City's net position, changes to net position and fund balance for assessing the changes in financial position over time.

Revenue Capacity – This section provides information on the City's ability to generate revenue, specifically income tax (the major source of revenue for governmental activities) and property tax revenue.

Debt Capacity Information – This section provides information on the City's outstanding debt, debt limitations and the ability to leverage and pay future debt.

Demographic and Economic Information – This section provides information about the environment in which the City operates.

Operating Information – This section provides operating information related to the City's infrastructure, assets and services provided by function.

Sources: Unless otherwise noted, the information in these statistical schedules is from the comprehensive annual financial reports for the relevant years.

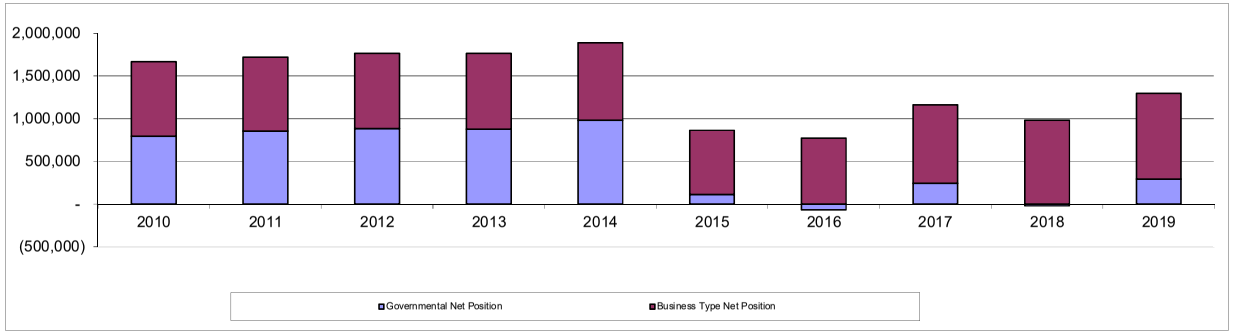
Note: The City changed it's fiscal year in 2013 from a January 1 through December 31 to July 1 through June 30. The 2013 Fiscal year represents the six month conversion period from January 1 to June 30.

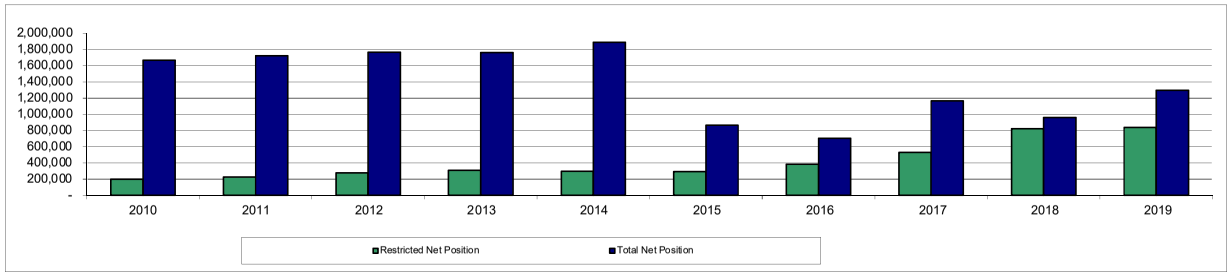
(This page intentionally left blank.)

City of Cincinnati
Financial Trends Information
Schedule 1
Net Position by Category (Accrual Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

	Fiscal Period									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Governmental Activities										
Net Investment in Capital Assets	$ 714,580	$ 741,266	$ 777,236	$ 797,444	$ 866,831	$ 928,893	$ 868,010	$ 902,668	$ 938,541	897,570
Restricted	160,955	203,698	223,826	233,054	205,812	212,989	316,881	380,598	601,160	641,611
Unrestricted	(80,222)	(89,024)	(114,492)	(153,490)	(90,482)	(1,029,535)	(1,252,133)	(1,039,794)	(1,559,973)	(1,246,031)
Subtotal governmental activities net position	795,313	855,940	886,570	877,008	982,161	112,347	(67,242)	243,472	(20,272)	293,150
Business-Type activities										
Net Investment in Capital Assets	750,184	745,722	748,487	743,892	741,619	779,790	792,466	741,844	828,628	862,847
Restricted	36,587	23,010	52,330	77,273	90,651	79,623	67,988	146,953	221,472	197,236
Unrestricted	85,433	98,341	79,518	65,200	75,073	(106,980)	(86,602)	31,351	(68,069)	(56,776)
Subtotal business-type activities net position	872,204	867,073	880,335	886,365	907,343	752,433	773,852	920,148	982,031	1,003,307
Primary Government										
Net Investment in Capital Assets	1,464,764	1,486,988	1,525,723	1,541,336	1,608,450	1,708,683	1,660,476	1,644,512	1,767,169	1,760,417
Restricted	197,542	226,708	276,156	310,327	296,463	292,612	384,869	527,551	822,632	838,847
Unrestricted	5,211	9,317	(34,974)	(88,290)	(15,409)	(1,136,515)	(1,338,735)	(1,008,443)	(1,628,042)	(1,302,807)
Total primary government net position	$ 1,667,517	$ 1,723,013	$ 1,766,905	$ 1,763,373	$ 1,889,504	$ 864,780	$ 706,610	$ 1,163,620	$ 961,759	$ 1,296,457

Note: The City of Cincinnati Changed Fiscal Year in 2013. The information for the 2013 Fiscal Year represents six months of information for the period ending June 30, 2013.





City of Cincinnati, Ohio

Financial Trends Information
Schedule 2
Changes in Net Position (Accrual Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

	Fiscal Period									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government	$ 106,395	$ 78,682	$ 52,737	$ 18,198	$ 59,231	$ 62,795	$ 59,129	$ 64,104	$ 65,860	$ 78,476
Community Development	5,147	37	13,346	6,779	31,726	32,147	10,799	13,471	9,627	6,892
Parks and Recreation	7,451	7,059	7,404	4,809	10,775	8,833	9,215	8,332	11,694	8,833
Public Safety	14,789	19,331	18,059	8,752	22,032	25,205	22,172	15,952	26,032	22,953
Transportation and Engineering	1,956	1,360	1,581	937	3,233	3,865	550	1,993	1,496	1,947
Public Services	2,588	36	2,301	1,056	2,789	2,971	4,578	3,721	5,346	2,261
Public Health	10,152	10,314	12,340	6,941	14,188	18,666	22,626	21,108	29,611	24,088
Operating Grants and Contributions	64,475	66,024	78,897	21,967	58,425	66,808	48,537	39,173	36,632	44,026
Capital Grants and Contributions	23,436	27,012	31,232	21,416	36,456	35,054	20,563	12,786	14,287	14,645
Total governmental activities program revenue	236,389	209,855	217,897	90,855	238,855	256,344	198,169	180,640	200,585	204,121
Business-type activities										
Charges for Services										
Water Works	123,443	119,434	132,486	64,840	139,635	140,124	146,395	155,282	160,811	158,399
Parking Facilities	9,520	10,385	10,402	5,709	13,468	12,119	13,095	12,903	14,443	16,121
Convention Center	6,764	7,513	6,788	4,221	6,693	6,978	8,211	7,407	8,764	7,542
General Aviation	2,039	2,044	2,083	1,444	1,848	1,985	2,086	2,133	2,141	2,112
Municipal Golf	6,069	5,270	5,990	2,760	5,392	5,509	5,759	5,855	5,754	5,001
Stormwater Management	8,919	8,412	9,686	5,691	11,305	11,455	11,200	11,187	10,613	16,603
Capital Grants and Contributions	32,217	3,543	3,414	359	2,197	4,684	9,964	1,576	6,610	5,350
Total business-type activities program revenues	188,971	156,601	170,849	85,024	180,538	182,854	196,710	196,343	209,136	211,128
Total primary government program revenues	425,360	366,456	388,746	175,879	419,393	439,198	394,879	376,983	409,721	415,249
Expenses										
Governmental Activities:										
General Government	178,047	117,064	111,713	33,404	122,523	93,793	145,758	3,895	74,731	130,144
Community Development	54,316	45,274	49,744	25,076	10,122	55,155	67,760	27,189	35,477	46,894
Parks and Recreation	51,298	42,419	44,615	25,399	50,777	46,310	59,286	7,229	30,332	54,139
Public Safety	254,720	242,159	248,347	128,138	231,266	255,412	276,858	279,296	326,114	8,318
Transportation and Engineering	46,805	34,121	58,483	11,671	59,104	44,366	52,063	14,881	41,284	55,399
Transit Systems	40,398	41,746	45,047	23,976	48,877	49,800	50,811	52,561	58,088	55,773
Public Services	60,920	57,415	46,287	28,611	60,855	50,878	58,286	8,006	26,722	52,192
Public Health	58,940	47,862	43,197	26,279	50,063	44,362	65,361	(16,397)	14,902	50,716
Interest on long-term debt	22,865	23,004	23,806	11,957	20,623	22,045	23,621	25,093	19,834	21,043
Total governmental activities expenses	768,309	651,064	671,239	314,511	654,210	662,121	799,804	401,753	627,484	474,618
Business-type activities										
Water Works	132,531	119,423	116,652	64,130	123,598	109,676	131,121	21,598	75,980	135,569
Parking Facilities	9,605	8,807	11,765	4,296	12,174	9,587	12,444	4,520	8,795	14,078
Convention Center	15,424	15,484	14,617	6,964	12,625	11,998	14,670	13,158	13,726	13,515
General Aviation	2,864	2,729	2,110	1,120	2,503	2,289	2,431	(513)	1,549	2,392
Municipal Golf	6,258	7,313	6,291	3,318	6,179	5,597	6,103	5,866	6,233	5,983
Stormwater Management	8,927	11,157	11,458	4,621	10,481	11,623	12,318	9,985	15,920	28,424
Total business-type activities expenses	175,609	164,913	162,893	84,449	167,560	150,770	179,087	54,614	122,203	199,961
Total primary government expenses	943,918	815,977	834,132	398,960	821,770	812,891	978,891	456,367	749,687	674,579
Net (Expense)/Revenue										
Governmental activities	(531,920)	(441,209)	(453,342)	(223,656)	(415,355)	(405,777)	(601,635)	(221,113)	(426,899)	(270,497)
Business-type activities	13,362	(8,312)	7,956	575	12,978	32,084	17,623	141,729	86,933	11,167
Total Primary Government Net Expense	(518,558)	(449,521)	(445,386)	(223,081)	(402,377)	(373,693)	(584,012)	(79,384)	(339,966)	(259,330)

Continued

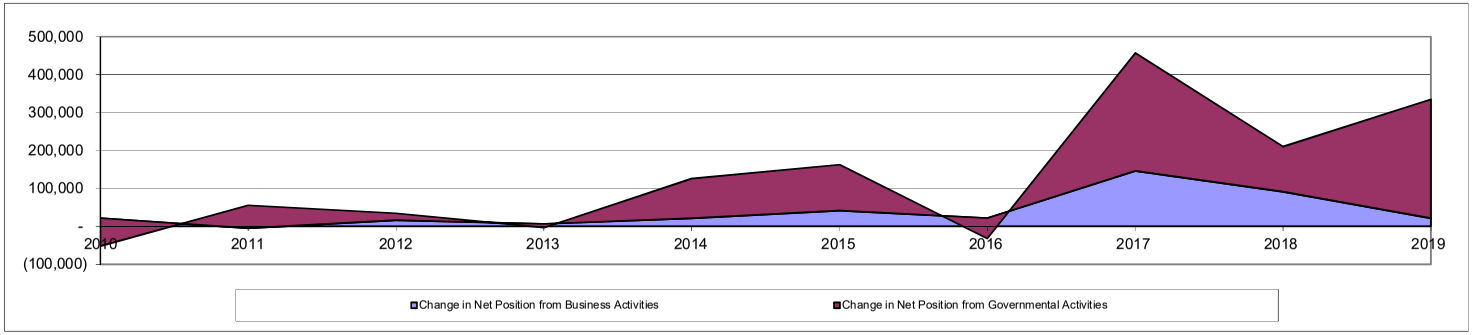
City of Cincinnati, Ohio
Financial Trends Information
Schedule 2
Changes in Net Position (Accrual Basis)
Last Ten Fiscal Period
(Amounts in Thousands)

(Continued)

	Fiscal Period									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
General Revenues and Other Changes in Net Position										
Governmental activities:										
Tax										
Property taxes	$ 51,509	$ 53,335	$ 50,310	$ 23,730	$ 58,714	$ 58,668	$ 59,426	$ 60,253	62,659	$ 61,436
Income taxes	297,636	325,089	319,317	159,275	351,262	362,184	371,650	369,978	374,664	392,004
Admission taxes	4,174	4,450	4,616	1,720	5,278	5,422	6,586	5,811	5,796	6,002
Occupancy Tax	2,007	2,270	2,330	1,092	2,705	2,854	3,369	3,626	3,690	4,106
Shared Revenues	64,714	62,012	57,438	14,817	50,004	46,839	48,767	41,979	41,791	41,858
Unrestricted Investment earnings	10,861	9,407	5,931	(2,963)	10,357	7,108	8,972	3,413	2,407	17,779
Miscellaneous	27,380	31,844	31,370	17,474	41,048	42,585	45,067	44,426	51,587	57,837
Special Item - Gain on Sale of Property		14,000								
Transfers between governmental and business-type activities	(76)	(571)	100	(1,051)	1,140	1,119	4,788	2,341	2,934	2,897
Total governmental activities	458,205	501,836	471,412	214,094	520,508	526,779	548,625	531,827	545,528	583,919
Business-type activities:										
Tax										
Occupancy taxes	1,234	1,394	1,419	836	1,640	1,662	2,179	2,166	2,314	2,511
Unrestricted Investment earnings	4,969	4,515	3,976	(449)	4,443	3,524	4,625	2,224	3,760	9,303
Miscellaneous	2,041	1,486	3,294	4,301	3,057	5,243	1,780	2,518	1,664	1,192
Special Item		(4,785)								
Transfers between governmental and business-type activities	76	571	(100)	1,051	(1,140)	(1,119)	(4,788)	(2,341)	(2,934)	(2,897)
Total business-type activities	8,320	3,181	8,589	5,739	8,000	9,310	3,796	4,567	4,804	10,109
Total Primary Governmental Activities	466,525	505,017	480,001	219,833	528,508	536,089	552,421	536,394	550,332	594,028
Change in Net Position										
Governmental activities	(73,715)	60,627	18,070	(9,562)	105,153	121,002	(53,010)	310,714	118,629	313,422
Business-type activities	21,682	(5,131)	16,545	6,314	20,978	41,394	21,419	146,296	91,737	21,276
Total Primary Governmental Activities	$ (52,033)	$ 55,496	$ 34,615	$ (3,248)	$ 126,131	$ 162,396	$ (31,591)	$ 457,010	$ 210,366	$ 334,698

Note: In 2011, Retirement began paying the prescription drug benefits for retirees directly instead of through the Self-Insured Medical Fund, resulting in a decrease in General Government Charges for Services, offset by a decrease in General Government Expenditures.

Note: The City of Cincinnati Changed Fiscal Year in 2013. The information for the 2013 Fiscal Year represents six months of information for the period ending June 30, 2013.



City of Cincinnati
Financial Trends Information
Schedule 3
Fund Balances, Governmental Funds (Modified Accrual Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	$ 3,726	$ 4,063	$ 6,415	$ 4,025	$ 2,304	$ 3,612	$ 3,730	$ 3,931	3,852	$ 3,412
Unrestricted:										
Committed	8,295	5,287	6,828	7,177	7,793	5,264	6,366	6,475	6,653	5,956
Assigned	27,316	24,975	24,548	22,561	6,620	5,734	8,810	7,539	8,981	8,876
Unassigned	46,017	65,481	61,915	52,545	64,778	72,232	73,932	59,380	54,980	66,748
Total General Fund	85,354	99,806	99,706	86,308	81,495	86,842	92,838	77,325	74,466	84,992
Capital Projects Fund										
Nonspendable	15,962	898	903	837	797	754	774	730	756	650
Restricted	109,561	125,603	160,798	134,339	134,412	59,435	151,402	202,045	179,435	195,682
Total Capital Projects Fund	125,523	126,501	161,701	135,176	135,209	60,189	152,176	202,775	180,191	196,332
Debt Service Fund										
Nonspendable	10,000									
Restricted	50,548	81,090	76,846	90,078	108,575	99,091	116,003	102,507	107,049	118,437
Total Debt Service Fund	60,548	81,090	76,846	90,078	108,575	99,091	116,003	102,507	107,049	118,437
Tax Increment Financing Fund										
Restricted	45,421	60,738	37,224	25,087	26,505	27,350	50,284	35,192	35,456	29,800
Total Tax Increment Financing Fund	45,421	60,738	37,224	25,087	26,505	27,350	50,284	35,192	35,456	29,800
All Other Governmental Funds										
Nonspendable	3,274	2,645	2,655	2,658	2,713	2,628	2,428	2,395		
Restricted	52,664	56,348	56,742	58,190	59,621	72,833	66,917	71,580		
Unrestricted:									2,287	2,617
Committed	503	18,021	13,171	13,642	17,218	19,443	19,129	17,378	65,512	59,312
Assigned	18,447								21,953	20,727
Unassigned		(1,748)	(1,024)	(2,841)	(1,025)	(2,139)	(1,502)			
Total Other Governmental Funds	74,888	75,266	71,544	71,649	78,527	92,765	86,972	91,353	89,752	82,656
Total Fund Balance, Governmental Funds	$ 391,734	$ 443,401	$ 447,021	$ 408,298	$ 430,311	$ 366,237	$ 498,273	$ 509,152	$ 486,914	$ 512,217
Estimated Liability for Compensated Absences	$ 1,065	$ 1,048	$ (3,448)	$ 5,707	$ (1,317)	$ 2,395	$ 3,334	$ 10,433	$ 10,174	$ (632)

Notes: The City of Cincinnati changed Fiscal Years in 2013. The information for the 2013 fiscal year represents six months of information for the period ending June 30, 2013.

City of Cincinnati
Financial Trends Information
Schedule 4
Changes in Fund Balances, Governmental Funds (Modified Accrual Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 359,559	$ 377,508	$ 379,467	$ 190,262	$ 409,624	$ 421,178	$ 440,768	$ 439,212	$ 446,981	$ 462,471
Licenses and Permits	11,218	11,313	10,624	6,071	14,041	15,078	14,781	17,024	18,639	21,857
Use of Money and Property	43,935	38,047	37,099	13,488	44,654	39,960	50,051	38,085	42,071	53,033
Special Assessments	5,416	4,993	5,058	3,128	6,061	6,376	5,398	6,739	6,938	6,814
Intergovernmental Revenue	75,139	71,506	90,255	29,442	55,963	54,187	57,413	51,444	48,614	50,063
Federal Grants	60,328	62,508	65,729	30,728	69,829	80,131	53,240	36,342	32,133	37,072
State Grants and Other Subsidies	14,738	17,824	10,550	7,233	9,384	10,528	4,590	4,749	8,840	11,009
Charges for Current Services	35,015	35,007	37,738	18,461	40,675	48,551	53,926	52,261	61,924	59,594
Miscellaneous	35,753	35,419	34,839	18,791	47,628	47,151	48,911	62,719	62,834	67,332
Total Revenue	641,101	654,125	671,359	317,604	697,859	723,140	729,078	708,575	728,974	769,245
Expenditures										
Current										
General Government	62,296	64,982	65,969	42,632	92,091	98,413	100,781	95,102	103,720	114,851
Community Development	10,553	8,386	8,351	3,854	12,928	12,272	46,146	23,774	19,922	24,664
Parks and Recreation	28,324	26,048	28,133	13,959	35,930	38,214	38,518	39,614	40,151	42,806
Public Safety	177,738	177,432	176,453	84,797	229,607	240,235	241,815	267,093	276,401	279,531
Transportation and Engineering	7,488	6,241	7,671	3,851	9,216	8,798	8,395	8,874	10,057	11,168
Transit System	40,398	41,746	45,047	23,976	48,877	49,800	50,811	52,561	58,088	55,773
Public Services	35,514	28,887	27,834	15,573	40,661	39,646	37,417	36,435	38,343	38,705
Public Health	33,898	30,203	31,397	15,742	44,464	46,371	49,504	52,779	52,597	54,252
Employee Benefits	92,418	94,932	102,874	53,084						
Capital Outlay	171,810	144,866	205,251	86,988	186,742	180,904	135,669	118,793	112,749	101,698
Debt Services:										
Principal Retirement	38,338	40,869	44,888	708	59,635	49,039	51,346	57,441	63,641	57,389
Interest	22,878	22,670	23,885	12,020	20,812	25,882	26,688	28,422	21,500	27,354
Bond Issuance Cost	556	850	1,193	-	900	-	4,202	1,336	851	690
Total Expenditures	722,209	688,112	768,946	357,184	781,863	789,574	791,292	782,224	798,020	808,881
Excess(Deficiency) of Revenues over(under) Expenditures	(81,108)	(33,987)	(97,587)	(39,580)	(84,004)	(66,434)	(62,214)	(73,649)	(69,046)	(39,636)
Other Financing Sources (Uses)										
General Obligation Bonds and Notes Issued	47,027	49,000	89,155		94,721		140,481	65,038	41,911	50,835
Revenue Bonds Issued		21,000					35,530	10,000		
Capital Lease Financing							20,079	10,420		8,125
Refunding Bonds Issued	10,305	19,000	49,025		42,045		173,100	10,725	60,023	
Payment to Refunded Bonds Escrow Agent	(10,810)	(20,683)	(54,571)		(46,959)		(191,486)	(10,667)	(69,146)	
Discount on Bonds		(180)					(120)	(6)		
Premium on Bonds Issued	1,661	3,869	17,670		16,309		32,049	3,940	11,843	3,705
State Loans Received										
Capital Lease Agreements										
Revenue Loan Proceeds							3,773			
Judgement Payment with Bonds Issued							(24,215)			
Transfers In	81,621	74,290	115,744	19,985	101,424	46,663	164,800	102,285	52,316	81,062
Transfers(Out)	(81,815)	(74,642)	(114,796)	(19,128)	(101,650)	(44,303)	(159,741)	(107,207)	(50,139)	(78,788)
Total Other Financing Sources(Uses)	47,989	71,654	102,227	857	105,890	2,360	194,250	84,528	46,808	64,939
Special Item		14,000								
Net change in fund balances	$ (33,119)	$ 51,667	$ 4,640	$ (38,723)	$ 21,886	$ (64,074)	$ 132,036	$ 10,879	$ (22,238)	$ 25,303
Capitalized Assets	$ 108,294	$ 112,357	$ 141,071	$ 79,205	$ 88,689	$ 123,072	$ 64,152	$ 33,137	$ 21,658	$ 70,765
Debt services as a Percentage of Noncapital Expenditures	11.12%	11.70%	12.20%	4.71%	13.52%	12.31%	11.90%	12.94%	12.45%	11.48%

Note: Capitalized Asset amount is from the reconciliation between the government-wide statement of activities and the statement of revenues, expenditures, and changes in fund balance.

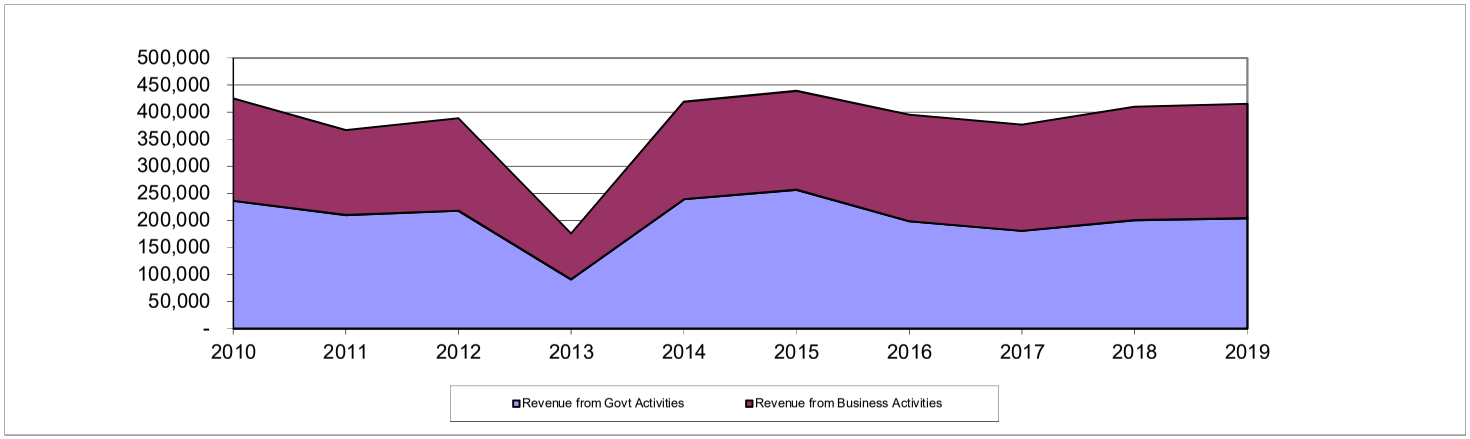
Note: The City of Cincinnati Changed Fiscal Year in 2013. The information for the 2013 Fiscal Year represents six months of information for the period ending June 30, 2013.

Note: Beginning in fiscal year 2014 Employee Benefits are expensed at the program level.

City of Cincinnati
Financial Trends Information
Schedule 5
Program Revenues by Function (Accrual Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

	Program Revenue									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Function/Program										
Governmental Activities:										
General Government	$ 111,773	$ 90,913	$ 69,143	$ 23,079	$ 65,245	$ 68,380	$ 59,270	$ 64,906	67,305	$ 81,086
Community Development	43,336	36,005	45,061	18,610	64,039	74,185	32,935	28,688	21,250	22,381
Parks and Recreation	12,601	9,447	9,295	5,361	12,171	10,535	12,547	10,849	16,746	14,194
Public Safety	27,654	35,241	30,243	13,150	34,914	36,894	36,155	26,457	36,779	34,448
Transportation and Engineering	15,828	17,007	41,236	17,796	35,199	33,049	17,987	12,662	11,528	14,260
Public Services	4,812	1,409	3,304	1,358	3,161	3,801	5,618	3,758	5,351	2,261
Public Health	20,385	19,833	19,615	11,501	24,126	29,500	33,657	33,320	41,626	35,491
Subtotal governmental activities program revenue	236,389	209,855	217,897	90,855	238,855	256,344	198,169	180,640	200,585	204,121
Business-type activities										
Water Works	126,482	122,738	135,871	65,142	141,637	144,323	154,357	156,763	161,299	163,749
Parking Facilities	9,520	10,535	10,402	5,766	13,468	12,119	13,095	12,903	14,443	16,121
Convention Center	6,764	7,513	6,788	4,221	6,693	7,381	9,428	7,443	11,336	7,542
General Aviation	2,042	2,133	2,112	1,444	2,043	2,067	2,871	2,183	5,691	2,112
Municipal Golf	6,367	5,270	5,990	2,760	5,392	5,509	5,759	5,864	5,754	5,001
Stormwater Management	37,796	8,412	9,686	5,691	11,305	11,455	11,200	11,187	10,613	16,603
Subtotal business-type activities program revenues	188,971	156,601	170,849	85,024	180,538	182,854	196,710	196,343	209,136	211,128
Total primary government program revenues	$ 425,360	$ 366,456	$ 388,746	$ 175,879	$ 419,393	$ 439,198	$ 394,879	$ 376,983	$ 409,721	$ 415,249

Note: The City of Cincinnati Changed fiscal years in 2013. The information for the 2013 fiscal year represents six months of information for the period ending June 30, 2013.

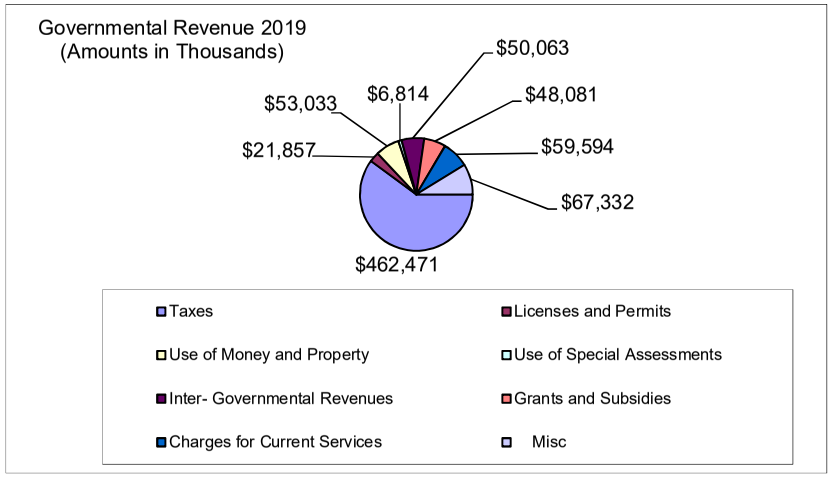


City of Cincinnati
Financial Trends Information
Schedule 6
Total Revenue by Source, Governmental Funds (Modified Accrual Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

Fiscal Year	Taxes	Licenses and Permits	Use of Money and Property	Special Assessments	Inter-Governmental Revenues	Grants and Subsidies	Charges for Current Services	Misc	Total
2010	$ 359,559	$ 11,218	$ 43,935	$ 5,416	$ 75,139	$ 75,066	$ 35,015	$ 35,753	$ 641,101
2011	377,508	11,313	38,047	4,993	71,506	80,332	35,007	35,419	654,125
2012	379,467	10,624	37,099	5,058	90,255	76,279	37,738	34,839	671,359
2013	190,262	6,071	13,488	3,128	29,442	37,961	18,461	18,791	317,604
2014	409,624	14,041	44,654	6,061	55,963	79,213	40,675	47,628	697,859
2015	421,178	15,078	39,960	6,376	54,187	90,659	48,551	47,151	723,140
2016	440,768	14,781	50,051	5,398	57,413	57,830	53,926	48,911	729,078
2017	439,212	17,024	38,085	6,739	51,444	41,091	52,261	62,719	708,575
2018	446,981	18,639	42,071	6,938	48,614	40,973	61,924	62,834	728,974
2019	462,471	21,857	53,033	6,814	50,063	48,081	59,594	67,332	769,245
Change 2010-2019	28.6%	94.8%	20.7%	25.8%	-33.4%	-35.9%	70.2%	88.3%	20.0%

City of Cincinnati
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Periods
(Amounts in Thousands)

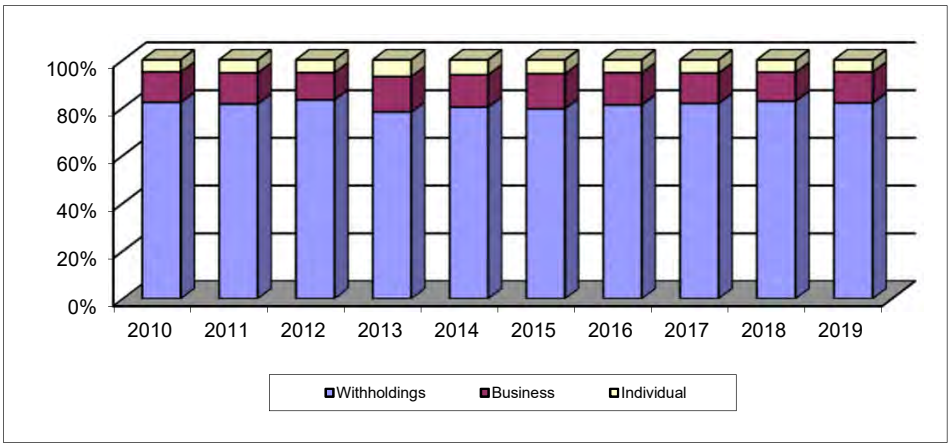
Fiscal Year	Income Tax	Property Tax	Admissions Tax	Occupancy Tax	Tax Revenue
2010	$ 302,307	$ 51,070	$ 4,175	$ 2,007	$ 359,559
2011	317,453	53,335	4,450	2,270	377,508
2012	322,526	49,995	4,616	2,330	379,467
2013	166,137	21,314	1,719	1,092	190,262
2014	344,688	56,953	5,278	2,705	409,624
2015	355,276	57,604	5,444	2,854	421,178
2016	371,435	59,379	6,585	3,369	440,768
2017	370,134	59,641	5,811	3,626	439,212
2018	374,663	62,831	5,797	3,690	446,981
2019	391,191	61,172	6,002	4,106	462,471
Change 2010-2019	29.4%	19.8%	43.8%	104.6%	28.6%



(1) Property Taxes include TIF service payments until 2010. TIF service payments are now in Miscellaneous Revenue.
(2) The City of Cincinnati changed fiscal years in 2013. The information for the 2013 fiscal year represents six months of information for the period ending June 30, 2013.

City of Cincinnati
Revenue Capacity
Schedule 1
Income Tax Revenue Base and Collections (Cash Basis)
Last Ten Fiscal Periods
(Amounts in Thousands)

Tax Year	Individual	% Total	Business	% Total	Withholding	% Total	Gross Receipts	Refunds	Net Receipts
2010	$ 15,981	5.1%	$ 40,236	12.7%	$ 259,652	82.2%	$ 315,869	$ 12,955	$ 302,914
2011	17,855	5.4%	42,898	13.0%	268,318	81.5%	329,071	12,721	316,350
2012	17,705	5.3%	38,315	11.4%	278,910	83.3%	334,930	12,194	322,736
2013	12,819	6.9%	27,582	14.9%	144,553	78.2%	184,954	11,707	173,247
2014	22,225	6.3%	48,234	13.6%	284,804	80.2%	355,263	14,273	340,990
2015	21,429	5.8%	54,334	14.7%	294,043	79.5%	369,806	12,826	356,980
2016	20,818	5.3%	52,746	13.6%	315,677	81.1%	389,241	12,589	376,652
2017	21,349	5.5%	49,442	12.7%	317,513	81.8%	388,304	15,106	373,198
2018	20,422	5.2%	47,783	12.1%	326,447	82.7%	394,652	22,424	372,228
2019	21,160	5.1%	53,983	13.0%	340,774	81.9%	415,917	21,720	394,197



Note: 1. The income tax rate is 2.1%.
2. Minor differences between net receipts and Non-GAAP receipts are due to processing of City employee withholdings.
3. The City of Cincinnati changed Fiscal Years in 2013. The information for the 2013 Fiscal Year represents six months of information for the period ending June 30, 2013.

Source: Cincinnati Income Tax Division

City of Cincinnati
Revenue Capacity
Schedule 2
Income Tax Revenues
Last Ten Fiscal Periods
(Amounts in Thousands)

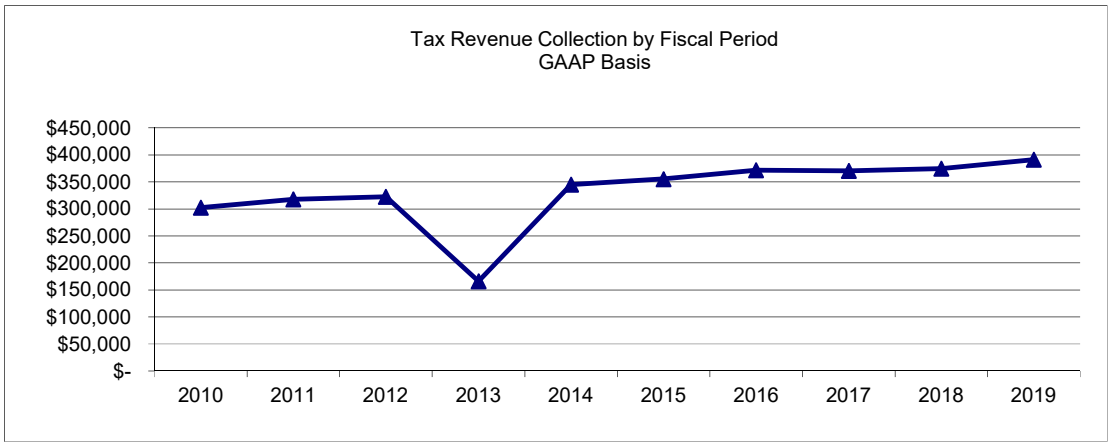
Non GAAP Budgetary Basis

Year	General Fund	Transit Fund	Infrastructure Fund	Capital Projects Fund	Total	% Inc(Dec) Prior Year
2010	$ 222,497	$ 43,064	$ 14,355	$ 21,532	$ 301,448	-0.58%
2011	233,752	45,242	15,081	22,621	316,696	5.06%
2012	238,210	46,105	15,368	23,053	322,736	1.91%
2013	127,873	24,749	8,250	12,375	173,247	-46.32%
2014	251,683	48,713	16,238	24,356	340,990	96.82%
2015	261,848	50,680	16,893	25,340	354,761	4.04%
2016	277,673	53,743	17,914	26,872	376,202	6.04%
2017	274,312	53,093	17,698	26,546	371,649	-1.21%
2018	277,477	53,705	17,902	26,853	375,937	1.15%
2019	288,826	55,902	18,634	27,951	391,313	4.09%

Modified Accrual Basis

Year	General Fund	Transit Fund	Infrastructure Fund	Capital Projects Fund	Total	% Inc(Dec) Prior Year
2010	$ 223,130	$ 43,187	$ 14,396	$ 21,594	$ 302,307	-0.45%
2011	234,311	45,350	15,117	22,675	317,453	5.01%
2012	238,054	46,075	15,359	23,038	322,526	1.60%
2013	122,624	23,734	7,912	11,867	166,137	-48.49%
2014	254,413	49,241	16,414	24,620	344,688	107.47%
2015	262,180	50,744	16,914	25,438	355,276	3.07%
2016	274,154	53,062	17,687	26,532	371,435	4.55%
2017	273,194	52,877	17,626	26,437	370,134	-0.35%
2018	276,537	53,523	17,841	26,762	374,663	1.22%
2019	288,736	55,884	18,628	27,943	391,191	4.41%

Note: The City of Cincinnati changed Fiscal Years in 2013. The information for the 2013 Fiscal Year represents six months of information for the period ending June 30, 2013.



City of Cincinnati
Revenue Capacity
Schedule 3
Assessed Valuations and Estimated True Values
Last Ten Fiscal Periods

Collection Year	Assessed Valuations: Real Property	Public Utility Property	Tangible Personal Property	Total	Direct Tax Rate
2010	$ 5,653,703,070	$ 270,947,630	$ 15,462,590	$ 5,940,113,290	9.82
2011	5,548,127,850	279,408,310	15,462,590	5,842,998,750	10.07
2012	5,047,722,430	295,612,690	-	5,343,335,120	10.50
2013	4,960,616,820	313,437,020	-	5,274,053,840	10.85
2014	4,896,185,150	351,462,760	-	5,247,647,910	12.20
2015	4,946,475,290	385,238,120	-	5,331,713,410	12.10
2016	4,987,699,590	397,886,050	-	5,385,585,640	12.10
2017	5,010,624,630	439,985,370	-	5,450,610,000	12.04
2018	5,313,434,440	457,626,470	-	5,771,060,910	12.04
2019	5,261,461,220	472,306,030	-	5,733,767,250	12.42

The current assessed valuation for collection year 2019 is computed at approximately the following percentages of estimated true value:

real property - 35%; public utilities, tangible personal property machinery and equipment, and inventory - various.

For real property, the estimated true values for the last ten years are computed as follows:

Collection Year	Estimated True Values	Year	Estimated True Values
2010	$ 16,971,752,257	2015	$ 15,233,466,886
2011	16,694,282,143	2016	15,387,387,543
2012	15,266,671,771	2017	15,573,171,429
2013	15,068,725,257	2018	16,488,745,457
2014	14,993,279,743	2019	16,382,192,143

For public utility property and tangible personal property, the City is not able to calculate estimated true values for the last ten years because the tangible personal property components (machinery and equipment, and business inventory) have been assessed over the years at different percentages.

City of Cincinnati
Revenue Capacity
Schedule 4
Real Property Assessed Valuation By Type of Property
Last Seven Collection Years

Collection Year	Agricultural	Commercial	Industrial	Residential	Utilities
2013	$ 1,056,000	$ 1,635,350,450	$ 261,206,740	$ 3,055,938,780	$ 7,064,850
2014	1,056,000	1,590,304,540	254,396,760	3,042,910,120	7,517,730
2015	1,135,000	1,594,763,700	242,587,690	3,100,151,250	7,837,650
2016	1,066,920	1,627,705,720	240,396,160	3,111,013,670	7,517,120
2017	1,114,980	1,638,859,570	238,335,820	3,122,082,870	10,231,390
2018	1,228,660	1,705,982,070	236,461,380	3,359,714,230	10,048,100
2019	1,065,470	1,642,319,980	233,670,980	3,374,628,630	9,776,160

Note: Rates are expressed as dollars of tax per thousand dollars of taxable valuation.

Source: Hamilton County Auditor's Office

City of Cincinnati
Revenue Capacity
Schedule 5
Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Periods

Assessed Year	Collection Year	City Levy General Fund	Debt Service	School Levy	County Levy	Total Levy	Residential Effective Millage	Commercial Effective Millage
2009 for	2010	$4.46	$5.36	$67.87	$21.48	$99.17	$66.67	$77.44
2010 for	2011	4.60	5.47	68.54	21.48	100.09	67.82	79.88
2011 for	2012	4.60	5.90	70.76	21.06	102.32	73.67	84.72
2012 for	2013	4.60	6.25	71.34	21.06	103.25	74.81	86.34
2013 for	2014	5.70	6.50	71.49	21.06	104.75	76.51	88.19
2014 for	2015	5.60	6.50	70.65	20.88	103.63	75.20	87.94
2015 for	2016	5.60	6.50	70.15	20.88	103.13	74.80	87.64
2016 for	2017	5.54	6.50	77.91	20.88	110.83	82.72	95.40
2017 for	2018	5.54	6.50	77.23	21.19	110.46	80.63	93.48
2018 for	2019	5.16	7.26	76.61	24.17	113.20	83.44	96.52

Note: Rates are expressed as dollars of tax per thousand dollars of taxable valuation.

Source: Hamilton County Auditor's Office

City of Cincinnati
Revenue Capacity
Schedule 6
Principal Property Taxpayers
Prior Calendar Year and Nine Years Ago

	2018			2009		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Duke Energy	$ 478,103,880	1	8.34%	$ 273,503,210	1	4.60%
City of Cincinnati	101,440,490	2	1.77%	93,903,310	2	1.58%
The Procter and Gamble Co	53,216,680	3	0.93%	59,104,370	3	1.00%
Fifth Third Bank	31,866,040	4	0.56%	21,799,510	8	0.37%
Acabay Atrium Two L P	19,925,860	5	0.35%			
Regency Centers LP	19,590,580	6	0.34%	19,619,800	9	0.33%
Hertz Center	16,992,830	7	0.30%			
CVG Partners LLC	16,197,550	8	0.28%			
PNC Center Associates LLC	15,447,310	9	0.27%			
Cincinnati Fifth Street Hotel LLC	13,492,690	10	0.24%			
Columbia Development				24,239,670	7	0.41%
Carew Realty Inc				29,263,860	4	0.49%
Cincinnati Bell				27,292,680	5	0.46%
Ohio Teachers Retirement System				24,325,000	6	0.41%
580 Walnut Street				15,462,840	10	0.26%
Total	$ 766,273,910		13.38%	$ 588,514,250		9.92%
Total Assessed Value	$ 5,733,767,250			$ 5,940,113,290		

Source: Hamilton County Auditors' Office

Note:
1. Assessed Valuation is based on both the personal and real property valuation of the largest property holder in the city.
2. The total assessed valuation figure is the 2017 valuation for 2018 real property tax collections.

City of Cincinnati
Revenue Capacity
Schedule 7
Property Tax Levy and Collections
Last Ten Fiscal Periods
(Amounts in thousands)

Collection Year	Net Tax Levy	Current Collections	Percentage of Current Collections to Net Levy	Prior Year Collections	Total Collections	Percentage of Total Collections to Net Levy
2010	$ 58,408	$ 52,764	90.34%	$ 2,769	$ 55,533	95.08%
2011	59,552	54,285	91.16%	3,389	57,674	96.85%
2012	55,746	51,524	92.43%	3,128	54,652	98.04%
2013	57,407	53,678	93.50%	2,499	56,177	97.86%
2014	59,073	55,525	94.00%	2,548	58,073	98.31%
2015	58,911	56,245	95.47%	2,476	58,721	99.68%
2016	59,415	56,877	95.73%	2,387	59,264	99.75%
2017	59,798	57,220	95.69%	1,986	59,206	99.01%
2018	63,338	60,313	95.62%	2,249	62,562	98.78%
2019	64,662	62,174	96.15%	2,482	64,657	99.99%

Note 1: Collections (2010 - 2019) have been reduced for State reimbursements of personal property tax that had been included in prior year amounts. These amounts are included in intergovernmental revenues.
Note 2: The information presented in this chart is based on collection years from January 1 through December 31.

City of Cincinnati
Revenue Capacity
Schedule 8
Water Works
Top Ten Retail Customer Data
For The Year Ended June 30, 2019

RANK	*NAME OF CUSTOMER*	*TOTAL CONSUMPTION, HUNDREDS OF CUBIC FEET*	*TOTAL CONSUMPTION, THOUSANDS OF GALLONS*	*PERCENT OF TOTAL CONSUMPTION*	*TOTAL CHARGES*	*PERCENT OF TOTAL CHARGES*
1	University of Cincinnati	595,989	445,800	1.27%	$1,122,032	0.73%
2	Children's Hospital	335,575	251,010	0.71%	$714,615	0.47%
3	Procter and Gamble	220,096	164,632	0.47%	$475,644	0.31%
4	CCB CC Operaton (Coca Cola)	198,942	148,809	0.42%	$410,156	0.27%
5	Rhodia Inc	198,829	148,724	0.42%	$413,659	0.27%
6	Samuel Adams Brewing	177,713	132,929	0.38%	$369,344	0.24%
7	John Morrell Co	159,082	118,993	0.34%	$414,215	0.27%
8	Cinergy Solutions	138,684	103,736	0.30%	$375,203	0.24%
9	Flint Ink	118,034	88,289	0.25%	$307,307	0.20%
10	Two Holdings	115,331	86,268	0.25%	$287,997	0.19%
	Total - Top Ten Retail Users	2,258,275	1,689,190	4.80%	$4,890,172	3.18%
	TOTAL - Top 75 Users	18,326,539	13,708,251	38.99%	$38,622,581	25.15%
	TOTAL - System	47,008,627	35,162,453	100.00%	$153,594,559	100.00%

City of Cincinnati
Revenue Capacity
Schedule 9
Water Works
Historical and Projected Water System Pumpage

Year	Total Pumpage (MG)	Average Day MGD	Maximum Day MGD	System's Rated Pumpage Capacity MGD	Maximum Daily Pumpage as % of Capacity
2010	47,328.971	129.7	188.6	260	72.54%
2011	44,396.749	121.6	206.3	260	79.36%
2012	45,233.283	123.6	230.3	260	88.56%
2013	20,559.715	113.6	168.6	260	64.85%
2014	43,838.631	120.1	157.4	260	60.54%
2015	43,024.976	117.9	164.0	260	63.08%
2016	42,794.941	116.9	159.0	260	61.15%
2017	43,859.083	120.2	174.9	260	67.27%
2018	44,184.229	121.1	157.2	260	60.48%
2019	43,165.940	118.3	183.4	260	70.54%

MG - Million Gallons
MGD - Million Gallons per Day

City of Cincinnati
Revenue Capacity
Schedule 10
Water Works
Accounts Receivable

Year	Net Water Sales	Cash Collected During Year for Current & Prior Years' Sales	Percentage of Sales Collected
2010	$ 113,698,642	$ 112,744,685	99.16%
2011	107,523,801	107,944,056	100.39%
2012	120,698,632	119,918,322	99.35%
2013	54,935,164	53,572,641	97.52%
2014	121,681,377	120,831,281	99.30%
2015	122,528,705	123,427,760	100.73%
2016	123,267,753	126,500,526	102.62%
2017	137,388,118	136,007,720	99.00%
2018	148,070,537	147,519,014	99.63%
2019	145,276,539	145,313,037	100.03%
	$ 1,195,069,268	$ 1,193,779,042	99.89%

Note: The City of Cincinnati Changed fiscal years in 2013. The information for the 2013 fiscal year represents six months of information for the period ending June 30, 2013.

City of Cincinnati
Debt Capacity Information
Schedule 1
Ratios of Outstanding Debt by Type
Last Ten Fiscal Periods
(Amount in Thousands)

Fiscal Year	General Obligation Bonds	General Obligation Notes	Revenue Bonds	Revenue Notes	Notes Payable	State Infrastructure Bank	Loans	Capital Leases	Total Outstanding Debt	Outstanding Debt per Capita (Actual)	% of Per Capita Personal Income (2)	Debt to Net Position Ratio
Governmental Activities												
2010	$ 401,597	$ 22,500	$ 77,000				$ 2,847	$ 460	$ 504,404	$ 1,698.66	4.3%	1.72
2011	411,574	17,000	95,715				2,636	353	527,278	1,775.69	3.8%	1.51
2012	481,313	34,595	93,946	$ 7,500	$ 12,887		2,425	284	632,950	2,136.73	4.9%	1.35
2013 (1)	480,958	69,275	93,418	7,500	12,817		2,320	200	666,488	2,247.47	5.1%	1.33
2014	533,482	51,050	90,023		11,952		2,109	121	688,737	2,314.95	5.0%	1.27
2015	486,949	73,144	84,044		11,643		4,444	135	660,359	2,319.42	4.9%	1.49
2016	579,156	34,225	126,534	14,725	11,643		4,003	25,133	795,419	2,211.89	4.5%	0.14
2017	580,407	29,248	132,118		18,879		3,715	28,408	792,775	2,653.20	5.1%	(0.08)
2018	550,105	52,159	121,415		12,441	$ 5,389	3,427	25,091	770,027	2,555.67	N/A	(0.03)
2019	533,704	61,259	126,099		11,516	5,225	3,139	28,947	769,889	2,544.20	N/A	0.40
Business-Type Activities												
2010	$ 20,068		$ 401,100				$ 8,271	$ 190	$ 429,629	$ 1,446.84	3.6%	1.98
2011	16,871		448,865				10,321	120	476,177	1,603.60	3.4%	1.83
2012	13,707		519,060				17,790	1,835	552,392	1,864.78	4.1%	1.57
2013 (1)	13,705		518,092				30,445	1,685	563,927	1,901.63	4.3%	1.57
2014	10,322		496,570				39,920	1,501	548,313	1,842.96	4.7%	1.62
2015	7,229		474,009				45,882	1,252	528,372	1,838.96	3.9%	1.72
2016	21,318		504,232				44,851	989	571,390	1,910.19	3.9%	1.32
2017	25,180		578,479				42,485	699	646,843	2,146.83	4.2%	1.20
2018	27,201		544,380				45,290	440	617,311	2,048.82	N/A	1.59
2019	29,873		521,878				47,397		599,148	1,979.97	N/A	1.67
Total Primary Governmental Activates												
2010	$ 421,665	$ 22,500	$ 478,100				$ 11,118	$ 650	$ 934,033	$ 2,564.14	7.1%	1.84
2011	428,445	17,000	544,580				12,957	473	1,003,455	2,786.09	7.4%	1.66
2012	495,020	34,595	613,006	$ 7,500	$ 12,887		20,215	2,119	1,185,342	2,809.48	7.6%	1.45
2013 (1)	494,663	69,275	611,510	7,500	12,817		32,765	1,885	1,230,415	3,018.29	10.1%	1.44
2014	543,804	51,050	586,593		11,952		42,029	1,622	1,237,050	4,143.61	10.3%	1.43
2015	494,178	73,144	558,053		11,643		50,326	1,387	1,188,731	3,995.51	8.5%	1.59
2016	600,474	34,225	630,766	14,725	11,643		48,854	26,122	1,366,809	3,986.82	8.2%	0.63
2017	605,587	29,248	710,597		18,879		46,200	29,107	1,439,618	4,800.03	9.3%	0.49
2018	577,306	52,159	665,795		12,441	$ 5,389	48,717	25,531	1,387,338	4,604.49	N/A	0.05
2019	563,577	61,259	647,977		11,516	5,225	50,536	28,947	1,369,037	4,524.17	N/A	0.96

(1) The City of Cincinnati changed fiscal years in 2013. The information for the 2013 fiscal year represents six months of information for the period ending June 30, 2013.
(2) Cincinnati MSA personal income per capita is from Demographic and Economic Information Schedule 1.

City of Cincinnati
Debt Capacity Information
Schedule 2
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt Per Capita
Last Ten Years

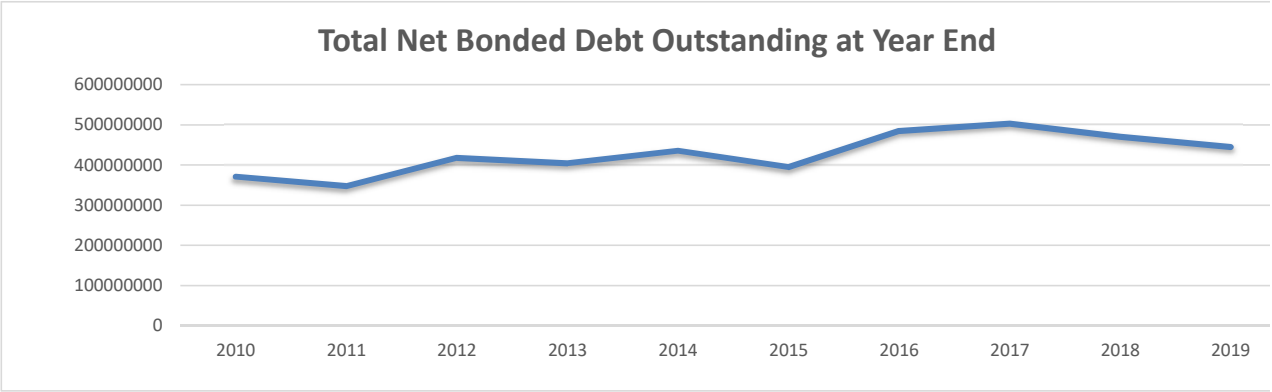
Fiscal Year	General Obligation Bonds (Note 1)	Less: Amounts Available for Debt Service (Note 2)	Net Bonded Debt	Assessed Value	Population	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
2010	$ 421,665,000	$ 50,548,000	$ 371,117,000	$ 5,940,113,290	332,252	113.62%	$ 1,269
2011	428,445,000	81,090,000	347,355,000	5,827,536,160	296,943	123.34%	1,443
2012	495,020,000	76,846,000	418,174,000	5,343,335,120	296,223	118.38%	1,671
2013	494,663,000	90,078,000	404,585,000	5,274,053,840	296,550	122.26%	1,668
2014	543,804,000	108,575,000	435,229,000	5,247,647,910	296,550	124.95%	1,834
2015	494,178,000	99,091,000	395,087,000	5,331,713,410	297,517	125.08%	1,661
2016	600,474,000	116,003,000	484,471,000	5,385,585,640	298,550	123.94%	2,011
2017	605,587,000	102,507,000	503,080,000	5,450,610,000	298,800	120.38%	2,027
2018	577,306,000	107,049,000	470,257,000	5,771,060,910	301,301	122.76%	1,916
2019	563,577,000	118,437,000	445,140,000	5,733,767,250	302,605	126.61%	1,862

Note 1 - This is general bonded debt of both governmental activities and business-type activities, net of premiums and discounts.
Note 2 - This is the amount restricted for debt service principal payments.

City of Cincinnati
Debt Capacity Information
Schedule 3
Computation of Direct and Overlapping Debt
June 30, 2019

	Assessed Valuation (a)	Total Direct Debt		Percent Overlapping	Net Tax Supported Overall Debt
Direct:					
City of Cincinnati	$ 5,733,767,250	$ 769,889,000		100 %	$ 769,889,000
Overlapping:					
Board of Education - Cincinnati City School District	6,428,985,790	308,460,000	(b)	89.19%	275,103,711
Hamilton County	19,445,824,730	101,576,478	(a)	29.49%	29,950,691
Subtotal		410,036,478			305,054,402
Total		$ 1,179,925,478			$ 1,074,943,402

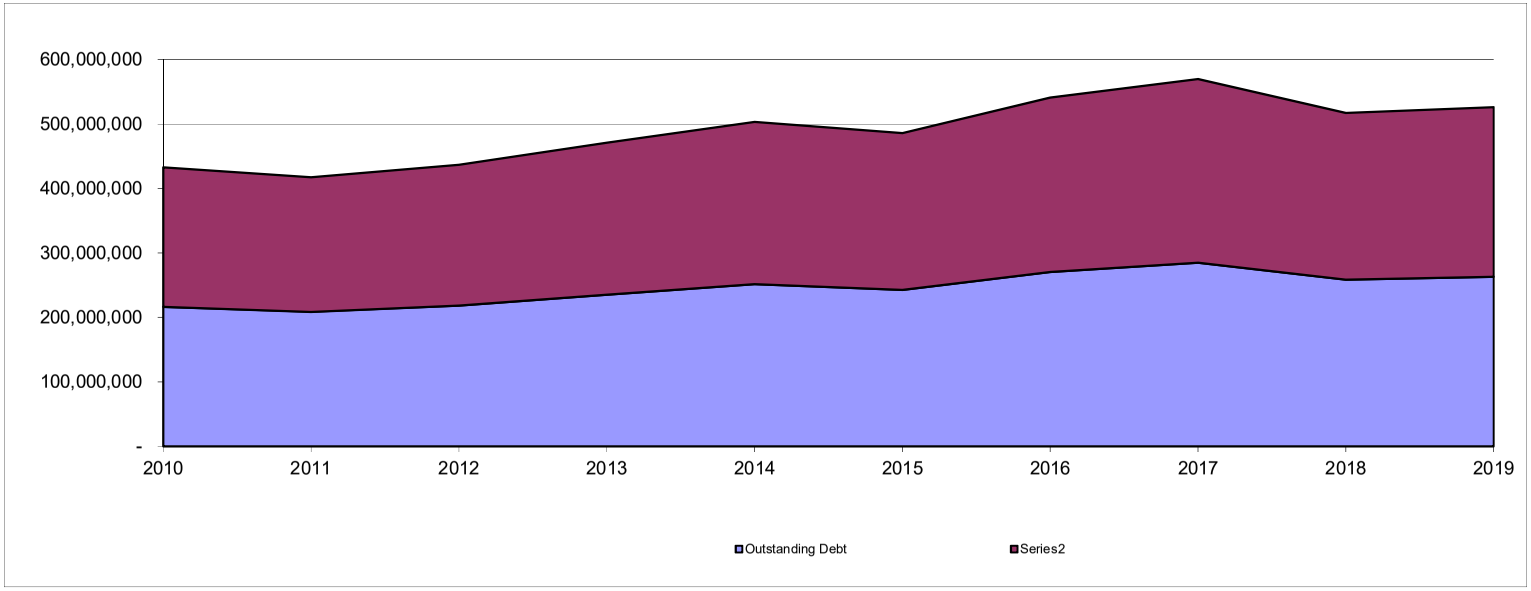
(a) Source: Hamilton County Auditor's Office
(b) Source: Cincinnati City School District



City of Cincinnati
Debt Capacity Information
Schedule 4
Legal Debt Margin
For the Last Ten Fiscal Periods

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Overall Debt Limitation - 10.5% of Assessed Valuation	$ 623,711,895	$ 611,891,297	$ 561,050,188	$ 553,797,707	$ 551,003,031	$ 559,829,908	$ 565,486,492	$ 550,200,000	$ 605,961,396	$ 602,045,561
Net Debt Within 10.5% Limitation	216,595,000	208,770,000	218,525,000	235,505,000	251,690,000	243,044,080	270,615,000	284,974,000	258,686,000	263,166,000
Legal Debt Margin Within 10.5% Limitation	$ 407,116,895	$ 403,121,297	$ 342,525,188	$ 318,292,707	$ 299,313,031	$ 316,785,828	$ 294,871,492	$ 265,226,000	$ 347,275,396	$ 338,879,561
Net Debt Percentage of 10.5% Limitation	34.73%	34.12%	38.95%	42.53%	45.68%	43.41%	47.86%	51.79%	42.69%	43.71%

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Unvoted Debt Limitation - 5.5% of Assessed Valuation	$ 326,706,231	$ 320,514,488	$ 293,883,432	$ 290,084,513	$ 288,620,635	$ 293,244,238	$ 296,207,210	$ 288,200,000	$ 317,408,350	$ 315,357,199
Net Debt Within 5.5% Limitation	216,595,000	208,770,000	218,525,000	235,505,000	251,690,000	243,044,080	270,615,000	284,974,000	258,686,000	263,166,000
Legal Debt Margin Within 5.5% Limitation	$ 110,111,231	$ 111,744,488	$ 75,358,432	$ 54,579,513	$ 36,930,635	$ 50,200,158	$ 25,592,210	$ 3,226,000	$ 58,722,350	$ 52,191,199
Net Debt Percentage of 5.5% Limitation	66.30%	65.14%	74.36%	81.18%	87.20%	82.88%	91.36%	98.88%	81.50%	83.45%



City of Cincinnati
Debt Service Capacity
Schedule 5
Revenue Bonds Debt Service Coverage
Last Six Fiscal Years[1]

	Economic Development Revenue Bonds[2]						
Fiscal Year	Special Funds[3]	Maximum Annual Debt Service[4]	Coverage	Dedicated Economic Development Fund (DEDF)	Special Funds[3] + DEDF	Maximum Annual Debt Service[4]	Coverage
2014	$ 17,090,510	$ 8,270,572	2.07	$ 2,000,000	$ 19,090,510	$ 8,270,572	2.31
2015	19,378,983	8,741,704	2.22	2,000,000	21,378,983	8,741,704	2.45
2016	19,995,515	10,197,363	1.96	2,000,000	21,995,515	10,197,363	2.16
2017	22,800,941	10,786,342	2.11	2,000,000	24,800,941	10,786,342	2.30
2018	23,671,463	10,786,342	2.19	2,000,000	25,671,463	10,786,342	2.38
2019	27,197,986	11,689,396	2.33	2,000,000	29,197,986	11,689,396	2.50

[1]The City changed reporting periods from a calendar year to a June 30th fiscal year, with the first full fiscal year ended June 30, 2014. This schedule will continue to build out prospectively until ten full fiscal years are available.

[2]The City's Economic Development Revenue Bonds (EDRBs) are issued pursuant to the Trust Agreement, dated as of May 1, 1996, as amended and supplemented (the "EDRB Trust Agreement"), between the City and The Bank of New York Mellon Trust Company, N.A. (as successor trustee to Fifth Third Bank), as trustee. In accordance with the applicable Undertakings related to its EDRBs, the City is required to provide updates on the historical debt service coverage provided by the Special Funds, which appears in the Official Statements related to such EDRBs. In Fiscal Year 2019, the City has updated Schedule 5 to comply with the debt service coverage requirements of the EDRB Trust Agreement.

[3]"Special Funds" means all revenues received by the City under the revenue items designated as Fines, Forfeitures & Penalties and License & Permit Fees in the annual City appropriation ordinance; Pledged Revenues with respect to the 2009A Bonds not included.

[4]Refers only to all Bonds Outstanding as of the end of the applicable Fiscal Year.

Includes:
Urban Renewal Revenue Bonds, Series 1990A - One Gateway Project
Economic Development Revenue Bonds, Series 1996 - Cincinnati Development Group LLC - Fountain Square West Project
Economic Development Revenue Bonds, Series 1998 - Convention Place Mall Project - RSJJ Investments Limited
Economic Development Revenue Bonds, Series 2002 - Saks Fifth Avenue Inc. & Race Street Development LTD
Economic Development Revenue Bonds, Series 2003 - Convergys Corporation Project
Economic Development Revenue Bonds, Series 2007 - Convergys Corporation Project
Economic Development Revenue Bonds, Series 2008A - The Keystone Project
Economic Development Revenue Bonds, Series 2008B - Baldwin 300 Project
Economic Development Revenue Bonds, Series 2008C - Madison Circle Project
Recovery Zone Facilities Bonds, Series 2009A - Graeter's Manufacturing Facility
Economic Development Revenue Bonds, Series 2009B - Columbia Square
Economic Development Revenue Bonds, Series 2011A - USquare Project
Economic Development Revenue Bonds, Series 2012A - Convergys Corporation Project
Non-Tax Revenue Pledge- State Infrastructure Bank Revenue Bonds, Series 2014A - Keystone Park Phase 2
Non-Tax Revenue Pledge- State Infrastructure Bank Loan, Series 2014L - Keystone Park Phase 2
Non-Tax Revenue Pledge- HUD 108 Loan, 2015 - Men's Shelter
Economic Development Revenue Bonds, Series 2015A - Jordan Crossing Redevelopment Project
Economic Development Revenue Bonds, Series 2015B - The Mercer Commons Phase 2 Project
Economic Development Revenue Bonds, Series 2015C - Seymour Plaza Redevelopment Project
Economic Development Revenue Bonds, Series 2015D - McMillian Redevelopment Project
Economic Development Revenue Bonds, Series 2015E - Incline District Parking Garage Project
Economic Development Revenue Bonds, Series 2015F - Avondale Blight Removal Phase 1 Project (Federally Taxable)
Economic Development Revenue Bonds, Series 2015G - Evanston Commercial Redevelopment Project (Federally Taxable)
Economic Development Revenue Bonds, Series 2015H - Walnut Hills Development Project (Federally Taxable)
Economic Development Revenue Bonds, Series 2016A - Vernon Manor II Project
Economic Development Revenue Bonds, Series 2016B - Keystone Park Phase III Project
Economic Development Revenue Bonds Refunding, Series 2016C - The Keystone Project
Economic Development Revenue Bonds Refunding, Series 2016D - Baldwin 300 Project
Economic Development Revenue Bonds Refunding, Series 2016E - Madison Circle Project
Economic Development Revenue Bonds, Series 2016F - OTR Arts Improvements Project
Economic Development Revenue Bonds Refunding, Series 2016G - Columbia Square Project
Economic Development Revenue Bonds, Series 2018A - OTR Arts Improvements Project
Economic Development Revenue Bonds, Series 2018B - Industrial Site Redevelopment Project (Federally Taxable)
Economic Development Revenue Bonds, Series 2018C - Hudepohl Brewery Remediation Project (Federally Taxable)
Economic Development Revenue Bonds, Series 2018D - East Price Hill Revitalization Project

City of Cincinnati
Bond Retirement Fund Balance, Southern Railway Revenue and Capital Improvement Plan
Debt Capacity Schedule 6

Last 6 Fiscal Years

Year	Bond Retirement Fund Balance	Southern Railway Revenue
2014	$ 66,531,901	$ 20,734,726
2015	63,225,579	21,017,620
2016	79,737,239	21,360,330
2017	70,079,362	21,623,023
2018	70,831,277	21,967,020
2019	67,773,961	22,382,999

Projected 5 year plan[1]
(Amounts in Thousands)

	2020	2021	2022	2023	2024	Total
CIP Budget	$63,505	$63,272	$60,992	$60,715	$64,940	$ 313,424
Property Tax Supported Debt	23,000	26,500	26,500	26,500	31,000	133,500
%Debt	36.22%	41.88%	43.45%	43.65%	47.74%	42.59%

[1]Ordinance 126-2019, approved by City Council on April 24, 2019, authorizes the issuance of $7.6m in property tax supported debt for street improvements related to the Columbia Parkway Hillside Stabilization project. This debt was approved outside of the FY 2020 CIP process and is not included in the reported figures.

City of Cincinnati
Debt Capacity
Schedule 7
Water Works
Historical Financial Operations
(Amounts in Thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Operating Revenue										
Total Operating Revenue	$125,287	$120,682	$135,384	$ 68,947	$ 142,316	$142,085	$147,748	$ 156,760	$161,835	$158,897
Operating Expense:										
Personal Services	58,805	47,129	43,050	23,440	47,074	35,392	49,452	47,420	45,282	48,307
Contractual Services	8,628	8,329	7,766	3,999	8,330	9,077	8,242	9,849	10,071	12,256
Maintenance and Repair	3,980	4,536	3,813	1,863	4,825	4,877	5,150	5,165	4,585	4,031
Materials and Supplies	8,007	8,976	8,756	4,715	9,250	8,713	9,255	9,535	9,461	9,125
Utilities	11,427	7,530	7,732	4,037	8,882	8,614	7,244	7,674	8,719	8,106
Insurance	121	121	142	69	157	3	155	144	181	251
Taxes	6	3	5	2	11	3	2	4	3	1
Rent	1,302	1,252	2,211	662	1,428	1,500	1,649	3,086	2,413	2,861
Other	630	328	2,355	3,153	1,812	218	453	548	559	2,083
Depreciation and Amortization Expense	24,206	24,832	23,432	11,086	22,521	23,472	26,310	25,797	26,567	26,476
Amortization Mason Agreement	84	88	92	48	99	104	110	115	121	127
Net Pension Expense								(96,806)	(39,801)	3,856
Net Other Postemployment Benefit Expense									(4,405)	(726)
Total Operating Expense	117,196	103,124	99,354	53,074	104,389	91,973	108,022	12,531	63,756	116,754
Operating Income	8,091	17,558	36,030	15,873	37,927	50,112	39,726	144,229	98,079	42,143
Non-Operating Revenue (Expenses):										
Capital Contribution	3,039	3,304	3,385	302	2,002	4,199	7,962	1,481	488	5,350
Gain (Loss) on Disposal of Fixed Assets	(1,320)	(829)	(838)	(4)	(1,910)	(293)	(22)	(553)	49	(890)
Gain on Sale of Inventory									54	
Transfers In(Out)		131	(47)		(500)			(146)	(27)	(118)
Interest Revenue	2,560	2,309	1,981	(1,020)	2,417	1,555	2,482	664	2,202	7,080
Build America Bond Subsidy	1,701	1,701	1,701	777	1,579	1,577	1,586	1,584	1,589	1,596
Judgement Payments							(5,393)			
Interest Expense	(12,695)	(14,909)	(16,358)	(9,823)	(18,339)	(17,889)	(17,472)	(13,464)	(14,158)	(19,810)
Total Non-Operating Revenue (Expense):	(6,715)	(8,293)	(10,176)	(9,768)	(14,751)	(10,851)	(10,857)	(10,434)	(9,803)	(6,792)
Net Income	$ 1,376	$ 9,265	$ 25,854	$ 6,105	$ 23,176	$ 39,261	$ 28,869	$ 133,795	$ 88,276	$ 35,351

Note: The City of Cincinnati changed fiscal year in 2013. The information for 2013 fiscal year represents six months of information for the period ending June 30, 2013.

Greater Cincinnati Water Works
Projected Operating Results
Debt Capacity Schedule 8

Amounts in Thousands) Description		2020	2021	2022	2023	2024	2025
Metered Water Sales							
Revenue Under Existing Rates		$ 150,838	$ 150,838	$ 150,838	$ 150,838	$ 150,838	$ 150,838
Indicated Revenue Increases (a)(b)							
Month - Year	Revenue Increase						
January 2020	3.75%	2,828	5,656	5,656	5,656	5,656	5,656
January 2021	3.75%		2,934	5,869	5,869	5,869	5,869
January 2022	4.00%			3,247	6,495	6,495	6,495
January 2023	4.00%				3,377	6,754	6,754
January 2024	4.00%					3,512	7,024
January 2025	4.00%						3,653
Water Sales Increase - CPI					(437)	(1,749)	(1,819)
Interest From Treasury Investments		1,475	1,250	1,050	1,050	1,050	1,050
Other Revenue (c)		10,550	10,761	10,976	11,196	11,420	11,648
Private Lead Service Line Reimbursements		499	696	954	1,133	1,328	1,328
Direct Federal Cash Payment for Build America Bonds (d)		800					
Total Revenue		166,990	172,135	178,590	185,177	191,173	198,496
Operating & Maintenance Expense (e)		91,434	93,262	95,128	97,030	98,971	100,950
Private Lead Service Line Replacement		2,750	3,300	3,960	3,960	3,960	3,960
Net Revenue Available for Debt Service		72,806	75,573	79,502	84,187	88,242	93,586
Total Senior Lien Revenue Bond Debt Service (f)		38,919	38,588	38,626	38,758	38,865	38,900
Future Senior Lien Revenue Bond Debt Service (g)		1,072	1,838	3,188	4,538	6,001	7,463
Total Senior Lien Revenue Bond Debt Service		39,991	40,426	41,814	43,296	44,866	46,363
State of Ohio Issue 2 Money ($4.38M/20Yrs/0%)		219	219	219	219	219	219
Ohio EPA Water Supply Revolving Loan (1.31%-3.25%)		3,953	3,953	3,953	3,953	3,953	3,953
Ohio EPA Water Supply Revolving Loan Future Years			896	1,378	1,380	1,382	1,334
Other Financing Requirements		4,172	5,068	5,550	5,552	5,554	5,506
Total Debt Payments		44,163	45,494	47,364	48,848	50,420	51,869
Surplus (Deficit)		28,643	30,079	32,138	35,339	37,822	41,717
Total Bond Proceeds		50,000		55,000		60,000	
LESS: Transfer to Other Funds			(6,700)		(6,700)		(6,700)
LESS: Capital Expenditures		(67,000)	(67,000)	(67,000)	(67,000)	(67,000)	(67,000)
ADD: Cash Inflows		24,020	9,726				
ADD: Adjustment Fund 312		2,251	2,604	3,006	2,827	2,632	2,632
Ending Balance Available for Transfer		163,861	132,570	155,714	120,180	153,634	124,283
Debt Service Coverage							
Senior Bond Debt Service Coverage		182%	187%	190%	194%	197%	202%
Total Bond Debt Service Coverage		165%	166%	168%	172%	175%	180%
Days Cash on Hand		635	501	574	434	545	432

Footnotes:
(a) Reflects the effect of timing of mid-year rate increases on the level of revenues received in the first year of each revenue adjustment.
(b) Rate increases of 3.75% for FY20 and FY21 were approved on October 10, 2016. Increases for FY22 through FY24 are projected.
(c) Other Revenues includes revenues other than water sales revenue such as meter application fees, meter repair and testing fees, expansion fees and sales of construction material.
(d) The amount of federal subsidy with respect to the Series 2009B Bonds, which were issued as Direct Payment Build America bonds, is 35% of the interest with respect to such Series 2009B Bonds, less a 6.9% reduction as a result of federal sequestration through December 1, 2019.
(e) Operating and Maintenance Expenses exclude Accrued Pension and OPEB Liabilities.
(f) The Series 2009B Redemption Price to be paid on the Crossover Date and the interest due with respect to the Series 2016C Bonds to the Crossover Date is excluded. Cash flow reflects payments to the Trustee based on monthly 1/6 & 1/12 installments basis and is shown on a gross basis inclusive of BABs subsidy payments.
(g) The assumptions for the proposed debt service with respect to future issues of Senior Bonds (30-year maturity) are as follows (in dollars, 000's omitted):

Fiscal Year	Proceeds	Reserv & Issua	Total Issue	Interest
2020	$50,000	$2,515	$52,515	4.00%
2022	55,000	5,000	60,000	4.00%
2024	60,000	5,000	65,000	4.00%

City of Cincinnati
Debt Capacity
Schedule 9
Water Works
Senior Bonds and Senior Subordinated Debt Service Requirements

Fiscal Year	Debt Service Series 2017A	Debt Service Series 2016A	Debt Service Series 2016B	Debt Service Series 2016C	Debt Service Series 2015A	Debt Service Series 2015B	Debt Service Series 2015C	Debt Service Series 2012A	Debt Service Series 2011A	Debt Service Build America Bonds Series 2009B*	Debt Service Series 2009A	Total Senior Bonds Debt Service and Subordinated Bonds Debt Service
2019	$ 2,589,975	$ 1,250,000	$ 1,487,250	$ -	$ 2,082,138	$ 3,578,650	$ 16,643,573	$ 2,240,481	$ 557,238	$ 4,860,614	$ 2,948,863	$ 38,238,781
2020	2,588,575	1,250,000	1,487,250	1,488,850	2,082,138	3,578,650	16,655,173	2,235,119	557,238	80,365,307	3,865,431	116,153,730
2021	2,587,175	1,250,000	1,487,250	2,977,700	2,082,138	3,578,650	16,640,282	2,228,219	5,413,744			38,245,157
2022	2,595,575	1,250,000	1,487,250	2,977,700	2,082,138	3,578,650	16,624,585	2,229,434	5,419,375			38,244,706
2023	4,612,575	1,250,000	1,487,250	4,386,575	3,218,481	7,390,900	13,311,719	1,592,450	994,250			38,244,200
2024	6,723,575	1,250,000	1,487,250	3,578,200	3,216,125	21,742,400		213,800	30,000			38,241,350
2025	4,393,775	1,250,000	7,293,375	8,067,700	3,217,725	13,776,025		213,800	30,000			38,242,400
2026	4,386,375	1,250,000	7,346,625	8,113,200	3,217,325	13,682,275		213,800	30,000			38,239,600
2027	5,071,575	1,250,000	6,597,000	7,474,825	3,218,000	5,071,275		213,800	30,000			28,926,475
2028	5,068,575	1,976,375	6,206,000	7,142,325	3,219,788	5,067,000		213,800	30,000			28,923,863
2029	5,070,575	1,978,125	5,980,875	7,378,825	3,216,100	5,061,000		213,800	30,000			28,929,300
2030	5,464,275	1,977,875		10,392,950	3,216,700	5,058,400		2,781,400	30,000			28,921,600
2031	5,464,250	1,975,625		10,409,300	3,214,900	5,049,000		2,779,500	30,000			28,922,575
2032	7,493,500	1,976,250		10,424,400	3,215,600	5,047,500			765,000			28,922,250
2033	8,251,725	1,979,500		5,062,700	3,218,600	5,033,700						23,546,225
2034	8,237,325	1,975,375		1,060,000	3,219,650							14,492,350
2035	8,230,400	1,978,750		1,020,000	3,217,900							14,447,050
2036	8,217,025	1,979,375			3,216,525							13,412,925
2037	8,216,794	1,977,250			3,215,275							13,409,319
2038	3,826,181	1,977,250			3,218,775							9,022,206
2039		1,974,250			3,216,775							5,191,025
2040		1,978,000			3,219,025							5,197,025
2041		1,978,250			3,215,275							5,193,525
2042		1,975,000			3,215,350							5,190,350
2043		1,978,000			3,214,800							5,192,800
2044		1,977,000			3,219,150							5,196,150
2045		1,976,875			3,218,200							5,195,075
2046		1,977,375			3,211,950							5,189,325
2047		1,978,250										1,978,250
	$ 109,089,800	$ 50,794,750	$ 42,347,375	$ 91,955,250	$ 85,536,544	$ 106,294,075	$ 79,875,332	$ 17,369,403	$ 13,946,844	$ 85,225,921	$ 6,814,294	$ 689,249,587

*This includes $77,935,000 of crossover refunding debt. Crossover date is 12/1/19.

City of Cincinnati
Debt Service Capacity
Schedule 10
Water Works Revenue Bonds Debt Service Coverage
Last Ten Fiscal Years

Fiscal Year	Water Works Revenue	Debt Service Principal	Interest	Total	Coverage *
2010	$ 131,000,000	$ 14,865,000	$ 19,210,000	$ 34,075,000	1.20
2011	120,682,000	11,840,000	20,624,000	32,464,000	1.51
2012	139,066,000	17,700,000	22,837,000	40,537,000	1.61
2013#	68,947,000		12,005,000	12,005,000	2.49
2014	146,312,000	19,580,000	20,738,000	40,318,000	1.77
2015	145,217,000	20,620,000	24,345,000	44,965,000	1.64
2016	151,816,000	24,685,000	19,625,000	44,310,000	1.81
2017	159,008,000	26,310,000	20,222,000	46,532,000	1.64
2018	165,626,000	19,275,000	19,327,000	38,602,000	2.19
2019	165,292,000	19,837,000	18,524,000	38,361,000	2.03

The City of Cincinnati changed fiscal years in 2013. The information for the 2013 fiscal year represents six months of information for the period ending June 30, 2013.

* Excludes Non-Cash Expenses for Depreciation and Net Pension Liability and NOPEB Liability

** Excludes the principal amount of the Crossover Refunded Series 2009B Bonds and cash defeasance of 2009A and 2011A Bonds

*** Excludes interest payable on the Series 2016C Bonds to the Crossover Date (December 1, 2019)

City of Cincinnati, Ohio
Demographic and Economic Information
Schedule 1
Population Statistics
Last Ten Fiscal Periods

	Population				Per Capita Personal Income				Civilian Labor Force Estimates					
Year	United States	Ohio	Cincinnati MSA	Hamilton County	United States	Ohio	Cincinnati MSA	Hamilton County	United States	Ohio	Cincinnati MSA	Hamilton County	Cincinnati	% Unemployed Average
2010	309,330,219	11,537,968	2,132,415	801,948	$ 39,937	$ 36,162	$ 39,673	$ 45,852	153,893,000	5,935,250	1,130,200	438,500	163,800	9.0
2011	311,591,917	11,544,951	2,138,038	800,362	41,560	37,836	46,881	46,881	153,617,000	5,806,000	1,099,600	406,900	143,800	8.8
2012	313,914,040	11,544,225	2,128,603	802,038	42,693	39,289	43,454	49,413	154,975,000	5,748,000	1,089,300	400,000	141,100	8.1
2013	316,128,839	11,570,808	2,134,109	804,520	44,543	40,865	43,923	50,235	155,389,000	5,766,000	1,098,100	403,300	142,300	7.4
2014	318,857,056	11,594,163	2,149,971	806,631	40,652	42,571	45,926	51,211	156,997,000	5,758,000	1,087,900	407,400	144,500	6.1
2015	321,418,821	11,613,423	2,159,329	807,598	41,902	43,566	47,254	52,081	158,283,000	5,783,000	1,093,400	411,500	145,700	5.3
2016	323,127,515	11,614,373	2,161,441	809,099	49,571	44,876	48,668	53,456	158,880,000	5,810,000	1,101,900	408,500	144,500	4.9
2017	325,341,848	11,658,609	2,179,082	813,822	43,075	46,732	51,536	56,931	162,892,043	5,884,933	1,126,709	429,461	145,500	4.4
2018	327,167,434	11,689,442	2,190,209	816,684	51,640	48,739	NA	NA	160,818,740	5,799,600	1,136,600	412,200	149,600	4.7
2019	N/A	N/A	N/A	N/A	NA	NA	NA	NA	162,981,000	5,807,800	1,154,300	427,800	151,500	3.9

	Personal Income (in millions)			
Year	United States	Ohio	Cincinnati MSA	Hamilton County
2010	$ 12,353,577	$ 417,234	$ 84,600	$ 36,770
2011	12,949,905	436,818	87,485	37,522
2012	13,401,869	453,556	92,497	39,631
2013	14,081,282	472,845	93,882	40,415
2014	14,708,582	493,578	96,671	41,293
2015	15,401,900	503,699	101,960	42,060
2016	15,893,200	521,208	105,372	43,252
2017	16,364,400	544,828	112,301	46,331
2018	17,813,035	569,726	NA	NA
2019	NA	NA	NA	NA

Source: Ohio Department of Job and Family Services (lmi.state.oh.us/)
US Dept of Commerce, Bureau of Economic Commerce (www.bea.gov)
NCLS.org, National Unemployment rate
American Community Survey: https://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml#
N/A = Not Available

City of Cincinnati
Demographic and Economic Information
Schedule 2
Ten Largest Employers
In Cincinnati Primary Metropolitan Statistical Area
Current Fiscal Year and Nine Years Ago

	2019			2010		
Employer	**Number of Employees**		**Percentage of Total Employment**	**Number of Employees**		**Percentage of Total Employment**
The Kroger Co	15,668	1	0.72%	17,000	1	0.80%
Cincinnati Children's Hospital Medical Center	15,661	2	0.72%	15,162	2	0.71%
Cincinnati/Northern Kentucky International Airport	13,678	3	0.62%	14,000	3	0.66%
TriHealth Inc.	12,500	4	0.57%	9,898	5	0.46%
UC Health	10,991	5	0.50%	12,057	4	0.57%
University of Cincinnati	10,798	6	0.49%			
Mercy Health	10,442	7	0.48%	7,300	8	0.34%
Procter & Gamble	10,000	8	0.46%			
General Electric	9,700	9	0.44%			
St. Elizabeth Healthcare	8,587	10	0.39%	8,550	6	0.40%
Archdiocese of Cincinnati				8,000	7	0.38%
Wal-Mart Stores				6,932	9	0.33%
St. Elizabeth Medical Center				6,839	10	0.32%
Total	118,025		5.39%	105,738		4.96%
Total Metropolitan Statistical Area	2,190,209			2,132,415		

Sources: Cincinnatiusa.com
Business Courier 2018-2019 Winter Book of Business Lists
Data ranked by local employees as of July 2018 - per Book of Lists
Data: City population USA metro Cincinnati, OH in KY

City of Cincinnati, Ohio
Demographic and Economic Information
Schedule 3
Construction and Property Values

	New Residential Construction (1)		New Non-Residential Construction (1)		All Total Construction (1)	
Fiscal Year	Number of Permits	Estimated Cost (in thousands)	Number of Permits	Estimated Cost (in thousands)	Number of Permits	Estimated Cost (in thousands)
2010	85	$ 14,304	76	$ 217,069	8,958	$ 594,199
2011	90	28,403	43	126,318	9,290	536,041
2012	83	34,675	43	66,630	9,050	401,558
2013	59	12,374	21	53,526	4,691	220,351
2014	90	21,427	38	197,818	9,433	672,855
2015	123	31,292	73	273,559	9,464	732,557
2016	136	39,519	55	183,075	10,457	664,628
2017	183	54,518	51	154,892	11,090	843,278
2018	133	42,388	76	282,897	10,877	752,270
2019	110	37,972	65	256,023	10,790	843,660

	Property Value (2)	
Fiscal Year	Residential (in thousands)	Non-Residential (in thousands)
2010	$ 10,019,140	$ 6,134,297
2011	9,937,060	5,914,734
2012	8,789,921	4,118,106
2013	8,734,271	5,441,937
2014	8,696,913	5,292,777
2015	8,860,818	5,275,211
2016	8,888,610	5,361,960
2017	8,920,237	5,395,834
2018	9,599,184	5,582,058
2019	9,641,796	5,390,950

Note: The City of Cincinnati changed fiscal year in 2013. The information for 2013 fiscal year represents six months of information for the period ending June 30, 2013.

Source: (1) The City's Department of Buildings and Inspections' records
(2) Values obtained from the Hamilton County Auditor's Office

City of Cincinnati, Ohio
Demographic and Economic Information
Schedule 4
Salaries of Principal Officials

Position	Salary
Mayor	$121,291
Councilmember	$60,646
City Manager	$242,700
Commissioner of Health	$124,577 - $192,634
Deputy City Manager	$124,577 - $168,179
City Solicitor	$124,577 - $192,627
Various Department Directors	$106,621 - $203,593

MAYOR and CITY COUNCIL

The mayor is elected for a four-year term by the voters of Cincinnati. The legislature of the City is a nine-member council elected at large on a partisan basis for two-year terms. The vice-mayor is chosen by the mayor from the council members. A list of the council incumbents and the term each is presently serving appears on page (xiii). The mayor selects the city manager, but the mayor's nominee must be approved by a majority of the council. The city manager appoints the deputy city manager and the department directors.

City of Cincinnati, Ohio
Demographic and Economic Information
Schedule 5
Surety Bond Coverage

A faithful performance blanket bond coverage of $5,000,000 is maintained for all City employees.

Cincinnati-Middletown MSA
Demographic and Economic Information
Schedule 6
Annual Employment Average by Industry
(Amounts in Thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Goods-Producing Industries	**146.4**	**149.7**	**151.8**	**143.8**	**150.8**	**158.1**	**158.9**	**165.4**	**167.8**	**172.9**
Mining, Logging, and Construction	**36.1**	**36.9**	**36.8**	**37.0**	**41.5**	**43.7**	**44.6**	**48.9**	**50.6**	**51.1**
Construction of Buildings	7.7	7.6	7.6	8.6	9.2	9.5	9.4	10.9	10.6	10.0
Specialty Trade Contractors	22.5	22.6	24.0	23.3	27.5	28.8	28.7	31.5	32.6	33.6
Manufacturing	**110.3**	**112.8**	**115.0**	**106.8**	**109.3**	**114.4**	**114.3**	**116.5**	**117.2**	**121.8**
Durable Goods	65.3	69.6	70.5	64.0	65.6	64.7	68.1	69.7	68.7	71.4
Primary Metals	5.9	7.0	7.0	6.0	5.8	5.8	5.3	5.6	5.4	N/A
Transportation Equipment	18.2	17.5	18.0	19.2	19.8	20.1	21.2	23.3	23.4	24.8
Motor Vehicle Parts	6.6	6.7	6.8	8.0	8.5	8.8	9.5	10.6	10.2	10.4
Aerospace Products and Parts	9.2	9.5	9.7	10.0	N/A	N/A	N/A	N/A	N/A	N/A
Nondurable Goods	45.0	43.2	44.5	42.8	43.7	49.7	46.2	46.8	48.5	50.4
Chemical Manufacturing	11.5	11.0	10.9	10.7	10.7	10.8	11.2	11.6	11.8	12.6
Service-Providing Industries	**841.3**	**853.0**	**871.8**	**754.5**	**777.0**	**796.2**	**803.8**	**824.7**	**823.3**	**843.7**
Trade, Transportation, and Utilities	**196.4**	**202.4**	**207.9**	**201.8**	**205.6**	**214.8**	**213.3**	**218.3**	**221.9**	**221.0**
Wholesale Trade	52.3	57.6	58.2	59.2	61.3	60.1	60.5	62.8	63.2	60.2
Merchant Wholesalers, Durable Goods	22.9	26.0	27.7	27.4	28.2	29.4	30.6	30.7	31.3	33.8
Merchant Wholesalers, Non-Durable Goods	22.8	22.0	21.0	19.7	20.9	19.4	18.7	19.1	19.4	21.7
Retail Trade	**104.5**	**103.8**	**107.6**	**101.7**	**103.9**	**109.7**	**110.3**	**110.8**	**109.0**	**108.1**
Food and Beverage Stores	19.8	20.3	20.8	20.5	19.1	20.4	20.6	19.8	20.6	20.6
Grocery Stores	17.1	17.8	18.5	18.4	16.9	17.7	18.1	17.5	17.3	18.5
Health and Personal Care Stores	6.8	6.6	7.1	6.5	6.6	6.1	6.6	6.3	6.2	6.0
Clothing and Clothing Accessories Stores	10.2	9.4	11.5	7.8	7.6	7.8	7.6	8.1	7.8	7.9
General Merchandise Stores	22.6	21.6	22.1	19.9	19.7	20.0	20.5	20.9	21.0	20.0
Transportation, Warehousing and Utilities	**39.6**	**41.0**	**42.1**	**40.9**	**40.4**	**45.0**	**42.5**	**44.7**	**49.7**	**52.7**
Transportation and Warehousing	34.9	37.9	39.0	38.3	37.8	42.3	40.1	42.0	47.0	48.7
Air Transportation	5.4	4.5	3.9	3.9	2.8	2.7	2.8	3.0	3.0	3.2
Information	**14.0**	**13.9**	**13.8**	**13.6**	**13.9**	**13.5**	**13.9**	**14.3**	**13.5**	**13.9**
Telecommunications	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial Activities	**58.4**	**58.5**	**62.0**	**64.1**	**66.6**	**68.2**	**73.3**	**76.8**	**78.7**	**78.8**
Finance and Insurance	49.9	50.0	52.4	52.6	54.0	56.2	59.3	61.4	61.3	61.2
Credit Intermediation and Related Activities	20.6	20.4	21.8	22.2	21.8	21.6	21.9	25.2	26.3	26.2
Insurance Carriers and Related Activities	23.5	23.7	25.2	24.5	25.6	27.4	28.0	28.2	27.1	26.7
Professional and Business Services	**149.7**	**153.5**	**163.6**	**165.6**	**166.9**	**174.7**	**166.3**	**174.5**	**168.6**	**179.3**
Professional and Technical Services	54.0	57.3	61.2	57.4	58.2	61.9	60.6	67.0	61.0	69.8
Management of Companies and Enterprises	38.0	40.0	42.9	42.1	42.3	42.4	40.4	39.6	38.4	39.1
Administrative, Support, and Waste Services	57.7	56.2	59.5	66.1	66.4	70.4	65.3	67.9	69.2	70.4
Employment Services	24.3	24.9	27.3	29.0	31.8	30.4	28.1	29.4	28.8	29.3
Services to Buildings and Dwellings	12.2	12.5	13.9	15.5	15.7	16.1	17.7	16.9	17.5	16.2
Educational and Health Services	**151.9**	**153.2**	**152.2**	**153.6**	**158.8**	**156.9**	**161.8**	**163.8**	**165.2**	**170.4**
Educational Services	16.6	16.7	18.5	17.2	18.1	17.9	18.1	16.8	17.5	16.8
Health Care and Social Assistance	135.3	136.5	133.7	136.4	140.7	139.0	143.7	147.0	147.7	153.6
Hospitals	46.2	46.0	46.4	47.6	48.5	47.6	50.3	50.7	51.4	52.5
Leisure and Hospitality	**97.0**	**98.8**	**104.6**	**116.8**	**123.4**	**127.2**	**135.0**	**134.6**	**132.5**	**137.9**
Arts, Entertainment and Recreation	15.6	14.4	14.4	27.1	29.9	29.7	33.0	31.4	31.5	31.6
Accommodation and Food Services	81.4	84.4	90.2	89.7	93.5	97.5	102.0	103.2	101.0	106.3
Other Services	**40.9**	**42.2**	**40.3**	**39.0**	**41.8**	**40.9**	**40.2**	**42.4**	**42.9**	**42.4**
Government	**133.0**	**130.5**	**127.4**	**121.7**	**123.2**	**121.5**	**123.3**	**124.4**	**124.3**	**124.1**
Federal Government	16.6	16.5	15.6	15.9	15.7	15.2	15.4	14.8	14.9	14.6
State Government	28.6	28.4	28.0	23.3	23.7	23.8	24.2	29.1	24.8	24.9
State Government Education	23.2	24.7	23.7	17.4	18.9	18.7	18.4	23.8	18.8	18.5
Local Government	87.8	85.6	83.8	82.5	83.8	82.5	83.7	80.5	84.6	84.6
Local Government Education	51.1	50.0	49.4	43.9	44.8	44.2	43.7	41.8	46.0	46.5
Total	**987.7**	**1002.7**	**1023.6**	**898.3**	**927.8**	**954.3**	**962.7**	**990.1**	**991.1**	**1016.6**
Unemployment Rate	**9.0**	**7.8**	**7.8**	**7.4**	**5.6**	**4.6**	**4.4**	**4.6**	**4.4**	**3.9**

Note: The Cincinnati-Middletown area includes Brown, Butler, Clermont, Hamilton and Warren Counties in Ohio; Dearborn, Franklin and Ohio Counties in Indiana; Boone, Bracken, Campbell, Gallatin, Grant, Kenton , and Pendleton Counties in Kentucky.

Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information
Ohiolmi.com - LMR2018

City of Cincinnati
Demographic and Economic Information
Schedule 7
Higher Education

The table below provides a listing of the area's largest colleges and universities by enrollment as of fall term 2018.

Higher Education Institutions	Total Enrollment
University of Cincinnati	45,949
Miami University	24,162
Northern Kentucky University	10,964
Cincinnati State Technical & Community College	8,807
Xavier University	7,132
Gateway Community and Technical College	4,020
Thomas More College	2,254
Mount St. Joseph University	2,062
Ivy Tech Community College Southeast-Lawrenceburg	1,391
Sinclair Community College/Courseview	1,200

Source: Business Courier 2018-19 Book of Lists

The region's largest college or university, the University of Cincinnati, has significant research and contract activity. During the 2016, 2017, and 2018 fiscal years, the University of Cincinnati and its affiliates received $429 million, $193 million and $201 million respectively, in federal, state, city/county, and non-government agency grants, contracts, and awards.

City of Cincinnati
Operating Information
Schedule 1
Full Time Equivalent Positions by Function/Program

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	447	425	447	518	518	538	600	490	486	603
Community Development	70	66	54	71	67	70	44	40	41	37
General Services	62	57	59	57	63	64	71	68	67	64
Parks and Recreation	298	282	288	285	286	296	290	294	286	289
Public Safety										
Police	1,324	1,253	1,221	1,093	1,088	1,150	1,180	1,283	1,289	1,181
Fire	844	806	829	818	888	867	841	909	897	909
Transportation and Engineering	144	143	156	143	135	135	144	145	141	136
Public Services	367	334	326	321	291	326	321	328	320	349
Public Health	404	369	377	372	376	400	420	434	445	420
MSD	599	608	594	589	552	548	545	587	600	602
Enterprise										
Water Works	552	533	522	523	500	504	525	543	543	553
Parking Facility	35	28	31	30	29	29	32	35	37	34
General Aviation	13	11	11	9	10	10	10	10	10	11
Municipal Golf	2	2	2	2	2	2	1	1	1	1
Stormwater Management	15	13	16	15	17	18	17	23	25	29
Total	5,176	4,930	4,933	4,846	4,822	4,957	5,041	5,190	5,188	5,218

Source: Cincinnati Human Resource Information System (CHRIS)

City of Cincinnati
Operating Information
Schedule 2
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Litigations										
Total Cases (open)	123	128	119	124	148	158	128	205	171	161
Open Cases (current year)	103	155	90	52	80	95	111	96	106	130
Community and Economic Development										
Housing Units	2,560	1,735	1,880	1,030	1,741	1,921	1,615	752	1,460	1,760
Job Created/Retained thru Income Tax Credits	1			387	3,105	664	196	4,159	1,010	2,564
Police										
Service Calls	263,196	276,407	272,212	129,086	261,955	258,433	224,494	237,258	207,931	215,803
Arrests	37,529	37,207	35,141	16,109	32,155	29,121	29,107	27,090	27,431	28,073
Reports Filed	36,179	38,573	36,901	17,040	31,363	31,315	30,847	30,713	30,052	27,785
Fire										
Incidences (Fires, EMS, other)	70,889	73,531	75,412	31,960	81,955	73,248	71,451	71,451	74,954	76,883
Parks										
Annual Visitors	6,000,000	6,000,000	6,000,000	3,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Nature Education Programs	1,375	1,382	1,298	698	1,403	1,871	1,068	1,277	1,172	1,151
Volunteer Hours	59,046	56,340	65,576	31,582	63,685	43,215	53,971	38,255	59,801	49,025
Park Reservations	958	976	961	411	812	860	1,011	1,011	1,032	1,137
Visitor Center Phone Calls	15,000	15,211	16,244	8,100	17,800	17,800	17,800	16,822	5,334	4540*
Health										
Patients	37,319	32,176	43,299	21,700	35,000	33,704	45,000	51,238	53,569	42,905
Visits	151,505	137,966	155,684	76,218	151,505	95,645	140,000	146,392	146,723	172,436
Inspections	20,798	22,812	22,664	11,379	20,146	25,040	22,000	21,760	21,084	20,470
Birth and Death Certificates	63,349	55,483	45,330	22,205	44,583	58,369	60,313	62,669	58,237	58,504
Sanitation										
Total solid waste collected and disposed	99,203	95,571	90,570	90,570	71,895	68,345	69,905	71,104	72,360	72,862
Water Works										
Water Delivered to Water Mains (Gallons)	47,328,971,000	44,396,749,000	45,233,282,700	20,559,715,500	43,838,631,300	43,024,975,500	42,784,941,100	43,859,083,500	44,184,229,400	43,165,940,700
Total Water Consumption (Gallons)	39,300,198,000	37,331,342,000	38,142,397,000	16,488,683,000	36,691,200,000	38,304,800,000	35,275,500,000	35,910,000,000	36,915,946,000	35,163,092,000
Percent of Unmetered Water	17%	16%	16%	20%	16%	11%	18%	18%	16%	19%
Average Daily Delivery (Gallons)	129,668,000	121,635,000	123,588,200	113,589,588	120,105,839	117,876,600	116,898,700	120,161,900	121,052,700	118,262,303
Maximum Daily Pumpage (Gallons)	200,712,000	206,325,000	230,258,100	168,569,000	157,429,000	164,010,500	158,984,000	174,890,800	157,246,400	183,421,700
Minimum Daily Pumpage (Gallons)	95,904,000	95,848,000	88,648,900	100,889,000	94,843,300	90,718,600	93,613,800	97,632,700	93,700,500	95,949,000

N/A = Not Available

Note: The City of Cincinnati changed fiscal years in 2013. The information for 2013 fiscal year represents six months of information for the period ending June 30, 2013.

*Parks does not have a centralized Visitor Center. These numbers represent Krohn Conservatory's call center.

City of Cincinnati

Operating Information
Schedule 3
Capital Asset and Infrastructure Statistics by Function/Program
Last Ten Fiscal Years

Function/Program		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety											
Police											
	Stations	5	5	5	5	5	5	5	5	5	5
Fire											
	Fire Stations	26	26	26	26	26	26	26	26	26	26
	Paramedic Units	4	12	12	12	12	12	42	42	42	52
	Life Support Ambulances	8						12	12	12	12
	Aircraft Rescue	1	1	1	1	1	1	1	1	1	1
Transportation and Engineering											
	Streets (lane miles)	3,050	3,000	3,050	3,050	3,065	3,060	2,891	2,936	2,936	2,910
	Sidewalks (miles)	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
	Street Signs	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	276,648
	Bridges	62	65	64	64	65	64	65	65	65	67
	Bridges - Wasson Way****								8	8	8
	Retaining Walls (miles)	50	50	50	50	50	50	50	50	50	50
Public Recreation											
Parks											
	Acreage	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Regional Parks	5	5	5	5	5	5	5	5	5	5
	Neighborhood parks	70	70	71	71	71	71	71	71	71	71
	Preserves and Nature areas	34	34	34	34	34	34	34	34	34	34
	Nature Education Centers	5	5	5	5	5	5	5	5	5	5
	Playgrounds	52	52	52	52	52	52	54	54	54	54
	Hiking Trails (miles)	65	65	65	65	65	65	65	65	65	65
	Plant Species - Krohn Conservatory	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Park Facilities & Structures	121	121	121	121	121	121	121	121	121	121
	Street Trees	80,000	80,000	80,000	80,000	80,000	80,000	85,000	85,000	85,000	85,000
Recreation											
	Acreage	2,600	2,600	2,600	2,600	2,600	1,978	1,978	1,981	1,978	1,959
	Recreation and Senior Centers	38	32	30	27	27	24	23	23	23	23
	Play Areas	108	108	96	100	100	98	98	99	96	96
	Swimming Pools/Aquatics Facilities	28	33	32	34	34	31	30	29	29	29
	Tennis Courts	122	103	103	97	97	97	90	90	87	85
Public Services											
Traffic Engineering											
	Traffic Signs	757	765	758	758	758	770	780	780	780	780
	Street Lights	12,000	12,200	8,515	8,515	10,000	10,000	10,000	10,000	10,000	10,000
Public Health											
	Health Centers	6	6	6	6	6	6	7	9	9	9
Water Works											
	Total Assets (in thousands)	1,081,596	1,144,127	1,229,795	1,248,476	1,265,321	1,354,789	1,349,288	1,462,460	1,457,131	1,481,417
	Water Customer Accounts	241,704	241,714	241,707	241,809	241,987	242,227	242,335	240,313	240,336	240,747
	Miles of Water Main in the System	3,133	3,316	3,145	3,146	3,148	3,149	3,161	3,168	3,176	3,176
Municipal Golf											
	Golf Courses	7	7	6	6	6	6	6	6	6	6
General Aviation											
	Acreage	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353
Convention Center											
	Meeting Rooms	37	36	36	36	36	36	36	36	36	36
	Exhibit Space (Square Feet)	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000
	Meeting/Ballroom Space (Square Feet)	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000
Parking Facilities											
	Parking Lots/Garages	14	14*	14*	14*	13**	15	14***	14***	14***	14***
	Parking Meters	5,400	5,400	4,979	4,979	4,979	4,994	4,506	4,506	4,506	4,506
Stormwater Management											
	Miles of Storm Sewers	350	350	350	350	350	350	350	350	350	350

*The Gateway Garage was sold on 10/1/11 leaving Parking Facilities with 13 Parking Lots and Garages.
**The 5th & Race Lot ceased operations at the end of FY13 and was transferred to 3CDC.
***The Pogue's Garage ceased operations on 7/25/16 and ownership was transferred to 4th & Race Redevelopment, LLC.
****Wasson Way was purchased FY17 and the 8 bridges are not part of the City's Bridge Program.
Note: The City of Cincinnati changed fiscal years in 2013. The information for 2013 fiscal year represents six months of information for the period ending June 30, 2013.

City of Cincinnati
Operating Information
Schedule 4
Unions and Labor Contracts

There are six (6) unions representing City employees: The American Federation of State, County, and Municipal Employees, the Cincinnati Organized and Dedicated Employees (CODE); the Fraternal Order of Police; the International Association of Fire Fighters; the Cincinnati Building Trades Council, and the Teamsters.

A summary of the six (6) bargaining units' representation of City employees and the status of the City contracts with each are summarized in the table below.

Summary of City Labor Contracts

Bargaining Unit	Approximate No. of Employees Represented	Contract Effective Date	Contract Termination Date	Contract Wage Increase
AFSCME	1,810	08/11/2019	08/06/2022	2.0%
CODE	948	03/24/2019	03/19/2022	2.0%[1]
FOP (Non-Supervisors)	793	05/12/2019	05/01/2021	2.0%
FOP(Supervisors)	229	05/12/2019	05/01/2021	2.0%
IAFF	839	01/01/2019	12/12/2020	2.0%
IAFF Asst. Chiefs	4	01/01/2019	12/12/2020	2.0%
Building Trades	40	08/25/2019	08/20/2022	2.0%
Teamsters	10	10/23/2016	10/19/2019	N/A[2]
AFSCME – MW's	95	08/11/2019	08/06/2022	Increase to $15.00/hr[3]
TOTAL	4,768			

[1] Pending ratification of a tentative agreement between the union and the City as a result of collective bargaining.

[2] The Teamsters union is currently in negotiation of their collective bargaining agreement with the City.

[3] Pending ratification of a tentative agreement between the union and the City as a result of collective bargaining.

.

(This page intentionally left blank.)

COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the fiscal year ended June 30, 2019

PREPARED BY:

Accounts and Audits

Mark Ashworth, Rachael Dennis, Simone Denson, Jeff Harmon, Austin Lubbers, Dawn Lynn, Chanel Neely, Bev Nussman CPA, Valerie Sefert, Tara Songer, Angel Strayhorn, Linda Weigand, Terra Williams

Clark Schaefer Hackett

SPECIAL ACKNOWLEDGEMENT FOR CONTRIBUTIONS FROM:

Water Works

Matt Brinck and Li Liu

Retirement

Ron Wilson

Treasury

Chadrian Johnson, Nicole Lee, Sam Stephens

Design and Printing by:

the City of Cincinnati Printing Services

city of CINCINNATI

2019

CINCINNATI, OHIO

city of
CINCINNATI

2019

CINCINNATI, OHIO

OHIO AUDITOR OF STATE
KEITH FABER

CITY OF CINCINNATI

HAMILTON 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 3, 2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370
www.ohioauditor.gov

City of Cincinnati

City Hall, Room 348
801 Plum Street
Cincinnati, Ohio 45202

Phone (513) 352-3640
Email Betsy.Sundermann@cincinnati-oh.gov

Betsy Sundermann
Cincinnati City Councilmember

August 31, 2020

MOTION

WE MOVE the City Administration prioritize the payoff of the $50 million operating debt for emergency financing which was incurred by the City of Cincinnati for unforeseen and other necessary expenses that have arisen due to the COVID-19 pandemic.

Prioritization means earmarking any available closeout monies for the payment of the loan after the Funds Stabilization Policy distributions have been made to the General Fund Carryover Balance and Reserve for Weather and One Time Events per City Council Ordinance, then to the Economic Downturn Reserve Fund, Working Capital Reserves, and Additional Reserves.

Betsy Sundermann

Betsy Sundermann

STATEMENT

In previous years, Council has been able to use closeout monies for a variety of special and worthy one-time projects that were not necessarily funded in the budget. Since the budget has been devastated by the COVID-19 pandemic, it is most prudent for Council to establish a stabilization plan to secure a strong financial foundation for the City of Cincinnati going forward.

The City's Stabilization Funds Policy via Ordinance 0213-2019 established a Government Finance Officers Association (GFOA), which recommended a goal of 16.7% of general operating revenues to be set aside as reserves by FY2020, the actual reserve funding (i.e. Fund Balance) has hovered in the 10%-12% range during the past five years. Fund Balance is arguably the single most important financial metric to the Bond Rating Agencies and being able to show progress towards this policy goal is a critical factor for the City's credit ratings. It is reasonable to expect that a trend of decreasing fund balance will be a credit negative for the Rating Agencies and could lead to a downgrade. It is also reasonable to expect that an inability to make progress towards the City's policy could lead to negative credit pressure. Negative credit pressure - or a full downgrade - will increase the cost of funding for the City's entire capital program and decrease the City's capacity to fund capital in the future.

Although City Council adopted an amended Funds Stabilization Policy as noted above that adjusted the percentages of various components of the City's reserve accounts, the FY2020 projected fund balance was approximately 11.32%. This meets the minimum reserve of 10.0% that bond rating agencies expect but falls below the Funds Stabilization Policy of 16.7%.

The APPROVED FY2021 Budget Update is not structurally balanced as one-time sources were used to address the revenue shortfall due to the COVID-19 pandemic. Some one-time sources came from State and County CARES dollars. The other one-time source of revenue was a $10.2 million emergency loan (the balance of $39.8 million remaining in cash from the $50 million line of credit) which is scheduled to be paid back using proceeds from the lease of the Cincinnati Southern Railway (CSR). Currently, the CSR revenue is utilized to finance critical capital and infrastructure restoration projects such as roads, city buildings, city parks, recreation and health facilities, sidewalks, and pedestrian safety improvements. The first projected interest payment in the amount of $1,271,458.33 is scheduled to be paid on June 21, 2021 as part of the FY 2021 budget. If we pay off the $50 million loan, we will have no other interest payments for these emergency funds.

city of CINCINNATI

Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – Ohio Department of Health COVID-19 Contact Tracing Grant**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in an amount of up to $998,863 from the Ohio Department of Health to support the City's efforts to address COVID-19 by providing funding for contact tracing and case investigations to slow the transmission of COVID-19, minimize morbidity and mortality, preserve healthcare, workforce and infrastructure functions, and minimize social and economic impacts; and AUTHORIZING the Finance Director to deposit the grant funds into Public Health Research Fund 350.

This Emergency Ordinance would authorize the City Manager to apply for, accept and appropriate a grant in the amount up to $998,863 from the Ohio Department of Health to support the Cincinnati Health Department in providing COVID-19 contact tracing and case investigations.

Temporary personnel will be utilized to provide the contact tracing services, and matching funds are not required.

This Emergency Ordinance would also authorize the Finance Director to deposit the grant funds into Public Health Research Fund 350.

This Emergency Ordinance is in accordance with the Sustain goal to "Become a healthier Cincinnati" as described on page 181 of Plan Cincinnati.

The reason for the emergency is the immediate need to accept grant funds to cover expenses related to the prevention and control of COVID-19 cases.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

E M E R G E N C Y

KMB

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in an amount of up to $998,863 from the Ohio Department of Health to support the City's efforts to address COVID-19 by providing funding for contact tracing and case investigations to slow the transmission of COVID-19, minimize morbidity and mortality, preserve healthcare, workforce and infrastructure functions, and minimize social and economic impacts; and AUTHORIZING the Finance Director to deposit the grant funds into Public Health Research Fund 350.

WHEREAS, a COVID-19 contact tracing grant up to $998,863 is available from the Ohio Department of Health, which can be used by the Cincinnati Health Department ("CHD") to provide contact tracing and case investigations to slow the transmission of COVID-19; minimize morbidity and mortality; preserve healthcare, workforce and infrastructure functions; and minimize social and economic impacts; and

WHEREAS, the CHD applied for this grant on June 8, 2020 in the amount of $998,863; and

WHEREAS, the CHD requested an advance for this grant on July 21, 2020 in the amount of $749,000 to begin hiring temporary staff to assist with contact tracing; and

WHEREAS, the CHD will not accept grant funding without Council approval; and

WHEREAS, there is no local match required and no FTEs are associated with this grant; and

WHEREAS, preventing and controlling COVID-19 cases is in accordance with the "Sustain" goal to "Become a healthier Cincinnati" as described on page 181 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in an amount of up to $998,863 from the Ohio Department of Health for COVID-19 prevention and control efforts to provide funding for contact tracing and case investigations to slow the transmission of COVID-19; minimize morbidity and mortality;

preserve healthcare, workforce and infrastructure functions; and minimize social and economic impacts.

Section 2. That the Finance Director is hereby authorized to deposit the grant funds into Public Health Research Fund 350.

Section 3. That the proper City officials are hereby authorized to do all things necessary and proper to comply with the terms of Sections 1 and 2 hereof.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accept grant funds to cover expenses related to the prevention and control of COVID-19 cases.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI

Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – U.S. Department of Housing and Urban Development Healthy Homes Grant**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept and appropriate a grant in the amount of up to $3,000,000 from the United States Department of Housing and Urban Development's Healthy Homes Production Grant program for the purpose of helping to remediate properties with lead hazards and for the promotion and development of Healthy Homes Supplemental funding.

This Ordinance would authorize the City Manager to apply for, accept and appropriate a grant in the amount of up to $3,000,000 from the United States Department of Housing and Urban Development's Healthy Homes Production Grant program. The purpose of the funding is to help remediate properties with lead hazards and for the promotion and development of Healthy Homes Supplemental funding.

No additional FTE are associated with this grant, and matching funds are not required.

The Cincinnati Health Department will have applied for the grant by August 24, 2020; however, should this Ordinance not be approved, the grant funding will not be accepted.

This Ordinance would also authorize the Finance Director to deposit the grant funds into Public Health Research Fund 350.

This Ordinance is in accordance with the Sustain goal to "Become a healthier Cincinnati" as described on page 181 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

AEP

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in the amount of up to $3,000,000 from the United States Department of Housing and Urban Development's Healthy Homes Production Grant program for the purpose of helping to remediate properties with lead hazards and for the promotion and development of Healthy Homes Supplemental funding.

WHEREAS, there is a funding opportunity available from the United States Department of Housing and Urban Development ("HUD") Healthy Homes Production Grant program in the amount of up to $3,000,000, for the purpose of remediating lead-based paint hazards in privately owned housing for low-income occupants; and

WHEREAS, the City has previously received HUD lead control grants in 2007, 2008, 2011, 2012, 2014, and 2017; and

WHEREAS, there is no local match required, and no new FTEs are associated with this grant; and

WHEREAS, the Cincinnati Health Department will have applied for the grant by August 24, 2020, but will only accept grant funding if this Ordinance is approved; and

WHEREAS, accepting the HUD Healthy Homes Production Grant is in accordance with the "Sustain" goal to "become a healthier Cincinnati," as described on page 181 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in the amount of up to $3,000,000 from the United States Department of Housing and Urban Development's Healthy Homes Production Grant program for the purpose of helping to remediate properties with lead hazards and for the promotion and development of Healthy Homes Supplemental funding.

Section 2. That if the grant is awarded, the Director of Finance is hereby authorized to receive and deposit the grant funds into Public Health Research Fund 350.

Section 3. That the proper City officials are authorized to use and expend the sum of up to $3,000,000 in accordance with the grant terms and Sections 1 and 2 hereof.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI

Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – America's Healthy Food Financing Initiative Targeted Small Grants Program**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in an amount of up to $200,000 from the America's Healthy Food Financing Initiative Targeted Small Grants program, for the purpose of improving access to healthy foods in underserved areas, creating and preserving quality jobs, and revitalizing low-income communities.

This Ordinance would authorize the City Manager to apply for, accept and appropriate a grant in the amount of up to $200,000 from the America's Healthy Food Financing Initiative Targeted Small Grants program. Funding from the program will assist the Cincinnati Health Department's Healthy Corner Store program to expand staple and perishable food availability, allow for consistent neighborhood presence as opposed to weekly farmers' markets, increase household purchasing opportunities and consumption of healthy foods, and ultimately reduce the incident of food insecurity and chronic disease within vulnerable communities particularly in Avondale and Walnut Hills.

No additional FTE are associated with this grant, and matching funds are not required.

This Ordinance would also authorize the Finance Director to deposit the grant funds into Public Health Research Fund 350.

This Ordinance is in accordance with the Sustain goal to "Become a healthier Cincinnati" as described on page 181 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

ZDS

-2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in an amount of up to $200,000 from the America's Healthy Food Financing Initiative Targeted Small Grants program, for the purpose of improving access to healthy foods in underserved areas, creating and preserving quality jobs, and revitalizing low-income communities.

WHEREAS, funding from the Healthy Food Financing Initiative Targeted Small Grants program will assist the Cincinnati Health Department's Healthy Corner Store program to expand staple and perishable food availability, allow for consistent neighborhood presence as opposed to weekly farmers' markets, increase household purchasing opportunities and consumption of healthy foods, and ultimately reduce the incident of food insecurity and chronic disease within vulnerable communities, particularly in Avondale and Walnut Hills; and

WHEREAS, there is no local match required and no FTE are associated with this grant; and

WHEREAS, the Cincinnati Health Department applied for the grant on July 10, 2020, however, should this Ordinance not be approved, the grant funding will not be accepted; and

WHEREAS, applying for and accepting this grant is in accordance with the "Sustain" goal to "become a healthier Cincinnati" as described on page 181 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in an amount of up to $200,000 from the America's Healthy Food Financing Initiative Targeted Small Grants program, for the purpose of improving access to healthy foods in underserved areas, creating and preserving quality jobs, and revitalizing low-income communities.

Section 2. That, if the grant is awarded, the Director of Finance is hereby authorized to receive and deposit the sum of up to $200,000 into Public Health Research Fund 350.

Section 3. That the proper City officials are hereby authorized to do all things necessary and proper to comply with the terms of the grant and Sections 1 and 2 hereof.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – Greater Cincinnati Foundation COVID-19 Pop-Up Testing Grant**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in the amount of $75,000 from the Greater Cincinnati Foundation for COVID-19 Pop-Up Testing; and authorizing the Finance Director to deposit the grant funds into Public Health Research Fund 350.

This Emergency Ordinance would authorize the City Manager to apply for, accept and appropriate a grant in the amount of $75,000 from the Greater Cincinnati Foundation for COVID-19 Pop-Up Testing. The purpose of the funding is to support the Cincinnati Health Department (CHD) in providing community-wide pop-up COVID-19 testing for at-risk populations within the community.

No additional FTE are associated with this grant, and matching funds are not required.

This Emergency Ordinance would also authorize the Finance Director to deposit the grant funds into Public Health Research Fund 350.

This Emergency Ordinance is in accordance with the Sustain goal to "Become a healthier Cincinnati" as described on page 181 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to apply for, receive, and use grant funds to cover expenses related to the prevention and control of COVID-19 cases.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

E M E R G E N C Y

CFG

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in the amount of $75,000 from the Greater Cincinnati Foundation for COVID-19 Pop-Up Testing; and authorizing the Finance Director to deposit the grant funds into Public Health Research Fund 350.

WHEREAS, there is a grant available from the Greater Cincinnati Foundation ("GCF") for COVID-19 Pop-Up Testing; and

WHEREAS, the purpose of the grant funding is to support the Cincinnati Health Department ("CHD") in providing community-wide pop-up COVID-19 testing for at-risk populations within the community; and

WHEREAS, the grant requires no FTEs or local match; and

WHEREAS, CHD applied for the grant on July 31, 2020, and received its notice of award on August 12, 2020 from the GCF, but the City will not accept any grant funds without the approval of City Council; and

WHEREAS, this Emergency Ordinance is in accordance with the "Sustain" goal to "become a healthier Cincinnati," as set forth on page 181 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is authorized to apply for, accept, and appropriate a grant in the amount of $75,000 from the Greater Cincinnati Foundation for COVID-19 Pop-Up Testing.

Section 2. That the Finance Director is authorized to deposit the grant funds into Public Health Research Fund 350.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of Sections 1 and 2 hereof.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms

of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to apply for, receive, and use grant funds to cover expenses related to the prevention and control of COVID-19 cases.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance- Amendment to Lease with SMSA at Delhi Hills Water Tower**

Transmitted herewith is an emergency ordinance captioned as follows.

> **AUTHORIZING** the City Manager to execute an Amendment to Lease with Cincinnati SMSA Limited Partnership to extend the term of an existing lease pertaining to space on the City-owned water tower located at 701 Covedale Avenue in Delhi Township.

The Administration recommends passage of this Emergency Ordinance.

Cc: Cathy B. Bailey, Executive Director/Greater Cincinnati Water Works

FVU REV. 03/10

EMERGENCY

City of Cincinnati

An Ordinance No._____ CHM - 2020

BWG

AUTHORIZING the City Manager to execute an *Amendment to Lease* with Cincinnati SMSA Limited Partnership to extend the term of an existing lease pertaining to space on the City-owned water tower located 701 Covedale Avenue in Delhi Township.

WHEREAS, the City of Cincinnati owns the water tower located at 701 Covedale Avenue in Delhi Township, which is under the management and control of the Greater Cincinnati Water Works ("GCWW"); and

WHEREAS, the City and Cincinnati SMSA Limited Partnership ("SMSA"), a subsidiary of AT&T, Inc., are parties to a *Lease of Space* dated June 14, 1999, under which SMSA leases from the City space on the water tower and associated ground space for the installation and operation of voice and data communications equipment, for a term of 20 years; and

WHEREAS, the term of the *Lease of Space* expired on June 13, 2019, and the lease has continued on a month-to-month basis since that time, and the City and SMSA desire to extend the term for up to an additional 20 years (i.e. an initial term with three 5-year renewal options), on the terms and conditions set forth in the *Amendment to Lease* attached to this ordinance as Attachment A; and

WHEREAS, the City has determined that the area leased by SMSA is not needed for a municipal purpose; and

WHEREAS, the City's Real Estate Services Division has determined, by appraisal, that the base rent set forth in the *Amendment to Lease* (namely, $70,992/year, with annual increases of 4%) reflects the approximate fair market rental value of the leased area; and

WHEREAS, Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution, and research; and

WHEREAS, the City has determined that it is in the best interest of the City to eliminate competitive bidding in connection with the City's lease of the leased area to SMSA because SMSA has been utilizing space on the water tower for the past 21 years and both SMSA and GCWW desire to continue the mutually beneficial arrangement; and

WHEREAS, the City Planning Commission approved the *Amendment to Lease* at its meeting on July 17, 2020; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute an *Amendment to Lease* with Cincinnati SMSA Limited Partnership ("SMSA"), in substantially the form attached to this ordinance as Attachment A, pursuant to which the City of Cincinnati will extend the term of the existing *Lease of Space* pertaining to the water tower located at 701 Covedale Avenue in Delhi Township, which is controlled by the Greater Cincinnati Water Works, through June 13, 2039.

Section 2. That the leased area is not needed for a municipal purpose.

Section 3. That the City's Real Estate Services Division has determined, by appraisal, that the base rent set forth in the *Amendment to Lease* (namely, $70,992/year, with annual increases of 4%) reflects the approximate fair market rental value of the leased area.

Section 4. That it is in the best interest of the City to eliminate competitive bidding in connection with the City's lease of the leased area to SMSA because SMSA has been utilizing space on the water tower for the past 21 years and both SMSA and GCWW desire to continue the mutually beneficial arrangement.

Section 5. That the rent and other proceeds from the *Lease of Space* shall be deposited into Water Works Fund 312 "Private Lead Service Line Replacement" account 2140 for the purpose of providing financial assistance to qualified, low-income residential property owners for the costs of lead service line replacement.

Section 6. That Council authorizes the appropriate City officials to take all necessary and proper actions to fulfill the terms of the *Amendment to Lease* and this ordinance, including without limitation executing any and all ancillary documents.

Section 7. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the

terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is to enable the City to promptly execute the *Amendment to Lease* to extend the term so that the additional proceeds generated by the *Amendment to Lease* may provide financial assistance to qualified, low-income residential property owners for the costs of lead service line replacement at the earliest possible time.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

ATTACHMENT A

Contract No. 95X0016

Location: 701 Covedale Avenue, Cincinnati, OH
(Delhi Hills Water Tower)

AMENDMENT TO LEASE

This Amendment is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation (as landlord; the "**City**"), and **Cincinnati SMSA Limited Partnership**, a Delaware limited partnership (a subsidiary of AT&T, Inc.) (as tenant; "**SMSA**").

Recitals:

A. The City and SMSA are parties to a *Lease of Space* dated June14, 1999 (the "**Lease**") pursuant to which the City leases to SMSA space on the City's water tower and associated ground space located at 701 Covedale Avenue in Cincinnati, as more particularly described in the Lease, which is under the management and control of Greater Cincinnati Water Works ("**GCWW**"), pursuant to which SMSA operates various antennas and other telecommunications equipment at the site (collectively, the "**Equipment**"). Capitalized terms used herein but not defined herein, if any, shall have the meanings ascribed to them in the Lease.

B. The term of the Lease (having an initial term of 5 years, with 3 automatic 5-year renewals) expires on June 13, 2019, and the parties desire to extend the term.

C. The City's execution of this Amendment was authorized by Ordinance No. ___-2020, passed by Cincinnati City Council on _____, 2020.

NOW THEREFORE, the parties hereby agree as follows:

1. **Extension of Term**.

(A) Extended Term. With reference to section 2 (*Term*) of the Lease, the term of the Lease is hereby extended for the 5-year period from **June 14, 2019 – June 13, 2024** (the "**Extended Term**"), subject to the parties' early termination rights under the Lease.

(B) Renewal Periods. Provided SMSA is not in default under the Lease at the time of each renewal, the term of the Lease shall automatically be extended beyond the Extended Term for three (3) consecutive renewal periods of five (5) years each (namely: [1] June 14, 2024 – June 13, 2029; [2] June 14, 2029 – June 13, 2034; and [3] June 14, 2034 – June 13, 2039). The foregoing notwithstanding, SMSA may avoid such automatic renewal by notifying the City in writing, no less than six (6) months prior to the scheduled expiration date of the then current term, that the current term will not be extended.

2. **Base Rent**. With reference to section 4 (*Rent*) of the Lease, effective June 14, 2019, base rent payable by SMSA during the Extended Term and renewal periods shall be as set forth on Exhibit A (*Base Rent Table*) hereto. Payments of base rent shall made, in advance, on the first day of each month, without demand, notice or setoff. Payments shall be made to "Greater Cincinnati Water Works", and mailed to: GCWW, 4747 Spring Grove Avenue, Cincinnati, OH 45232.

3. **Modification or Additional Equipment; Coordinated Report Conditions (CR #112-2018)**. With reference to section 5 (*Installation and Location of Antennas or Other Telecommunication Equipment on Tower*), section 6 (*Installation and Location of Telecommunication Equipment Enclosures or Cabinets on Tower Property*), section 9 (*Electrical Interference*), and section 11 (*Liability and Indemnification*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon SMSA under the Lease, SMSA shall abide by the following with respect to any proposed

alterations, upgrades or additions to its existing Equipment, radio frequency exposure from the Equipment, or signage at the site ("**Changes**"):

(i) SMSA shall not make any Changes without in each instance the prior written consent of GCWW.

(ii) Prior to beginning any work at the site or other initiation of Changes, SMSA shall provide GCWW with copies of all plans, designs and drawings pertaining to the proposed work, and any and all other information requested by GCWW in order to evaluate such request, including without limitation radio frequency information, radio frequency tests, and other information needed to thoroughly assess any potential safety issues. SMSA shall contract with a City of Cincinnati prequalified third party inspection services firm to inspect and approve all work involving structural modifications, welding, coatings, and the like. SMSA's commencement of work at the site prior to obtaining the written consent of GCWW shall constitute an immediate default under the Lease. Upon completion of Changes, GCWW shall have the right to request that SMSA perform a radio frequency exposure study of the site, provide the results to GCWW, and work with GCWW to address any radio frequency exposure concerns.

(iii) SMSA shall ensure that all Changes comply with all applicable zoning requirements, including without limitation those pertaining to screening and concealment. SMSA shall utilize best efforts to minimize detractions from the tower's architecture or aesthetics.

(iv) If the tower is then being used by the City or any other governmental entity for telecommunications purposes, SMSA shall provide GCWW with an interference study or other evidence satisfactory to GCWW establishing that the Changes will not cause interference or damage thereto.

(v) In addition to SMSA's other obligations under section 11 (*Liability and Indemnification*) of the Lease, SMSA shall defend, indemnify and hold harmless the City, its employees, agents, contractors, licensees and invitees from and against any and all losses, damages, costs, expenses, or liability associated with the Equipment or Changes, including without limitation any of the foregoing caused by exposure to radio frequency radiation.

(vi) SMSA shall ensure that the Equipment, Changes, and other activities of SMSA and its contractors shall not interfere with the rights of utility companies that have utility facilities at the Site (e.g., Cincinnati Bell, Duke Energy, Metropolitan Sewer District of Greater Cincinnati, GCWW) to access, operate or maintain their facilities. Any damage to such facilities caused by SMSA or its contractors shall be repaired at SMSA's sole expense.

4. **Government Approvals**. With reference to the requirements of section 14 (*Governmental Approvals*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon SMSA under the Lease, SMSA shall provide the City with a copy of any and all notices of violations of federal or state regulations in connection with the Equipment, including without limitation, OSHA or FCC requirements as to radio frequency energy exposure in connection with the Equipment or Changes.

5. **Access and Security**. With reference to the requirements of section 8 (*Access and Security*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon SMSA under the Lease, in order to provide for the safety and security of the City's employees and contractors, SMSA shall:

(i) arrange for power to the Equipment to be turned off within 30 minutes of notice of the City's need to access or perform work at the water tower. The Equipment shall remain deenergized for the duration of the City's access or work per the City's notice;

(ii) provide to the City any radio frequency exposure studies conducted on the Equipment promptly upon completion;

(iii) upon the City's request, provide to the City any information reasonably needed to understand the potential radio frequency exposure from the Equipment (subject to the City signing a nondisclosure agreement for SMSA's proprietary information).

6. **Ratification**. All terms of the Lease not amended hereby or not inconsistent herewith shall remain in full force and effect and by this reference are incorporated herein as if fully rewritten herein, and the Lease, as amended hereby, is hereby ratified by the parties.

Executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

Cincinnati SMSA Limited Partnership

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

City of Cincinnati

By: _____
Paula Boggs Muething, Interim City Manager

Date: _____, 2020

Recommended by:

_____
Cathy Bailey, Director, Greater Cincinnati Water Works

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
Karen Alder, City Finance Director

EXHIBIT A

BASE RENT TABLE

	Monthly Installment	Annual Amount
Extended Term:		
(1) June 14, 2019 – June 13, 2020	$ 5,916.03	$ 70,992.36
(2) June 14, 2020 – June 13, 2021	$ 6,152.67	$ 73,832.05
(3) June 14, 2021 – June 13, 2022	$ 6,398.78	$ 76,785.33
(4) June 14, 2022 – June 13, 2023	$ 6,654.73	$ 79,856.74
(5) June 14, 2023 – June 13, 2024	$ 6,920.92	$ 83,051.01
1st Renewal Period:		
(1) June 14, 2024 – June 13, 2025	$ 7,197.75	$ 86,373.06
(2) June 14, 2025 – June 13, 2026	$ 7,485.66	$ 89,827.98
(3) June 14, 2026 – June 13, 2027	$ 7,785.09	$ 93,421.10
(4) June 14, 2027 – June 13, 2028	$ 8,096.50	$ 97,157.94
(5) June 14, 2028 – June 13, 2029	$ 8,420.35	$101,044.26
2nd Renewal Period:		
(1) June 14, 2029 – June 13, 2030	$ 8,757.17	$105,086.03
(2) June 14, 2030 – June 13, 2031	$ 9,107.46	$109,289.47
(3) June 14, 2031 – June 13, 2032	$ 9,471.75	$113,661.05
(4) June 14, 2032 – June 13, 2033	$ 9,850.62	$118,207.49
(5) June 14, 2033 – June 13, 2034	$10,244.65	$122,935.79
3rd Renewal Period:		
(1) June 14, 2034 – June 13, 2035	$10,654.44	$127,853.22
(2) June 14, 2035 – June 13, 2036	$11,080.61	$132,967.35
(3) June 14, 2036 – June 13, 2037	$11,523.84	$138,286.04
(4) June 14, 2037 – June 13, 2038	$11,984.79	$143,817.49
(5) June 14, 2038 – June 13, 2039	$12,464.18	$149,570.19

Contract No. 95X0016

Location: 701 Covedale Avenue, Cincinnati, OH
(Delhi Hills Water Tower)

AMENDMENT TO LEASE

This Amendment is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation (as landlord; the "**City**"), and **Cincinnati SMSA Limited Partnership**, a Delaware limited partnership (a subsidiary of AT&T, Inc.) (as tenant; "**SMSA**").

Recitals:

A. The City and SMSA are parties to a *Lease of Space* dated June14, 1999 (the "**Lease**") pursuant to which the City leases to SMSA space on the City's water tower and associated ground space located at 701 Covedale Avenue in Cincinnati, as more particularly described in the Lease, which is under the management and control of Greater Cincinnati Water Works ("**GCWW**"), pursuant to which SMSA operates various antennas and other telecommunications equipment at the site (collectively, the "**Equipment**"). Capitalized terms used herein but not defined herein, if any, shall have the meanings ascribed to them in the Lease.

B. The term of the Lease (having an initial term of 5 years, with 3 automatic 5-year renewals) expires on June 13, 2019, and the parties desire to extend the term.

C. The City's execution of this Amendment was authorized by Ordinance No. ___-2020, passed by Cincinnati City Council on _____, 2020.

NOW THEREFORE, the parties hereby agree as follows:

1. Extension of Term.

(A) Extended Term. With reference to section 2 (*Term*) of the Lease, the term of the Lease is hereby extended for the 5-year period from **June 14, 2019 – June 13, 2024** (the "**Extended Term**"), subject to the parties' early termination rights under the Lease.

(B) Renewal Periods. Provided SMSA is not in default under the Lease at the time of each renewal, the term of the Lease shall automatically be extended beyond the Extended Term for three (3) consecutive renewal periods of five (5) years each (namely: [1] June 14, 2024 – June 13, 2029; [2] June 14, 2029 – June 13, 2034; and [3] June 14, 2034 – June 13, 2039). The foregoing notwithstanding, SMSA may avoid such automatic renewal by notifying the City in writing, no less than six (6) months prior to the scheduled expiration date of the then current term, that the current term will not be extended.

2. Base Rent. With reference to section 4 (*Rent*) of the Lease, effective June 14, 2019, base rent payable by SMSA during the Extended Term and renewal periods shall be as set forth on Exhibit A (*Base Rent Table*) hereto. Payments of base rent shall made, in advance, on the first day of each month, without demand, notice or setoff. Payments shall be made to "Greater Cincinnati Water Works", and mailed to: GCWW, 4747 Spring Grove Avenue, Cincinnati, OH 45232.

3. Modification or Additional Equipment; Coordinated Report Conditions (CR #112-2018). With reference to section 5 (*Installation and Location of Antennas or Other Telecommunication Equipment on Tower*), section 6 (*Installation and Location of Telecommunication Equipment Enclosures or Cabinets on Tower Property*), section 9 (*Electrical Interference*), and section 11 (*Liability and Indemnification*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon SMSA under the Lease, SMSA shall abide by the following with respect to any proposed

alterations, upgrades or additions to its existing Equipment, radio frequency exposure from the Equipment, or signage at the site ("**Changes**"):

(i) SMSA shall not make any Changes without in each instance the prior written consent of GCWW.

(ii) Prior to beginning any work at the site or other initiation of Changes, SMSA shall provide GCWW with copies of all plans, designs and drawings pertaining to the proposed work, and any and all other information requested by GCWW in order to evaluate such request, including without limitation radio frequency information, radio frequency tests, and other information needed to thoroughly assess any potential safety issues. SMSA shall contract with a City of Cincinnati prequalified third party inspection services firm to inspect and approve all work involving structural modifications, welding, coatings, and the like. SMSA's commencement of work at the site prior to obtaining the written consent of GCWW shall constitute an immediate default under the Lease. Upon completion of Changes, GCWW shall have the right to request that SMSA perform a radio frequency exposure study of the site, provide the results to GCWW, and work with GCWW to address any radio frequency exposure concerns.

(iii) SMSA shall ensure that all Changes comply with all applicable zoning requirements, including without limitation those pertaining to screening and concealment. SMSA shall utilize best efforts to minimize detractions from the tower's architecture or aesthetics.

(iv) If the tower is then being used by the City or any other governmental entity for telecommunications purposes, SMSA shall provide GCWW with an interference study or other evidence satisfactory to GCWW establishing that the Changes will not cause interference or damage thereto.

(v) In addition to SMSA's other obligations under section 11 (*Liability and Indemnification*) of the Lease, SMSA shall defend, indemnify and hold harmless the City, its employees, agents, contractors, licensees and invitees from and against any and all losses, damages, costs, expenses, or liability associated with the Equipment or Changes, including without limitation any of the foregoing caused by exposure to radio frequency radiation.

(vi) SMSA shall ensure that the Equipment, Changes, and other activities of SMSA and its contractors shall not interfere with the rights of utility companies that have utility facilities at the Site (e.g., Cincinnati Bell, Duke Energy, Metropolitan Sewer District of Greater Cincinnati, GCWW) to access, operate or maintain their facilities. Any damage to such facilities caused by SMSA or its contractors shall be repaired at SMSA's sole expense.

4. **Government Approvals**. With reference to the requirements of section 14 (*Governmental Approvals*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon SMSA under the Lease, SMSA shall provide the City with a copy of any and all notices of violations of federal or state regulations in connection with the Equipment, including without limitation, OSHA or FCC requirements as to radio frequency energy exposure in connection with the Equipment or Changes.

5. **Access and Security.** With reference to the requirements of section 8 (*Access and Security*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon SMSA under the Lease, in order to provide for the safety and security of the City's employees and contractors, SMSA shall:

(i) arrange for power to the Equipment to be turned off within 30 minutes of notice of the City's need to access or perform work at the water tower. The Equipment shall remain deenergized for the duration of the City's access or work per the City's notice;

(ii) provide to the City any radio frequency exposure studies conducted on the Equipment promptly upon completion;

(iii) upon the City's request, provide to the City any information reasonably needed to understand the potential radio frequency exposure from the Equipment (subject to the City signing a nondisclosure agreement for SMSA's proprietary information).

6. **Ratification**. All terms of the Lease not amended hereby or not inconsistent herewith shall remain in full force and effect and by this reference are incorporated herein as if fully rewritten herein, and the Lease, as amended hereby, is hereby ratified by the parties.

Executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

Cincinnati SMSA Limited Partnership

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

City of Cincinnati

By: _____
Paula Boggs Muething, Interim City Manager

Date: _____, 2020

Recommended by:

_____
Cathy Bailey, Director, Greater Cincinnati Water Works

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
Karen Alder, City Finance Director

EXHIBIT A

BASE RENT TABLE

	Monthly Installment	Annual Amount
Extended Term:		
(1) June 14, 2019 – June 13, 2020	$ 5,916.03	$ 70,992.36
(2) June 14, 2020 – June 13, 2021	$ 6,152.67	$ 73,832.05
(3) June 14, 2021 – June 13, 2022	$ 6,398.78	$ 76,785.33
(4) June 14, 2022 – June 13, 2023	$ 6,654.73	$ 79,856.74
(5) June 14, 2023 – June 13, 2024	$ 6,920.92	$ 83,051.01
1st Renewal Period:		
(1) June 14, 2024 – June 13, 2025	$ 7,197.75	$ 86,373.06
(2) June 14, 2025 – June 13, 2026	$ 7,485.66	$ 89,827.98
(3) June 14, 2026 – June 13, 2027	$ 7,785.09	$ 93,421.10
(4) June 14, 2027 – June 13, 2028	$ 8,096.50	$ 97,157.94
(5) June 14, 2028 – June 13, 2029	$ 8,420.35	$101,044.26
2nd Renewal Period:		
(1) June 14, 2029 – June 13, 2030	$ 8,757.17	$105,086.03
(2) June 14, 2030 – June 13, 2031	$ 9,107.46	$109,289.47
(3) June 14, 2031 – June 13, 2032	$ 9,471.75	$113,661.05
(4) June 14, 2032 – June 13, 2033	$ 9,850.62	$118,207.49
(5) June 14, 2033 – June 13, 2034	$10,244.65	$122,935.79
3rd Renewal Period:		
(1) June 14, 2034 – June 13, 2035	$10,654.44	$127,853.22
(2) June 14, 2035 – June 13, 2036	$11,080.61	$132,967.35
(3) June 14, 2036 – June 13, 2037	$11,523.84	$138,286.04
(4) June 14, 2037 – June 13, 2038	$11,984.79	$143,817.49
(5) June 14, 2038 – June 13, 2039	$12,464.18	$149,570.19

city of CINCINNATI

Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – Police: Compliant Technologies Donation**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to accept an in-kind donation from Compliant Technologies of equipment valued at $7,769.50 for use by the Cincinnati Police Department's Civil Disturbance Response Team.

This Emergency Ordinance would authorize the City Manager to accept an in-kind donation from Compliant Technologies. Six pairs of Generated Low Output Voltage Emitter (G.L.O.V.E.) Conducted Electrical Weapons and associated support and cleaning tools will be donated. These are hand-worn devices intended to provide officers with additional less-than-lethal tools to apprehend suspects. The equipment is valued at $7,769.50.

There is no new FTEs or other costs to the City related to the donation.

This Emergency Ordinance is in accordance with the "Live" goal to "create a more livable community" as described on page 156 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to accept the donation.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

E M E R G E N C Y

CFG

- 2020

AUTHORIZING the City Manager to accept an in-kind donation from Compliant Technologies of equipment valued at $7,769.50 for use by the Cincinnati Police Department's Civil Disturbance Response Team.

WHEREAS, Compliant Technologies intends to donate six pairs of Generated Low Output Voltage Emitter ("G.L.O.V.E.") Conducted Electrical Weapons, and associated support and cleaning tools; and

WHEREAS, the G.L.O.V.E. Conducted Electrical Weapons are hand-worn devices intended to provide officers with additional less-than-lethal tools to apprehend suspects; and

WHEREAS, the value of the donation is approximately $7,769.50; and

WHEREAS, there are no new FTEs or other cost to the City associated with acceptance of this donation; and

WHEREAS, this ordinance is in accord with the "Live" goal to "Create a more livable community" as set forth on page 156 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to accept an in-kind donation from Compliant Technologies of equipment valued at $7,769.50 for use by the Cincinnati Police Department's Civil Disturbance Response Team.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of Section 1 hereof.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms

of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accept the donation.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – Police: Gary Sinise Foundation First Responders Grant**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in the amount of up to $50,000 from the Gary Sinise Foundation First Responders Grant Program for the purchase of CordicoShield, a customized law enforcement wellness app, aimed at strengthening workforce resilience, well-being, and retention for high-stress professions.

This Emergency Ordinance would authorize the City Manager to apply for, accept, and appropriate a grant in an amount up to $50,000 from the Gary Sinise Foundation First Responders Grant Program for the purchase of CordicoShield, a customized law enforcement wellness app aimed at strengthening workforce resilience, well-being and retention for high-stress professions.

This Emergency Ordinance would also authorize the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20GSF.

As the grant application deadline was June 10, 2020, the Cincinnati Police Department has applied for this grant prior to this Emergency Ordinance receiving approval from the City Council. Should this Emergency Ordinance not be approved, the grant funding will not be accepted.

This Emergency Ordinance is in accordance with the "Sustain" goal to "Become a Healthier Cincinnati" as described on page 181 of Plan Cincinnati (2012).

The reason for the emergency is to enable acceptance of grant funds in a timely fashion.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

E M E R G E N C Y

CFG

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in the amount of up to $50,000 from the Gary Sinise Foundation First Responders Grant Program for the purchase of CordicoShield, a customized law enforcement wellness app, aimed at strengthening workforce resilience, well-being, and retention for high-stress professions.

WHEREAS, there is a funding opportunity available from the Gary Sinise Foundation First Responders Grant Program for a grant of up to $50,000 for the purpose of purchasing CordicoShield, a customized law enforcement wellness app; and

WHEREAS, CordicoShield is designed to strengthen workforce resilience, well-being, and retention for high-stress professions; and

WHEREAS, the grant requires no local match or new FTEs; and

WHEREAS, the Cincinnati Police Department will submit its grant application within the next few weeks as applications are accepted on a continuous basis, but the City will not accept any funds without approval of Council; and

WHEREAS, this Emergency Ordinance is in accordance with the "Sustain" goal to "become a healthier Cincinnati" as set forth on page 181 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in the amount of up to $50,000 from the Gary Sinise Foundation First Responders Grant Program for the purchase of CordicoShield, a customized law enforcement wellness app, aimed at strengthening workforce resilience, well-being, and retention for high-stress professions.

Section 2. That the Director of Finance is hereby authorized to receive and deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20GSF.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of Sections 1 and 2 hereof.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is to enable acceptance of the grant funds in a timely fashion.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance- Amend Lease New Cingular Wireless at Washington Water Tower**

Transmitted herewith is an emergency ordinance captioned as follows.

> **AUTHORIZING** the City Manager to execute an Amendment to Lease with New Cingular Wireless PCS, LLC to extend the term of an existing lease pertaining to space on the City-owned water tower located at 6141 Campus Lane in Mt. Washington neighborhood of Cincinnati.

The Administration recommends passage of this Emergency Ordinance.

Cc: Cathy B. Bailey, Executive Director/Greater Cincinnati Water Works

FVU REV. 03/10

EMERGENCY

City of Cincinnati

An Ordinance No. _____ CHM - 2020

AUTHORIZING the City Manager to execute an *Amendment to Lease* with New Cingular Wireless PCS, LLC to extend the term of an existing lease pertaining to space on the City-owned water tower located at 6141 Campus Lane in the Mt. Washington neighborhood of Cincinnati.

WHEREAS, the City of Cincinnati owns the water tower located at 6141 Campus Lane in Cincinnati, which is under the management and control of the Greater Cincinnati Water Works ("GCWW"); and

WHEREAS, the City and New Cingular Wireless PCS, LLC (as successor in interest to Cincinnati SMSA Limited Partnership, a subsidiary of AT&T, Inc.) ("NCWPCS") are parties to a *Lease of Space* dated November 2, 1998 under which NCWPCS leases from the City space on the water tower and associated ground space for the installation and operation of voice and data communications equipment, for a term of 20 years; and

WHEREAS, the term of the *Lease of Space* expired on November 1, 2018, and the lease has continued on a month-to-month basis since that time, and the City and NCWPCS desire to ratify the *Lease of Space* and extend its term for up to an additional 20 years (i.e. an initial term with three 5-year renewal options), on the terms and conditions set forth in the *Amendment to Lease* attached to this ordinance as Attachment A; and

WHEREAS, the City has determined that the area leased by NCWPCS is not needed for a municipal purpose; and

WHEREAS, the City's Real Estate Services Division has determined, by appraisal, that the base rent set forth in the *Amendment to Lease* (namely, $70,992/year, with annual increases of 4%) reflects the approximate fair market rental value of the leased area; and

WHEREAS, Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution, and research; and

WHEREAS, the City has determined that it is in the best interest of the City to eliminate competitive bidding in connection with the City's lease of the leased area to NCWPCS because NCWPCS has been utilizing space on the water tower for the past 22 years and both NCWPCS and GCWW desire to continue the mutually beneficial arrangement; and

WHEREAS, the City Planning Commission approved the *Amendment to Lease* at its meeting on July 17, 2020; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute an *Amendment to Lease* with New Cingular Wireless PCS, LLC ("NCWPCS"), in substantially the form attached to this ordinance as Attachment A, pursuant to which the City of Cincinnati will ratify and extend the term of the existing *Lease of Space* pertaining to the water tower located at 6141 Campus Lane in Cincinnati, which is controlled by the Greater Cincinnati Water Works, through October 31, 2038.

Section 2. That the leased area is not needed for a municipal purpose.

Section 3. That the City's Real Estate Services Division has determined, by appraisal, that the base rent set forth in the *Amendment to Lease* (namely, $70,992/year, with annual increases of 4%) reflects the approximate fair market rental value of the leased area.

Section 4. That it is in the best interest of the City to eliminate competitive bidding in connection with the City's lease of the leased area to NCWPCS because NCWPCS has been utilizing space on the water tower for the past 22 years and both NCWPCS and GCWW desire to continue the mutually beneficial arrangement.

Section 5. That the rent and other proceeds from the *Lease of Space* shall be deposited into Water Works Fund 312 "Private Lead Service Line Replacement" account 2140 for the purpose of providing financial assistance to qualified, low-income residential property owners for the costs of lead service line replacement.

Section 6. That Council authorizes the appropriate City officials to take all necessary and proper actions to fulfill the terms of the *Amendment to Lease* and this ordinance, including without limitation executing any and all ancillary documents.

Section 7. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the

terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is to enable the City to promptly execute the *Amendment to Lease* to extend the term so that the additional proceeds generated by the *Amendment to Lease* may provide financial assistance to qualified, low-income residential property owners for the costs of lead service line replacement at the earliest possible time.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

ATTACHMENT A

Contract No. 85X0030

Location: 6141 Campus Lane, Cincinnati, OH
(Mt. Washington Water Tower)

AMENDMENT TO LEASE

This Amendment to Lease ("Amendment") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation (as landlord; the "**City**"), and **New Cingular Wireless PCS, LLC**, a Delaware limited liability company, as successor in interest to Cincinnati SMSA Limited Partnership, a Delaware limited partnership (a subsidiary of AT&T, Inc.) (as tenant; "**NCWPCS**").

Recitals:

A. The City and NCWPCS are parties to a *Lease of Space* dated November 2, 1998 (the "**Lease**") pursuant to which the City leases to NCWPCS space on the City's water tower and associated ground space located at 6141 Campus Lane in Cincinnati, as more particularly described in the Lease, which is under the management and control of Greater Cincinnati Water Works ("**GCWW**"), pursuant to which NCWPCS operates various antennas and other telecommunications equipment at the site (collectively, the "**Equipment**"). Capitalized terms used herein but not defined herein, if any, shall have the meanings ascribed to them in the Lease.

B. The term of the Lease (having an initial term of 5 years, with 3 automatic 5-year renewals) expired on November 1, 2018, and the parties desire to extend the term.

C. The City's execution of this Amendment was authorized by Ordinance No. ___-2020, passed by Cincinnati City Council on _____, 2020.

NOW THEREFORE, the parties hereby agree as follows:

1. Extension of Term.

(A) Extended Term. With reference to section 2 (*Term*) of the Lease, the term of the Lease is hereby extended for the 5-year period from **Nov 1, 2018 – Oct 31, 2023** (the "**Extended Term**"), subject to the parties' early termination rights under the Lease.

(B) Renewal Periods. Provided NCWPCS is not in default under the Lease at the time of each renewal, the term of the Lease shall automatically be extended beyond the Extended Term for three (3) consecutive renewal periods of five (5) years each (namely: [1] Nov 1, 2023 – Oct 31, 2028; [2] Nov 1, 2028 – Oct 31, 2033; [3] Nov 1, 2033 – Oct 31, 2038). The foregoing notwithstanding, NCWPCS may avoid such automatic renewal by notifying the City in writing, no less than six (6) months prior to the scheduled expiration date of the then current term, that the current term will not be extended.

2. Base Rent. With reference to section 4 (*Rent*) of the Lease, effective Nov 1, 2018, base rent payable by NCWPCS during the Extended Term and renewal periods shall be as set forth on Exhibit A (*Base Rent Table*) hereto. Payments of base rent shall made, in advance, on the first day of each month, without demand, notice or setoff. Payments shall be made to "Greater Cincinnati Water Works," and mailed to: GCWW, 4747 Spring Grove Avenue, Cincinnati, OH 45232.

3. Modification or Additional Equipment; Coordinated Report Conditions (CR #106-2018). With reference to section 5 (*Installation and Location of Antennas or Other Telecommunication Equipment on Tower*), section 6 (*Installation and Location of Telecommunication Equipment Enclosures or Cabinets on Tower Property*), section 8 (*Electrical Interference*), and section 11 (*Liability and Indemnification*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon NCWPCS under the Lease, NCWPCS shall abide by the following with respect to any

proposed alterations, upgrades or additions to its existing Equipment, radio frequency exposure from the Equipment, or signage at the site ("**Changes**"):

(i) NCWPCS shall not make any Changes without in each instance the prior written consent of GCWW.

(ii) Prior to beginning any work at the site or other initiation of Changes, NCWPCS shall provide GCWW with copies of all plans, designs and drawings pertaining to the proposed work, and any and all other information requested by GCWW in order to evaluate such request, including without limitation radio frequency information, radio frequency tests, and other information needed to thoroughly assess any potential safety issues. NCWPCS shall contract with a City of Cincinnati prequalified third party inspection services firm to inspect and approve all work involving structural modifications, welding, coatings, and the like. NCWPCS's commencement of work at the site prior to obtaining the written consent of GCWW shall constitute an immediate default under the Lease. Upon completion of Changes, GCWW shall have the right to request that NCWPCS perform a radio frequency exposure study of the site, provide the results to GCWW, and work with GCWW to address any radio frequency exposure concerns.

(iii) NCWPCS shall ensure that all Changes comply with all applicable zoning requirements, including without limitation those pertaining to screening and concealment. NCWPCS shall utilize best efforts to minimize detractions from the tower's architecture or aesthetics.

(iv) If the tower is then being used by the City or any other governmental entity for telecommunications purposes, NCWPCS shall provide GCWW with an interference study or other evidence satisfactory to GCWW establishing that the Changes will not cause interference or damage thereto.

(v) In addition to NCWPCS's other obligations under section 11 (*Liability and Indemnification*) of the Lease, NCWPCS shall defend, indemnify and hold harmless the City, its employees, agents, contractors, licensees and invitees from and against any and all losses, damages, costs, expenses, or liability caused by NCWPCS's Equipment or Changes, including without limitation any of the foregoing caused by exposure to radio frequency radiation.

(vi) NCWPCS shall ensure that the Equipment, Changes, and other activities of NCWPCS and its contractors shall not interfere with the rights of utility companies that have utility facilities at the site (e.g., Cincinnati Bell, Duke Energy, Metropolitan Sewer District of Greater Cincinnati, GCWW) to access, operate or maintain their facilities. Any damage to such facilities caused by NCWPCS or its contractors shall be repaired at NCWPCS's sole expense.

4. **Government Approvals**. With reference to the requirements of section 13 (*Government Approvals*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon NCWPCS under the Lease, NCWPCS shall provide the City with a copy of any and all notices of violations of federal or state regulations in connection with the Equipment, including without limitation, OSHA or FCC requirements as to radio frequency energy exposure in connection with the Equipment or Changes.

5. **Access and Security**. With reference to the requirements of section 7 (*Access and Security*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon NCWPCS under the Lease, in order to provide for the safety and security of the City's employees and contractors, NCWPCS shall:

(i) arrange for power to the Equipment to be turned off within 30 minutes of notice of the City's need to access or perform work at the water tower. The Equipment shall remain deenergized for the duration of the City's access or work per the City's notice;

(ii) provide to the City any radio frequency exposure studies conducted on the Equipment promptly upon completion;

(iii) upon the City's request, provide to the City any information reasonably needed to understand the potential radio frequency exposure from the Equipment (subject to the City signing a nondisclosure agreement for NCWPCS's proprietary information).

6. **Notices**. With reference to section 14 (*Notices)* of the Lease, NCWPCS's notice address shall be updated as follows:

New Cingular Wireless PCS, LLC
Attn: Network Real Estate Administration
Re: Cell Site #: SOH1154
Cell Site Name: MT WASHINGTON; Fixed Asset No.: 10011669
1025 Lenox Park Blvd. NE
3rd Floor
Atlanta, GA 30319

With a required copy of the notice sent to the address above to AT&T Legal at:

New Cingular Wireless PCS, LLC
Attn: AT&T Legal Department
Re: Cell Site #: SOH1154
Cell Site Name: MT WASHINGTON; Fixed Asset No: 10011669
208 S. Akard Street
Dallas, Texas, 75202-4206

A copy sent to the Legal Department is an administrative step which alone does not constitute legal notice.

7. **Ratification**. All terms of the Lease not amended hereby or not inconsistent herewith shall remain in full force and effect and by this reference are incorporated herein as if fully rewritten herein, and the Lease, as amended hereby, is hereby ratified by the parties.

[NO MORE TEXT ON THIS PAGE - SIGNATURES TO FOLLOW ON NEXT PAGE]

Executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

New Cingular Wireless PCS, LLC,
a Delaware limited liability company

By: AT&T Mobility Corporation
Its: Manager

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

NCWPCS ACKNOWLEDGEMENT

STATE OF _____)
) SS.
COUNTY OF _____)

I certify that I know or have satisfactory evidence that _____ is the person who appeared before me, and said person acknowledged that he/she signed this instrument, on oath stated that he/she was authorized to execute the instrument and acknowledged it as the _____ of AT&T Mobility Corporation, the Manager of **New Cingular Wireless PCS, LLC, a Delaware limited liability company,** to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

DATED: _____.

Notary Seal

_____
(Signature of Notary)

_____
(Legibly Print or Stamp Name of Notary)
Notary Public in and for the State of _____
My appointment expires: _____

[CITY SIGNATURES FOLLOWING PAGE]

City of Cincinnati,
an Ohio municipal corporation

By: _____
Paula Boggs Muething, Interim City Manager

Date: _____, 2020

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this _____ day of _____, 2020, by Paula Boggs Muething, Interim City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the corporation. The notarial act certified hereby is an acknowledgment. No oath or affirmation was administered to the signer with regard to the notarial act certified hereby.

_____
Notary Public
My commission expires: _____

Recommended by:

_____
Cathy Bailey, Director, Greater Cincinnati Water Works

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
Karen Alder, City Finance Director

EXHIBIT A

BASE RENT TABLE (Mt. Washington Tower - 6141 Campus Lane)

	Monthly Installment	Annual Amount
Extended Term:		
(1) Nov 1, 2018 – Oct 31, 2019	$5,916.02	$70,992.24
(2) Nov 1, 2019 – Oct 31, 2020	$6,152.66	$73,831.92
(3) Nov 1, 2020 – Oct 31, 2021	$6,398.77	$76,785.24
(4) Nov 1, 2021 – Oct 31, 2022	$6,654.72	$79,856.64
(5) Nov 1, 2022 – Oct 31, 2023	$6,920.91	$83,050.92
1st Renewal Period:		
(1) Nov 1, 2023 – Oct 31, 2024	$7,197.74	$86,372.88
(2) Nov 1, 2024 – Oct 31, 2025	$7,485.65	$89,827.80
(3) Nov 1, 2025 – Oct 31, 2026	$7,785.08	$93,420.96
(4) Nov 1, 2026 – Oct 31, 2027	$8,096.48	$97,157.80
(5) Nov 1, 2027 – Oct 31, 2028	$8,420.34	$101,044.08
2nd Renewal Period:		
(1) Nov 1, 2028 – Oct 31, 2029	$8,757.15	$105,085.80
(2) Nov 1, 2029 – Oct 31, 2030	$9,107.44	$109,289.28
(3) Nov 1, 2030 – Oct 31, 2031	$9,471.74	$113,660.88
(4) Nov 1, 2031 – Oct 31, 2032	$9,850.61	$118,207.32
(5) Nov 1, 2032 – Oct 31, 2033	$10,244.63	$122,935.56
3rd Renewal Period:		
(1) Nov 1, 2033 – Oct 31, 2034	$10,654.42	$127,853.04
(2) Nov 1, 2034 – Oct 31, 2035	$11,080.59	$132,967.08
(3) Nov 1, 2035 – Oct 31, 2036	$11,523.82	$138,285.84
(4) Nov 1, 2036 – Oct 31, 2037	$11,984.77	$143,817.24
(5) Nov 1, 2037 – Oct 31, 2038	$12,464.16	$149,569.92

Contract No. 85X0030

Location: 6141 Campus Lane, Cincinnati, OH
(Mt. Washington Water Tower)

AMENDMENT TO LEASE

This Amendment to Lease ("Amendment") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation (as landlord; the "**City**"), and **New Cingular Wireless PCS, LLC**, a Delaware limited liability company, as successor in interest to Cincinnati SMSA Limited Partnership, a Delaware limited partnership (a subsidiary of AT&T, Inc.) (as tenant; "**NCWPCS**").

Recitals:

A. The City and NCWPCS are parties to a *Lease of Space* dated November 2, 1998 (the "**Lease**") pursuant to which the City leases to NCWPCS space on the City's water tower and associated ground space located at 6141 Campus Lane in Cincinnati, as more particularly described in the Lease, which is under the management and control of Greater Cincinnati Water Works ("**GCWW**"), pursuant to which NCWPCS operates various antennas and other telecommunications equipment at the site (collectively, the "**Equipment**"). Capitalized terms used herein but not defined herein, if any, shall have the meanings ascribed to them in the Lease.

B. The term of the Lease (having an initial term of 5 years, with 3 automatic 5-year renewals) expired on November 1, 2018, and the parties desire to extend the term.

C. The City's execution of this Amendment was authorized by Ordinance No. ___-2020, passed by Cincinnati City Council on _____, 2020.

NOW THEREFORE, the parties hereby agree as follows:

1. Extension of Term.

(A) Extended Term. With reference to section 2 (*Term*) of the Lease, the term of the Lease is hereby extended for the 5-year period from **Nov 1, 2018 – Oct 31, 2023** (the "**Extended Term**"), subject to the parties' early termination rights under the Lease.

(B) Renewal Periods. Provided NCWPCS is not in default under the Lease at the time of each renewal, the term of the Lease shall automatically be extended beyond the Extended Term for three (3) consecutive renewal periods of five (5) years each (namely: [1] Nov 1, 2023 – Oct 31, 2028; [2] Nov 1, 2028 – Oct 31, 2033; [3] Nov 1, 2033 – Oct 31, 2038). The foregoing notwithstanding, NCWPCS may avoid such automatic renewal by notifying the City in writing, no less than six (6) months prior to the scheduled expiration date of the then current term, that the current term will not be extended.

2. Base Rent. With reference to section 4 (*Rent*) of the Lease, effective Nov 1, 2018, base rent payable by NCWPCS during the Extended Term and renewal periods shall be as set forth on Exhibit A (*Base Rent Table*) hereto. Payments of base rent shall made, in advance, on the first day of each month, without demand, notice or setoff. Payments shall be made to "Greater Cincinnati Water Works," and mailed to: GCWW, 4747 Spring Grove Avenue, Cincinnati, OH 45232.

3. Modification or Additional Equipment; Coordinated Report Conditions (CR #106-2018). With reference to section 5 (*Installation and Location of Antennas or Other Telecommunication Equipment on Tower*), section 6 (*Installation and Location of Telecommunication Equipment Enclosures or Cabinets on Tower Property*), section 8 (*Electrical Interference*), and section 11 (*Liability and Indemnification*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon NCWPCS under the Lease, NCWPCS shall abide by the following with respect to any

proposed alterations, upgrades or additions to its existing Equipment, radio frequency exposure from the Equipment, or signage at the site ("**Changes**"):

(i) NCWPCS shall not make any Changes without in each instance the prior written consent of GCWW.

(ii) Prior to beginning any work at the site or other initiation of Changes, NCWPCS shall provide GCWW with copies of all plans, designs and drawings pertaining to the proposed work, and any and all other information requested by GCWW in order to evaluate such request, including without limitation radio frequency information, radio frequency tests, and other information needed to thoroughly assess any potential safety issues. NCWPCS shall contract with a City of Cincinnati prequalified third party inspection services firm to inspect and approve all work involving structural modifications, welding, coatings, and the like. NCWPCS's commencement of work at the site prior to obtaining the written consent of GCWW shall constitute an immediate default under the Lease. Upon completion of Changes, GCWW shall have the right to request that NCWPCS perform a radio frequency exposure study of the site, provide the results to GCWW, and work with GCWW to address any radio frequency exposure concerns.

(iii) NCWPCS shall ensure that all Changes comply with all applicable zoning requirements, including without limitation those pertaining to screening and concealment. NCWPCS shall utilize best efforts to minimize detractions from the tower's architecture or aesthetics.

(iv) If the tower is then being used by the City or any other governmental entity for telecommunications purposes, NCWPCS shall provide GCWW with an interference study or other evidence satisfactory to GCWW establishing that the Changes will not cause interference or damage thereto.

(v) In addition to NCWPCS's other obligations under section 11 (*Liability and Indemnification*) of the Lease, NCWPCS shall defend, indemnify and hold harmless the City, its employees, agents, contractors, licensees and invitees from and against any and all losses, damages, costs, expenses, or liability caused by NCWPCS's Equipment or Changes, including without limitation any of the foregoing caused by exposure to radio frequency radiation.

(vi) NCWPCS shall ensure that the Equipment, Changes, and other activities of NCWPCS and its contractors shall not interfere with the rights of utility companies that have utility facilities at the site (e.g., Cincinnati Bell, Duke Energy, Metropolitan Sewer District of Greater Cincinnati, GCWW) to access, operate or maintain their facilities. Any damage to such facilities caused by NCWPCS or its contractors shall be repaired at NCWPCS's sole expense.

4. **Government Approvals**. With reference to the requirements of section 13 (*Government Approvals*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon NCWPCS under the Lease, NCWPCS shall provide the City with a copy of any and all notices of violations of federal or state regulations in connection with the Equipment, including without limitation, OSHA or FCC requirements as to radio frequency energy exposure in connection with the Equipment or Changes.

5. **Access and Security.** With reference to the requirements of section 7 (*Access and Security*) of the Lease, and without limitation of other restrictions, approvals, obligations or liability imposed upon NCWPCS under the Lease, in order to provide for the safety and security of the City's employees and contractors, NCWPCS shall:

(i) arrange for power to the Equipment to be turned off within 30 minutes of notice of the City's need to access or perform work at the water tower. The Equipment shall remain deenergized for the duration of the City's access or work per the City's notice;

(ii) provide to the City any radio frequency exposure studies conducted on the Equipment promptly upon completion;

(iii) upon the City's request, provide to the City any information reasonably needed to understand the potential radio frequency exposure from the Equipment (subject to the City signing a nondisclosure agreement for NCWPCS's proprietary information).

6. **Notices**. With reference to section 14 (*Notices)* of the Lease, NCWPCS's notice address shall be updated as follows:

New Cingular Wireless PCS, LLC
Attn: Network Real Estate Administration
Re: Cell Site #: SOH1154
Cell Site Name: MT WASHINGTON; Fixed Asset No.: 10011669
1025 Lenox Park Blvd. NE
3rd Floor
Atlanta, GA 30319

With a required copy of the notice sent to the address above to AT&T Legal at:

New Cingular Wireless PCS, LLC
Attn: AT&T Legal Department
Re: Cell Site #: SOH1154
Cell Site Name: MT WASHINGTON; Fixed Asset No: 10011669
208 S. Akard Street
Dallas, Texas, 75202-4206

A copy sent to the Legal Department is an administrative step which alone does not constitute legal notice.

7. **Ratification**. All terms of the Lease not amended hereby or not inconsistent herewith shall remain in full force and effect and by this reference are incorporated herein as if fully rewritten herein, and the Lease, as amended hereby, is hereby ratified by the parties.

[NO MORE TEXT ON THIS PAGE - SIGNATURES TO FOLLOW ON NEXT PAGE]

Executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

New Cingular Wireless PCS, LLC,
a Delaware limited liability company

By: AT&T Mobility Corporation
Its: Manager

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

NCWPCS ACKNOWLEDGEMENT

STATE OF _____)
) SS.
COUNTY OF _____)

I certify that I know or have satisfactory evidence that _____ is the person who appeared before me, and said person acknowledged that he/she signed this instrument, on oath stated that he/she was authorized to execute the instrument and acknowledged it as the _____ of AT&T Mobility Corporation, the Manager of **New Cingular Wireless PCS, LLC, a Delaware limited liability company,** to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

DATED: _____.

Notary Seal

_____
(Signature of Notary)

_____
(Legibly Print or Stamp Name of Notary)
Notary Public in and for the State of _____
My appointment expires: _____

[CITY SIGNATURES FOLLOWING PAGE]

City of Cincinnati,
an Ohio municipal corporation

By: _____
Paula Boggs Muething, Interim City Manager

Date: _____, 2020

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this _____ day of _____, 2020, by Paula Boggs Muething, Interim City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the corporation. The notarial act certified hereby is an acknowledgment. No oath or affirmation was administered to the signer with regard to the notarial act certified hereby.

_____
Notary Public
My commission expires: _____

Recommended by:

_____
Cathy Bailey, Director, Greater Cincinnati Water Works

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
Karen Alder, City Finance Director

EXHIBIT A

BASE RENT TABLE (Mt. Washington Tower - 6141 Campus Lane)

	Monthly Installment	Annual Amount
Extended Term:		
(1) Nov 1, 2018 – Oct 31, 2019	$5,916.02	$70,992.24
(2) Nov 1, 2019 – Oct 31, 2020	$6,152.66	$73,831.92
(3) Nov 1, 2020 – Oct 31, 2021	$6,398.77	$76,785.24
(4) Nov 1, 2021 – Oct 31, 2022	$6,654.72	$79,856.64
(5) Nov 1, 2022 – Oct 31, 2023	$6,920.91	$83,050.92
1st Renewal Period:		
(1) Nov 1, 2023 – Oct 31, 2024	$7,197.74	$86,372.88
(2) Nov 1, 2024 – Oct 31, 2025	$7,485.65	$89,827.80
(3) Nov 1, 2025 – Oct 31, 2026	$7,785.08	$93,420.96
(4) Nov 1, 2026 – Oct 31, 2027	$8,096.48	$97,157.80
(5) Nov 1, 2027 – Oct 31, 2028	$8,420.34	$101,044.08
2nd Renewal Period:		
(1) Nov 1, 2028 – Oct 31, 2029	$8,757.15	$105,085.80
(2) Nov 1, 2029 – Oct 31, 2030	$9,107.44	$109,289.28
(3) Nov 1, 2030 – Oct 31, 2031	$9,471.74	$113,660.88
(4) Nov 1, 2031 – Oct 31, 2032	$9,850.61	$118,207.32
(5) Nov 1, 2032 – Oct 31, 2033	$10,244.63	$122,935.56
3rd Renewal Period:		
(1) Nov 1, 2033 – Oct 31, 2034	$10,654.42	$127,853.04
(2) Nov 1, 2034 – Oct 31, 2035	$11,080.59	$132,967.08
(3) Nov 1, 2035 – Oct 31, 2036	$11,523.82	$138,285.84
(4) Nov 1, 2036 – Oct 31, 2037	$11,984.77	$143,817.24
(5) Nov 1, 2037 – Oct 31, 2038	$12,464.16	$149,569.92

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – Ohio EPA Diesel Mitigation Trust Fund Grant**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for a grant in the amount of up to $391,950 from the Ohio Environmental Protection Agency's Diesel Mitigation Trust Fund for the purpose of replacing a select number of diesel vehicles within the City fleet.

Approval of this Ordinance authorizes the City Manager to apply for a grant in the amount of up to $391,950 from the Ohio Environmental Protection Agency's Diesel Mitigation Trust Fund (DMTF) for the purpose of replacing a select number of diesel vehicles within the City fleet.

The DMTF Grant does not require any new FTEs. The grant requires local match resources in the amount of $479,950, which are available within existing capital improvement program project account no. 980x981x212505, "Fleet Replacements."

To meet the grant application deadline of August 7, 2020, the administration has submitted the application for this grant. However, no grant funds will be accepted without prior City Council approval.

This Ordinance is in accordance with the "Sustain" goal to "Become a healthier Cincinnati" and strategy to "Create a healthy environment and reduce energy consumption," as described on pages 181-186 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

ZDS

- 2020

AUTHORIZING the City Manager to apply for a grant in the amount of up to $391,950 from the Ohio Environmental Protection Agency's Diesel Mitigation Trust Fund for the purpose of replacing a select number of diesel vehicles within the City fleet.

WHEREAS, on May 16, 2018, Council adopted the Green Cincinnati Plan in Motion No. 201800830; and

WHEREAS, replacing inefficient diesel vehicles from the City's fleet supports the goal of the Green Cincinnati Plan (2018) to "Decrease the consumption of fossil fuels, including gas, diesel, and natural gas by 20%" and the strategy to "Green the Fleet: Improve the fuel efficiency of the City's Fleet," as described on pages 205 and 215 of the plan; and

WHEREAS, the grant does not require any new FTEs; and

WHEREAS, the grant requires local match resources in the amount of $479,950, which are available within existing capital improvement project account no. 980x981x212505, "Fleet Replacements"; and

WHEREAS, in order to meet the grant application deadline of August 7, 2020, the administration has submitted its application for this grant, but no grant funds will be accepted without prior Council approval; and

WHEREAS, replacing inefficient diesel vehicles from the City's fleet is in accordance with the "Sustain" goal to "Become a healthier Cincinnati" and strategy to "Create a healthy environment and reduce energy consumption," as described on pages 181-186 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for a grant in the amount of up to $391,950 from the Ohio Environmental Protection Agency's Diesel Mitigation Trust Fund for the purpose of replacing a select number of diesel vehicles within the City fleet.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the grant and Section 1 hereof.

Section 3. That this ordinance shall take effect from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – FY 2020 Coronavirus Emergency Supplemental Funding Grant**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in an amount up to $250,000 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2020 Coronavirus Emergency Supplemental Funding Grant (CFDA #16.034) for the purpose of reimbursing the Cincinnati Police Department for overtime expenses related to Coronavirus preparation, prevention and response; and AUTHORIZING the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20CERF.

This Emergency Ordinance would authorize the City Manager to apply for, accept, and appropriate a grant in an amount up to $250,000 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2020 Coronavirus Emergency Supplemental Funding Grant for the purpose of reimbursing Cincinnati Police Department (CPD) overtime related to Coronavirus preparation, prevention and response. This funding opportunity is in addition to the Bureau of Justice Assistance (BJA) FY 2020 Coronavirus Emergency Supplemental Funding Grant that the CPD was recently awarded. There is no set deadline for application. Length of funding is 6 to 12 months and may be backdated to March 1, 2020. There is no FTE or local match requirement.

This Emergency Ordinance would also authorize the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20CERF.

The Cincinnati Police Department has applied for this grant prior to this Emergency Ordinance receiving approval from the City Council. Should this Emergency Ordinance not be approved, the grant funding will not be accepted.

This Emergency Ordinance is in accordance with the "Sustain" goal as described on page 187 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need for the timely acceptance of grant funds to reimburse CPD for overtime expenses related to the prevention and control of COVID-19 cases.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

E M E R G E N C Y

LES

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in an amount up to $250,000 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2020 Coronavirus Emergency Supplemental Funding Grant (CFDA #16.034) for the purpose of reimbursing the Cincinnati Police Department for overtime expenses related to Coronavirus preparation, prevention, and response; and AUTHORIZING the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20CERF.

WHEREAS, a FY 2020 Coronavirus Emergency Supplemental Funding Grant in an amount up to $250,000 is available from the Ohio Department of Public Safety, Office of Criminal Justice Services, which can be used to reimburse the Cincinnati Police Department ("CPD") for overtime expenses related to Coronavirus preparation, prevention, and response; and

WHEREAS, this funding opportunity is in addition to the Bureau of Justice Assistance FY20 Coronavirus Emergency Supplemental Funding Grant that CPD was recently awarded; and

WHEREAS, there is no deadline for the application and CPD has already applied, but funding will not be accepted without authorization by the City Council; and

WHEREAS, funding will be six to twelve months in duration and may be retroactive to March 1, 2020; and

WHEREAS, there is no local match required and no new FTEs are associated with this grant; and

WHEREAS, preventing, preparing for, and responding to the Coronavirus is in accordance with the "Sustain" goal as described on page 187 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in an amount up to $250,000 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2020 Coronavirus Emergency Supplemental Funding Grant (CFDA #16.034) for the purpose of reimbursing the Cincinnati Police Department ("CPD") for overtime expenses related to Coronavirus preparation, prevention, and response.

Section 2. That the Finance Director is hereby authorized to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 20CERF.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of Sections 1-2 hereof.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need for the timely acceptance of grant funds to reimburse CPD for overtime expenses related to the prevention and control of COVID-19 cases.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – Water Supply Revolving Loan Account Funding**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager or her designee to apply for, accept, and appropriate Water Supply Revolving Loan Account loan funding in the approximate amount of $8,000,000 from the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the purpose of replacing aging water mains as well as planning, designing, and constructing drinking water facilities for Greater Cincinnati Water Works.

Approval of this Ordinance will authorize the City Manager or her designee to apply for, accept, and appropriate Water Supply Revolving Loan Account (WSRLA) funding in the approximate amount of $8,000,000 from the Ohio Environmental Protection Agency (OEPA) and the Ohio Water Development Authority (OWDA). WSRLA funding is available for the purpose of replacing aging water mains as well as planning, designing, and constructing drinking water facilities for the Greater Cincinnati Water Works (GCWW). This funding will be used for the Pleasant, Congreve, Clarewood and Glenway water main project; and various water main replacement projects as part of GCWW's water main replacement program.

GCWW's water main replacement program is in accordance with the "Sustain" goal to "Become a healthier Cincinnati" and strategy to "Create a healthy environment and reduce energy consumption," as described on pages 181 – 186 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

AY

- 2020

AUTHORIZING the City Manager or her designee to apply for, accept, and appropriate Water Supply Revolving Loan Account loan funding in the approximate amount of $8,000,000 from the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the purpose of replacing aging water mains as well as planning, designing, and constructing drinking water facilities for Greater Cincinnati Water Works.

WHEREAS, each year the Administration applies for various funding sources to augment the City's Capital Improvement Program; and

WHEREAS, Water Supply Revolving Loan Account ("WSRLA") funding in the approximate amount of $8,000,000 is available from the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the purpose of replacing aging water mains as well as planning, designing, and constructing drinking water facilities for Greater Cincinnati Water Works ("GCWW"); and

WHEREAS, this funding will be used for the Pleasant, Congreve, Clarewood, and Glenway water main project, and various other water main replacement projects to replace aging water mains as part of GCWW's water main replacement program; and

WHEREAS, GCWW's water main replacement program is in accordance with the "Sustain" goal to "Become a healthier Cincinnati" and strategy to "Create a healthy environment and reduce energy consumption," as described on pages 181-186 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager or her designee is hereby authorized to apply for, accept, and appropriate Water Supply Revolving Loan Account loan funding in the approximate amount of $8,000,000 from the Ohio Environmental Protection Agency and the Ohio Water Development Authority for the purpose of replacing aging water mains as well as planning, designing, and constructing drinking water facilities for the Greater Cincinnati Water Works.

Section 2. That the Finance Director is authorized to receive and deposit the loan funds into Water Works Capital Fund 756.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the loan and Sections 1 and 2 hereof.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

Date: September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: EMERGENCY ORDINANCE – VACATION AND SALE OF A PORTION OF MEDPACE WAY

Attached is an emergency ordinance captioned as follows:

> AUTHORIZING the City Manager to vacate and sell to 100 Medpace Way, LLC; 200 Medpace Way, LLC; 300 Medpace Way, LLC; 400 Medpace Way, LLC; and the Port of Greater Cincinnati Development Authority certain portions of the public right-of-way known as Medpace Way in the Madisonville neighborhood of Cincinnati.

Property owners 100 Medpace Way, LLC; 200 Medpace Way, LLC; 300 Medpace Way, LLC; 400 Medpace Way, LLC; and the Port of Greater Cincinnati Development authority own property abutting the public right-of-way known as Medpace Way in Madisonville. They have requested the City vacate an approximately 0.3257-acre portion of Medpace Way and convey it to them so they can reconfigure it to promote efficient traffic circulation patterns in and around their Development, "Madison Center".

The City will vacate the property to the Petitioners because there is a good cause for the vacation, and it will not be detrimental to the general interest. The approximate fair market value of the property is $26,550; however, the City is agreeable to selling the property to Petitioners for $1.00 to facilitate the construction of their phased development.

The City Planning Commission approved the vacation and sale of the property at its meeting on February 7, 2020.

The reason for the emergency is the immediate need to vacate and sell the property to Petitioners so that they may proceed with construction without delay, thereby enabling Petitioner to minimize potential adverse impacts to traffic circulation patterns in and around "Madison Center".

The Administration recommends passage of the attached emergency ordinance.

Attachment I – Property Sale Agreement

cc: John S. Brazina, Director, Transportation and Engineering – john b

EMERGENCY

City of Cincinnati

CHM

BWG

An Ordinance No._____

- 2020

AUTHORIZING the City Manager to vacate and sell to 100 Medpace Way, LLC; 200 Medpace Way, LLC; 300 Medpace Way, LLC; 400 Medpace Way, LLC; and the Port of Greater Cincinnati Development Authority certain portions of the public right-of-way known as Medpace Way in the Madisonville neighborhood of Cincinnati.

WHEREAS, the City of Cincinnati owns the public right-of-way known as Medpace Way in Cincinnati, which property is under the management and control of the City's Department of Transportation and Engineering ("DOTE"); and

WHEREAS, 100 Medpace Way, LLC; 200 Medpace Way, LLC; 300 Medpace Way, LLC; 400 Medpace Way, LLC; and the Port of Greater Cincinnati Development Authority ("Petitioners") own the properties abutting an approximately 0.3257 acre portion of Medpace Way, as depicted in the *Property Sale Agreement* attached to this ordinance as Attachment A (the "Property"); and

WHEREAS, Petitioners have requested that the City vacate the Property as public right of way and convey it to Petitioners as abutting property owners to facilitate the reconfiguration of the Medpace Way public right-of-way to promote efficient traffic circulation patterns in and around Planned Development No. 73, "Madison Center"; and

WHEREAS, pursuant to Ohio Revised Code Section 723.04, the City may, upon petition, vacate a street or alley if it has determined that there is good cause for the vacation and that the vacation will not be detrimental to the general interest; and

WHEREAS, Barrett P. Tullis Esq., a reputable attorney practicing in Hamilton County, Ohio, has certified that Petitioners and the City are the owners of all of the property that abuts the Property; and

WHEREAS, pursuant to Cincinnati Municipal Code Section 331-1, the City may sell real property that is not needed for municipal purposes; and

WHEREAS, the City's Real Estate Services Division has determined, by appraisal, that the approximate fair market value of the Property is $26,550 however the City is agreeable to selling the Property to Petitioners for less than fair market value; namely, $1.00 to facilitate the construction of a phased development on certain portions of the Property as part of a mixed-use office and commercial complex commonly known as Planned Development No. 73, "Madison Center" through which the City will receive economic benefits equal to or exceeding the fair market value of the Property by enabling the Property to be put to its highest and best use and lead to the creation of jobs in the City; and

WHEREAS, pursuant to Cincinnati Municipal Code Section 331-5, Council may authorize the sale of City-owned real property without competitive bidding in those cases in which it determines that it is in the best interest of the City; and

WHEREAS, pursuant to Section 13 of Article VIII of the Ohio Constitution provides that it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution and research to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State; and

WHEREAS, City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the vacation and sale of the Property at its meeting on February 7, 2020; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to vacate and sell to 100 Medpace Way, LLC; 200 Medpace Way, LLC; 300 Medpace Way, LLC; 400 Medpace Way, LLC; and the Port of Greater Cincinnati Development Authority ("Petitioners") each a respective abutting portion of an approximately 0.3257 acre portion of the public right-of-way known as Medpace Way in Cincinnati (the "Property"), as described and depicted on the *Property Sale Agreement,* attached to this ordinance as Attachment A.

Section 2. That the Property is not needed for transportation or other municipal purposes, that there is good cause to vacate and sell the Property, and that such vacation and sale will not be detrimental to the general interest.

Section 3. That the fair market value of the Property, as determined by appraisal by the City's Real Estate Services Division, is approximately $26,550, however the City is justified in selling the Property to Petitioners for less than fair market value, namely, for $1.00, to facilitate the construction of a phased development on certain portions of the Property related to a mixed-use office and commercial complex commonly known as Planned Development No. 73, "Madison Center," through which the City will receive economic benefits equal to or exceeding

the fair market value of the Property by enabling the Property to be put to its highest and best use, leading to job creation in the City.

Section 4. That eliminating competitive bidding in connection with the City's sale of the Property is in the best interest of the City because the City and Petitioners own all the abutting property and, as a practical matter, only an abutting property owner would have any practical use for the Property.

Section 5. That the proceeds from the sale of the Property, if any, shall be deposited into Property Management Fund 209 to pay the fees for services provided by the City's Real Estate Services Division in connection with the sale, and that the City's Finance Director is hereby authorized to deposit amounts in excess amount thereof into Miscellaneous Permanent Improvement Fund 757.

Section 6. That the City's Finance Director is authorized to transfer and appropriate such excess funds from Miscellaneous Permanent Improvement Fund 757 into Capital Improvement Program Project Account No. 980x233x202306, "Street Improvements."

Section 7. That, pursuant to Section 723.041, Ohio Revised Code, any affected public utility shall be deemed to have a permanent easement in the Property for the purpose of maintaining, operating, renewing, reconstructing, and removing its utility facilities and for purposes of access to said facilities.

Section 8. That the City Manager and other City officials are hereby authorized to take all necessary and proper actions to carry out the provisions of this ordinance, including, without limitation, executing the *Property Sale Agreement* substantially in the form as Attachment A, and any and all other ancillary agreements, deeds, plats, and other documents.

Section 9. That the City Solicitor shall cause an authenticated copy of this ordinance to be duly recorded in the land records of Hamilton County, Ohio.

Section 10. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to vacate and sell the Property to Petitioners so that they may proceed with construction to reconfigure the public right-of-way known as Medpace Way without delay, thereby enabling Petitioner to minimize potential adverse impacts to traffic circulation patterns in and around Planned Development No. 73.

Passed:_____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

ATTACHMENT A

Contract No. _____

Property: Medpace Way

PROPERTY SALE AGREEMENT

This Property Sale Agreement (this "**Agreement**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and among the **CITY OF CINCINNATI**, an Ohio municipal corporation, the address of which for purposes of this Agreement is 801 Plum Street, Cincinnati, OH 45202 (the "**City**"); **100 MEDPACE WAY, LLC,** an Ohio limited liability company the address of which is 5375 Medpace Way, Cincinnati, OH 45227; **200 MEDPACE WAY, LLC**, an Ohio limited liability company, the address of which is 5375 Medpace Way, Cincinnati, Ohio 45227; **300 MEDPACE WAY, LLC**, an Ohio limited liability company, the address of which is 5375 Medpace Way, Cincinnati, Ohio 45227; **400 MEDPACE WAY, LLC**, an Ohio limited liability company, the address of which is 5375 Medpace Way, Cincinnati, Ohio 45227; and the **PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY**, an Ohio port authority and political subdivision and body corporate and politic duly organized and validly existing under the laws of the State of Ohio, the address of which is 3 E. 4th Street, Suite 300 Cincinnati, OH 45202 (collectively referred to herein as the "**Purchasers**" and each a "**Purchaser**", as applicable).

Recitals:

A. The City owns a 2.141 acre tract of land dedicated as public right-of-way in Plat Book 420, Page 20, Hamilton County, Ohio Records, known as Medpace Way in the Madisonville neighborhood of Cincinnati, Ohio, which property is under the management and control of the City's Department of Transportation and Engineering ("**DOTE**").

B. Purchasers own adjoining property that abuts Medpace Way encircling an existing roundabout, as depicted on Exhibit A (*Site Survey*) hereto, which consists of an office and commercial mixed-use development comprising Planned Development No. 73, "Madison Center" ("**Purchasers Property**").

C. Purchasers have petitioned the City to vacate approximately 0.3257 acres of Medpace Way, as depicted on Exhibit A and described on Exhibit B (*Legal Description*) hereto (the "**Sale Property**") to reconfigure certain portions of the existing roundabout, and each Purchaser seeks to purchase from the City the respective portion of the Sale Property abutting that Purchaser's property to consolidate it with their respective property to facilitate the ongoing redevelopment of Planned Development No. 73.

D. Barrett P. Tullis a reputable attorney practicing in Hamilton County, Ohio, has provided an Attorney's Certificate of Title dated July 6, 2020 certifying that (i) the City and Purchasers are the owners of all the real property abutting the Sale Property, and (ii) the written consent of all necessary Purchasers to the City's vacation and sale of the Sale Property to Purchasers, a copy of which is attached as Exhibit D (*Attorney's Certificate of Title*) hereto.

E. Pursuant to Chapter 723 of the Ohio Revised Code, the legislative authority of a municipal corporation may convey the fee simple estate or other interest in land used for streets and alleys if it has determined that the property is not needed for municipal purposes.

F. The City has determined that the Sale Property is not needed for transportation or any other municipal purpose and that the sale of the Sale Property will not be detrimental to the public interest.

G. The City's Real Estate Services Division has determined, by a professional appraisal, that the fair market value of the Sale Property is $26,550. However, the City is agreeable to selling the Sale Property to Purchasers for less than fair market value; namely, $1.00 to facilitate the ongoing phased

redevelopment of Purchasers Property into a mixed-use office and commercial complex, which redevelopment will create jobs, enable the property to be put to its highest and best use, and provide economic benefits to the City.

H. The City has determined that eliminating competitive bidding in connection with the City's sale of the Sale Property is justified because the City has determined that selling the Sale Property to Purchasers is in the interest of the public because Purchasers own all of the property abutting the Sale Property and therefore, as a practical matter no one other than Purchasers would have any use for it.

I. Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution and research.

J. City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the sale of the Sale Property to Developer at its meeting on February 7, 2020.

K. Execution of this Agreement was authorized by Cincinnati City Council by Ordinance No. _____-2020, passed on _____, 2020.

NOW, THEREFORE, the parties agree as follows:

1. Purchase Price. Subject to the terms and conditions set forth herein, the City hereby agrees to sell the Sale Property to Purchasers, and Purchasers hereby agrees to purchase the Sale Property from the City for $1 (the "**Purchase Price**"). Purchasers acknowledge that they are familiar with the condition of the Sale Property and, at Closing (as defined below), the City shall convey the Sale Property to Purchasers in "as is" condition. The City makes no representations or warranties to Purchasers with respect to the condition of the Sale Property and, from and after the Closing, the City shall have no liability of any kind to Purchasers for any defects, adverse environmental condition, or any other matters affecting the Sale Property.

2. Closing.

(A) Conditions. The closing on the City's sale of the Sale Property to Purchasers (the "**Closing**") shall not occur unless and until the following conditions have been satisfied (the "**Conditions**"); *provided, however*, that if the City, in its sole discretion, determines that one or more of the Conditions would be more appropriately handled at Closing or post-Closing, the City may, if appropriate, include such Conditions in the City's Quitclaim Deed to Purchasers or handle such Conditions post-Closing. Purchasers shall perform all work and investigations and shall obtain and prepare all necessary documents pertaining to the satisfaction of the Conditions, at no cost to the City.

(i) Title & Survey: Purchasers' approval of title to the Sale Property and, if obtained by Purchasers, an ALTA property survey of the Sale Property;

(ii) Inspections, Utilities & Zoning/Building Code Requirements: Purchasers' approval of inspections of the Sale Property, including without limitation environmental assessments and soil assessments, all matters pertaining to utility service for the Sale Property, and all zoning and building code requirements that are applicable to the Sale Property;

(iii) Plats and Legal Descriptions: Purchasers shall have provided the City with all plats and legal descriptions as required by DOTE, the City Planning Department, and the Hamilton County Auditor and Recorder in connection with the City's vacation and sale of the Sale Property;

(iv) Purchasers' Interests: Purchasers shall have provided the City with an attorney's certificate of title certifying that Purchasers and the City are the sole Purchasers to the Sale Property.

(v) Coordinated Report Conditions (CR #61-2019)

a. DOTE: The petitioner is required, at their expense, to provide the City with an acceptable legal description for the easement area that meets the recordable standards of the Hamilton County Recorder's Office. The Purchasers should also submit one drawing that shows the new curb lines with the revised proposed right of way on the same drawing so DOTE can confirm the new roadway was constructed with the correct alignment.

b. Cincinnati Bell Telephone: Existing facilities must remain in place, in service, and be able to be accessed. Any damage done to the facilities, or any work done to relocate the facilities as a result of this request will be handled entirely at the property owner's expense.

(B) Right to Terminate. If either party determines, after exercising reasonable good faith efforts, that any of the Conditions are not or cannot be satisfied within a reasonable period of time, such party shall have the right to terminate this Agreement by giving written notice thereof to the other party, whereupon this Agreement and all rights and obligations of the parties hereunder shall terminate. If all of the Conditions have not been satisfied to the satisfaction of both parties or waived in writing and for that reason the Closing has not occurred within **90 days** after the Effective Date, this Agreement and all rights and obligations of the parties hereunder shall automatically terminate.

(C) Closing Date. Provided the Conditions have been satisfied, the Closing shall take place approximately **120 days** after the Effective Date, or on such earlier or later date as the parties may agree upon.

(D) Closing Costs and Closing Documents. At the Closing, (i) Purchasers shall pay the Purchase Price in full, and (ii) the City shall convey all of its right, title and interest in and to the Sale Property to Purchasers by *Quitclaim Deed* in the form of Exhibit C (*Form of Quitclaim Deeds*). Purchasers shall pay all Hamilton County, Ohio recording fees, transfer tax, and any and all other customary closing costs associated with the Closing. There shall be no proration of real estate taxes and assessments at Closing, and from and after the Closing, Purchasers shall pay all real estate taxes and assessments thereafter becoming due. At Closing, the parties shall execute a settlement statement and any and all other customary closing documents that are necessary for the Closing, in such forms as are approved by the City. The City shall not however be required to execute a title affidavit at Closing or other similar documents pertaining to title, it being acknowledged by Purchasers that the City is selling the Property "as is." Pursuant to Section 301-20, Cincinnati Municipal Code, at Closing, Purchasers shall pay to the City any and all unpaid related and unrelated fines, penalties, judgments, water or other utility charges, and any and all other outstanding amounts owed by Purchasers to the City. The provisions of this Agreement shall survive the City's execution and delivery of the *Quitclaim Deed* and shall not be deemed to have been merged therein.

3. Notices. All notices given by the parties hereunder shall be deemed given if personally delivered, delivered by Federal Express, UPS or other recognized overnight courier, or mailed by U.S. regular or certified mail, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Agreement. If Purchasers send a notice to the City alleging that the City is in default under this Agreement, Purchasers shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202. Notices shall be deemed given on the date of receipt.

4. **Representations, Warranties, and Covenants of Purchasers.** Purchasers make the following representations, warranties and covenants to induce the City to enter into this Agreement:

(i) Purchasers are duly organized and validly existing under the laws of the State of Ohio, are authorized to transact business in the State of Ohio, have properly filed all certificates and reports required to be filed by it under the laws of the State of Ohio, and are not in violation of any laws relevant to the transactions contemplated by this Agreement.

(ii) Purchasers have full power and authority to execute and deliver this Agreement and to carry out the transactions provided for herein.

(iii) Purchasers' execution, delivery and performance of this Agreement and the transaction contemplated hereby will not violate any applicable laws, or any writ or decree of any court or governmental instrumentality, or Purchasers' organizational documents, or any mortgage, contract, agreement or other undertaking to which Purchasers are parties or which purports to be binding upon Purchasers or upon any of their assets, nor are Purchasers in violation or default of any of the foregoing.

(iv) There are no actions, suits, proceedings or governmental investigations pending, or to the knowledge of Purchasers, threatened against or affecting Purchasers, at law or in equity or before or by any governmental authority.

(v) Purchasers shall give prompt notice in writing to the City of the occurrence or existence of any litigation, labor dispute or governmental proceedings or investigation affecting Purchasers that could reasonably be expected to interfere substantially with its normal operations or materially and adversely affect its financial condition or its Developer of the Property.

(vi) The statements made in the documentation provided by Purchasers to the City that are descriptive of Purchasers or their facility have been reviewed by Purchasers and do not contain any untrue statement of a material fact or omit to state any material fact necessary in order to make such statements, in light of the circumstances under which they were made, not misleading.

(vii) Neither Purchasers nor any of their affiliates owes any outstanding fines, penalties, judgments, water or other utility charges or other amounts to the City.

5. **General Provisions**.

(A) Entire Agreement. This Agreement (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Agreement may be amended only by a written amendment signed by all parties.

(C) Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Agreement shall be brought in the Hamilton County Court of Common Pleas, and Purchasers agree that venue in such court is proper. Purchasers hereby waive trial by jury with respect to any and all disputes arising under this Agreement.

(D) Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and assigns. Purchasers shall not assign their rights or obligations under this Agreement without the prior written consent of the City, which may be withheld in the City's sole discretion, and any attempt to do so without the City's consent shall, at the City's option, render this Agreement null and void.

(E) Captions. The captions of the various sections and paragraphs of this Agreement are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Agreement.

(F) Severability. If any part of this Agreement is held by a court of law to be void, illegal or unenforceable, such part shall be deemed severed from this Agreement, and the balance of this Agreement shall remain in full force and effect.

(G) No Third Party Beneficiaries. The parties hereby agree that no third party beneficiary rights are intended to be created by this Agreement.

(H) Brokers. Purchasers represent to the City that Purchasers have not dealt with any real estate brokers and agents in connection with its purchase of the Sale Property.

(I) Official Capacity. All representations, warranties, covenants, agreements and obligations of the City under this Agreement shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future officer, agent, employee or attorney of the City in other than his or her official capacity.

(J) Conflict of Interest. No officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning or carrying out of the property sale shall have any personal financial interest, direct or indirect, in Purchasers or in the property sale, and Purchasers shall take appropriate steps to assure compliance.

(K) Administrative Actions. To the extent permitted by applicable laws, and unless otherwise expressly provided in this Agreement, all actions taken or to be taken by the City under this Agreement may be taken by administrative action and shall not require legislative action of the City beyond the legislative action authorizing the execution of this Agreement.

(L) Counterparts. This Agreement may be executed in counterparts, each shall be regarded as an original and all of which shall constitute but one and the same Agreement.

6. **Exhibits**. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Site Survey*
Exhibit B – *Legal Descriptions*
Exhibit C – *Form of Quit Claim Deeds*
Exhibit D – *Attorney's Certificate of Title*

[signature page to follow]

Executed by the parties on the dates indicated below their respective signatures, effective as of the latest of such dates (the "**Effective Date**").

100 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

200 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

300 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

400 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

[Port of Greater Cincinnati Development Authority signature on the following page]

PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

[City of Cincinnati signatures on the following page]

CITY OF CINCINNATI

By: _____
Paula Boggs Muething, Interim City Manager

Date: _____, 2020

Recommended by:

_____
John S. Brazina, Director
Department of Transportation and Engineering

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

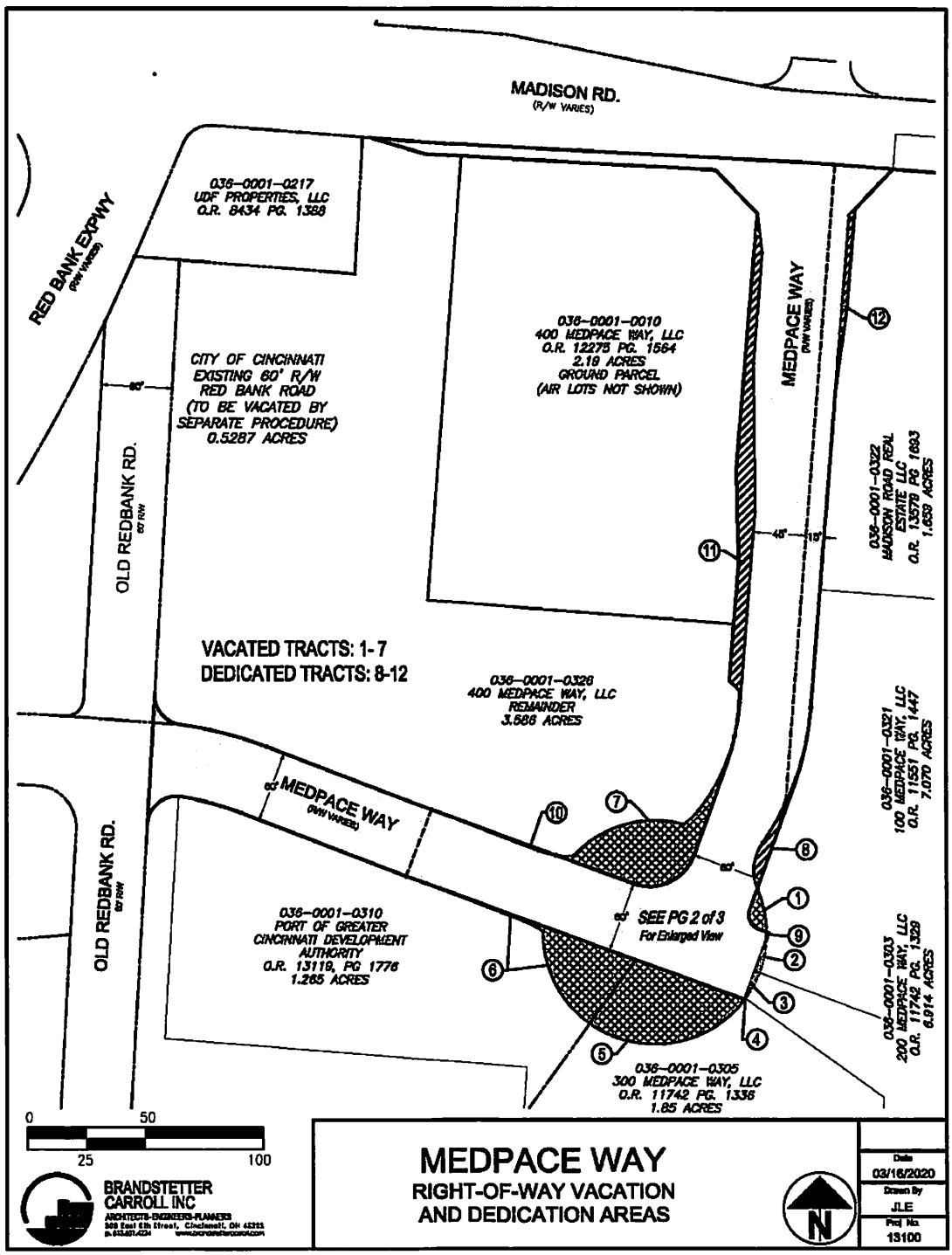
Fund/Code: _____

Amount: _____

By: _____
Karen Alder, City Finance Director

EXHIBIT A
to Property Sale Agreement

Site Survey



{00314935-2}

EXHIBIT B
to Property Sale Agreement

Legal Descriptions

VACATED PORTIONS OF MEDPACE WAY ROUND-A-BOUT

TRACT 1 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout;

Thence (#C5) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=40.00 feet, Length=0.54 feet, with a Chord Bearing of S 22°38'58" E for a Chord distance of 0.54 feet;

Thence (#C6) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=37.38 feet, with a Chord Bearing of S 11°45'38" E for a Chord distance of 37.14 feet;

Thence (#L1) continuing with the proposed right-of-way, N 70°04'35" W for a distance of 6.87 feet;

Thence (#C7) continuing with the proposed right-of-way, along a circular curve to the right having the following data: Radius=13.00 feet, Length=20.42 feet, with a Chord Bearing of N 25°04'35" W for a Chord distance of 18.38 feet;

Thence (#L2) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 19.00 feet to the said Point of Beginning.

The above described parcel of land contains 329.02 s.f. (0.008 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 2 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the southerly property line;

Thence (#L5) continuing with an extension of the southerly property line, N 69°17'46" W for a distance of 3.87 feet;

Thence (#L6) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 28.09 feet;

Thence (#C9) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=28.51 feet, with a Chord Bearing of S 12°05'23" W for a Chord distance of 28.41 feet to the said Point of Beginning.

The above described parcel of land contains 74.63 s.f. (0.002 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 3 – EXHIBIT D

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 6.914 acre parcel known as Hamilton County Auditors parcel number 036-0001-0303 (O.R. 11742, Pg 1329) under the ownership of 200 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;

Thence (#C10) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=25.07 feet, with a Chord Bearing of S 28°15'06" W for a Chord distance of 25.00 feet;

Thence (#L7) continuing with an extension of the southerly property line, N 54°10'20" W for a distance of 0.26 feet;

Thence (#L8) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 24.72 feet;

Thence (#L5) continuing with an extension of the northerly property line; S 69°17'46" E for a distance of 3.87 feet to the said Point of Beginning.

The above described parcel of land contains 64.87 s.f. (0.001 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 4 – EXHIBIT E

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;
Thence	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=0.90 feet, with a Chord Bearing of S 36°05'10" W for a Chord distance of 0.90 feet;
Thence	continuing with the proposed right-of-way, N 19°55'25" E for a distance of 0.94 feet;
Thence (#L7)	continuing with an extension of the southerly property line, S 54°10'20" E for a distance of 0.26 feet to the said Point of Beginning.

The above described parcel of land contains 0.12 s.f. (0.000 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 5 – EXHIBIT F

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the westerly property line;
Thence	continuing with an extension of the westerly property line, N 35°37'14" E for a distance of 67.07 feet;
Thence	continuing with the proposed right-of-way, S 70°04'35" E for a distance of 98.66 feet;
Thence (#C11)	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=147.99 feet, with a Chord Bearing of N 80°59'21" E for a Chord distance of 133.47 feet to the said Point of Beginning.

The above described parcel of land contains 5,702.83 s.f. (0.131 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 6 – EXHIBIT G

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.265 acre parcel known as Hamilton County Auditors parcel number 036-0001-0310 (O.R. 13119, Pg 1776) under the ownership of The Port of Greater Cincinnati Development Authority, of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the easterly property line;
Thence (#12)	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=91.48' feet, with a Chord Bearing of N 26°47'25" W for a Chord distance of 87.99 feet;
Thence (#C13)	continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=62.60 feet, Length=17.79' feet, with a Chord Bearing of N 61°11'45" W for a Chord distance of 17.73 feet;
Thence	continuing with the existing right-of-way, N 69°16'33" W for a distance of 107.95 feet;
Thence	continuing with the proposed right-of-way, S 70°04'35" E for a distance of 207.65 feet;

Thence continuing with an extension of the westerly property line, S 35°37'14" W for a distance of 67.07 feet to the said Point of Beginning.

The above described parcel of land contains 3,555.19 s.f. (0.082 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 7 – EXHIBIT H

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 3.586 acre parcel known as Hamilton County Auditors parcel number 036-0001-0326 (Remainder) under the ownership of 400 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the northerly right-of-way line of Medpace Way (See Exhibit);

Thence (#C15) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=73.00 feet, Length=14.54' feet, with a Chord Bearing of S 86°54'29" E for a Chord distance of 14.52 feet;

Thence (#C16) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=102.93' feet, with a Chord Bearing of N 76°06'15" E for a Chord distance of 97.97 feet;

Thence (#C17) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=53.00 feet, Length=16.36' feet, with a Chord Bearing of N 47°10'17" E for a Chord distance of 16.29 feet;

Thence (#C18) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=170.00 feet, Length=71.27' feet, with a Chord Bearing of N 26°19'14" E for a Chord distance of 70.75 feet;

Thence (#C21) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=190.00 feet, Length=25.60' feet, with a Chord Bearing of S 16°03'48" W for a Chord distance of 25.58 feet;

Thence	continuing with the proposed right-of-way, S 19°55'25" W for a distance of 80.80 feet;
Thence (#C22)	continuing with the proposed right-of-way along a circular curve to the right having the following data: Radius=40.00 feet, Length=62.83' feet, with a Chord Bearing of S 64°55'25" W for a Chord distance of 56.57 feet;
Thence	continuing with the proposed right-of-way, N 70°04'35" W for a distance of 70.39 feet to the said Point of Beginning.

The above described parcel of land contains 4,639.32 s.f. (0.107 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

EXHIBIT C
to Property Sale Agreement

Form of Quit Claim Deeds

[SEE ATTACHED]

---------- space above for recorder ----------

QUITCLAIM DEED
(Portion of Medpace Way)

The **CITY OF CINCINNATI**, an Ohio municipal corporation (the "**City**"), for valuable consideration paid, hereby grants and conveys to _____, an Ohio _____, the tax-mailing address of which _____, ("**Grantee**"), all of the City's right, title and interest in and to the real property depicted on Exhibit A (*Site Survey*) and described on Exhibit B (*Legal Description*) hereto (the "**Property**").

Property Address:	None; certain portions of former public right-of-way known as Medpace Way.
Auditor's parcels:	None (former public right-of-way)
Prior instrument reference:	None (former public right-of-way)

This conveyance was authorized by Ordinance No. __-2020, passed by Cincinnati City Council on _____, 2020, and pursuant to Ohio Revised Code Chapter 723 and Ordinance No. __-2020, the Property is hereby vacated as public right-of-way by the City.

(A) Creation of Utility Easement: This conveyance is subject to R.C. Section 723.041 so that any affected public utility, including but not limited to Cincinnati Bell and Duke Energy, shall be deemed to have a permanent easement in such vacated portions of Medpace Way for the purpose of maintaining, operating, renewing, reconstructing, and removing said utility facilities and for purposes of access to said facilities.

This conveyance is a transfer between adjoining lot owners made in compliance with Section 711.001, Subsection (B)(1) Ohio Revised Code and does not create an additional building site nor violate any zoning regulation or other public regulation in the parcels hereby conveyed or the balance of the parcels retained by the grantor herein. The parcels hereby conveyed may not hereafter be conveyed separately from Grantee's adjoining parcel nor any structure erected thereon without the prior approval of the authority having jurisdiction of plats.

Executed on _____, 2020.

CITY OF CINCINNATI

By: _____
Paula Boggs Muething,
Interim City Manager

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs Muething, Interim City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgment. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

_____
Notary Public
My commission expires: _____

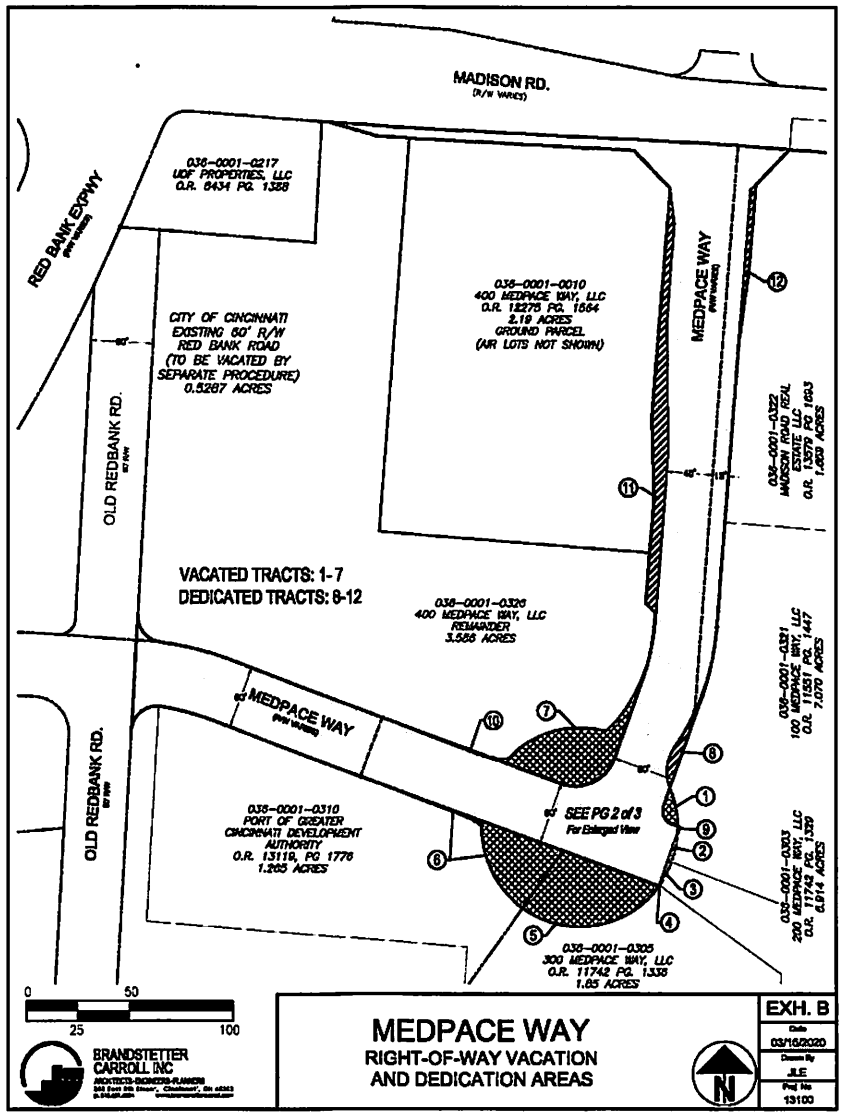
Approved as to Form:

_____
Assistant City Solicitor

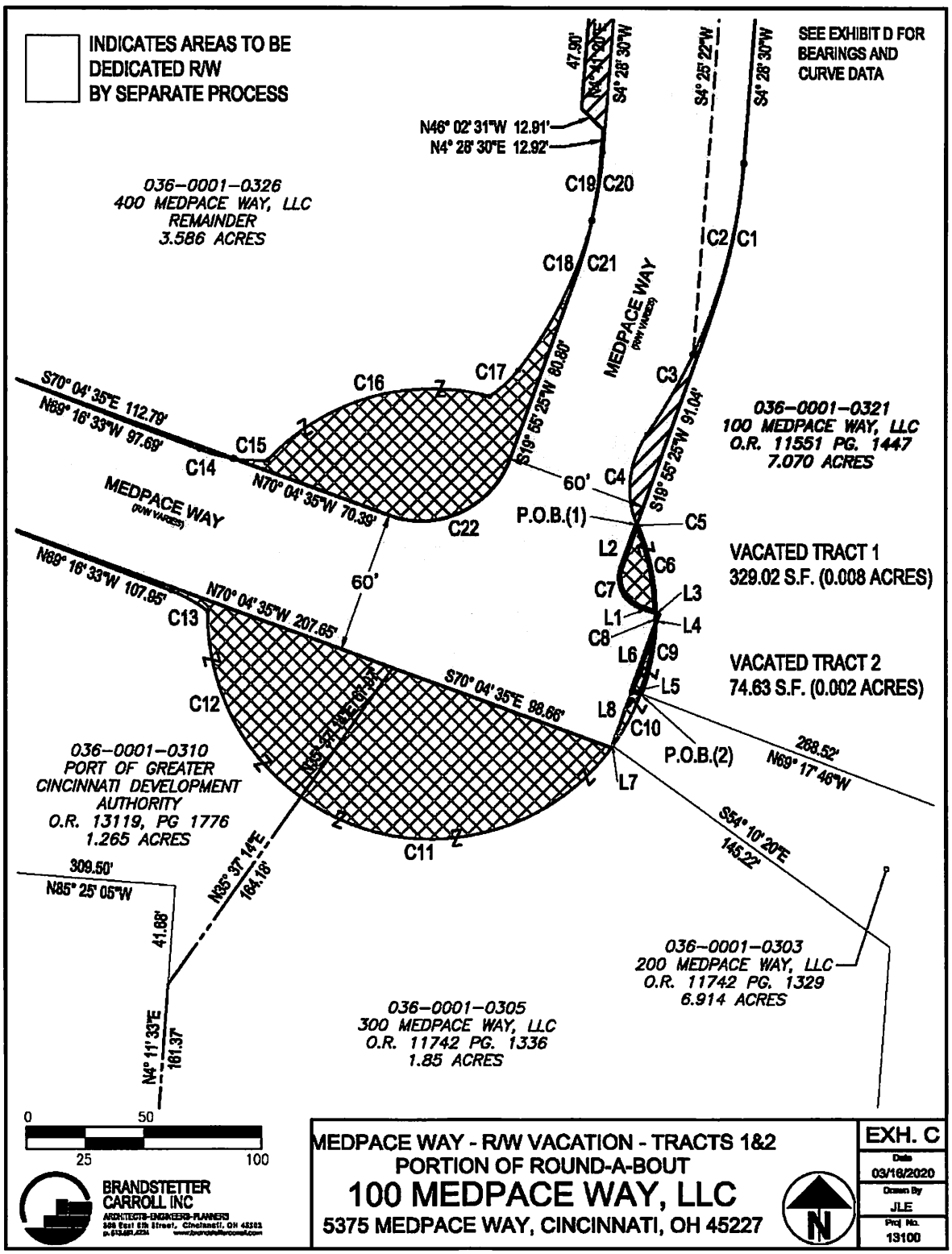
This instrument prepared by:

City of Cincinnati Law Department,
801 Plum Street, Suite 214,
Cincinnati, Ohio 45202

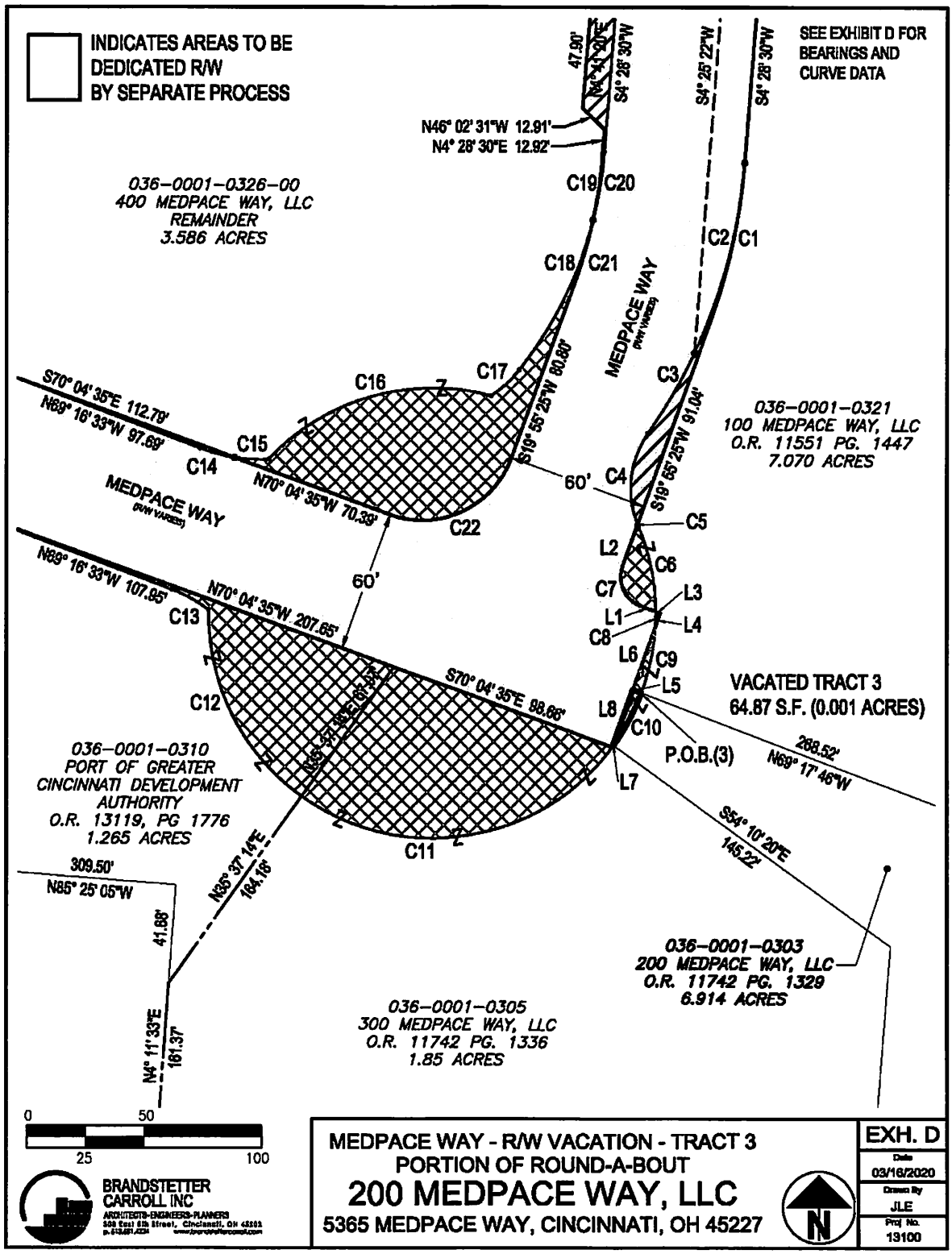
Exhibit A
to Quitclaim Deed
Site



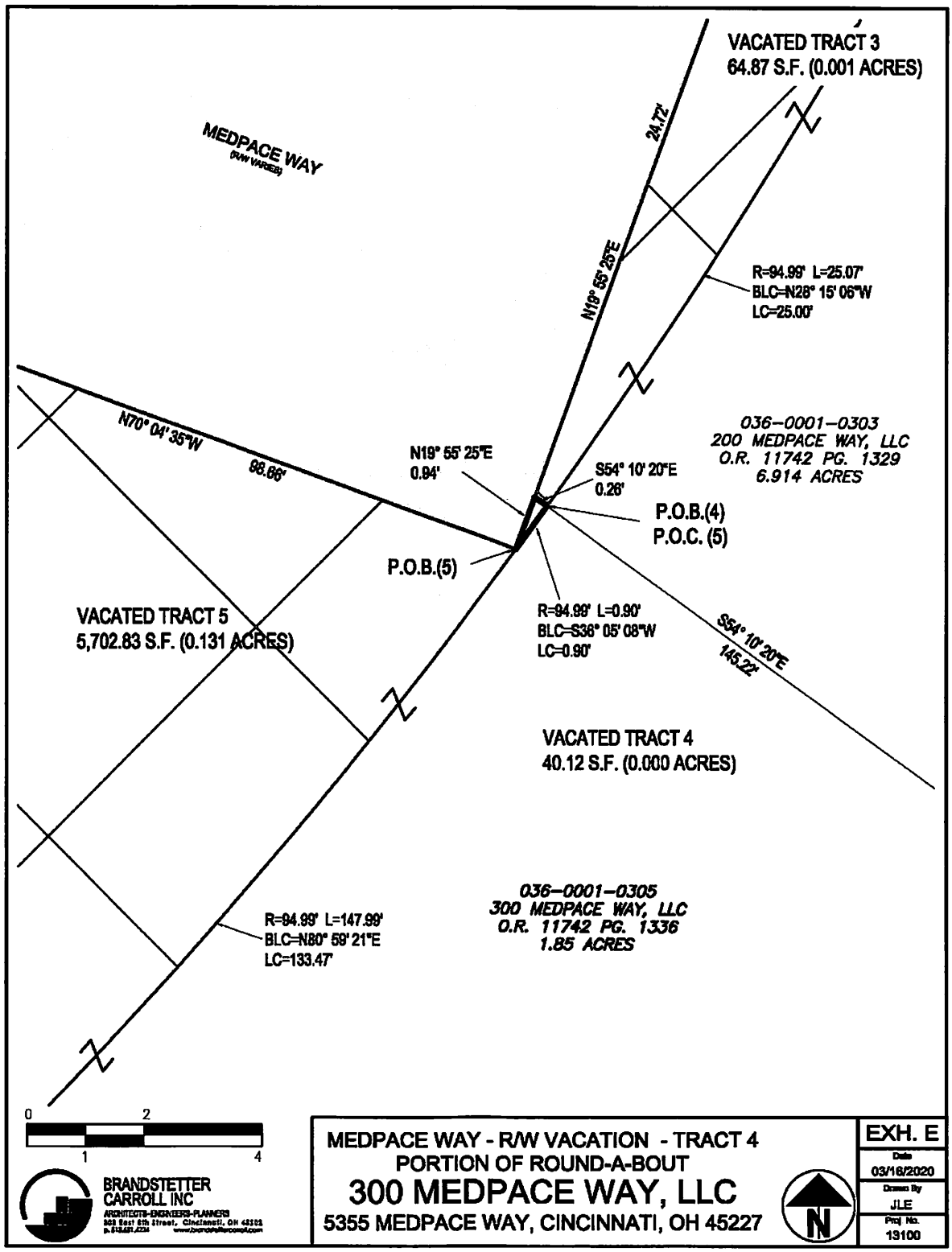
Survey


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
VACATED TRACT 1
329.02 S.F. (0.008 ACRES)
VACATED TRACT 2
74.63 S.F. (0.002 ACRES)
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
MEDPACE WAY
(R/W VARIES)
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
47.90'
S4° 28' 30"W
S4° 25' 22"W
S70° 04' 35"E 112.79'
N89° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
S19° 55' 25"W 60.80'
S19° 55' 25"W 91.04'
60'
P.O.B.(1)
P.O.B.(2)
N89° 16' 33"W 107.85'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.66'
268.52'
N69° 17' 46"W
S54° 10' 20"E
145.22'
309.50'
N85° 25' 05"W
41.68'
N85° 37' 14"E
164.16'
N4° 11' 33"E
161.37'
0
50
25
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
MEDPACE WAY - R/W VACATION - TRACTS 1&2
PORTION OF ROUND-A-BOUT
100 MEDPACE WAY, LLC
5375 MEDPACE WAY, CINCINNATI, OH 45227
EXH. C
Date
03/16/2020
Drawn By
JLE
Proj No.
13100

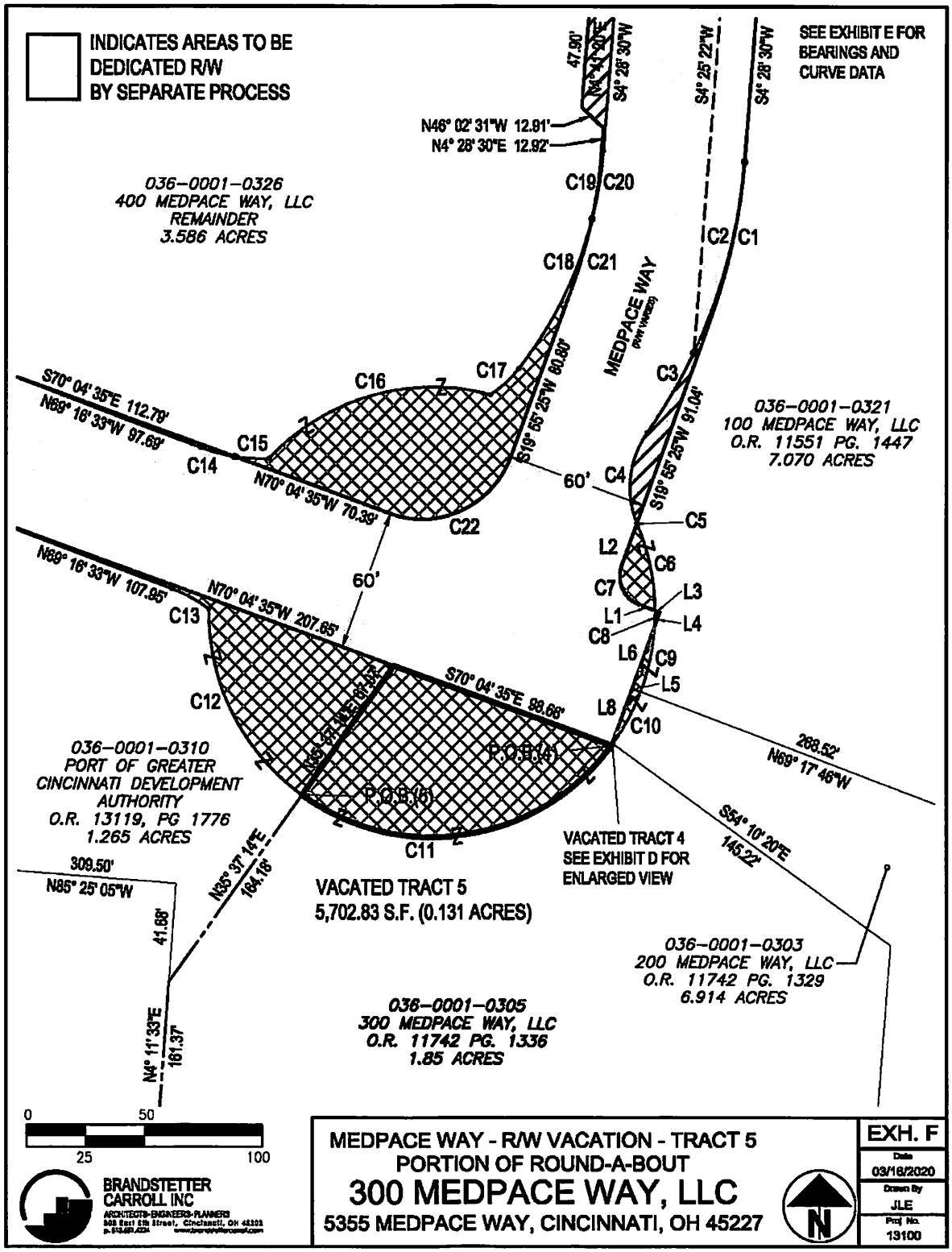
{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
036-0001-0326-00
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
MEDPACE WAY
(R/W VARIES)
VACATED TRACT 3
64.87 S.F. (0.001 ACRES)
P.O.B.(3)
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
47.90'
N4° 28' 30"E
S4° 28' 30"W
S4° 25' 22"W
S4° 28' 30"W
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
S19° 55' 25"W 60.60'
S19° 55' 25"W 91.04'
60'
N89° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.66'
268.52'
N69° 17' 46"W
S54° 10' 20"E
145.22'
309.50'
N85° 25' 05"W
41.88'
N35° 37' 14"E
164.16'
N4° 11' 33"E
161.37'
C1
C2
C3
C4
C5
C6
C7
C8
C9
C10
C11
C12
C13
C14
C15
C16
C17
C18
C19
C20
C21
C22
L1
L2
L3
L4
L5
L6
L7
L8
0
50
25
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
MEDPACE WAY - R/W VACATION - TRACT 3
PORTION OF ROUND-A-BOUT
200 MEDPACE WAY, LLC
5365 MEDPACE WAY, CINCINNATI, OH 45227
EXH. D
Date
03/16/2020
Drawn By
JLE
Proj No.
13100
N

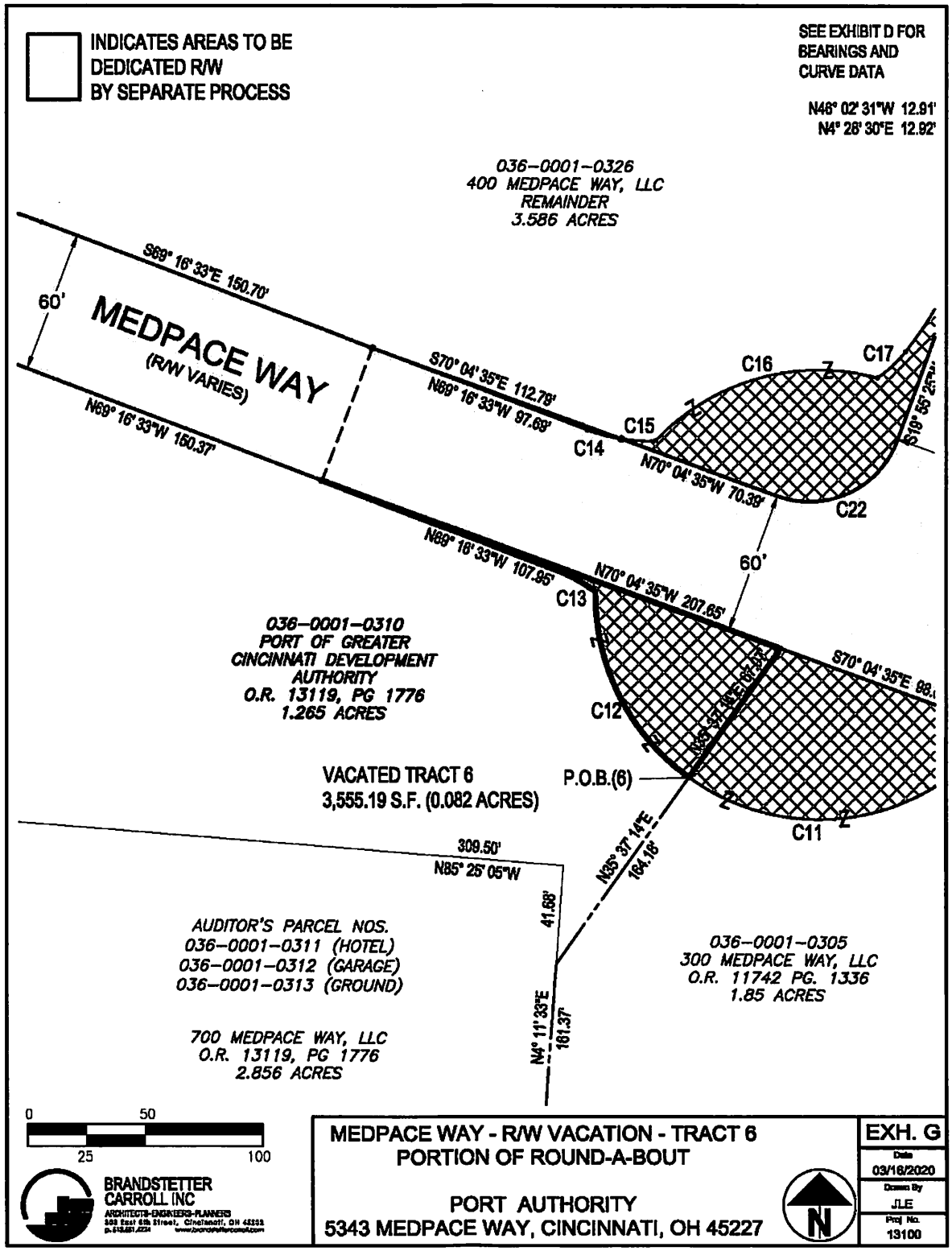
{00314935-2}


VACATED TRACT 3
64.87 S.F. (0.001 ACRES)
MEDPACE WAY
(R/W VARIES)
24.72'
N19° 55' 25"E
R=94.99' L=25.07'
BLC=N28° 15' 06"W
LC=25.00'
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
N70° 04' 35"W
98.66'
N19° 55' 25"E
0.94'
S54° 10' 20"E
0.26'
P.O.B.(4)
P.O.C. (5)
P.O.B.(5)
VACATED TRACT 5
5,702.83 S.F. (0.131 ACRES)
R=94.99' L=0.90'
BLC=S36° 05' 08"W
LC=0.90'
S54° 10' 20"E
145.22'
VACATED TRACT 4
40.12 S.F. (0.000 ACRES)
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
R=94.99' L=147.99'
BLC=N80° 59' 21"E
LC=133.47'
0
2
1
4
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
MEDPACE WAY - R/W VACATION - TRACT 4
PORTION OF ROUND-A-BOUT
300 MEDPACE WAY, LLC
5355 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. E
Date
03/16/2020
Drawn By
JLE
Proj No.
13100

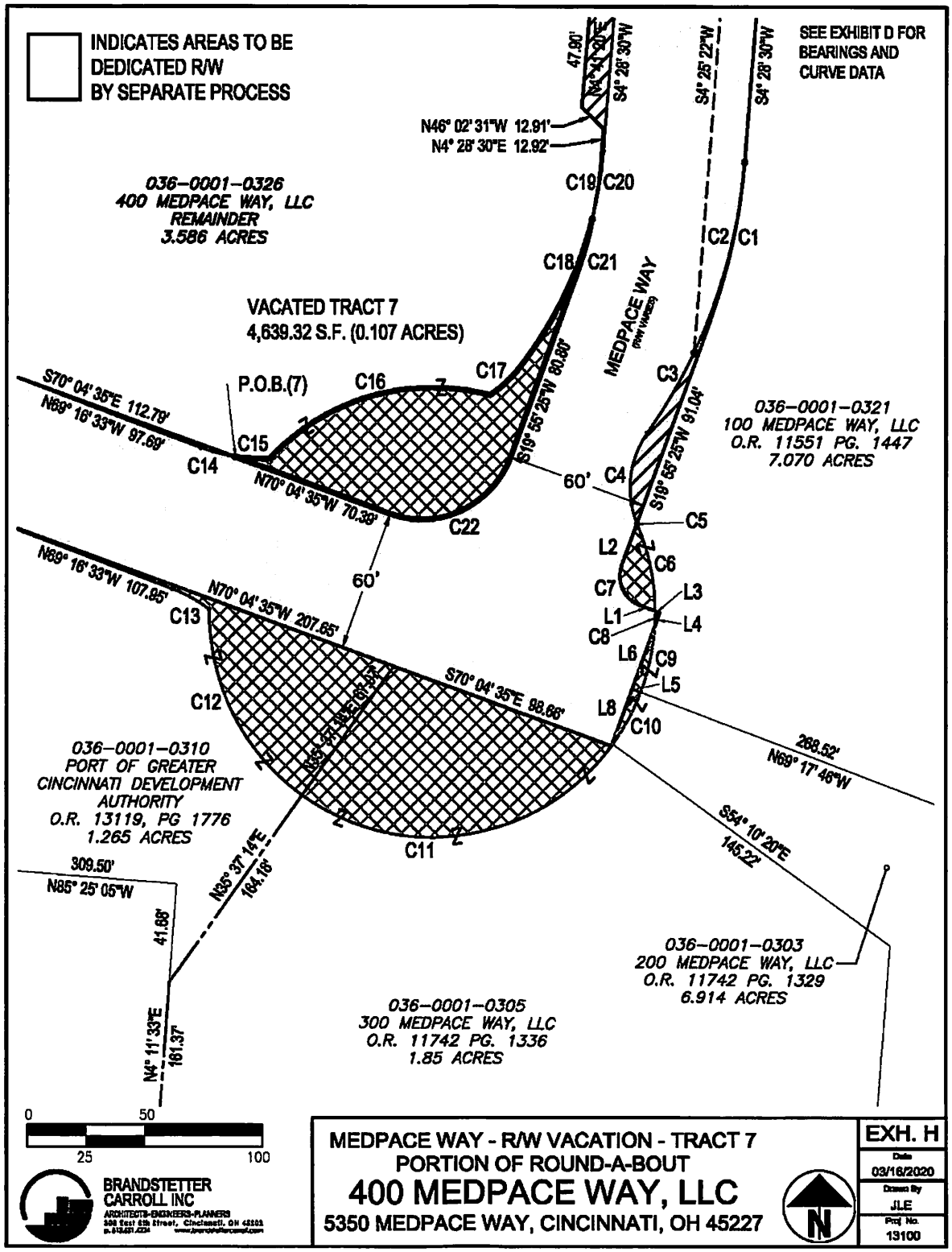
{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT E FOR BEARINGS AND CURVE DATA
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
MEDPACE WAY
VACATED TRACT 5
5,702.83 S.F. (0.131 ACRES)
VACATED TRACT 4
SEE EXHIBIT D FOR ENLARGED VIEW
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
47.90'
S4° 28' 30"W
S4° 25' 22"W
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
S19° 55' 25"W 60.80'
S19° 55' 25"W 91.04'
60'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.68'
268.52'
N69° 17' 46"W
S54° 10' 20"E
145.22'
N35° 37' 14"E
164.16'
309.50'
N85° 25' 05"W
41.68'
N4° 11' 33"E
161.37'
P.O.B.(1)
P.O.B.(2)
C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16 C17 C18 C19 C20 C21 C22
L1 L2 L3 L4 L5 L6 L8
0 50 25 100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
MEDPACE WAY - R/W VACATION - TRACT 5
PORTION OF ROUND-A-BOUT
300 MEDPACE WAY, LLC
5355 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. F
Date 03/16/2020
Drawn By JLE
Proj No. 13100

{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
N46° 02' 31"W 12.91'
N4° 26' 30"E 12.92'
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
S69° 16' 33"E 150.70'
60'
MEDPACE WAY
(R/W VARIES)
N69° 16' 33"W 150.37'
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
C14
C15
C16
C17
N70° 04' 35"W 70.39'
C22
60'
N69° 16' 33"W 107.95'
C13
N70° 04' 35"W 207.65'
036-0001-0310
PORT OF GREATER
CINCINNATI DEVELOPMENT
AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
C12
VACATED TRACT 6
3,555.19 S.F. (0.082 ACRES)
P.O.B.(6)
C11
309.50'
N85° 25' 05"W
N35° 37' 14"E
164.18'
41.68'
N4° 11' 33"E
161.37'
AUDITOR'S PARCEL NOS.
036-0001-0311 (HOTEL)
036-0001-0312 (GARAGE)
036-0001-0313 (GROUND)
700 MEDPACE WAY, LLC
O.R. 13119, PG 1776
2.856 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
0
50
25
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
MEDPACE WAY - R/W VACATION - TRACT 6
PORTION OF ROUND-A-BOUT
PORT AUTHORITY
5343 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. G
Date
03/16/2020
Drawn By
JLE
Proj No.
13100

{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
VACATED TRACT 7
4,639.32 S.F. (0.107 ACRES)
MEDPACE WAY
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
P.O.B.(7)
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.66'
S19° 55' 25"W 60.88'
S19° 55' 25"W 91.04'
60'
268.52'
N69° 17' 46"W
S54° 10' 20"E
145.22'
309.50'
N85° 25' 05"W
41.88'
N4° 11' 33"E
161.37'
N35° 37' 14"E
164.16'
0
50
25
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
MEDPACE WAY - R/W VACATION - TRACT 7
PORTION OF ROUND-A-BOUT
400 MEDPACE WAY, LLC
5350 MEDPACE WAY, CINCINNATI, OH 45227
EXH. H
Date
03/16/2020
Drawn By
JLE
Proj No.
13100

{00314935-2}

CURVE #	RADIUS	LENGTH	BEARING	DISTANCE
C1	255.00'	68.76'	S 12°11'57" W	68.55'
C2	230.00'	83.75'	N 14°54'25" E	83.29'
C3	230.00'	39.32'	N 30°14'11" E	39.27'
C4	40.00'	40.07'	S 6°26'08" W	38.42'
C5	40.00'	0.54'	S 22°38'58" E	0.54'
C6	94.99'	37.38'	S 11°45'38" E	37.14'
C7	13.00'	20.42'	N 25°04'35" W	18.38'
C8	94.99'	6.59'	N 1°30'04" E	6.59'
C9	94.99'	28.51'	S 12°05'23" W	28.41'
C10	94.99'	25.07'	S 28°15'06" W	25.00'
C11	94.99'	147.99'	S 80°59'21" W	133.47'
C12	94.99'	91.38'	N 26°49'06" W	87.90'
C13	62.60'	17.79'	N 61°11'45" W	17.73'
C14	73.00'	15.19'	N 75°14'20" W	15.17'
C15	73.00'	14.54'	S 86°54'29" E	14.52'
C16	94.99'	102.93'	N 76°06'15" E	97.97'
C17	53.00'	16.36'	N 47°10'17" E	16.29'
C18	170.00'	71.27'	N 26°19'14" E	70.75'
C19	190.00'	25.63'	N 8°20'21" E	25.61'
C20	170.00'	29.18'	S 9°23'34" W	29.15'
C21	190.00'	25.60'	S 16°03'48" W	25.58'
C22	40.00'	62.83'	S 64°55'25" W	56.57'

LINE #	BEARING	DISTANCE
L1	N 70°04'35" W	6.87'
L2	N 19°55'25" E	19.00'
L3	S 70°04'35" E	2.08'
L4	S 19°55'25" W	6.26'
L5	N 69°17'46" W	3.87'
L6	N 19°55'25" E	28.09'
L7	N 54°10'20" W	0.26'
L8	N 19°55'25" E	24.72'

AREAS TO BE VACATED

	S.F.	ACRES
TRACT 1	329.02	0.008
TRACT 2	74.63	0.002
TRACT 3	64.87	0.001
TRACT 4	0.12	0.000
TRACT 5	5,702.83	0.131
TRACT 6	3,555.19	0.082
TRACT 7	4,639.32	0.107
	14,365.98	**0.330**

AREAS TO BE DEDICATED (BY SEPARATE PROCESS)

TRACT 8	526.98	0.012
TRACT 9	6.26	0.0001
TRACT 10	80.96	0.002
TRACT 11	4,020.39	0.092
TRACT 12	521.85	0.012
	5,156.44	**0.118**

BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
[illegible]

MEDPACE WAY
RIGHT-OF-WAY VACATION AND DEDICATION AREAS

EXH. I
Date 03/16/2020
Drawn By JLE
Proj No. 13100

{00314935-2}

Exhibit B

to Quitclaim Deed
Legal Descriptions

VACATED PORTIONS OF MEDPACE WAY ROUND-A-BOUT

TRACT 1 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout;

Thence (#C5) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=40.00 feet, Length=0.54 feet, with a Chord Bearing of S 22°38'58" E for a Chord distance of 0.54 feet;

Thence (#C6) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=37.38 feet, with a Chord Bearing of S 11°45'38" E for a Chord distance of 37.14 feet;

Thence (#L1) continuing with the proposed right-of-way, N 70°04'35" W for a distance of 6.87 feet;

Thence (#C7) continuing with the proposed right-of-way, along a circular curve to the right having the following data: Radius=13.00 feet, Length=20.42 feet, with a Chord Bearing of N 25°04'35" W for a Chord distance of 18.38 feet;

Thence (#L2) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 19.00 feet to the said Point of Beginning.

The above described parcel of land contains 329.02 s.f. (0.008 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 2 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the southerly property line;
Thence (#L5)	continuing with an extension of the southerly property line, N 69°17'46" W for a distance of 3.87 feet;
Thence (#L6)	continuing with the proposed right-of-way, N 19°55'25" E for a distance of 28.09 feet;
Thence (#C9)	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=28.51 feet, with a Chord Bearing of S 12°05'23" W for a Chord distance of 28.41 feet to the said Point of Beginning.

The above described parcel of land contains 74.63 s.f. (0.002 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 3 – EXHIBIT D

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 6.914 acre parcel known as Hamilton County Auditors parcel number 036-0001-0303 (O.R. 11742, Pg 1329) under the ownership of 200 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;
Thence (#C10)	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=25.07 feet, with a Chord Bearing of S 28°15'06" W for a Chord distance of 25.00 feet;
Thence (#L7)	continuing with an extension of the southerly property line, N 54°10'20" W for a distance of 0.26 feet;
Thence (#L8)	continuing with the proposed right-of-way, N 19°55'25" E for a distance of 24.72 feet;
Thence (#L5)	continuing with an extension of the northerly property line; S 69°17'46" E for a distance of 3.87 feet to the said Point of Beginning.

The above described parcel of land contains 64.87 s.f. (0.001 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 4 – EXHIBIT E

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;
Thence	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=0.90 feet, with a Chord Bearing of S 36°05'10" W for a Chord distance of 0.90 feet;
Thence	continuing with the proposed right-of-way, N 19°55'25" E for a distance of 0.94 feet;
Thence (#L7)	continuing with an extension of the southerly property line, S 54°10'20" E for a distance of 0.26 feet to the said Point of Beginning.

The above described parcel of land contains 0.12 s.f. (0.000 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 5 – EXHIBIT F

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the westerly property line;
Thence	continuing with an extension of the westerly property line, N 35°37'14" E for a distance of 67.07 feet;
Thence	continuing with the proposed right-of-way, S 70°04'35" E for a distance of 98.66 feet;
Thence (#C11)	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=147.99 feet, with a Chord Bearing of N 80°59'21" E for a Chord distance of 133.47 feet to the said Point of Beginning.

The above described parcel of land contains 5,702.83 s.f. (0.131 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 6 – EXHIBIT G

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.265 acre parcel known as Hamilton County Auditors parcel number 036-0001-0310 (O.R. 13119, Pg 1776) under the ownership of The Port of Greater Cincinnati Development Authority, of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the easterly property line;
Thence (#12)	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=91.48' feet, with a Chord Bearing of N 26°47'25" W for a Chord distance of 87.99 feet;
Thence (#C13)	continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=62.60 feet, Length=17.79' feet, with a Chord Bearing of N 61°11'45" W for a Chord distance of 17.73 feet;
Thence	continuing with the existing right-of-way, N 69°16'33" W for a distance of 107.95 feet;
Thence	continuing with the proposed right-of-way, S 70°04'35" E for a distance of 207.65 feet;

Thence continuing with an extension of the westerly property line, S 35°37'14" W for a distance of 67.07 feet to the said Point of Beginning.

The above described parcel of land contains 3,555.19 s.f. (0.082 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 7 – EXHIBIT H

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 3.586 acre parcel known as Hamilton County Auditors parcel number 036-0001-0326 (Remainder) under the ownership of 400 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the northerly right-of-way line of Medpace Way (See Exhibit);

Thence (#C15) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=73.00 feet, Length=14.54' feet, with a Chord Bearing of S 86°54'29" E for a Chord distance of 14.52 feet;

Thence (#C16) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=102.93' feet, with a Chord Bearing of N 76°06'15" E for a Chord distance of 97.97 feet;

Thence (#C17) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=53.00 feet, Length=16.36' feet, with a Chord Bearing of N 47°10'17" E for a Chord distance of 16.29 feet;

Thence (#C18) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=170.00 feet, Length=71.27' feet, with a Chord Bearing of N 26°19'14" E for a Chord distance of 70.75 feet;

Thence (#C21) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=190.00 feet, Length=25.60' feet, with a Chord Bearing of S 16°03'48" W for a Chord distance of 25.58 feet;

Thence	continuing with the proposed right-of-way, S 19°55'25" W for a distance of 80.80 feet;
Thence (#C22)	continuing with the proposed right-of-way along a circular curve to the right having the following data: Radius=40.00 feet, Length=62.83' feet, with a Chord Bearing of S 64°55'25" W for a Chord distance of 56.57 feet;
Thence	continuing with the proposed right-of-way, N 70°04'35" W for a distance of 70.39 feet to the said Point of Beginning.

The above described parcel of land contains 4,639.32 s.f. (0.107 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

Exhibit D

to Property Sale Agreement

Attorney's Certificate of Title

ATTORNEY'S CERTIFICATE OF TITLE
(purchase of public right of way)

100 Medpace Way, LLC, an Ohio limited liability company, has requested to acquire by land sale the public right-of-way known as a Portion of Medpace Way Round-a-Bout, as more particularly described and shown on Exhibit A attached hereto and incorporated herein by reference (the "Property").

NAME OF ABUTTING OWNER	AUDITOR'S ID NO.
100 Medpace Way, LLC	036-0001-0321
200 Medpace Way, LLC	036-0001-0303
300 Medpace Way, LLC	036-0001-0309
400 Medpace Way, LLC	036-0001-0326
Port of Greater Cincinnati Development Authority	036-0001-0310

I, the undersigned attorney at law, practicing in Hamilton County, Ohio, hereby certify that the above listed owners are all of the owners of the land abutting the Property, currently known as Red Bank Road, as more particularly shown on Exhibit A attached hereto and incorporated herein by reference.

Barrett P. Tullis
Attorney at Law
Ohio Attorney Registration No.
0082531
July 6, 2020

10061493.1

Contract No. _____

Property: Medpace Way

PROPERTY SALE AGREEMENT

This Property Sale Agreement (this "**Agreement**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and among the **CITY OF CINCINNATI**, an Ohio municipal corporation, the address of which for purposes of this Agreement is 801 Plum Street, Cincinnati, OH 45202 (the "**City**"); **100 MEDPACE WAY, LLC,** an Ohio limited liability company the address of which is 5375 Medpace Way, Cincinnati, OH 45227; **200 MEDPACE WAY, LLC**, an Ohio limited liability company, the address of which is 5375 Medpace Way, Cincinnati, Ohio 45227; **300 MEDPACE WAY, LLC**, an Ohio limited liability company, the address of which is 5375 Medpace Way, Cincinnati, Ohio 45227; **400 MEDPACE WAY, LLC**, an Ohio limited liability company, the address of which is 5375 Medpace Way, Cincinnati, Ohio 45227; and the **PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY**, an Ohio port authority and political subdivision and body corporate and politic duly organized and validly existing under the laws of the State of Ohio, the address of which is 3 E. 4th Street, Suite 300 Cincinnati, OH 45202 (collectively referred to herein as the "**Purchasers**" and each a "**Purchaser**", as applicable).

Recitals:

A. The City owns a 2.141 acre tract of land dedicated as public right-of-way in Plat Book 420, Page 20, Hamilton County, Ohio Records, known as Medpace Way in the Madisonville neighborhood of Cincinnati, Ohio, which property is under the management and control of the City's Department of Transportation and Engineering ("**DOTE**").

B. Purchasers own adjoining property that abuts Medpace Way encircling an existing roundabout, as depicted on Exhibit A (*Site Survey*) hereto, which consists of an office and commercial mixed-use development comprising Planned Development No. 73, "Madison Center" ("**Purchasers Property**").

C. Purchasers have petitioned the City to vacate approximately 0.3257 acres of Medpace Way, as depicted on Exhibit A and described on Exhibit B (*Legal Description*) hereto (the "**Sale Property**") to reconfigure certain portions of the existing roundabout, and each Purchaser seeks to purchase from the City the respective portion of the Sale Property abutting that Purchaser's property to consolidate it with their respective property to facilitate the ongoing redevelopment of Planned Development No. 73.

D. Barrett P. Tullis a reputable attorney practicing in Hamilton County, Ohio, has provided an Attorney's Certificate of Title dated July 6, 2020 certifying that (i) the City and Purchasers are the owners of all the real property abutting the Sale Property, and (ii) the written consent of all necessary Purchasers to the City's vacation and sale of the Sale Property to Purchasers, a copy of which is attached as Exhibit D (*Attorney's Certificate of Title*) hereto.

E. Pursuant to Chapter 723 of the Ohio Revised Code, the legislative authority of a municipal corporation may convey the fee simple estate or other interest in land used for streets and alleys if it has determined that the property is not needed for municipal purposes.

F. The City has determined that the Sale Property is not needed for transportation or any other municipal purpose and that the sale of the Sale Property will not be detrimental to the public interest.

G. The City's Real Estate Services Division has determined, by a professional appraisal, that the fair market value of the Sale Property is $26,550. However, the City is agreeable to selling the Sale Property to Purchasers for less than fair market value; namely, $1.00 to facilitate the ongoing phased

redevelopment of Purchasers Property into a mixed-use office and commercial complex, which redevelopment will create jobs, enable the property to be put to its highest and best use, and provide economic benefits to the City.

H. The City has determined that eliminating competitive bidding in connection with the City's sale of the Sale Property is justified because the City has determined that selling the Sale Property to Purchasers is in the interest of the public because Purchasers own all of the property abutting the Sale Property and therefore, as a practical matter no one other than Purchasers would have any use for it.

I. Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution and research.

J. City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the sale of the Sale Property to Developer at its meeting on February 7, 2020.

K. Execution of this Agreement was authorized by Cincinnati City Council by Ordinance No. _____-2020, passed on _____, 2020.

NOW, THEREFORE, the parties agree as follows:

1. **Purchase Price**. Subject to the terms and conditions set forth herein, the City hereby agrees to sell the Sale Property to Purchasers, and Purchasers hereby agrees to purchase the Sale Property from the City for $1 (the "**Purchase Price**"). Purchasers acknowledge that they are familiar with the condition of the Sale Property and, at Closing (as defined below), the City shall convey the Sale Property to Purchasers in "as is" condition. The City makes no representations or warranties to Purchasers with respect to the condition of the Sale Property and, from and after the Closing, the City shall have no liability of any kind to Purchasers for any defects, adverse environmental condition, or any other matters affecting the Sale Property.

2. **Closing**.

(A) Conditions. The closing on the City's sale of the Sale Property to Purchasers (the "**Closing**") shall not occur unless and until the following conditions have been satisfied (the "**Conditions**"); *provided, however*, that if the City, in its sole discretion, determines that one or more of the Conditions would be more appropriately handled at Closing or post-Closing, the City may, if appropriate, include such Conditions in the City's Quitclaim Deed to Purchasers or handle such Conditions post-Closing. Purchasers shall perform all work and investigations and shall obtain and prepare all necessary documents pertaining to the satisfaction of the Conditions, at no cost to the City.

(i) Title & Survey: Purchasers' approval of title to the Sale Property and, if obtained by Purchasers, an ALTA property survey of the Sale Property;

(ii) Inspections, Utilities & Zoning/Building Code Requirements: Purchasers' approval of inspections of the Sale Property, including without limitation environmental assessments and soil assessments, all matters pertaining to utility service for the Sale Property, and all zoning and building code requirements that are applicable to the Sale Property;

(iii) Plats and Legal Descriptions: Purchasers shall have provided the City with all plats and legal descriptions as required by DOTE, the City Planning Department, and the Hamilton County Auditor and Recorder in connection with the City's vacation and sale of the Sale Property;

(iv) Purchasers' Interests: Purchasers shall have provided the City with an attorney's certificate of title certifying that Purchasers and the City are the sole Purchasers to the Sale Property.

(v) Coordinated Report Conditions (CR #61-2019)

a. DOTE: The petitioner is required, at their expense, to provide the City with an acceptable legal description for the easement area that meets the recordable standards of the Hamilton County Recorder's Office. The Purchasers should also submit one drawing that shows the new curb lines with the revised proposed right of way on the same drawing so DOTE can confirm the new roadway was constructed with the correct alignment.

b. Cincinnati Bell Telephone: Existing facilities must remain in place, in service, and be able to be accessed. Any damage done to the facilities, or any work done to relocate the facilities as a result of this request will be handled entirely at the property owner's expense.

(B) Right to Terminate. If either party determines, after exercising reasonable good faith efforts, that any of the Conditions are not or cannot be satisfied within a reasonable period of time, such party shall have the right to terminate this Agreement by giving written notice thereof to the other party, whereupon this Agreement and all rights and obligations of the parties hereunder shall terminate. If all of the Conditions have not been satisfied to the satisfaction of both parties or waived in writing and for that reason the Closing has not occurred within **90 days** after the Effective Date, this Agreement and all rights and obligations of the parties hereunder shall automatically terminate.

(C) Closing Date. Provided the Conditions have been satisfied, the Closing shall take place approximately **120 days** after the Effective Date, or on such earlier or later date as the parties may agree upon.

(D) Closing Costs and Closing Documents. At the Closing, (i) Purchasers shall pay the Purchase Price in full, and (ii) the City shall convey all of its right, title and interest in and to the Sale Property to Purchasers by *Quitclaim Deed* in the form of Exhibit C (*Form of Quitclaim Deeds*). Purchasers shall pay all Hamilton County, Ohio recording fees, transfer tax, and any and all other customary closing costs associated with the Closing. There shall be no proration of real estate taxes and assessments at Closing, and from and after the Closing, Purchasers shall pay all real estate taxes and assessments thereafter becoming due. At Closing, the parties shall execute a settlement statement and any and all other customary closing documents that are necessary for the Closing, in such forms as are approved by the City. The City shall not however be required to execute a title affidavit at Closing or other similar documents pertaining to title, it being acknowledged by Purchasers that the City is selling the Property "as is." Pursuant to Section 301-20, Cincinnati Municipal Code, at Closing, Purchasers shall pay to the City any and all unpaid related and unrelated fines, penalties, judgments, water or other utility charges, and any and all other outstanding amounts owed by Purchasers to the City. The provisions of this Agreement shall survive the City's execution and delivery of the *Quitclaim Deed* and shall not be deemed to have been merged therein.

3. **Notices**. All notices given by the parties hereunder shall be deemed given if personally delivered, delivered by Federal Express, UPS or other recognized overnight courier, or mailed by U.S. regular or certified mail, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Agreement. If Purchasers send a notice to the City alleging that the City is in default under this Agreement, Purchasers shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202. Notices shall be deemed given on the date of receipt.

4. Representations, Warranties, and Covenants of Purchasers. Purchasers make the following representations, warranties and covenants to induce the City to enter into this Agreement:

(i) Purchasers are duly organized and validly existing under the laws of the State of Ohio, are authorized to transact business in the State of Ohio, have properly filed all certificates and reports required to be filed by it under the laws of the State of Ohio, and are not in violation of any laws relevant to the transactions contemplated by this Agreement.

(ii) Purchasers have full power and authority to execute and deliver this Agreement and to carry out the transactions provided for herein.

(iii) Purchasers' execution, delivery and performance of this Agreement and the transaction contemplated hereby will not violate any applicable laws, or any writ or decree of any court or governmental instrumentality, or Purchasers' organizational documents, or any mortgage, contract, agreement or other undertaking to which Purchasers are parties or which purports to be binding upon Purchasers or upon any of their assets, nor are Purchasers in violation or default of any of the foregoing.

(iv) There are no actions, suits, proceedings or governmental investigations pending, or to the knowledge of Purchasers, threatened against or affecting Purchasers, at law or in equity or before or by any governmental authority.

(v) Purchasers shall give prompt notice in writing to the City of the occurrence or existence of any litigation, labor dispute or governmental proceedings or investigation affecting Purchasers that could reasonably be expected to interfere substantially with its normal operations or materially and adversely affect its financial condition or its Developer of the Property.

(vi) The statements made in the documentation provided by Purchasers to the City that are descriptive of Purchasers or their facility have been reviewed by Purchasers and do not contain any untrue statement of a material fact or omit to state any material fact necessary in order to make such statements, in light of the circumstances under which they were made, not misleading.

(vii) Neither Purchasers nor any of their affiliates owes any outstanding fines, penalties, judgments, water or other utility charges or other amounts to the City.

5. General Provisions.

(A) Entire Agreement. This Agreement (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Agreement may be amended only by a written amendment signed by all parties.

(C) Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Agreement shall be brought in the Hamilton County Court of Common Pleas, and Purchasers agree that venue in such court is proper. Purchasers hereby waive trial by jury with respect to any and all disputes arising under this Agreement.

(D) Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and assigns. Purchasers shall not assign their rights or obligations under this Agreement without the prior written consent of the City, which may be withheld in the City's sole discretion, and any attempt to do so without the City's consent shall, at the City's option, render this Agreement null and void.

(E) Captions. The captions of the various sections and paragraphs of this Agreement are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Agreement.

(F) Severability. If any part of this Agreement is held by a court of law to be void, illegal or unenforceable, such part shall be deemed severed from this Agreement, and the balance of this Agreement shall remain in full force and effect.

(G) No Third Party Beneficiaries. The parties hereby agree that no third party beneficiary rights are intended to be created by this Agreement.

(H) Brokers. Purchasers represent to the City that Purchasers have not dealt with any real estate brokers and agents in connection with its purchase of the Sale Property.

(I) Official Capacity. All representations, warranties, covenants, agreements and obligations of the City under this Agreement shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future officer, agent, employee or attorney of the City in other than his or her official capacity.

(J) Conflict of Interest. No officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning or carrying out of the property sale shall have any personal financial interest, direct or indirect, in Purchasers or in the property sale, and Purchasers shall take appropriate steps to assure compliance.

(K) Administrative Actions. To the extent permitted by applicable laws, and unless otherwise expressly provided in this Agreement, all actions taken or to be taken by the City under this Agreement may be taken by administrative action and shall not require legislative action of the City beyond the legislative action authorizing the execution of this Agreement.

(L) Counterparts. This Agreement may be executed in counterparts, each shall be regarded as an original and all of which shall constitute but one and the same Agreement.

6. **Exhibits**. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Site Survey*
Exhibit B – *Legal Descriptions*
Exhibit C – *Form of Quit Claim Deeds*
Exhibit D – *Attorney's Certificate of Title*

[signature page to follow]

Executed by the parties on the dates indicated below their respective signatures, effective as of the latest of such dates (the "**Effective Date**").

100 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

200 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

300 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

400 MEDPACE WAY, LLC

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

[Port of Greater Cincinnati Development Authority signature on the following page]

PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

[City of Cincinnati signatures on the following page]

CITY OF CINCINNATI

By: _____
Paula Boggs Muething, Interim City Manager

Date: _____, 2020

Recommended by:

_____
John S. Brazina, Director
Department of Transportation and Engineering

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

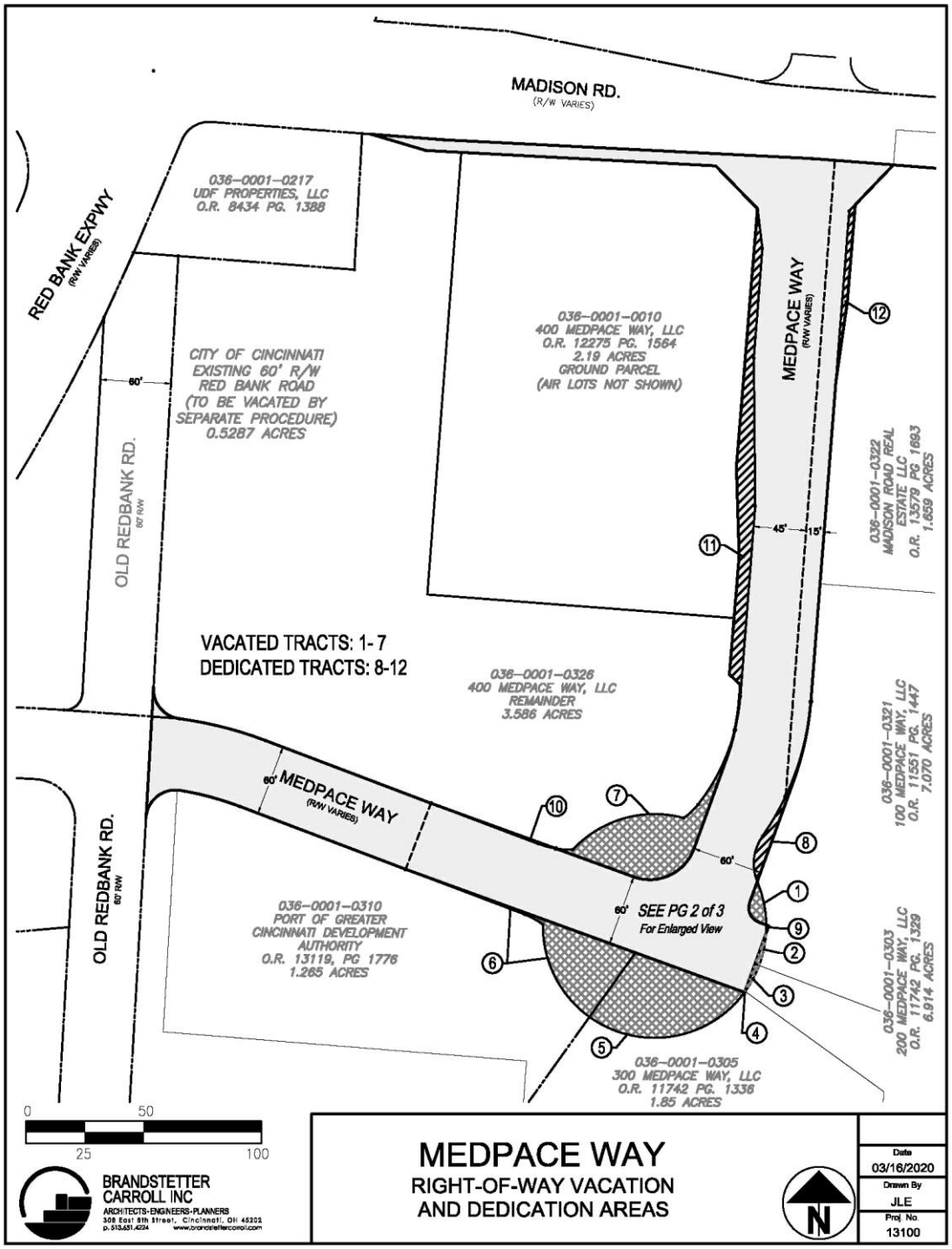
Fund/Code: _____

Amount: _____

By: _____
Karen Alder, City Finance Director

EXHIBIT A
to Property Sale Agreement

Site Survey



{00314935-2}

EXHIBIT B
to Property Sale Agreement

Legal Descriptions

VACATED PORTIONS OF MEDPACE WAY ROUND-A-BOUT

TRACT 1 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout;

Thence (#C5) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=40.00 feet, Length=0.54 feet, with a Chord Bearing of S 22°38'58" E for a Chord distance of 0.54 feet;

Thence (#C6) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=37.38 feet, with a Chord Bearing of S 11°45'38" E for a Chord distance of 37.14 feet;

Thence (#L1) continuing with the proposed right-of-way, N 70°04'35" W for a distance of 6.87 feet;

Thence (#C7) continuing with the proposed right-of-way, along a circular curve to the right having the following data: Radius=13.00 feet, Length=20.42 feet, with a Chord Bearing of N 25°04'35" W for a Chord distance of 18.38 feet;

Thence (#L2) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 19.00 feet to the said Point of Beginning.

The above described parcel of land contains 329.02 s.f. (0.008 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 2 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the southerly property line;

Thence (#L5) continuing with an extension of the southerly property line, N 69°17'46" W for a distance of 3.87 feet;

Thence (#L6) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 28.09 feet;

Thence (#C9) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=28.51 feet, with a Chord Bearing of S 12°05'23" W for a Chord distance of 28.41 feet to the said Point of Beginning.

The above described parcel of land contains 74.63 s.f. (0.002 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 3 – EXHIBIT D

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 6.914 acre parcel known as Hamilton County Auditors parcel number 036-0001-0303 (O.R. 11742, Pg 1329) under the ownership of 200 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;

Thence (#C10) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=25.07 feet, with a Chord Bearing of S 28°15'06" W for a Chord distance of 25.00 feet;

Thence (#L7) continuing with an extension of the southerly property line, N 54°10'20" W for a distance of 0.26 feet;

Thence (#L8) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 24.72 feet;

Thence (#L5) continuing with an extension of the northerly property line; S 69°17'46" E for a distance of 3.87 feet to the said Point of Beginning.

The above described parcel of land contains 64.87 s.f. (0.001 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 4 – EXHIBIT E

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;
Thence	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=0.90 feet, with a Chord Bearing of S 36°05'10" W for a Chord distance of 0.90 feet;
Thence	continuing with the proposed right-of-way, N 19°55'25" E for a distance of 0.94 feet;
Thence (#L7)	continuing with an extension of the southerly property line, S 54°10'20" E for a distance of 0.26 feet to the said Point of Beginning.

The above described parcel of land contains 0.12 s.f. (0.000 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 5 – EXHIBIT F

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the westerly property line;

Thence continuing with an extension of the westerly property line, N 35°37'14" E for a distance of 67.07 feet;

Thence continuing with the proposed right-of-way, S 70°04'35" E for a distance of 98.66 feet;

Thence (#C11) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=147.99 feet, with a Chord Bearing of N 80°59'21" E for a Chord distance of 133.47 feet to the said Point of Beginning.

The above described parcel of land contains 5,702.83 s.f. (0.131 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 6 – EXHIBIT G

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.265 acre parcel known as Hamilton County Auditors parcel number 036-0001-0310 (O.R. 13119, Pg 1776) under the ownership of The Port of Greater Cincinnati Development Authority, of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the easterly property line;

Thence (#12) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=91.48' feet, with a Chord Bearing of N 26°47'25" W for a Chord distance of 87.99 feet;

Thence (#C13) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=62.60 feet, Length=17.79' feet, with a Chord Bearing of N 61°11'45" W for a Chord distance of 17.73 feet;

Thence continuing with the existing right-of-way, N 69°16'33" W for a distance of 107.95 feet;

Thence continuing with the proposed right-of-way, S 70°04'35" E for a distance of 207.65 feet;

Thence continuing with an extension of the westerly property line, S 35°37'14" W for a distance of 67.07 feet to the said Point of Beginning.

The above described parcel of land contains 3,555.19 s.f. (0.082 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 7 – EXHIBIT H

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 3.586 acre parcel known as Hamilton County Auditors parcel number 036-0001-0326 (Remainder) under the ownership of 400 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the northerly right-of-way line of Medpace Way (See Exhibit);

Thence (#C15) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=73.00 feet, Length=14.54' feet, with a Chord Bearing of S 86°54'29" E for a Chord distance of 14.52 feet;

Thence (#C16) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=102.93' feet, with a Chord Bearing of N 76°06'15" E for a Chord distance of 97.97 feet;

Thence (#C17) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=53.00 feet, Length=16.36' feet, with a Chord Bearing of N 47°10'17" E for a Chord distance of 16.29 feet;

Thence (#C18) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=170.00 feet, Length=71.27' feet, with a Chord Bearing of N 26°19'14" E for a Chord distance of 70.75 feet;

Thence (#C21) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=190.00 feet, Length=25.60' feet, with a Chord Bearing of S 16°03'48" W for a Chord distance of 25.58 feet;

Thence	continuing with the proposed right-of-way, S 19°55'25" W for a distance of 80.80 feet;
Thence (#C22)	continuing with the proposed right-of-way along a circular curve to the right having the following data: Radius=40.00 feet, Length=62.83' feet, with a Chord Bearing of S 64°55'25" W for a Chord distance of 56.57 feet;
Thence	continuing with the proposed right-of-way, N 70°04'35" W for a distance of 70.39 feet to the said Point of Beginning.

The above described parcel of land contains 4,639.32 s.f. (0.107 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

EXHIBIT C
to Property Sale Agreement

Form of Quit Claim Deeds

[SEE ATTACHED]

---------- space above for recorder ----------

QUITCLAIM DEED
(Portion of Medpace Way)

The **CITY OF CINCINNATI**, an Ohio municipal corporation (the "**City**"), for valuable consideration paid, hereby grants and conveys to _____, an Ohio _____, the tax-mailing address of which _____, ("**Grantee**"), all of the City's right, title and interest in and to the real property depicted on Exhibit A (*Site Survey*) and described on Exhibit B (*Legal Description*) hereto (the "**Property**").

Property Address:	None; certain portions of former public right-of-way known as Medpace Way.
Auditor's parcels:	None (former public right-of-way)
Prior instrument reference:	None (former public right-of-way)

This conveyance was authorized by Ordinance No. __-2020, passed by Cincinnati City Council on _____, 2020, and pursuant to Ohio Revised Code Chapter 723 and Ordinance No. __-2020, the Property is hereby vacated as public right-of-way by the City.

(A) Creation of Utility Easement: This conveyance is subject to R.C. Section 723.041 so that any affected public utility, including but not limited to Cincinnati Bell and Duke Energy, shall be deemed to have a permanent easement in such vacated portions of Medpace Way for the purpose of maintaining, operating, renewing, reconstructing, and removing said utility facilities and for purposes of access to said facilities.

This conveyance is a transfer between adjoining lot owners made in compliance with Section 711.001, Subsection (B)(1) Ohio Revised Code and does not create an additional building site nor violate any zoning regulation or other public regulation in the parcels hereby conveyed or the balance of the parcels retained by the grantor herein. The parcels hereby conveyed may not hereafter be conveyed separately from Grantee's adjoining parcel nor any structure erected thereon without the prior approval of the authority having jurisdiction of plats.

Executed on _____, 2020.

CITY OF CINCINNATI

By: _____
Paula Boggs Muething,
Interim City Manager

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs Muething, Interim City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgment. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

_____
Notary Public
My commission expires: _____

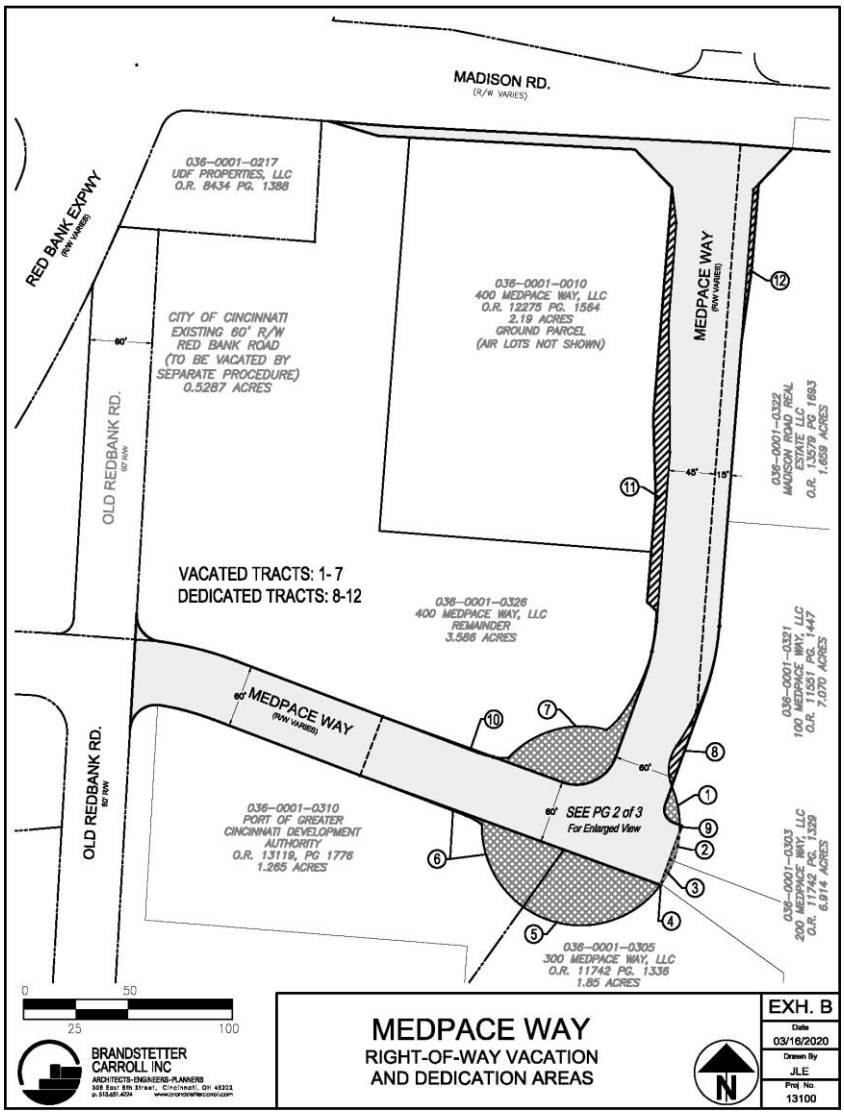
Approved as to Form:

_____
Assistant City Solicitor

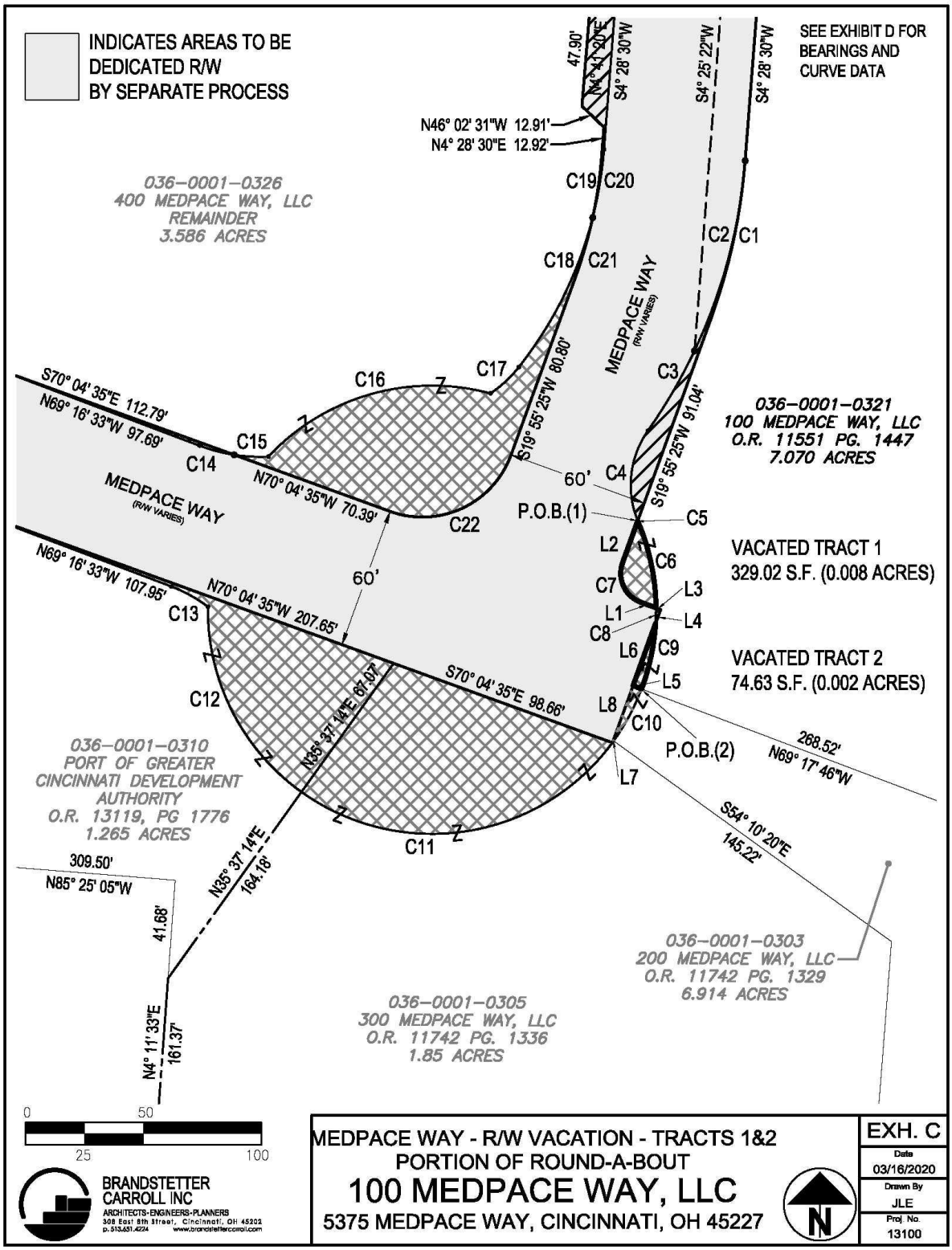
This instrument prepared by:

City of Cincinnati Law Department,
801 Plum Street, Suite 214,
Cincinnati, Ohio 45202

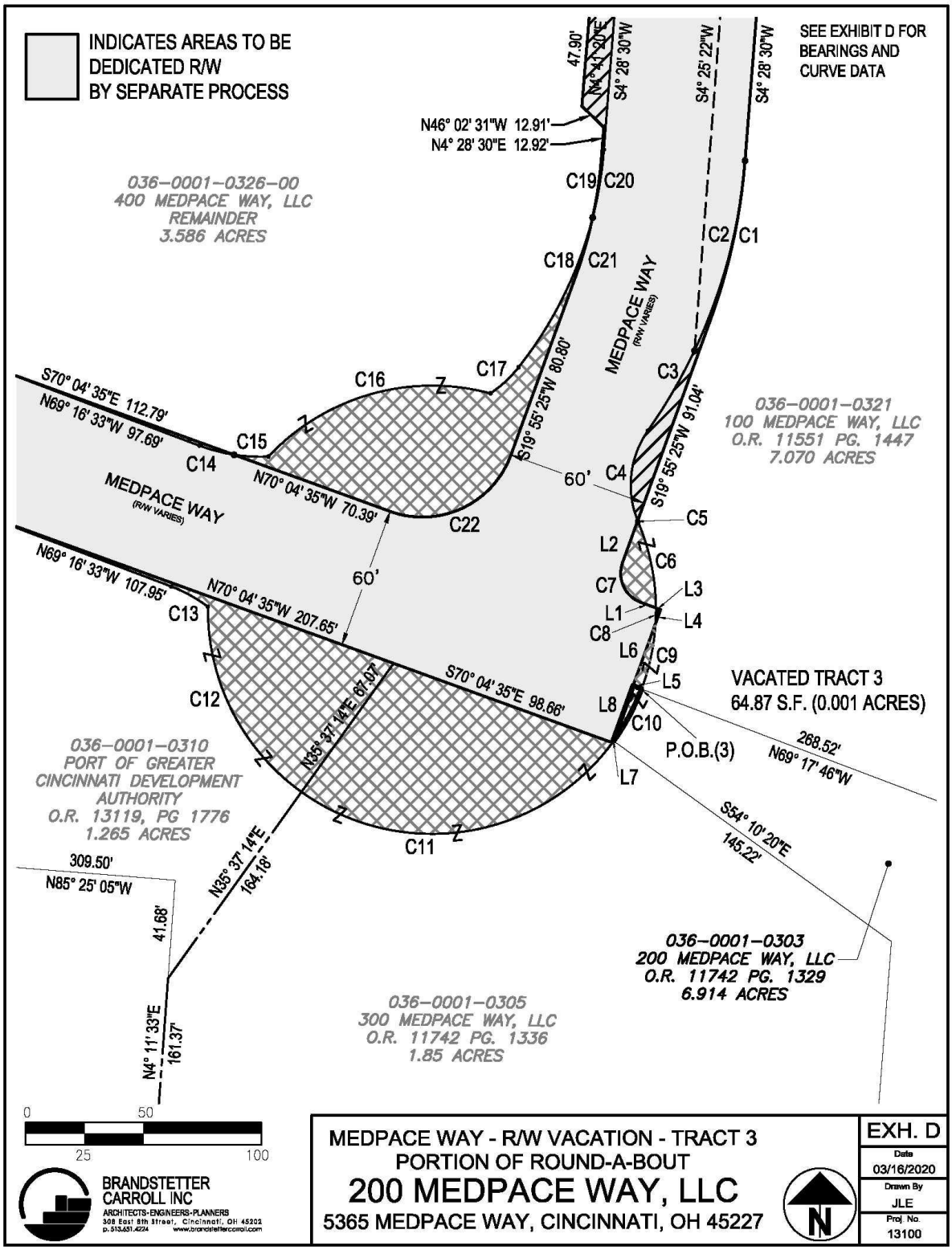
Exhibit A
to Quitclaim Deed
Site



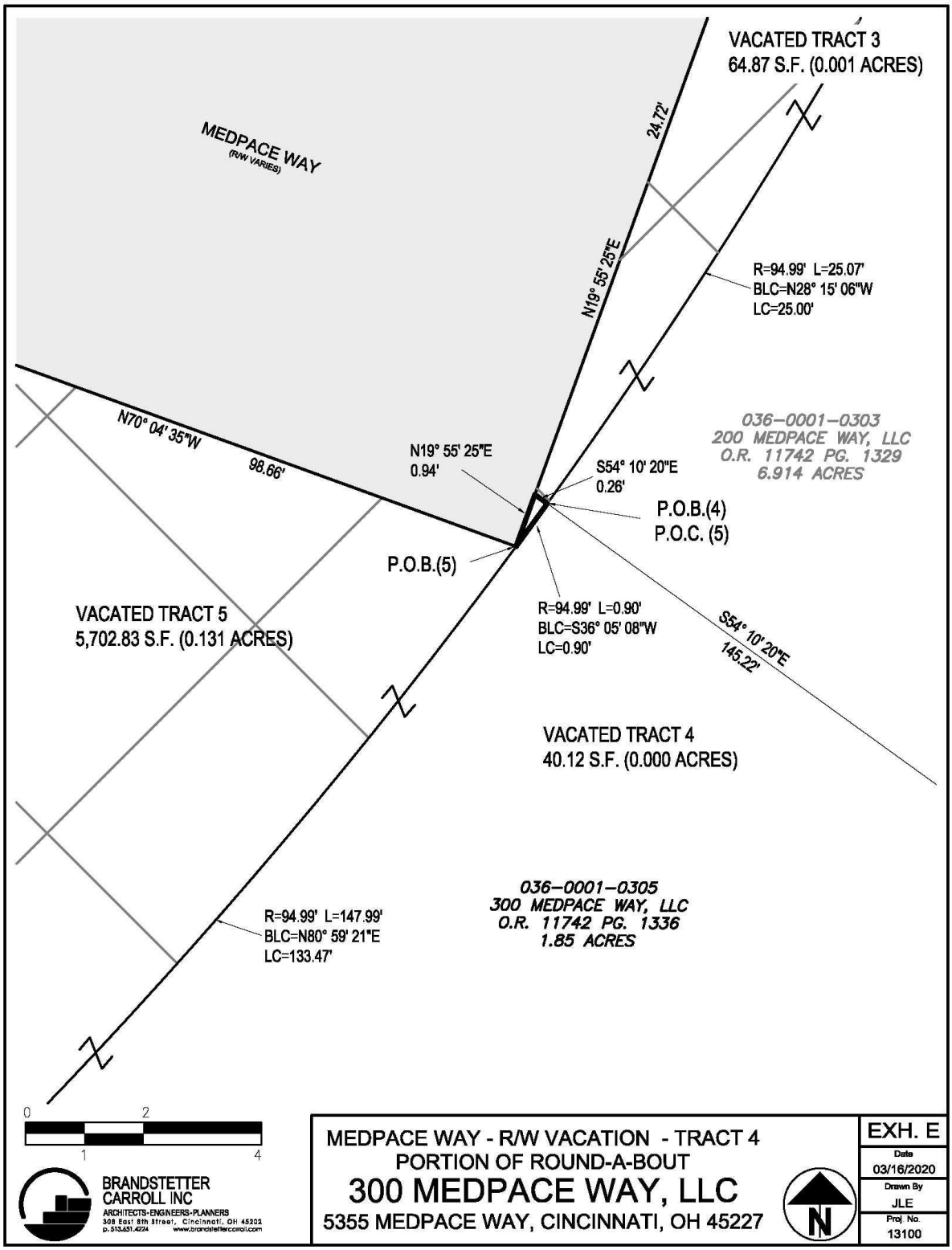
Survey


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
MEDPACE WAY
(R/W VARIES)
VACATED TRACT 1
329.02 S.F. (0.008 ACRES)
VACATED TRACT 2
74.63 S.F. (0.002 ACRES)
P.O.B.(1)
P.O.B.(2)
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.66'
N35° 37' 14"E 67.07'
N35° 37' 14"E 164.18'
309.50'
N85° 25' 05"W
41.68'
N4° 11' 33"E
161.37'
268.52'
N69° 17' 46"W
S54° 10' 20"E
145.22'
S19° 55' 25"W 80.80'
S19° 55' 25"W 91.04'
S4° 28' 30"W
S4° 25' 22"W
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
47.90'
60'
0
25
50
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com
MEDPACE WAY - R/W VACATION - TRACTS 1&2
PORTION OF ROUND-A-BOUT
100 MEDPACE WAY, LLC
5375 MEDPACE WAY, CINCINNATI, OH 45227
EXH. C
Date
03/16/2020
Drawn By
JLE
Proj. No.
13100

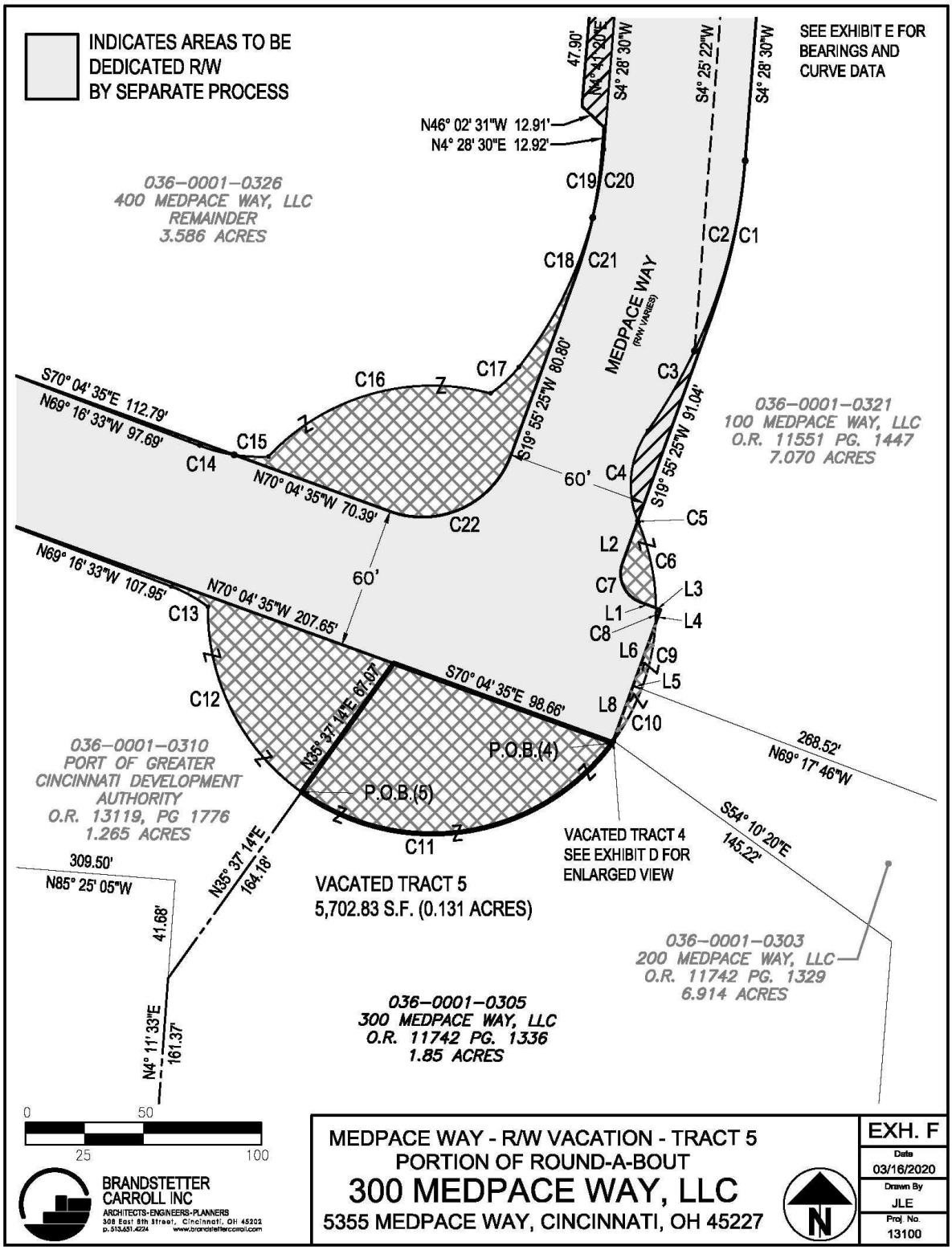
{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
036-0001-0326-00
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
MEDPACE WAY
(R/W VARIES)
VACATED TRACT 3
64.87 S.F. (0.001 ACRES)
P.O.B.(3)
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
47.90'
N4° 11' 20"E
S4° 28' 30"W
S4° 25' 22"W
S4° 28' 30"W
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
S19° 55' 25"W 80.80'
S19° 55' 25"W 91.04'
60'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.66'
N35° 37' 14"E 67.07'
N35° 37' 14"E 164.18'
268.52'
N69° 17' 46"W
S54° 10' 20"E 145.22'
309.50'
N85° 25' 05"W
41.68'
N4° 11' 33"E 161.37'
C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16 C17 C18 C19 C20 C21 C22
L1 L2 L3 L4 L5 L6 L7 L8
0 25 50 100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com
MEDPACE WAY - R/W VACATION - TRACT 3
PORTION OF ROUND-A-BOUT
200 MEDPACE WAY, LLC
5365 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. D
Date 03/16/2020
Drawn By JLE
Proj. No. 13100

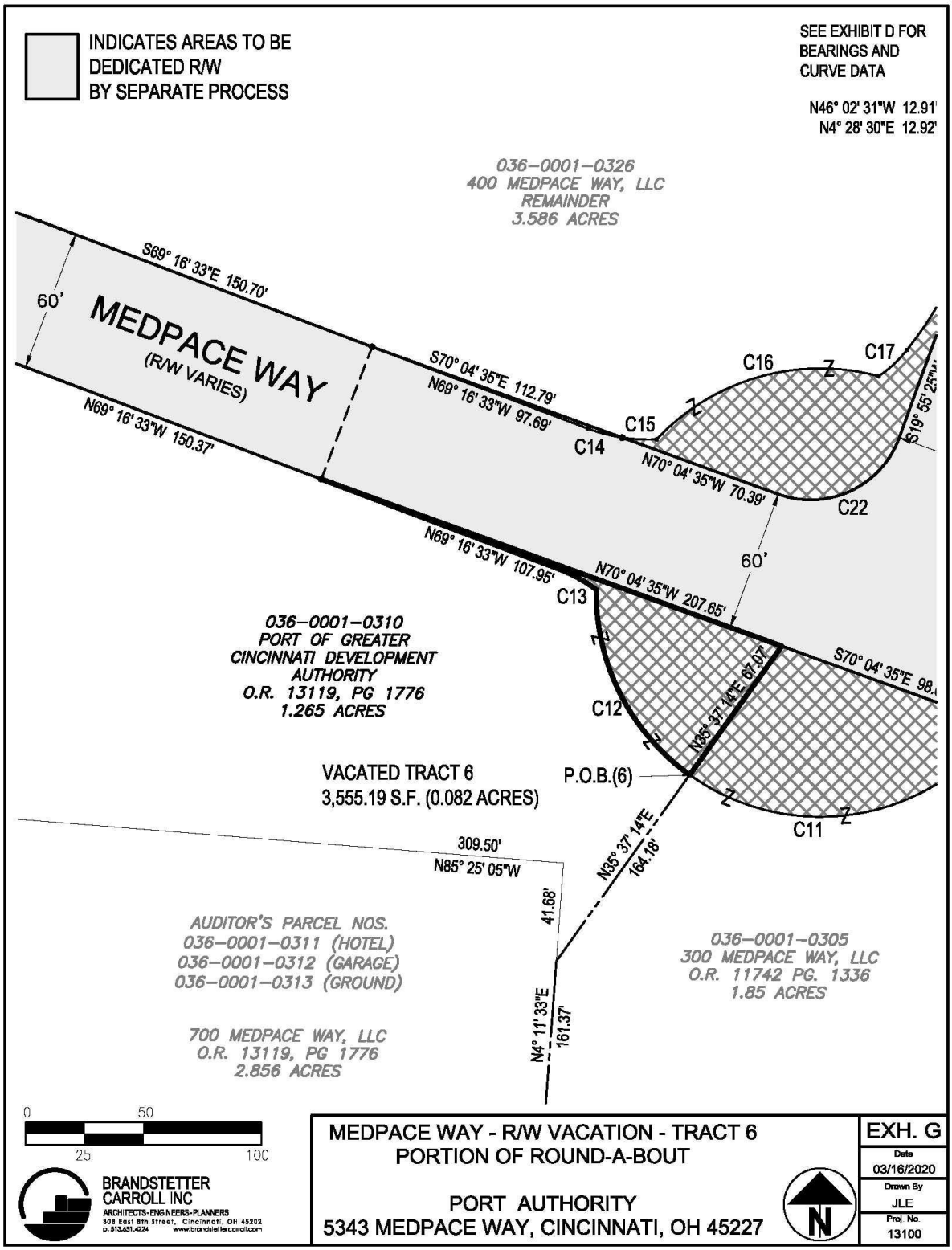
{00314935-2}


VACATED TRACT 3
64.87 S.F. (0.001 ACRES)
MEDPACE WAY
(R/W VARIES)
24.72'
N19° 55' 25"E
R=94.99' L=25.07'
BLC=N28° 15' 06"W
LC=25.00'
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
N70° 04' 35"W
98.66'
N19° 55' 25"E
0.94'
S54° 10' 20"E
0.26'
P.O.B.(4)
P.O.C. (5)
P.O.B.(5)
VACATED TRACT 5
5,702.83 S.F. (0.131 ACRES)
R=94.99' L=0.90'
BLC=S36° 05' 08"W
LC=0.90'
S54° 10' 20"E
145.22'
VACATED TRACT 4
40.12 S.F. (0.000 ACRES)
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
R=94.99' L=147.99'
BLC=N80° 59' 21"E
LC=133.47'
0
2
1
4
BRANDSTETTER
CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com
MEDPACE WAY - R/W VACATION - TRACT 4
PORTION OF ROUND-A-BOUT
300 MEDPACE WAY, LLC
5355 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. E
Date
03/16/2020
Drawn By
JLE
Proj. No.
13100

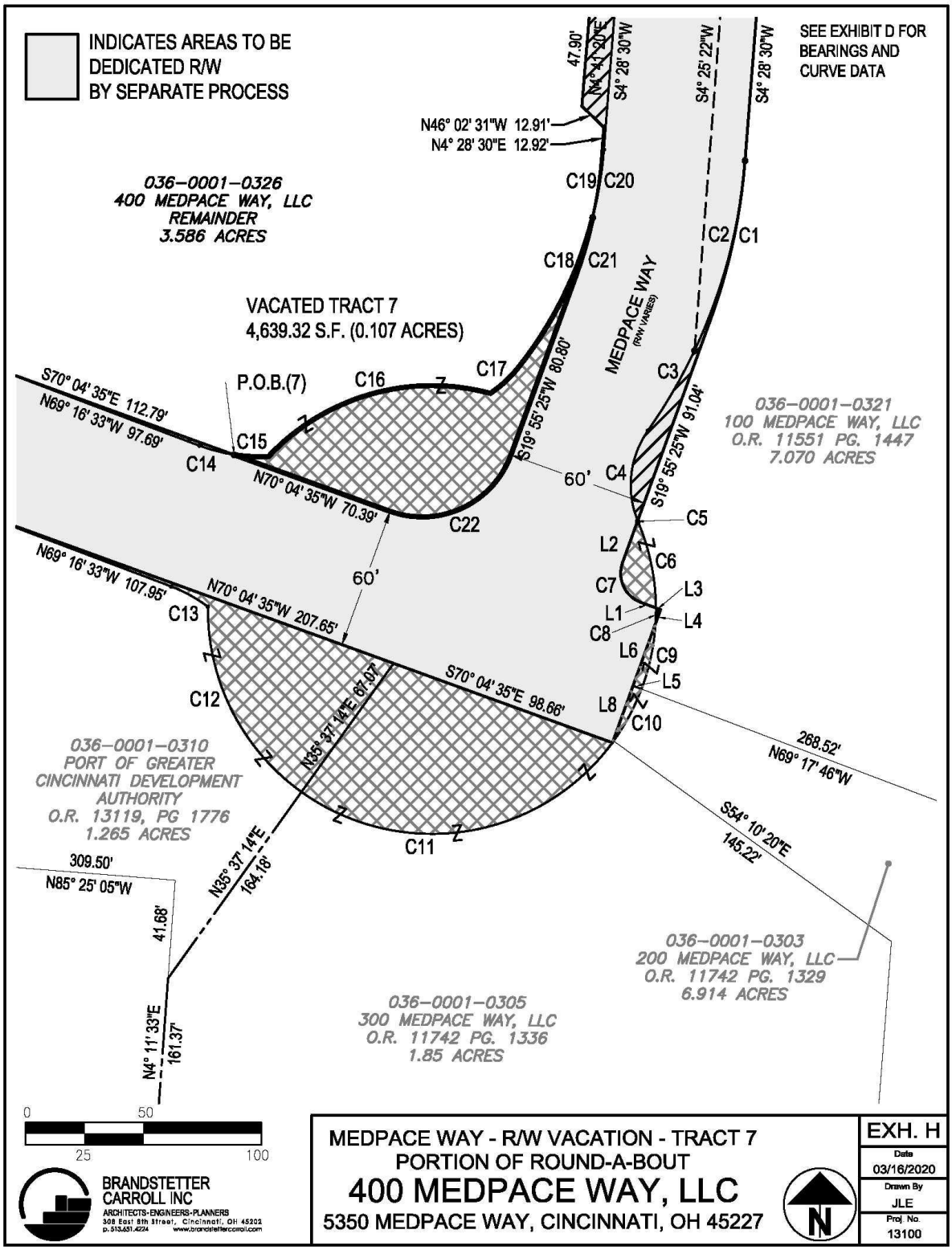
{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT E FOR BEARINGS AND CURVE DATA
47.90'
N4° 11' 20"E
S4° 28' 30"W
S4° 25' 22"W
S4° 28' 30"W
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
C19
C20
C2
C1
C18
C21
MEDPACE WAY
(R/W VARIES)
C3
C17
C16
S19° 55' 25"W 80.80'
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
C15
C14
N70° 04' 35"W 70.39'
C22
60'
C4
S19° 55' 25"W 91.04'
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
C5
L2
C6
C7
L3
L1
L4
C8
L6
C9
L5
L8
C10
60'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
C13
C12
N35° 37' 14"E 67.07'
S70° 04' 35"E 98.66'
P.O.B.(4)
P.O.B.(5)
C11
268.52'
N69° 17' 46"W
S54° 10' 20"E
145.22'
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
VACATED TRACT 4
SEE EXHIBIT D FOR ENLARGED VIEW
309.50'
N85° 25' 05"W
N35° 37' 14"E
164.18'
41.68'
VACATED TRACT 5
5,702.83 S.F. (0.131 ACRES)
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
N4° 11' 33"E
161.37'
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
0
50
25
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com
MEDPACE WAY - R/W VACATION - TRACT 5
PORTION OF ROUND-A-BOUT
300 MEDPACE WAY, LLC
5355 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. F
Date
03/16/2020
Drawn By
JLE
Proj. No.
13100

{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
S69° 16' 33"E 150.70'
60'
MEDPACE WAY
(R/W VARIES)
N69° 16' 33"W 150.37'
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
C14
C15
C16
C17
C22
N70° 04' 35"W 70.39'
60'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
C13
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
S70° 04' 35"E 98.
N35° 37' 14"E 67.97'
C12
VACATED TRACT 6
3,555.19 S.F. (0.082 ACRES)
P.O.B.(6)
C11
309.50'
N85° 25' 05"W
N35° 37' 14"E
164.18'
41.68'
AUDITOR'S PARCEL NOS.
036-0001-0311 (HOTEL)
036-0001-0312 (GARAGE)
036-0001-0313 (GROUND)
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
N4° 11' 33"E
161.37'
700 MEDPACE WAY, LLC
O.R. 13119, PG 1776
2.856 ACRES
0
50
25
100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com
MEDPACE WAY - R/W VACATION - TRACT 6
PORTION OF ROUND-A-BOUT
PORT AUTHORITY
5343 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. G
Date
03/16/2020
Drawn By
JLE
Proj. No.
13100

{00314935-2}


INDICATES AREAS TO BE DEDICATED R/W BY SEPARATE PROCESS
SEE EXHIBIT D FOR BEARINGS AND CURVE DATA
036-0001-0326
400 MEDPACE WAY, LLC
REMAINDER
3.586 ACRES
VACATED TRACT 7
4,639.32 S.F. (0.107 ACRES)
MEDPACE WAY
(R/W VARIES)
P.O.B.(7)
S70° 04' 35"E 112.79'
N69° 16' 33"W 97.69'
N70° 04' 35"W 70.39'
S19° 55' 25"W 80.80'
S19° 55' 25"W 91.04'
N46° 02' 31"W 12.91'
N4° 28' 30"E 12.92'
47.90'
N4° 11' 20"E
S4° 28' 30"W
S4° 25' 22"W
S4° 28' 30"W
60'
60'
N69° 16' 33"W 107.95'
N70° 04' 35"W 207.65'
S70° 04' 35"E 98.66'
N35° 37' 14"E 67.07'
N35° 37' 14"E 164.18'
268.52'
N69° 17' 46"W
S54° 10' 20"E 145.22'
309.50'
N85° 25' 05"W
41.68'
N4° 11' 33"E 161.37'
036-0001-0321
100 MEDPACE WAY, LLC
O.R. 11551 PG. 1447
7.070 ACRES
036-0001-0310
PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY
O.R. 13119, PG 1776
1.265 ACRES
036-0001-0303
200 MEDPACE WAY, LLC
O.R. 11742 PG. 1329
6.914 ACRES
036-0001-0305
300 MEDPACE WAY, LLC
O.R. 11742 PG. 1336
1.85 ACRES
C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16 C17 C18 C19 C20 C21 C22
L1 L2 L3 L4 L5 L6 L8
0 50 25 100
BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com
MEDPACE WAY - R/W VACATION - TRACT 7
PORTION OF ROUND-A-BOUT
400 MEDPACE WAY, LLC
5350 MEDPACE WAY, CINCINNATI, OH 45227
N
EXH. H
Date 03/16/2020
Drawn By JLE
Proj. No. 13100

{00314935-2}

CURVE #	RADIUS	LENGTH	BEARING	DISTANCE
C1	255.00'	68.76'	S 12°11'57" W	68.55'
C2	230.00'	83.75'	N 14°54'25" E	83.29'
C3	230.00'	39.32'	N 30°14'11" E	39.27'
C4	40.00'	40.07'	S 6°26'08" W	38.42'
C5	40.00'	0.54'	S 22°38'58" E	0.54'
C6	94.99'	37.38'	S 11°45'38" E	37.14'
C7	13.00'	20.42'	N 25°04'35" W	18.38'
C8	94.99'	6.59'	N 1°30'04" E	6.59'
C9	94.99'	28.51'	S 12°05'23" W	28.41'
C10	94.99'	25.07'	S 28°15'06" W	25.00'
C11	94.99'	147.99'	S 80°59'21" W	133.47'
C12	94.99'	91.38'	N 26°49'06" W	87.90'
C13	62.60'	17.79'	N 61°11'45" W	17.73'
C14	73.00'	15.19'	N 75°14'20" W	15.17'
C15	73.00'	14.54'	S 86°54'29" E	14.52'
C16	94.99'	102.93'	N 76°06'15" E	97.97'
C17	53.00'	16.36'	N 47°10'17" E	16.29'
C18	170.00'	71.27'	N 26°19'14" E	70.75'
C19	190.00'	25.63'	N 8°20'21" E	25.61'
C20	170.00'	29.18'	S 9°23'34" W	29.15'
C21	190.00'	25.60'	S 16°03'48" W	25.58'
C22	40.00'	62.83'	S 64°55'25" W	56.57'

LINE #	BEARING	DISTANCE
L1	N 70°04'35" W	6.87'
L2	N 19°55'25" E	19.00'
L3	S 70°04'35" E	2.08'
L4	S 19°55'25" W	6.26'
L5	N 69°17'46" W	3.87'
L6	N 19°55'25" E	28.09'
L7	N 54°10'20" W	0.26'
L8	N 19°55'25" E	24.72'

AREAS TO BE VACATED

	S.F.	ACRES
TRACT 1	329.02	0.008
TRACT 2	74.63	0.002
TRACT 3	64.87	0.001
TRACT 4	0.12	0.000
TRACT 5	5,702.83	0.131
TRACT 6	3,555.19	0.082
TRACT 7	4,639.32	0.107
	14,365.98	**0.330**

AREAS TO BE DEDICATED (BY SEPARATE PROCESS)

TRACT 8	526.98	0.012
TRACT 9	6.26	0.0001
TRACT 10	80.96	0.002
TRACT 11	4,020.39	0.092
TRACT 12	521.85	0.012
	5,156.44	**0.118**

BRANDSTETTER CARROLL INC
ARCHITECTS-ENGINEERS-PLANNERS
308 East 8th Street, Cincinnati, OH 45202
p. 513.651.4224 www.brandstettercarroll.com

MEDPACE WAY
RIGHT-OF-WAY VACATION AND DEDICATION AREAS

EXH. I
Date 03/16/2020
Drawn By JLE
Proj. No. 13100

{00314935-2}

Exhibit B

to Quitclaim Deed
Legal Descriptions

VACATED PORTIONS OF MEDPACE WAY ROUND-A-BOUT

TRACT 1 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout;

Thence (#C5) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=40.00 feet, Length=0.54 feet, with a Chord Bearing of S 22°38'58" E for a Chord distance of 0.54 feet;

Thence (#C6) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=37.38 feet, with a Chord Bearing of S 11°45'38" E for a Chord distance of 37.14 feet;

Thence (#L1) continuing with the proposed right-of-way, N 70°04'35" W for a distance of 6.87 feet;

Thence (#C7) continuing with the proposed right-of-way, along a circular curve to the right having the following data: Radius=13.00 feet, Length=20.42 feet, with a Chord Bearing of N 25°04'35" W for a Chord distance of 18.38 feet;

Thence (#L2) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 19.00 feet to the said Point of Beginning.

The above described parcel of land contains 329.02 s.f. (0.008 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 2 – EXHIBIT C

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 7.070 acre parcel known as Hamilton County Auditors parcel number 036-0001-0321 (O.R. 11551, Pg 1447) under the ownership of 100 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the southerly property line;

Thence (#L5) continuing with an extension of the southerly property line, N 69°17'46" W for a distance of 3.87 feet;

Thence (#L6) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 28.09 feet;

Thence (#C9) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=28.51 feet, with a Chord Bearing of S 12°05'23" W for a Chord distance of 28.41 feet to the said Point of Beginning.

The above described parcel of land contains 74.63 s.f. (0.002 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 3 – EXHIBIT D

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 6.914 acre parcel known as Hamilton County Auditors parcel number 036-0001-0303 (O.R. 11742, Pg 1329) under the ownership of 200 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;

Thence (#C10) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=25.07 feet, with a Chord Bearing of S 28°15'06" W for a Chord distance of 25.00 feet;

Thence (#L7) continuing with an extension of the southerly property line, N 54°10'20" W for a distance of 0.26 feet;

Thence (#L8) continuing with the proposed right-of-way, N 19°55'25" E for a distance of 24.72 feet;

Thence (#L5) continuing with an extension of the northerly property line; S 69°17'46" E for a distance of 3.87 feet to the said Point of Beginning.

The above described parcel of land contains 64.87 s.f. (0.001 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 4 – EXHIBIT E

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning	at a point in the existing easterly right-of-way line of Medpace Way, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the northerly property line;
Thence	continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=0.90 feet, with a Chord Bearing of S 36°05'10" W for a Chord distance of 0.90 feet;
Thence	continuing with the proposed right-of-way, N 19°55'25" E for a distance of 0.94 feet;
Thence (#L7)	continuing with an extension of the southerly property line, S 54°10'20" E for a distance of 0.26 feet to the said Point of Beginning.

The above described parcel of land contains 0.12 s.f. (0.000 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 5 – EXHIBIT F

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.85 acre parcel known as Hamilton County Auditors parcel number 036-0001-0305 (O.R. 11742, Pg 1336) under the ownership of 300 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the westerly property line;

Thence continuing with an extension of the westerly property line, N 35°37'14" E for a distance of 67.07 feet;

Thence continuing with the proposed right-of-way, S 70°04'35" E for a distance of 98.66 feet;

Thence (#C11) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=147.99 feet, with a Chord Bearing of N 80°59'21" E for a Chord distance of 133.47 feet to the said Point of Beginning.

The above described parcel of land contains 5,702.83 s.f. (0.131 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 6 – EXHIBIT G

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 1.265 acre parcel known as Hamilton County Auditors parcel number 036-0001-0310 (O.R. 13119, Pg 1776) under the ownership of The Port of Greater Cincinnati Development Authority, of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the southerly right-of-way line of Medpace, being a point 94.99' from the center of the existing round-a-bout, being the intersection with the easterly property line;

Thence (#12) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=91.48' feet, with a Chord Bearing of N 26°47'25" W for a Chord distance of 87.99 feet;

Thence (#C13) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=62.60 feet, Length=17.79' feet, with a Chord Bearing of N 61°11'45" W for a Chord distance of 17.73 feet;

Thence continuing with the existing right-of-way, N 69°16'33" W for a distance of 107.95 feet;

Thence continuing with the proposed right-of-way, S 70°04'35" E for a distance of 207.65 feet;

Thence continuing with an extension of the westerly property line, S 35°37'14" W for a distance of 67.07 feet to the said Point of Beginning.

The above described parcel of land contains 3,555.19 s.f. (0.082 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

TRACT 7 – EXHIBIT H

Situated in Section 16, Town 4, Fractional Range 2, City of Cincinnati, Hamilton County, Ohio, and being adjacent to a 3.586 acre parcel known as Hamilton County Auditors parcel number 036-0001-0326 (Remainder) under the ownership of 400 Medpace Way, LLC of the Hamilton County, Ohio, Recorder's Office, being more particularly described as follows:

Beginning at a point in the northerly right-of-way line of Medpace Way (See Exhibit);

Thence (#C15) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=73.00 feet, Length=14.54' feet, with a Chord Bearing of S 86°54'29" E for a Chord distance of 14.52 feet;

Thence (#C16) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=94.99 feet, Length=102.93' feet, with a Chord Bearing of N 76°06'15" E for a Chord distance of 97.97 feet;

Thence (#C17) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=53.00 feet, Length=16.36' feet, with a Chord Bearing of N 47°10'17" E for a Chord distance of 16.29 feet;

Thence (#C18) continuing with the existing right-of-way along a circular curve to the left having the following data: Radius=170.00 feet, Length=71.27' feet, with a Chord Bearing of N 26°19'14" E for a Chord distance of 70.75 feet;

Thence (#C21) continuing with the existing right-of-way along a circular curve to the right having the following data: Radius=190.00 feet, Length=25.60' feet, with a Chord Bearing of S 16°03'48" W for a Chord distance of 25.58 feet;

Thence	continuing with the proposed right-of-way, S 19°55'25" W for a distance of 80.80 feet;
Thence (#C22)	continuing with the proposed right-of-way along a circular curve to the right having the following data: Radius=40.00 feet, Length=62.83' feet, with a Chord Bearing of S 64°55'25" W for a Chord distance of 56.57 feet;
Thence	continuing with the proposed right-of-way, N 70°04'35" W for a distance of 70.39 feet to the said Point of Beginning.

The above described parcel of land contains 4,639.32 s.f. (0.107 Acres), more or less. This tract of land is intended to be attached to the above described adjoining parcel of land ownership.

Bearings are based on a Plat of Survey by Kleingers and Associates and a Dedication Plat of Medpace Way (Plat Book 430, Pages 20-21) of the Hamilton County Recorder's Office. This description is the result of an actual land survey performed by Byrnside Surveying for Brandstetter Carroll Inc. in March of 2020.

Exhibit D

to Property Sale Agreement

Attorney's Certificate of Title

ATTORNEY'S CERTIFICATE OF TITLE
(purchase of public right of way)

100 Medpace Way, LLC, an Ohio limited liability company, has requested to acquire by land sale the public right-of-way known as a Portion of Medpace Way Round-a-Bout, as more particularly described and shown on Exhibit A attached hereto and incorporated herein by reference (the "Property").

NAME OF ABUTTING OWNER	AUDITOR'S ID NO.
100 Medpace Way, LLC	036-0001-0321
200 Medpace Way, LLC	036-0001-0303
300 Medpace Way, LLC	036-0001-0309
400 Medpace Way, LLC	036-0001-0326
Port of Greater Cincinnati Development Authority	036-0001-0310

I, the undersigned attorney at law, practicing in Hamilton County, Ohio, hereby certify that the above listed owners are all of the owners of the land abutting the Property, currently known as Red Bank Road, as more particularly shown on Exhibit A attached hereto and incorporated herein by reference.

Barrett P. Tullis
Attorney at Law
Ohio Attorney Registration No.
0082531
July 6, 2020

10061493.1

city of CINCINNATI
Interdepartment Correspondence Sheet

Date: September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: LEGISLATIVE RESOLUTION – INTENT TO APPROPRIATE FOR THE AUBURN AVENUE IMPROVEMENTS PROJECT

Attached is a legislative resolution captioned as follows:

> **DECLARING** the intent to appropriate to public use property required for the Auburn Avenue Improvement Project.

The Auburn Avenue Improvement Project, located in the community of Mt. Auburn, will improve safety along the traffic corridor by adding one-lane of roadway from Gilman Avenue to Dorchester Avenue and by reconstructing the existing five-points intersection (Auburn Ave, Dorchester Avenue, and Sycamore Street). The City has been awarded grant resources of up to $3,900,800, see Ordinance 184-2020, for purposes of constructing the improvements.

In order to construct the proposed improvements, it is necessary to acquire the properties listed in the attached legislative resolution's Exhibit A and it is necessary to secure the temporary construction easements listed in Exhibit B.

The Administration recommends passage of the attached legislative resolution.

Attachment I – Exhibit A: Legal Descriptions – Fee Simple Interests
Attachment II – Exhibit B: Legal Descriptions – Temporary Easements

cc: John S. Brazina, Director, Transportation and Engineering – john b

Legislative Resolution

CHM BWG

RESOLUTION NO._____ - 2020

DECLARING the intent to appropriate to public use property required for the Auburn Avenue Improvement Project.

BE IT RESOLVED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That it is hereby deemed necessary and hereby declared to be the intent of this Council to appropriate to public use for the purpose of the Auburn Avenue Improvement Project, which shall be a road open to the public without charge, fee simple interests in the real property described on Exhibit A attached hereto and temporary construction easements in the real property described on Exhibit B attached hereto, (collectively, the "Property"), with the owners of record of the Property being as follows:

Project Parcel	**Owner**	**Hamilton Co. Auditor Parcel No.**
1-T-1	The Christ Hospital f/k/a The Elizabeth Gamble Deaconess Home Association	**088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.), **088-0008-0136-00, 088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.), & **088-0008-0141-00** (088-0008-141; -142 cons.)
1-WD-1	The Christ Hospital f/k/a The Elizabeth Gamble Deaconess Home Association	**088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.), **088-0008-0136-00, 088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.), & **088-0008-0141-00** (088-0008-141; -142 cons.)

1-WD-2	The Christ Hospital f/k/a The Elizabeth Gamble Deaconess Home Association	**088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.), **088-0008-0136-00, 088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.), & **088-0008-0141-00** (088-0008-141; -142 cons.)
1-T-3	The Christ Hospital	**088-0008-0235-00** (088-0008-0235-00; -237 cons.)
1-T-4	The Christ Hospital	**088-0008-0018-00**
1-T-5	The Christ Hospital	**088-0007-0069-00; -70; -71; -72; -73**
1-WD-3	The Christ Hospital	**088-0008-0235-00** (088-0008-0235-00; -237 cons.)
1-WD-4	The Christ Hospital	**088-0008-0018-00**
1-WD-5	The Christ Hospital	**088-0007-0069-00; -70; -71; -72; -73**
2-WD	Shabbat Shalom, LLC	**088-0007-0035-00**
2-T	Shabbat Shalom, LLC	**088-0007-0035-00**
3-WD	Cilo Properties, LLC	**088-0008-0124-00** (088-0008-0124-00; -125 cons.)
3-T	Cilo Properties, LLC	**088-0008-0124-00** (088-0008-0124-00; -125 cons.)
4-T	Medulla Oblongata Property Holdings, LLC	**088-0008-0249-00**
5-WD	Board of County Commissioners of Hamilton County, Ohio	**088-0007-0020-90** (088-0007-0020-00; -21; -22; -109; -125; -126 cons.)
5-T	Board of County Commissioners of Hamilton County, Ohio	**088-0007-0020-90** (088-0007-0020-00; -21; -22; -109; -125; -126 cons.)
6-WD	Arrow Investment Company, successor by merger to Hidy Transportation Company	**088-0007-0001-00**
7-WD	ORI Associates, LLC	**088-0007-0002-00**
7-T	ORI Associates, LLC	**088-0007-0002-00**

8-WD	James Gill	**088-0007-0003-00**
8-T	James Gill	**088-0007-0003-00**
9-T-1	NHC – Flat Iron, LLC	**094-0006-0224-00** (094-0006-0224-00 through -0227)
9-T-2	NHC – Flat Iron, LLC	**094-0006-0224-00** (094-0006-0224-00 through -0227)
10-T	Donald Blaire Frodge, Jr.	**088-0007-0004-00**
11-T	Merk Holdings OH 1, LLC	**088-0007-0097-00; -132**
12-T	2112 Ave Mt Auburn Holdings, LLC	**088-0007-0104-00** (088-0007-0104-00; -107 cons.)
13-T-1; 13-T-2	Five Points Acquisition, LLC	**094-0006-0220-00; 094-0006-0221-00; 094-0006-0222-00; & 094-0006-0223-00**

Section 2. That at any time subsequent to the effective date of this Resolution and prior to the passage of an ordinance to appropriate, the City Manager is hereby authorized, with the advice and assistance of the City Solicitor, to acquire by purchase any or all of the Property and in accordance with such acquisition to enter into special contracts for necessary services, expert or otherwise, as the City Manager deems necessary or appropriate.

Section 3. That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

Exhibit A

Legal Descriptions – Fee Simple Interests

Project Parcel: **1-WD-1**

Auditor's Parcel Nos.: **088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.); **088-0008-0136-00**; **088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.); & **088-0008-0141-00** (088-0008-141; -142 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 5624, Pg. 1032 and being more particularly described as follows:

Commencing at the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 07°57'05" West, 106.56 feet to the Place of Beginning; thence continuing with the west line of said Auburn Avenue the following two courses, South 07°57'05" West, 35.70 feet to a point; thence South 03°31'00" West, 28.79 feet to a point; thence on a curve to the left said curve having a radius of 15.00 feet a chord bearing North 27°56'47" West, 7.34 feet, 7.42 feet as measured along said curve to a point; thence North 03°33'58" East, 58.28 feet to a point; thence South 85°03'27" East, 6.54 feet to the Place of Beginning. Containing 281 square feet of land more or less (0.006 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-2**

Auditor's Parcel Nos.: **088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.); **088-0008-0136-00**; **088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.); & **088-0008-0141-00** (088-0008-141; -142 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 5624, Pg. 1032 and being more particularly described as follows:

Commencing the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue the following three courses, South 07°57'05" West, 142.26 feet to a point; thence South 03°31'00" West, 65.49 feet to a point; thence 00°46'48" East 4.67 feet to the Place of Beginning; thence continuing with the west line of said Auburn Avenue the following four courses; South 00°46'48" East, 80.64 feet to a point; thence South

00°57'27" West, 75.00 feet to a point; thence South 05°43'35" West, 204.14 feet to a point; thence on a curve to the right said curve having a radius of 20.00 feet a chord bearing South 49°05'48" West, 24.56 feet, 26.44 feet as measured along said curve to a point; thence North 88°38'31" West, 1.45 feet to a point; thence North 06°10'24" East, 1.84 feet to a point; thence South 84°00'58" East, 6.29 feet to a point; thence North 06°17'48" East, 99.79 feet to a point; thence North 05°33'28" East, 151.90 feet to a point; thence North 84°13'19" West, 6.20 feet to a point; thence North 05°58'57" East, 15.96 feet to a point; thence South 85°58'23" East, 5.99 feet to a point; thence North 04°01'37" East, 36.50 feet to a point; thence on a curve to the left said curve having a radius of 10.00 feet a chord bearing North 11°59'25" West, 5.52 feet, 5.59 feet as measured along said curve to a point; thence North 83°50'31" West, 4.19 feet to a point; thence North 03°54'19" East 57.75 feet to a point; thence on a curve to the left said curve having a radius of 15.00 feet a chord bearing North 38°25'47" East, 9.30 feet, 9.45 feet as measured along said curve to the Place of Beginning. Containing 3,767 square feet of land more or less (0.086 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-3**

Auditor's Parcel Nos.: **088-0008-0235-00** (088-0008-0235-00; -237 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 7124, Pg. 601 and being more particularly described as follows:

Commencing at the intersection of the north line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the west line of said Auburn Avenue North 06°01'18" East, 179.40 feet to the Place of Beginning; thence North 84°08'26" West, 17.66 feet to a point; thence North 06°10'24" East, 54.46 feet to a point; thence South 88°38'31" East, 1.45 feet to a point; thence on a curve to the left said curve having a radius of 20.00 feet a chord bearing North 49°05'48" East, 24.56 feet, 26.44 feet as measured along said curve to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 06°34'41" West, 72.47 feet to the Place of Beginning. Containing 1,052 square feet of land more or less (0.024 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-4**

Auditor's Parcel No.: **088-0008-0018-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11915, Pg. 1658 and being more particularly described as follows:

Beginning at the intersection of the north line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the north line of said Huntington Place; North 84°54'09" West, 20.00 feet to a point; thence on a curve to the left said curve having a radius of 10.00 feet a chord bearing North 45°23'44" East, 12.65 feet, 13.69 feet as measured along said curve to a point; thence North 06°10'15" East, 153.75 feet to a point; thence on a curve to the left said curve having a radius of 10.05 feet a chord bearing North 29°36'22" West, 10.49 feet, 11.04 feet as measured along said curve to a point; thence North 06°10'24" East, 7.62 feet to a point; thence South 84°08'26" East, 17.66 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue, South 06°01'18" West, 179.40 feet to the Place of Beginning. Containing 2,193 square feet of land more or less (0.050 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-5**

Auditor's Parcel Nos.: **088-0007-0069-00; -70; -71; -72; -73**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11223, Pg. 892 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Earnshaw Avenue 40' R/W; thence with the east line of said Auburn Avenue, North 03°58'13" East, 4.48 feet to a point; thence South 38°10'18" East, 6.41 feet to a point in the north line of said Earnshaw Avenue; thence with the north line of said Earnshaw Avenue, North 82°24'18" West, 4.31 feet to the Place of Beginning. Containing 10 square feet of land more or less (0.000 Acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **2-WD**

Auditor's Parcel No.: **088-0007-0035-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Shabbat Shalom, LLC in O.R. 14108, Pg. 1582 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the south line of Southern Avenue, 37' R/W; thence with the south line of said Southern Avenue, South 83°55'23" East, 1.89 feet to a point; thence South 45°38'31" West, 2.98 feet to a point in the east line of said Auburn Avenue; thence with the east line of said Auburn Avenue, North 06°10'24" East, 2.30 feet to the Place of Beginning. Containing 2 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **3-WD**

Auditor's Parcel Nos.: **088-0008-0124-00** (088-0008-0124-00; -125 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to CILO Properties, LLC in O.R. 11123, Pg. 1462 and being more particularly described as follows:

Beginning at the intersection of the south line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the west line of said Auburn Avenue; South 06°10'24" West, 74.06 feet to a point; thence South 05°58'06" West, 53.54 feet to a point; thence North 01°55'04" East, 55.17 feet to a point; thence North 84°35'44" West, 1.00 feet to a point; thence North 01°44'03" East, 63.25 feet to a point; thence on a curve to the left said curve having a radius of 9.00 feet a chord bearing North 41°38'23" West, 12.27 feet, 13.50 feet as measured along said curve to a point; thence North 84°33'07" West, 7.05 feet to a point; thence North 05°26'53" East, 0.89 feet to a point in the south line of said Huntington Place; thence with the south line of said Huntington Place, South 84°54'09" East, 25.95 feet to the Place of Beginning. Containing 696 square feet of land more or less (0.016 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **5-WD**

Auditor's Parcel Nos.: **088-0007-0020-90** (088-0007-0020-00; -21; -22; -109; -125; -126 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Hamilton County Board of Commissioners in D.B. 2451, Pages 54, 315, 343 and 491 and D.B. 2457, Page 56 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Bodmann Avenue, 50' R/W; thence with the east line of said Auburn Avenue, North 06°10'24" East, 237.94 feet to a point; thence South 82°52'21" East, 0.19 feet to a point; thence South 05°01'34" West, 0.30 feet to a point; thence South 03°03'00" West, 5.76 feet to a point; thence South 03°04'03" West, 29.59 feet to a point; thence South 01°54'03" West, 6.56 feet to a point; thence South 01°44'03" West, 72.67 feet to a point; thence on a curve to the right said curve having a radius of 726.96 feet a chord bearing South 06°23'25" West, 118.02 feet, 118.15 feet as measured along said curve to a point; thence South 11°15'33" West, 5.31 feet to a point in the north line of said Bodmann Avenue; thence with the north line of said Bodmann Avenue, North 84°06'54" West, 7.31 feet to the Place of Beginning. Containing 1,622 square feet of land more or less (0.037 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **6-WD**

Auditor's Parcel No.: **088-0007-0001-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to HIDY Transportation Co. in D.B. 3777, Pg. 331 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the east line of said Auburn Avenue, North 05°58'06" East, 97.85 feet to a point; thence South 84°06'54" East, 100.00 feet to a point; thence South 05°58'06" West, 97.99 feet to a point in the north line of said Dorchester Avenue said point being 0.46 feet north of an existing iron pin; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 100.00 feet to the Place of Beginning. Containing 9,792 square feet of land more or less (0.225 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **7-WD**

Auditor's Parcel No.: **088-0007-0002-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to ORI Associates, LLC in O.R. 12974, Pg. 602 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 100.00 feet to a point being 0.46 feet north of an existing iron pin and being the Place of Beginning; thence North 05°58''06" East, 26.85 feet to a point; thence on a curve to the left, said curve having a radius of 189.00 feet a chord bearing South 61°04'20" East, 44.76 feet, 44.87 feet as measured along said curve to a point; thence South 05°58'06" West, 9.38 feet to a point in the north line of said Dorchester Avenue said point being 0.46 feet north of an existing iron pin; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 41.22 feet to the Place of Beginning. Containing 707 square feet of land more or less (0.016 acres). Bearings based on NAD 83 (2007). Subject to all legal highways,

easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **8-WD**

Auditor's Parcel No.: **088-0007-0003-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to James Gill in D.B. 3935, Pg. 272 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 141.22 feet to a point being 0.46 feet north of an existing iron pin and being the Place of Beginning; thence North 05°58''06" East, 9.38 feet to a point; thence on a curve to the left, said curve having a radius of 189.00 feet a chord bearing South 74°43'56" East, 45.14 feet, 45.25 feet as measured along said curve to a point; thence South 81°23'03" East, 20.60 feet to a point; thence South 05°58'06" West, 1.13 feet to a point in the north line of said Dorchester Avenue; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 65.13 feet to the Place of Beginning. Containing 248 square feet of land more or less (0.006 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Exhibit B

Legal Descriptions – Temporary Easements

Project Parcel: **1-T-1**

Auditor's Parcel Nos.: **088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.), **088-0008-0136-00**, **088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.), & **088-0008-0141-00** (088-0008-141; -142 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 5624, Pg. 1032 and being more particularly described as follows:

Commencing the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 07°57'05" West, 106.56 feet to a point; thence North 85°03'27" West, 6.54 feet to the Place of Beginning; thence South 03°33'58" West, 58.28 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 27°56'47" East, 7.34 feet, 7.42 feet as measured along said curve to a point; thence South 03°31'00" West, 36.70 feet to a point; thence South 00°46'48" East, 4.67 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 38°25'47" West, 9.30 feet, 9.45 feet as measured along said curve to a point; thence South 03°54'19" West, 57.75 feet to a point; thence South 83°50'31" East, 4.19 feet to a point; thence on a curve to the right said curve having a radius of 10.00 feet a chord bearing South 11°59'25" East, 5.52 feet, 5.59 feet as measured along said curve to a point; thence South 04°01'37" West, 36.50 feet to a point; thence North 85°58'23" West, 5.99 feet to a point; thence North05°27'47" East, 27.41 feet to a point; thence North 84°31'45" West, 11.85 feet to a point; thence North 03°54'19" East, 72.13 feet to a point; thence on a curve to the left said curve having a radius of 12.00 feet a chord bearing North 54°05'46" East, 18.69 feet, 21.42 feet as measured along said curve to a point; thence North 02°57'33" East, 32.55 feet to a point; thence on a curve to the left said curve having a radius of 12.00 feet a chord bearing North 44°00'52" West, 17.54 feet, 19.68 feet as measured along said curve to a point; thence; thence North 07°30'46" East, 57.37 feet to a point; thence South 85°03'27" East, 7.49 feet to the Place of Beginning.

and also:
Commencing the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 07°57'05" West, 106.56 feet to a point; thence North 85°03'27" West, 6.54 feet to a point; thence South 03°33'58" West, 58.28 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 27°56'47" East, 7.34 feet, 7.42 feet as measured along said curve to a point; thence South 03°31'00" West, 36.70 feet to a point; thence South 00°46'48" East, 4.67 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 38°25'47" West, 9.30 feet, 9.45 feet as measured along said curve to a point; thence South 03°54'19" West, 57.75 feet to a point; thence South 83°50'31" East, 4.19 feet to a point; thence on a curve to the right said curve having a radius of 10.00 feet a chord bearing South 11°59'25" East, 5.52 feet, 5.59 feet as measured along said curve to a point; thence South 04°01'37" West, 36.50 feet to a point; thence North 85°58'23" West, 5.99 feet to a point; thence South 05°58'57" West, 15.96 feet to the Place of Beginning; thence South 84°13'19" East, 6.20 feet to a point; thence South 05°33'28" West, 151.90 feet to a point; thence South 06°17'48"

West, 99.79 feet to a point; thence North 84°00'58" West, 6.29 feet to a point; thence South 06°10'24" West, 1.84 feet to a point; thence North 88°38'31" West, 13.71 feet to a point; thence North 06°10'24" East, 18.73 feet to a point; thence North 83°41'36" West, 9.57 feet to a point; thence North 05°49'26" East, 52.17 feet to a point; thence South 83°41'53" East, 23.74 feet to a point; North 05°38'51" East, 130.47 feet to a point; thence North 05°49'43" East, 53.32 feet to the Place of Beginning. Containing a Total of 4,845 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-T-3**

Auditor's Parcel Nos.: **088-0008-0235-00** (088-0008-0235-00; -237 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 7124, Pg. 601 and being more particularly described as follows:

Commencing at the intersection of the north line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the west line of said Auburn Avenue North 06°01'18" East, 179.40 feet to a point; thence North 84°08'26" West, 17.66 feet to the Place of Beginning; thence North 84°08'26" West, 15.43 feet to a point; thence North 06°10'24" East, 10.19 feet to a point; thence South 83°49'36" East, 6.28 feet to a point; thence North 06°10'24" East, 36.86 feet to a point; thence North 83°41'36" West, 4.51 feet to a point; thence North 06°10'24" East, 6.40 feet to a point; thence South 88°38'31" East, 13.70 feet to a point; thence South 06°10'24" West, 54.46 feet to the Place of Beginning. Containing 588 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-T-4**

Auditor's Parcel No.: **088-0008-0018-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11915, Pg. 1658 and being more particularly described as follows:

Commencing at the intersection of the north line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the north line of said Huntington Place; North 84°54'09" West, 20.00 feet to the Place of Beginning; thence continuing with the north line of said Huntington Place North 84°54'09" West, 24.14 feet to a point; thence North 06°10'24"East, 15.88 feet to a point; thence North 43°06'54" East, 19.80 feet to a point; thence North 06°10'24" East, 5.62 feet to a point; thence South 84°58'53" East, 9.74 feet to a point; thence North 05°39'51" East, 120.79 feet to a point; thence North 84°03'12" West, 10.00 feet to a point; thence North 06°10'24" East, 21.78 feet to a point; thence South 84°08'26" East, 15.43 feet to a point; thence South 06°10'24" West, 7.62 feet to a point; thence on a curve to the right said curve having a radius of 10.05 feet a chord bearing South 29°36'22" East, 10.49 feet, 11.04 feet as measured along said curve to a point; thence South 06°10'15" West, 153.75 feet to a point; thence on a curve to the right said curve having a radius of 10.00 feet a chord bearing South 45°23'44" West, 12.65 feet, 13.69 feet to the Place of Beginning. Containing 2,752 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-T-5**

Auditor's Parcel Nos.: **088-0007-0069-00; -70; -71; -72; -73**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11223, Pg. 892 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Earnshaw Avenue 40' R/W; thence with the east line of said Auburn Avenue, North 03°58'13" East, 111.84 feet to a point; thence North 03°03'25" East, 20.56 feet to a point; thence North 02°59'08" East, 89.23 feet to a point; thence South 87°00'52" East, 4.50 feet to a point; thence South 02°59'08" West, 89.23 feet to a point; thence South 03°03'25" West, 20.60 feet; thence South 03°58'13" West, 107.65 to a point; thence South 82°24'18" East, 15.52 feet to a point; thence South 03°58'13" West, 4.51 feet to a point in the north line of said Earnshaw Avenue; thence North 82°24'18" West, 20.03 feet to the Place of Beginning. Containing 1,068 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **2-T**

Auditor's Parcel No.: **088-0007-0035-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Shabbat Shalom, LLC in O.R. 14108, Pg. 1582 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the south line of Southern Avenue, 37' R/W; thence with the south line of said Southern Avenue, South 83°55'23" East, 1.89 feet to the Place of Beginning; thence South 83°55'23" East, 4.85 feet to a point; thence South 05°37'21" West, 26.70 feet to a point; thence South 06°10'24" West, 75.10 feet to a point; thence North 83°55'23" West, 7.00 feet to a point in the east line of said Auburn Avenue; thence with the east line of said Auburn Avenue, North 06°10'24" East, 99.50 feet to a point; thence North 45°38'31" East, 2.98 feet to the Place of Beginning. Containing 697 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **3-T**

Auditor's Parcel Nos.: **088-0008-0124-00** (088-0008-0124-00; -125 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to CILO Properties, LLC in O.R. 11123, Pg. 1462 and being more particularly described as follows:

Commencing at the intersection of the south line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the south line of said Huntington Place; North 84°54'09" West, 25.95 feet to a point; thence South 05°26'53" West, 0.89 feet to the Place of Beginning; thence South 84°33'07" East, 7.05 feet to a point; thence on a curve to the right said curve having a radius of 9.00 feet a chord bearing South 41°38'23" East, 12.27 feet, 13.50 feet as measured along said curve to a point; thence South 01°44'03" West, 63.25 feet to a point; thence South 84°35'44" East, 1.00 feet to a point; thence South 01°55'04" West, 55.17 feet to a point; thence North 84°22'59" West, 14.94 feet to a point; thence North 04°55'08" East, 122.03 feet to a point; thence North 84°54'41" West, 8.47 feet to a point; thence North 05°26'53" East, 4.53 feet to the Place of Beginning. Containing 1,116 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **4-T**

Auditor's Parcel No.: **088-0008-0249-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Medulla Oblongata Property Holdings, LLC in O.R. 12315, Pg. 1034 and being more particularly described as follows:

Commencing at the intersection of the south line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the west line of said Auburn Avenue the following two courses; South 06°10'24" West, 74.06 feet to a point; thence South 05°58'06" West, 53.54 feet to the Place of Beginning; thence South 05°58'06" West, 19.97 feet to a point; thence South 87°12'52" West, 14.77 feet to a point; thence North 05°06'23" East, 22.13 feet to a point; thence South 84°22'59" East, 14.93 feet to the Place of Beginning. Containing 311 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **5-T**

Auditor's Parcel Nos.: **088-0007-0020-90** (088-0007-0020-00; -21; -22; -109; -125; -126 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Hamilton County Board of Commissioners in D.B. 2451, Pages 54, 315, 343 and 491 and D.B. 2457, Page 56 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Bodmann Avenue, 50' R/W; thence with the north line of said Bodmann Avenue, South 84°06'54" East, 7.31 feet to the Place of Beginning; thence North 11°15'33" East, 5.31 feet to a point; thence on a curve to the left said curve having a radius of 726.96 feet a chord bearing North 06°23'25" East, 118.02 feet, 118.15 feet as measured along said curve to a point; thence North 01°44'03" East, 72.67 feet to a point; thence North 01°54'03" East, 6.56 feet to a point; thence North 03°04'03" East, 29.59 feet to a point; thence North 03°03'00" East, 5.76 feet to a point; thence North 05°01'34" East, 0.30 feet to a point; thence South 82°52'21" East, 14.79 feet to a point; thence South 14°03'30" East, 23.83 feet to a point; thence South 04°26'18" East, 31.28 feet to a point; thence South 01°57'47" West, 109.32 feet to a point; thence South 13°13'00" West, 76.00 feet to a point in the north line of said Bodmann Avenue, thence with the north line of said Bodmann Avenue, North 84°06'54" West, 20.38 feet to the Place of Beginning. Containing 5,649 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **7-T**

Auditor's Parcel No.: **088-0007-0002-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to ORI Associates, LLC in O.R. 12974, Pg. 602 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 100.00 feet to a point being 0.46 feet north of an existing iron pin; thence; North 05°58''06" East, 26.85 feet to the Place of Beginning; thence North 05°58'06" East, 23.50 feet to a point; thence on a curve to the left, said curve having a radius of 169.00 feet a chord bearing South 58°06'20" East, 45.83 feet, 45.97 feet as measured along said curve to a point; thence South 05°58'06" West, 20.93 feet to a point; thence on a curve to the right said curve having a radius of 189.00 feet a chord bearing North 61°04'20" West, 44.76 feet to the Place of Beginning. Containing 908 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **8-T**

Auditor's Parcel No.: **088-0007-0003-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to James Gill in D.B. 3935, Pg. 272 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 141.22 feet to a point being 0.46 feet north of an existing iron pin; thence; North 05°58''06" East, 9.38 feet to the Place of Beginning; thence North 05°58'06" East, 20.93 feet to a point; thence on a curve to the left said curve having a radius of 169.00 a chord bearing South 70°23'02" East, 26.43 feet, 26.46 feet as measured along said curve to a point; thence South 64°34'52" East, 41.83 feet to a point; thence South 05°58'06" West, 9.01 feet to a point; thence North 81°23'03" West, 20.60 feet to a point; thence on a curve to the right, said curve having a radius of 189.00 feet a chord bearing North 74°43'56" West, 45.14 feet, 45.25 feet as measured along said curve to the Place of Beginning. Containing 1,116 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **9-T-1**

Auditor's Parcel Nos.: **094-0006-0224-00** (094-0006-0224-00 through -0227)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio, and being all of Lot 29 and part of Lots 26 and 28 of the F.G. and Frank Huntington Subdivision as recorded in Plat Book 13, Page 135 H.C.R.O. and being more particularly described as follows:

Beginning at the intersection of the southwest corner of said Lot 29 and the north line of Sycamore Street, 70' R/W; thence North 05°56'07" East, 42.10 feet to a point in the south line of Dorchester Avenue, 40' R/W; thence with the south line of said Dorchester Avenue, South 84°03'53" East, 37.18 feet to a point; thence South 05°39'15" West, 32.35 feet to a point in the north line of said Sycamore Street; thence with the north line of said Sycamore Street, South 81°18'30" West, 38.59 feet to the Place of Beginning. Containing 1,387 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record.

Project Parcel: **9-T-2**

Auditor's Parcel Nos.: **094-0006-0224-00** (094-0006-0224-00 through -0227)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio, and being part of Lot 26 of the F.G. and Frank Huntington Subdivision as recorded in Plat Book 13, Page 135 H.C.R.O. and being more particularly described as follows:

Beginning at the intersection of the south line of Dorchester Avenue, 40' R/W and the North line of Sycamore Street, 70' R/W; thence with the north line of said Sycamore Street, South 64°45'09" West, 19.35 feet to a point; thence North 04°58'18" East, 10.02 feet to a point in the south line of said Dorchester Avenue; thence with the south line of said Dorchester Avenue, South 84°03'53" East, 16.72 feet to the Place of Beginning. Containing 84 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record.

Project Parcel: **10-T**

Auditor's Parcel No.: **088-0007-0004-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Donald Blaire Frodge, Jr.in O.R. 7675, Pg. 1727 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 206.35 feet to the Place of Beginning; thence North 05°58'06" East, 10.14 to a point; thence South 73°11'38" East, 35.08 feet to a point; thence South 81°23'03" East, 25.03 feet to a point; thence South 06°00'32" West, 2.38 feet to a point in the north line of said Dorchester Avenue; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 59.45 feet to the Place of Beginning. Containing 310 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **11-T**

Auditor's Parcel Nos.: **088-0007-0097-00; -132**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Merk Holdings OH 1, LLC in O.R. 14121, Pg. 3045 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Southern Avenue 37' R/W; thence with the east line of said Auburn Avenue, North 05°37'21" East, 44.52 feet to the Place of Beginning; thence North 05°37'21" East, 12.25 to a point; thence South 83°26'20" East, 4.77 feet to a point; thence South 05°32'24" West, 12.25 feet to a point; thence North 83°26'20" West, 4.79 feet to the Place of Beginning. Containing 59 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **12-T**

Auditor's Parcel Nos.: **088-0007-0104-00** (088-0007-0104-00; -107 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to 2112 Ave Mt Auburn Holdings, LLC in O.R. 14121, Pg. 2574 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the south line of Earnshaw Avenue 40' R/W; thence with the east line of said Auburn Avenue, South 05°37'21" West, 74.69 feet to the Place of Beginning; thence South 83°26'20" East, 4.70 feet to a point; thence South 05°32'24" West, 46.31 feet to a point; thence North 83°26'20" West, 4.77 feet to a point in the east line of said Auburn Avenue; thence with the east line of said Auburn Avenue, North 05°37'21" East, 46.31 feet to the Place of Beginning. Containing 219 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcels: **13-T-1 & 13-T-2**

Auditor's Parcel Nos.: **094-0006-0220-00; 094-0006-0221-00; 094-0006-0222-00; & 094-0006-0223-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio, and being all of Lot 30 and part of Lot 31 of the F.G. and Frank Huntington Subdivision as recorded in Plat Book 13, Page 135 H.C.R.O. and being more particularly described as follows:

Beginning at the intersection of the southeast corner of said Lot 30 and the north line of Sycamore Street, 70' R/W; thence with the north line of said Sycamore Street, South 81°18'30" West, 48.09 feet to a point; thence North 05°56'07" East, 54.24 feet to a point in the south line of Dorchester Avenue, 40' R/W; thence with the south line of said Dorchester Avenue, South 84°03'53" East, 46.53 feet to a point; thence South 05°56'07" West, 42.10 feet to the Place of Beginning. Containing 2,241 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record.

Exhibit A

Legal Descriptions – Fee Simple Interests

Project Parcel: **1-WD-1**

Auditor's Parcel Nos.: **088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.); **088-0008-0136-00**; **088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.); & **088-0008-0141-00** (088-0008-141; -142 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 5624, Pg. 1032 and being more particularly described as follows:

Commencing at the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 07°57'05" West, 106.56 feet to the Place of Beginning; thence continuing with the west line of said Auburn Avenue the following two courses, South 07°57'05" West, 35.70 feet to a point; thence South 03°31'00" West, 28.79 feet to a point; thence on a curve to the left said curve having a radius of 15.00 feet a chord bearing North 27°56'47" West, 7.34 feet, 7.42 feet as measured along said curve to a point; thence North 03°33'58" East, 58.28 feet to a point; thence South 85°03'27" East, 6.54 feet to the Place of Beginning. Containing 281 square feet of land more or less (0.006 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-2**

Auditor's Parcel Nos.: **088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.); **088-0008-0136-00**; **088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.); & **088-0008-0141-00** (088-0008-141; -142 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 5624, Pg. 1032 and being more particularly described as follows:

Commencing the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue the following three courses, South 07°57'05" West, 142.26 feet to a point; thence South 03°31'00" West, 65.49 feet to a point; thence 00°46'48" East 4.67 feet to the Place of Beginning; thence continuing with the west line of said Auburn Avenue the following four courses; South 00°46'48" East, 80.64 feet to a point; thence South

00°57’27” West, 75.00 feet to a point; thence South 05°43’35” West, 204.14 feet to a point; thence on a curve to the right said curve having a radius of 20.00 feet a chord bearing South 49°05’48” West, 24.56 feet, 26.44 feet as measured along said curve to a point; thence North 88°38’31” West, 1.45 feet to a point; thence North 06°10’24” East, 1.84 feet to a point; thence South 84°00’58” East, 6.29 feet to a point; thence North 06°17’48” East, 99.79 feet to a point; thence North 05°33’28” East, 151.90 feet to a point; thence North 84°13’19” West, 6.20 feet to a point; thence North 05°58’57” East, 15.96 feet to a point; thence South 85°58’23” East, 5.99 feet to a point; thence North 04°01’37” East, 36.50 feet to a point; thence on a curve to the left said curve having a radius of 10.00 feet a chord bearing North 11°59’25” West, 5.52 feet, 5.59 feet as measured along said curve to a point; thence North 83°50’31” West, 4.19 feet to a point; thence North 03°54’19” East 57.75 feet to a point; thence on a curve to the left said curve having a radius of 15.00 feet a chord bearing North 38°25’47” East, 9.30 feet, 9.45 feet as measured along said curve to the Place of Beginning. Containing 3,767 square feet of land more or less (0.086 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-3**

Auditor’s Parcel Nos.: **088-0008-0235-00** (088-0008-0235-00; -237 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 7124, Pg. 601 and being more particularly described as follows:

Commencing at the intersection of the north line of Huntington Place, 50’ R/W and the west line of Auburn Avenue, 60’ R/W; thence with the west line of said Auburn Avenue North 06°01’18” East, 179.40 feet to the Place of Beginning; thence North 84°08’26” West, 17.66 feet to a point; thence North 06°10’24” East, 54.46 feet to a point; thence South 88°38’31” East, 1.45 feet to a point; thence on a curve to the left said curve having a radius of 20.00 feet a chord bearing North 49°05’48” East, 24.56 feet, 26.44 feet as measured along said curve to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 06°34’41” West, 72.47 feet to the Place of Beginning. Containing 1,052 square feet of land more or less (0.024 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-4**

Auditor’s Parcel No.: **088-0008-0018-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11915, Pg. 1658 and being more particularly described as follows:

Beginning at the intersection of the north line of Huntington Place, 50’ R/W and the west line of Auburn Avenue, 60’ R/W; thence with the north line of said Huntington Place; North 84°54’09” West, 20.00 feet to a point; thence on a curve to the left said curve having a radius of 10.00 feet a chord bearing North 45°23’44” East, 12.65 feet, 13.69 feet as measured along said curve to a point; thence North 06°10’15” East, 153.75 feet to a point; thence on a curve to the left said curve having a radius of 10.05 feet a chord bearing North 29°36’22” West, 10.49 feet, 11.04 feet as measured along said curve to a point; thence North 06°10’24” East, 7.62 feet to a point; thence South 84°08’26” East, 17.66 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue, South 06°01’18” West, 179.40 feet to the Place of Beginning. Containing 2,193 square feet of land more or less (0.050 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-WD-5**

Auditor's Parcel Nos.: **088-0007-0069-00; -70; -71; -72; -73**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11223, Pg. 892 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Earnshaw Avenue 40' R/W; thence with the east line of said Auburn Avenue, North 03°58'13" East, 4.48 feet to a point; thence South 38°10'18" East, 6.41 feet to a point in the north line of said Earnshaw Avenue; thence with the north line of said Earnshaw Avenue, North 82°24'18" West, 4.31 feet to the Place of Beginning. Containing 10 square feet of land more or less (0.000 Acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **2-WD**

Auditor's Parcel No.: **088-0007-0035-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Shabbat Shalom, LLC in O.R. 14108, Pg. 1582 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the south line of Southern Avenue, 37' R/W; thence with the south line of said Southern Avenue, South 83°55'23" East, 1.89 feet to a point; thence South 45°38'31" West, 2.98 feet to a point in the east line of said Auburn Avenue; thence with the east line of said Auburn Avenue, North 06°10'24" East, 2.30 feet to the Place of Beginning. Containing 2 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **3-WD**

Auditor's Parcel Nos.: **088-0008-0124-00** (088-0008-0124-00; -125 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to CILO Properties, LLC in O.R. 11123, Pg. 1462 and being more particularly described as follows:

Beginning at the intersection of the south line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the west line of said Auburn Avenue; South 06°10'24" West, 74.06 feet to a point; thence South 05°58'06" West, 53.54 feet to a point; thence North 01°55'04" East, 55.17 feet to a point; thence North 84°35'44" West, 1.00 feet to a point; thence North 01°44'03" East, 63.25 feet to a point; thence on a curve to the left said curve having a radius of 9.00 feet a chord bearing North 41°38'23" West, 12.27 feet, 13.50 feet as measured along said curve to a point; thence North 84°33'07" West, 7.05 feet to a point; thence North 05°26'53" East, 0.89 feet to a point in the south line of said Huntington Place; thence with the south line of said Huntington Place, South 84°54'09" East, 25.95 feet to the Place of Beginning. Containing 696 square feet of land more or less (0.016 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **5-WD**

Auditor's Parcel Nos.: **088-0007-0020-90** (088-0007-0020-00; -21; -22; -109; -125; -126 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Hamilton County Board of Commissioners in D.B. 2451, Pages 54, 315, 343 and 491 and D.B. 2457, Page 56 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Bodmann Avenue, 50' R/W; thence with the east line of said Auburn Avenue, North 06°10'24" East, 237.94 feet to a point; thence South 82°52'21" East, 0.19 feet to a point; thence South 05°01'34" West, 0.30 feet to a point; thence South 03°03'00" West, 5.76 feet to a point; thence South 03°04'03" West, 29.59 feet to a point; thence South 01°54'03" West, 6.56 feet to a point; thence South 01°44'03" West, 72.67 feet to a point; thence on a curve to the right said curve having a radius of 726.96 feet a chord bearing South 06°23'25" West, 118.02 feet, 118.15 feet as measured along said curve to a point; thence South 11°15'33" West, 5.31 feet to a point in the north line of said Bodmann Avenue; thence with the north line of said Bodmann Avenue, North 84°06'54" West, 7.31 feet to the Place of Beginning. Containing 1,622 square feet of land more or less (0.037 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **6-WD**

Auditor's Parcel No.: **088-0007-0001-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to HIDY Transportation Co. in D.B. 3777, Pg. 331 and being more particularly described as follows:

Beginning at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the east line of said Auburn Avenue, North 05°58'06" East, 97.85 feet to a point; thence South 84°06'54" East, 100.00 feet to a point; thence South 05°58'06" West, 97.99 feet to a point in the north line of said Dorchester Avenue said point being 0.46 feet north of an existing iron pin; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 100.00 feet to the Place of Beginning. Containing 9,792 square feet of land more or less (0.225 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **7-WD**

Auditor's Parcel No.: **088-0007-0002-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to ORI Associates, LLC in O.R. 12974, Pg. 602 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 100.00 feet to a point being 0.46 feet north of an existing iron pin and being the Place of Beginning; thence North 05°58''06" East, 26.85 feet to a point; thence on a curve to the left, said curve having a radius of 189.00 feet a chord bearing South 61°04'20" East, 44.76 feet, 44.87 feet as measured along said curve to a point; thence South 05°58'06" West, 9.38 feet to a point in the north line of said Dorchester Avenue said point being 0.46 feet north of an existing iron pin; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 41.22 feet to the Place of Beginning. Containing 707 square feet of land more or less (0.016 acres). Bearings based on NAD 83 (2007). Subject to all legal highways,

easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **8-WD**

Auditor's Parcel No.: **088-0007-0003-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to James Gill in D.B. 3935, Pg. 272 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 141.22 feet to a point being 0.46 feet north of an existing iron pin and being the Place of Beginning; thence North 05°58''06" East, 9.38 feet to a point; thence on a curve to the left, said curve having a radius of 189.00 feet a chord bearing South 74°43'56" East, 45.14 feet, 45.25 feet as measured along said curve to a point; thence South 81°23'03" East, 20.60 feet to a point; thence South 05°58'06" West, 1.13 feet to a point in the north line of said Dorchester Avenue; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 65.13 feet to the Place of Beginning. Containing 248 square feet of land more or less (0.006 acres). Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Exhibit B

Legal Descriptions – Temporary Easements

Project Parcel: **1-T-1**

Auditor's Parcel Nos.: **088-0008-0128-00** (088-0008-0128-00 through -135; -185; -186 cons.), **088-0008-0136-00**, **088-0008-0137-00** (088-0008-0137-00 through -140; -143 through -146; -155 through -183; -187 through -190; -192 through -200; -208; -217; -221; -226; -227 cons.; -217; -221; -226; -227 cons.), & **088-0008-0141-00** (088-0008-141; -142 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 5624, Pg. 1032 and being more particularly described as follows:

Commencing the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 07°57'05" West, 106.56 feet to a point; thence North 85°03'27" West, 6.54 feet to the Place of Beginning; thence South 03°33'58" West, 58.28 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 27°56'47" East, 7.34 feet, 7.42 feet as measured along said curve to a point; thence South 03°31'00" West, 36.70 feet to a point; thence South 00°46'48" East, 4.67 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 38°25'47" West, 9.30 feet, 9.45 feet as measured along said curve to a point; thence South 03°54'19" West, 57.75 feet to a point; thence South 83°50'31" East, 4.19 feet to a point; thence on a curve to the right said curve having a radius of 10.00 feet a chord bearing South 11°59'25" East, 5.52 feet, 5.59 feet as measured along said curve to a point; thence South 04°01'37" West, 36.50 feet to a point; thence North 85°58'23" West, 5.99 feet to a point; thence North05°27'47" East, 27.41 feet to a point; thence North 84°31'45" West, 11.85 feet to a point; thence North 03°54'19" East, 72.13 feet to a point; thence on a curve to the left said curve having a radius of 12.00 feet a chord bearing North 54°05'46" East, 18.69 feet, 21.42 feet as measured along said curve to a point; thence North 02°57'33" East, 32.55 feet to a point; thence on a curve to the left said curve having a radius of 12.00 feet a chord bearing North 44°00'52" West, 17.54 feet, 19.68 feet as measured along said curve to a point; thence; thence North 07°30'46" East, 57.37 feet to a point; thence South 85°03'27" East, 7.49 feet to the Place of Beginning.

and also:
Commencing the intersection of the west line of Auburn Avenue, 60' R/W and the south line of Glencoe Place, 40' R/W; thence with the west line of said Auburn Avenue, South 02°58'35" West, 402.74 feet to a point; thence North 84°17'55" West, 189.00 feet to a point; thence South 02°58'35" West, 60.00 feet to a point; thence South 84°17'55" East, 189.00 feet to a point in the west line of said Auburn Avenue; thence with the west line of said Auburn Avenue South 07°57'05" West, 106.56 feet to a point; thence North 85°03'27" West, 6.54 feet to a point; thence South 03°33'58" West, 58.28 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 27°56'47" East, 7.34 feet, 7.42 feet as measured along said curve to a point; thence South 03°31'00" West, 36.70 feet to a point; thence South 00°46'48" East, 4.67 feet to a point; thence on a curve to the right said curve having a radius of 15.00 feet a chord bearing South 38°25'47" West, 9.30 feet, 9.45 feet as measured along said curve to a point; thence South 03°54'19" West, 57.75 feet to a point; thence South 83°50'31" East, 4.19 feet to a point; thence on a curve to the right said curve having a radius of 10.00 feet a chord bearing South 11°59'25" East, 5.52 feet, 5.59 feet as measured along said curve to a point; thence South 04°01'37" West, 36.50 feet to a point; thence North 85°58'23" West, 5.99 feet to a point; thence South 05°58'57" West, 15.96 feet to the Place of Beginning; thence South 84°13'19" East, 6.20 feet to a point; thence South 05°33'28" West, 151.90 feet to a point; thence South 06°17'48"

West, 99.79 feet to a point; thence North 84°00’58” West, 6.29 feet to a point; thence South 06°10’24” West, 1.84 feet to a point; thence North 88°38’31” West, 13.71 feet to a point; thence North 06°10’24” East, 18.73 feet to a point; thence North 83°41’36” West, 9.57 feet to a point; thence North 05°49’26” East, 52.17 feet to a point; thence South 83°41’53” East, 23.74 feet to a point; North 05°38’51” East, 130.47 feet to a point; thence North 05°49’43” East, 53.32 feet to the Place of Beginning. Containing a Total of 4,845 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-T-3**

Auditor’s Parcel Nos.: **088-0008-0235-00** (088-0008-0235-00; -237 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 7124, Pg. 601 and being more particularly described as follows:

Commencing at the intersection of the north line of Huntington Place, 50’ R/W and the west line of Auburn Avenue, 60’ R/W; thence with the west line of said Auburn Avenue North 06°01’18” East, 179.40 feet to a point; thence North 84°08’26” West, 17.66 feet to the Place of Beginning; thence North 84°08’26” West, 15.43 feet to a point; thence North 06°10’24” East, 10.19 feet to a point; thence South 83°49’36” East, 6.28 feet to a point; thence North 06°10’24” East, 36.86 feet to a point; thence North 83°41’36” West, 4.51 feet to a point; thence North 06°10’24” East, 6.40 feet to a point; thence South 88°38’31” East, 13.70 feet to a point; thence South 06°10’24” West, 54.46 feet to the Place of Beginning. Containing 588 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-T-4**

Auditor’s Parcel No.: **088-0008-0018-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11915, Pg. 1658 and being more particularly described as follows:

Commencing at the intersection of the north line of Huntington Place, 50’ R/W and the west line of Auburn Avenue, 60’ R/W; thence with the north line of said Huntington Place; North 84°54’09” West, 20.00 feet to the Place of Beginning; thence continuing with the north line of said Huntington Place North 84°54’09” West, 24.14 feet to a point; thence North 06°10’24”East, 15.88 feet to a point; thence North 43°06’54” East, 19.80 feet to a point; thence North 06°10’24” East, 5.62 feet to a point; thence South 84°58’53” East, 9.74 feet to a point; thence North 05°39’51” East, 120.79 feet to a point; thence North 84°03’12” West, 10.00 feet to a point; thence North 06°10’24” East, 21.78 feet to a point; thence South 84°08’26” East, 15.43 feet to a point; thence South 06°10’24” West, 7.62 feet to a point; thence on a curve to the right said curve having a radius of 10.05 feet a chord bearing South 29°36’22” East, 10.49 feet, 11.04 feet as measured along said curve to a point; thence South 06°10’15” West, 153.75 feet to a point; thence on a curve to the right said curve having a radius of 10.00 feet a chord bearing South 45°23’44” West, 12.65 feet, 13.69 feet to the Place of Beginning. Containing 2,752 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **1-T-5**

Auditor's Parcel Nos.: **088-0007-0069-00; -70; -71; -72; -73**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to The Christ Hospital in O.R. 11223, Pg. 892 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Earnshaw Avenue 40' R/W; thence with the east line of said Auburn Avenue, North 03°58'13" East, 111.84 feet to a point; thence North 03°03'25" East, 20.56 feet to a point; thence North 02°59'08" East, 89.23 feet to a point; thence South 87°00'52" East, 4.50 feet to a point; thence South 02°59'08" West, 89.23 feet to a point; thence South 03°03'25" West, 20.60 feet; thence South 03°58'13" West, 107.65 to a point; thence South 82°24'18" East, 15.52 feet to a point; thence South 03°58'13" West, 4.51 feet to a point in the north line of said Earnshaw Avenue; thence North 82°24'18" West, 20.03 feet to the Place of Beginning. Containing 1,068 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **2-T**

Auditor's Parcel No.: **088-0007-0035-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Shabbat Shalom, LLC in O.R. 14108, Pg. 1582 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the south line of Southern Avenue, 37' R/W; thence with the south line of said Southern Avenue, South 83°55'23" East, 1.89 feet to the Place of Beginning; thence South 83°55'23" East, 4.85 feet to a point; thence South 05°37'21" West, 26.70 feet to a point; thence South 06°10'24" West, 75.10 feet to a point; thence North 83°55'23" West, 7.00 feet to a point in the east line of said Auburn Avenue; thence with the east line of said Auburn Avenue, North 06°10'24" East, 99.50 feet to a point; thence North 45°38'31" East, 2.98 feet to the Place of Beginning. Containing 697 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **3-T**

Auditor's Parcel Nos.: **088-0008-0124-00** (088-0008-0124-00; -125 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to CILO Properties, LLC in O.R. 11123, Pg. 1462 and being more particularly described as follows:

Commencing at the intersection of the south line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the south line of said Huntington Place; North 84°54'09" West, 25.95 feet to a point; thence South 05°26'53" West, 0.89 feet to the Place of Beginning; thence South 84°33'07" East, 7.05 feet to a point; thence on a curve to the right said curve having a radius of 9.00 feet a chord bearing South 41°38'23" East, 12.27 feet, 13.50 feet as measured along said curve to a point; thence South 01°44'03" West, 63.25 feet to a point; thence South 84°35'44" East, 1.00 feet to a point; thence South 01°55'04" West, 55.17 feet to a point; thence North 84°22'59" West, 14.94 feet to a point; thence North 04°55'08" East, 122.03 feet to a point; thence North 84°54'41" West, 8.47 feet to a point; thence North 05°26'53" East, 4.53 feet to the Place of Beginning. Containing 1,116 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **4-T**

Auditor's Parcel No.: **088-0008-0249-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Medulla Oblongata Property Holdings, LLC in O.R. 12315, Pg. 1034 and being more particularly described as follows:

Commencing at the intersection of the south line of Huntington Place, 50' R/W and the west line of Auburn Avenue, 60' R/W; thence with the west line of said Auburn Avenue the following two courses; South 06°10'24" West, 74.06 feet to a point; thence South 05°58'06" West, 53.54 feet to the Place of Beginning; thence South 05°58'06" West, 19.97 feet to a point; thence South 87°12'52" West, 14.77 feet to a point; thence North 05°06'23" East, 22.13 feet to a point; thence South 84°22'59" East, 14.93 feet to the Place of Beginning. Containing 311 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **5-T**

Auditor's Parcel Nos.: **088-0007-0020-90** (088-0007-0020-00; -21; -22; -109; -125; -126 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Hamilton County Board of Commissioners in D.B. 2451, Pages 54, 315, 343 and 491 and D.B. 2457, Page 56 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Bodmann Avenue, 50' R/W; thence with the north line of said Bodmann Avenue, South 84°06'54" East, 7.31 feet to the Place of Beginning; thence North 11°15'33" East, 5.31 feet to a point; thence on a curve to the left said curve having a radius of 726.96 feet a chord bearing North 06°23'25" East, 118.02 feet, 118.15 feet as measured along said curve to a point; thence North 01°44'03" East, 72.67 feet to a point; thence North 01°54'03" East, 6.56 feet to a point; thence North 03°04'03" East, 29.59 feet to a point; thence North 03°03'00" East, 5.76 feet to a point; thence North 05°01'34" East, 0.30 feet to a point; thence South 82°52'21" East, 14.79 feet to a point; thence South 14°03'30" East, 23.83 feet to a point; thence South 04°26'18" East, 31.28 feet to a point; thence South 01°57'47" West, 109.32 feet to a point; thence South 13°13'00" West, 76.00 feet to a point in the north line of said Bodmann Avenue, thence with the north line of said Bodmann Avenue, North 84°06'54" West, 20.38 feet to the Place of Beginning. Containing 5,649 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **7-T**

Auditor's Parcel No.: **088-0007-0002-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to ORI Associates, LLC in O.R. 12974, Pg. 602 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 100.00 feet to a point being 0.46 feet north of an existing iron pin; thence; North 05°58''06" East, 26.85 feet to the Place of Beginning; thence North 05°58'06" East, 23.50 feet to a point; thence on a curve to the left, said curve having a radius of 169.00 feet a chord bearing South 58°06'20" East, 45.83 feet, 45.97 feet as measured along said curve to a point; thence South 05°58'06" West, 20.93 feet to a point; thence on a curve to the right said curve having a radius of 189.00 feet a chord bearing North 61°04'20" West, 44.76 feet to the Place of Beginning. Containing 908 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **8-T**

Auditor's Parcel No.: **088-0007-0003-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to James Gill in D.B. 3935, Pg. 272 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 141.22 feet to a point being 0.46 feet north of an existing iron pin; thence; North 05°58''06" East, 9.38 feet to the Place of Beginning; thence North 05°58'06" East, 20.93 feet to a point; thence on a curve to the left said curve having a radius of 169.00 a chord bearing South 70°23'02" East, 26.43 feet, 26.46 feet as measured along said curve to a point; thence South 64°34'52" East, 41.83 feet to a point; thence South 05°58'06" West, 9.01 feet to a point; thence North 81°23'03" West, 20.60 feet to a point; thence on a curve to the right, said curve having a radius of 189.00 feet a chord bearing North 74°43'56" West, 45.14 feet, 45.25 feet as measured along said curve to the Place of Beginning. Containing 1,116 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **9-T-1**

Auditor's Parcel Nos.: **094-0006-0224-00** (094-0006-0224-00 through -0227)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio, and being all of Lot 29 and part of Lots 26 and 28 of the F.G. and Frank Huntington Subdivision as recorded in Plat Book 13, Page 135 H.C.R.O. and being more particularly described as follows:

Beginning at the intersection of the southwest corner of said Lot 29 and the north line of Sycamore Street, 70' R/W; thence North 05°56'07" East, 42.10 feet to a point in the south line of Dorchester Avenue, 40' R/W; thence with the south line of said Dorchester Avenue, South 84°03'53" East, 37.18 feet to a point; thence South 05°39'15" West, 32.35 feet to a point in the north line of said Sycamore Street; thence with the north line of said Sycamore Street, South 81°18'30" West, 38.59 feet to the Place of Beginning. Containing 1,387 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record.

Project Parcel: **9-T-2**

Auditor's Parcel Nos.: **094-0006-0224-00** (094-0006-0224-00 through -0227)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio, and being part of Lot 26 of the F.G. and Frank Huntington Subdivision as recorded in Plat Book 13, Page 135 H.C.R.O. and being more particularly described as follows:

Beginning at the intersection of the south line of Dorchester Avenue, 40' R/W and the North line of Sycamore Street, 70' R/W; thence with the north line of said Sycamore Street, South 64°45'09" West, 19.35 feet to a point; thence North 04°58'18" East, 10.02 feet to a point in the south line of said Dorchester Avenue; thence with the south line of said Dorchester Avenue, South 84°03'53" East, 16.72 feet to the Place of Beginning. Containing 84 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record.

Project Parcel: **10-T**

Auditor's Parcel No.: **088-0007-0004-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Donald Blaire Frodge, Jr.in O.R. 7675, Pg. 1727 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Dorchester Avenue, 50' R/W; thence with the north line of said Dorchester Avenue, South 84°02'08" East, 206.35 feet to the Place of Beginning; thence North 05°58'06" East, 10.14 to a point; thence South 73°11'38" East, 35.08 feet to a point; thence South 81°23'03" East, 25.03 feet to a point; thence South 06°00'32" West, 2.38 feet to a point in the north line of said Dorchester Avenue; thence with the north line of said Dorchester Avenue, North 84°02'08" West, 59.45 feet to the Place of Beginning. Containing 310 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **11-T**

Auditor's Parcel Nos.: **088-0007-0097-00; -132**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to Merk Holdings OH 1, LLC in O.R. 14121, Pg. 3045 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the north line of Southern Avenue 37' R/W; thence with the east line of said Auburn Avenue, North 05°37'21" East, 44.52 feet to the Place of Beginning; thence North 05°37'21" East, 12.25 to a point; thence South 83°26'20" East, 4.77 feet to a point; thence South 05°32'24" West, 12.25 feet to a point; thence North 83°26'20" West, 4.79 feet to the Place of Beginning. Containing 59 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcel: **12-T**

Auditor's Parcel Nos.: **088-0007-0104-00** (088-0007-0104-00; -107 cons.)

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio and being part of a tract conveyed to 2112 Ave Mt Auburn Holdings, LLC in O.R. 14121, Pg. 2574 and being more particularly described as follows:

Commencing at the intersection of the east line of Auburn Avenue, 60' R/W and the south line of Earnshaw Avenue 40' R/W; thence with the east line of said Auburn Avenue, South 05°37'21" West, 74.69 feet to the Place of Beginning; thence South 83°26'20" East, 4.70 feet to a point; thence South 05°32'24" West, 46.31 feet to a point; thence North 83°26'20" West, 4.77 feet to a point in the east line of said Auburn Avenue; thence with the east line of said Auburn Avenue, North 05°37'21" East, 46.31 feet to the Place of Beginning. Containing 219 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey preformed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Project Parcels: **13-T-1 & 13-T-2**

Auditor's Parcel Nos.: **094-0006-0220-00; 094-0006-0221-00; 094-0006-0222-00; & 094-0006-0223-00**

Situate in Section 13, Town 3, Fractional Range 2, Millcreek Township, City of Cincinnati, Hamilton County, Ohio, and being all of Lot 30 and part of Lot 31 of the F.G. and Frank Huntington Subdivision as recorded in Plat Book 13, Page 135 H.C.R.O. and being more particularly described as follows:

Beginning at the intersection of the southeast corner of said Lot 30 and the north line of Sycamore Street, 70' R/W; thence with the north line of said Sycamore Street, South 81°18'30" West, 48.09 feet to a point; thence North 05°56'07" East, 54.24 feet to a point in the south line of Dorchester Avenue, 40' R/W; thence with the south line of said Dorchester Avenue, South 84°03'53" East, 46.53 feet to a point; thence South 05°56'07" West, 42.10 feet to the Place of Beginning. Containing 2,241 square feet of land more or less. Bearings based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record.

city of CINCINNATI

Interdepartment Correspondence Sheet

Date: September 2, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: ORDINANCE – PROPERTY SALE AGREEMENT BLOOR AVENUE AT BEECHMONT CIRCLE

Attached is an ordinance captioned as follows:

> AUTHORIZING the City Manager to execute a Property Sale Agreement with BMC Vision, LLC for the sale of City-owned real property located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle in the Linwood neighborhood of Cincinnati.

The City owns property at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle in Linwood ("Sale Property"). BMC Vision, LLC ("Developer") would like to purchase this property for consolidation with abutting property that the Developer owns or controls to facilitate the commercial redevelopment of the larger tract into residential rental units.

It has been determined that the Sale Property is not needed for transportation or any other municipal purpose.

The approximate fair market value of the Sale Property is $29,000, which the Developer has agreed to pay.

The City Planning Commission approved the sale at its meeting on July 17, 2020.

The Administration recommends passage of the attached ordinance.

Attachment I – Property Sale Agreement

cc: John S. Brazina, Director, Transportation and Engineering – john b

City of Cincinnati

CHM BWG

An Ordinance No. _____ - 2020

AUTHORIZING the City Manager to execute a *Property Sale Agreement* with BMC Vision, LLC for the sale of City-owned real property located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle in the Linwood neighborhood of Cincinnati.

WHEREAS, the City owns certain real property located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle, as more particularly described and depicted in the *Property Sale Agreement* attached to this ordinance as Attachment A (the "Sale Property"), which is under the management and control of the City's Department of Transportation and Engineering ("DOTE"); and

WHEREAS, BMC Vision, LLC ("Developer") desires to purchase the Sale Property from the City, for consolidation with certain abutting real property that Developer owns or otherwise controls to facilitate the commercial redevelopment of the larger tract into residential rental units; and

WHEREAS, Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution, and research; and

WHEREAS, pursuant to Section 331-1 of the Cincinnati Municipal Code, the City may sell real property that is not needed for municipal purposes; and

WHEREAS, the City Manager, being the officer having the custody and control of the Sale Property, and upon consultation with DOTE, has determined that the Sale Property is not needed for transportation or any other municipal purpose; and

WHEREAS, the City's Real Estate Services Division has determined, by professional appraisal, that the approximate fair market value of the Sale Property is $29,000, which Developer has agreed to pay; and

WHEREAS, pursuant to Section 331-5 of the Cincinnati Municipal Code, Council may authorize the sale of City-owned real property without competitive bidding in those cases in which it determines that it is in the best interest of the City; and

WHEREAS, City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the sale of the Sale Property at its meeting on July 17, 2020; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute a *Property Sale Agreement* with BMC Vision, LLC ("Developer"), in substantially the form attached to this ordinance as Attachment A, pursuant to which the City of Cincinnati will sell to Developer approximately 0.1214 acres of City property located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle (the "Sale Property"), for assemblage with Developer's adjoining property.

Section 2. That the Sale Property is not needed for transportation or any other municipal purpose.

Section 3. That the fair market value of the Sale Property, as determined by appraisal by the City's Real Estate Services Division, is approximately $29,000, which Developer has agreed to pay.

Section 4. That eliminating competitive bidding in connection with the City's sale of the Sale Property is in the best interest of the City because the City desires to sell the Sale Property to Developer to facilitate the commercial redevelopment of Developer's adjoining property into residential rental units, providing the City with quality housing, jobs, and other economic and non-economic benefits.

Section 5. That the proceeds from the sale of the Property, if any, shall be deposited into Property Management Fund 209 to pay the fees for services provided by the City's Real Estate Services Division in connection with the sale, and that the City's Finance Director is hereby authorized to deposit amounts in excess amount thereof into Miscellaneous Permanent Improvement Fund 757.

Section 6. That the City's Finance Director is authorized to transfer and appropriate such excess funds from Miscellaneous Permanent Improvement Fund 757 into Capital Improvement Program Project Account No. 980x233x202306, "Street Improvements."

Section 7. That the City Manager and other City officials are hereby authorized to take all necessary and proper actions to carry out the provisions of this ordinance and the *Property Sale Agreement*, including, without limitation, executing any and all other ancillary agreements, plats, deeds, easement agreements, affidavits, closing statements, and other documents.

Section 8. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed:_____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

ATTACHMENT A

Contract No. _____

Property: sale of property:
Bloor Ave. at Beechmont Cir.

PROPERTY SALE AGREEMENT

This Property Sale Agreement ("**Agreement**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **CITY OF CINCINNATI**, an Ohio municipal corporation, the address of which for purposes of this Agreement is 801 Plum Street, Cincinnati, OH 45202; Attention: Real Estate (the "**City**"), and **BMC VISION, LLC**, an Ohio limited liability company, the address of which is 1009 Delta Avenue, Cincinnati, OH 45226 ("**Purchaser**").

Recitals:

A. The City owns a vacant tract of land located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle, as more particularly described on Exhibit A – (*Legal Description*) (the "**Sale Property**"), which is under the management and control of the City's Department of Transportation and Engineering ("**DOTE**").

B. Purchaser owns land adjoining the Sale Property, as depicted on Exhibit B (*Site Survey*) hereto ("**Purchaser's Property**"), which Purchaser desires to develop for commercial use.

C. To facilitate and enhance the development of Purchaser's Property, Purchaser desires to purchase the Sale Property from the City, containing approximately 0.1214 acres, as depicted on Exhibit B hereto.

D. The City has determined that the Sale Property is not needed for transportation or any other municipal purpose.

E. The City's Real Estate Services Division has determined, by a professional appraisal, that the fair market value of the Sale Property is $29,000, which Purchaser has agreed to pay.

F. The City has determined that eliminating competitive bidding in connection with the City's sale of the Sale Property is justified because Purchaser owns the abutting property and intends to utilize the Sale Property to enhance the development of its adjacent property, which, when redeveloped, will provide economic benefits to the City.

G. Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution and research.

H. City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the sale of the Sale Property to Purchaser at its meeting on July 17, 2020.

I. Execution of this Agreement was authorized by Cincinnati City Council by Ordinance No. [__]-2020, passed on [_____], 2020.

NOW, THEREFORE, the parties agree as follows:

1. Purchase Price. Subject to the terms and conditions set forth herein, the City hereby agrees to sell the Sale Property to Purchaser, and Purchaser hereby agrees to purchase the Sale Property from the City, for a purchase price of $29,000 (the "**Purchase Price**"). Purchaser acknowledges that it is familiar with the condition of the Sale Property and, at Closing (as defined below), the City shall

convey the Sale Property to Purchaser in "as is" condition. The City makes no representations or warranties to Purchaser with respect to the condition of the Sale Property and, from and after the Closing, the City shall have no liability of any kind to Purchaser for any defects, adverse environmental condition, or any other matters affecting the Sale Property.

2. Real Estate Closing.

(A) Closing Conditions. The closing on the City's sale of the Sale Property to Purchaser (the "**Closing**") shall not occur unless and until the following conditions have been satisfied (the "**Closing Conditions**"); *provided, however*, that if the City, in its sole discretion, determines that one or more of the Conditions would be more appropriately handled at Closing or post-Closing, the City may, if appropriate, include such Conditions in the City's Quitclaim Deed to Purchaser or handle such Conditions post-Closing. Purchaser shall perform all work and investigations and shall obtain and prepare all necessary documents pertaining to the satisfaction of the Conditions, at no cost to the City.

(i) Title & Survey: Purchaser's approval of title to the Sale Property and, if obtained by Purchaser, an ALTA property survey of the Sale Property;

(ii) Inspections, Utilities & Zoning/Building Code Requirements: Purchaser's approval (or waiver) of [x] inspections of the Sale Property, including without limitation environmental assessments and soil assessments, to the extent Purchaser, at its option, elects to obtain such inspections, [y] all matters pertaining to utility service for the Sale Property, and [z] all zoning and building code requirements that are applicable to the Sale Property;

(iii) Plats, Legal Descriptions, and Deeds: Purchaser shall have provided the City with all plats and legal descriptions as required by DOTE, the Department of City Planning, and the Hamilton County Auditor and Recorder in connection with the City's sale of the Sale Property, including a new legal description of the Sale Property, and the parties shall work cooperatively to accomplish, at no expense to the City, the following: [x] the filing with the Hamilton County Auditor and Recorder a City-to-City *Quitclaim Deed*, in substantially the form attached as Exhibit C - (*Form of Quitclaim Deed – Split of Consolidated Parcels*) hereto, for the purpose of isolating existing City property located east of Bloor Avenue from City property located west of Bloor Avenue, [y] the filing with the Hamilton County Auditor and Recorder a consolidation plat to reconsolidate the City property east of Bloor Avenue, and [z] a survey and legal description of the Sale Property to facilitate the transfer of the Sale Property to Purchaser as an "adjoining lot owner" pursuant to Ohio Revised Code Section 711.001(B)(1) and City of Cincinnati Subdivision Regulation 100-07(d);

(iv) Coordinated Report Conditions (CR #47-2019):

(a) DOTE:

(1) DOTE does not object to a contract for the purchase of the excess right-of-way from the City, with a contingency that the City can terminate the contract if the plans for the Eastern Corridor require use of the property. Closing would only occur after the final location is set. Final ODOT report expected in Spring of 2020.

(2) The existing utilities must be granted easements or relocated at petitioner's expense.

(3) No Auditor's parcels shall be landlocked by this vacation/sale. If possible, potential landlocked parcels should be consolidated with parcels having legal street frontage.

(4) A DOTE street opening permit, obtained by a DOTE licensed street contractor, is required for all private improvements in the public right-of-way. All improvements in the public right-of-way must be built to City standards, policies and guidelines. Application for permits may be made at Room 425, City Hall, 801 Plum Street. Please note that plan drawings (2 sets), to be reviewed by DOTE, must be attached to the permit application.

(b) Duke Energy: Duke Energy has a gas main along Bloor and requires free access to those facilities at all times.

(c) Buildings and Inspections: Application for proposed future development shall be submitted for Coordinated Site Review at a Development Review level.

(B) Right to Terminate. If either party determines, after exercising reasonable good faith efforts, that any of the Conditions are not or cannot be satisfied within a reasonable period of time, such party shall have the right to terminate this Agreement by giving written notice thereof to the other party, whereupon this Agreement and all rights and obligations of the parties hereunder shall terminate. If all of the Conditions have not been satisfied to the satisfaction of both parties or waived in writing and for that reason the Closing has not occurred within **120 days** after the Effective Date, this Agreement and all rights and obligations of the parties hereunder shall automatically terminate.

(C) Real Estate Closing Date. Provided the Closing Conditions have been satisfied, the Closing shall take place approximately **150 days** after the Effective Date, or on such earlier or later date as the parties may agree upon.

(D) Closing Costs and Closing Documents. At the Closing, (i) Purchaser shall pay the Purchase Price in full, and (ii) the City shall convey all of its right, title and interest in and to the Sale Property to Purchaser by *Quitclaim Deed* in the form of Exhibit D – (*Form of Quitclaim Deed*). Purchaser shall pay all Hamilton County, Ohio recording fees, transfer tax, and any and all other customary closing costs associated with the Closing. There shall be no proration of real estate taxes and assessments at Closing, and from and after the Closing, Purchaser shall pay all real estate taxes and assessments thereafter becoming due. At Closing, the parties shall execute a settlement statement and any and all other customary closing documents that are necessary for the Closing, in such forms as are approved by the City. The City shall not however be required to execute a title affidavit at Closing. The provisions of this Agreement shall survive the City's execution and delivery of the *Quitclaim Deed* and shall not be deemed to have been merged therein.

3. Notices. All notices given by the parties hereunder shall be deemed given if personally delivered, delivered by Federal Express, UPS or other recognized overnight courier, or mailed by U.S. regular or certified mail, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Agreement. If Purchaser sends a notice to the City alleging that the City is in default under this Agreement, Purchaser shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202. Notices shall be deemed given on the date of receipt.

4. Representations, Warranties, and Covenants of Purchaser. Purchaser makes the following representations, warranties and covenants to induce the City to enter into this Agreement:

(i) Purchaser is an Ohio limited liability company duly organized and validly existing under the laws of the State of Ohio, is authorized to transact business in the State of Ohio, has properly filed all certificates and reports required to be filed by it under the laws of the State of Ohio, and is not in violation of any laws relevant to the transactions contemplated by this Agreement.

(ii) Purchaser has full power and authority to execute and deliver this Agreement and to carry out the transactions provided for herein.

(iii) Purchaser's execution, delivery and performance of this Agreement and the transaction contemplated hereby will not violate any applicable laws, or any writ or decree of any court or governmental instrumentality, or Purchaser's organizational documents, or any mortgage, contract, agreement or other undertaking to which Purchaser is a party or which purports to be binding upon Purchaser or upon any of its assets, nor is Purchaser in violation or default of any of the foregoing.

(iv) There are no actions, suits, proceedings or governmental investigations pending, or to the knowledge of Purchaser, threatened against or affecting Purchaser, at law or in equity or before or by any governmental authority that could reasonably be expected to interfere substantially with its normal operations or materially and adversely affect its financial condition or its purchase of the Sale Property.

(v) Purchaser shall give prompt notice in writing to the City of the occurrence or existence of any litigation, labor dispute or governmental proceedings or investigation affecting Purchaser that could reasonably be expected to interfere substantially with its normal operations or materially and adversely affect its financial condition or its purchase of the Sale Property.

(vi) The statements made in the documentation provided by Purchaser to the City that are descriptive of Purchaser or its facility have been reviewed by Purchaser and do not contain any untrue statement of a material fact or omit to state any material fact necessary in order to make such statements, in light of the circumstances under which they were made, not misleading.

(vii) Neither Purchaser nor any of its affiliates owes any outstanding fines, penalties, judgments, water or other utility charges or other amounts to the City.

5. General Provisions.

(A) Entire Agreement. This Agreement (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Agreement may be amended only by a written amendment signed by both parties.

(C) Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Agreement shall be brought in the Hamilton County Court of Common Pleas, and Purchaser agrees that venue in such court is proper. Purchaser hereby waives trial by jury with respect to any and all disputes arising under this Agreement.

(D) Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and assigns. Purchaser shall not assign its rights or obligations under this Agreement without the prior written consent of the City, which may be withheld in the City's sole discretion, and any attempt to do so without the City's consent shall, at the City's option, render this Agreement null and void.

(E) Captions. The captions of the various sections and paragraphs of this Agreement are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Agreement.

(F) Severability. If any part of this Agreement is held by a court of law to be void, illegal or unenforceable, such part shall be deemed severed from this Agreement, and the balance of this Agreement shall remain in full force and effect.

(G) No Third Party Beneficiaries. The parties hereby agree that no third party beneficiary rights are intended to be created by this Agreement.

(H) Brokers. Purchaser represents to the City that Purchaser has not dealt with any real estate brokers and agents in connection with its purchase of the Sale Property.

(I) Official Capacity. All representations, warranties, covenants, agreements and obligations of the City under this Agreement shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future officer, agent, employee or attorney of the City in other than his or her official capacity.

(J) Conflict of Interest. No officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning or carrying out of the property sale shall have any personal financial interest, direct or indirect, in Purchaser or in the property sale, and Purchaser shall take appropriate steps to assure compliance.

(K) Administrative Actions. To the extent permitted by applicable laws, and unless otherwise expressly provided in this Agreement, all actions taken or to be taken by the City under this Agreement may be taken by administrative action and shall not require legislative action of the City beyond the legislative action authorizing the execution of this Agreement.

6. Exhibits. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Legal Description*
Exhibit B – *Site Survey*
Exhibit C – Form of *Quitclaim Deed – Split of Consolidated Parcels*
Exhibit D – Form of *Quitclaim Deed*

SIGNATURE PAGE FOLLOWS

Executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

BMC VISION, LLC,
an Ohio limited liability company

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

CITY OF CINCINNATI

By: _____
Paula Boggs-Muething, Interim City Manager

Date: _____, 2020

Recommended by:

_____
John Brazina
Director, Department of Transportation and Engineering

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Karen Alder, City Finance Director

EXHIBIT A

to Property Sale Agreement

Legal Description

SITUATE IN THE CITY OF CINCINNATI, HAMILTON COUNTY, OHIO BEING PART OF LOTS 16 THRU 19 OF THE LINWOOD REALTY COMPANY'S SUBDIVISION AS RECORDED IN PLAT BOOK 16, PAGE 53 OF THE HAMILTON COUNTY, OHIO RECORDS AND BEING PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN EXISTING ½" IRON PIN AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY OF BLOOR STREET WITH THE NORTHERLY RIGHT OF WAY OF BEECHMONT COURT; THENCE ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 317.69 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AND THE REAL PLACE OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE CONTINUING ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 16.14 FEET A SET ⅝" IRON PIN AND CAP (#7862); THENCE ALONG A NEW DIVISION LINE, THE FOLLOWING TWO COURSES AND DISTANCES, ALONG A CURVE DEFLECTING TO THE RIGHT, HAVING A RADIUS OF 10.00 FEET, A DISTANCE OF 16.05 FEET, THE CHORD OF SAID CURVE BEARS NORTH 75°27'37" EAST, 14.38 FEET TO A SET ⅝" IRON PIN AND CAP (#7862); THENCE SOUTH 58°34'11" EAST, 102.17 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHWEST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL B) OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID BMC VISION TRACT, SOUTH 27°02'42" WEST, 67.49 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHEAST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13999, PAGE 1914 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE LEAVING THE WESTERLY LINE OF FIRST MENTIONED BMC VISION TRACT (PARCEL B), ALONG THE NORTHERLY LINE OF LAST MENTIONED BMC VISION TRACT AND THE NORTHERLY LINE OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL F), NORTH 39°18'00" WEST, 123.71 FEET TO THE PLACE OF BEGINNING.

THUS CONTAINING 0.1214 ACRES OF LAND AND BEING SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARINGS USED IN THIS LEGAL DESCRIPTION ARE BASED ON A RANDOM BEARING SYSTEM RELATIVE TO EXISTING DEED OF RECORD AS RECORDED IN DEED BOOK 6094, PAGE 1262 OF THE HAMILTON COUNTY, OHIO RECORDS.

THE ABOVE DESCRIBED REAL ESTATE IS A PART OF THE SAME PREMISES DESCRIBED IN DEED BOOK 2436, PAGE 585 AND DEED BOOK 2428, PAGE 530 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 1-23-20 MADE BY STEPHEN L. CAHILL, P.L.S., OF ABERCROMBIE & ASSOCIATES, INC. OHIO REGISTERED SURVEYOR NUMBER 7862.

EXHIBIT B
to Property Sale Agreement

Site Survey

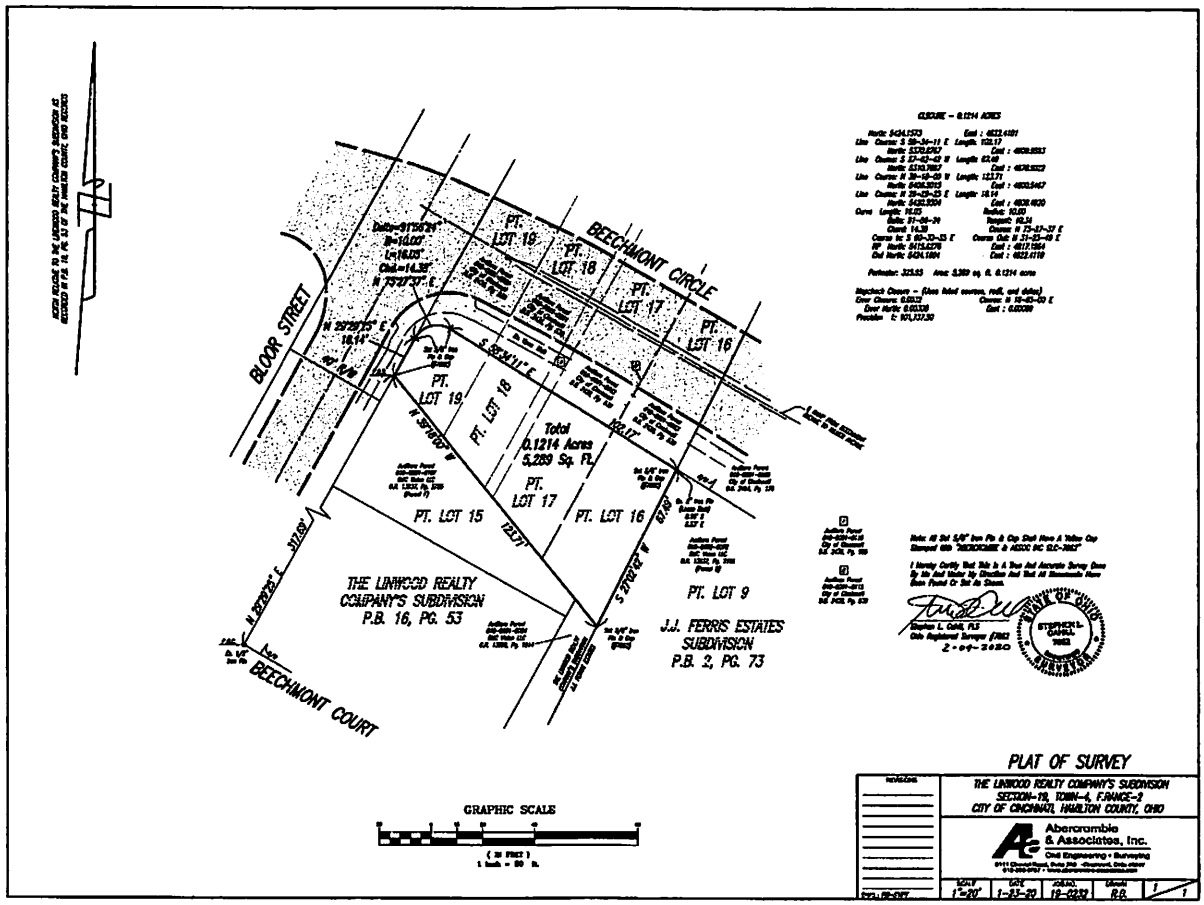


Exhibit C
to Property Sale Agreement

Form of Quitclaim Deed – Split of Consolidated Parcels

SEE ATTACHED

[SPACE ABOVE FOR RECORDER'S USE ONLY]

Property: Beechmont Circle at Bloor Avenue

QUITCLAIM DEED

(Consolidation Split)

The **CITY OF CINCINNATI,** an Ohio municipal corporation (the "**City**"), hereby grants and conveys to the **CITY OF CINCINNATI**, an Ohio municipal corporation, 801 Plum Street, Cincinnati, OH 45202, all of the City's right, title and interest in and to the real property described on Exhibit A (*Legal Description*) hereto.

Property Address: None (Property located at Beechmont Circle and Bloor Avenue)

Auditor's Parcel No.: Split of Consolidated Parcel 018-0001-0016-90

This Deed is executed and recorded in connection with the split of consolidated tax parcels comprising the property described herein.

This conveyance is permitted under Ohio Revised Code Section 5302.18, which provides that a grantor under a deed may also be a grantee.

Prior instrument reference: (i) Deed Book 2436, Page 585; (ii) Deed Book 2438, Page 369; and, (iii) Deed Book 2428, Page 530, Hamilton County, Ohio Records.

Executed on _____, 2020.

City of Cincinnati

By: _____
Paula Boggs Muething,
Interim City Manager

{00312728-2}

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs Muething, Interim City Manager of the **CITY OF CINCINNATI**, an Ohio municipal corporation, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified hereby.

_____
Notary Public
My commission expires: _____

Approved as to Form:

_____
Assistant City Solicitor

This instrument prepared by:

City of Cincinnati Law Department
801 Plum Street
Cincinnati, Ohio 45202

Exhibits:
Exhibit A – *Legal Description*

EXHIBIT A
to Quitclaim Deed

Legal Description

PARCEL I

Situate in the City of Cincinnati, Hamilton County, Ohio, and being known, numbered, and designated as Lot #19 of the Linwood Realty Company's Subdivision as per plat thereof recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records. Said Lot #19 fronts 30 ft. on the southwesterly side of Kenilworth Place and extends back southwardly between parallel lines 140 ft. and is 30 ft. wide in the rear.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 21, 1950, and recorded in Deed Book 2436, Page 585, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0060-00

PARCEL II

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being part of Lot #18 of the Linwood Realty Company's Subdivision as the same is recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records. The part of said Lot #18 herewith under examination being more fully described as follows:

Beginning at a point on the southwesterly line of Kenilworth Place; said point being the most northerly corner of said Lot #18; thence south with the southwesterly line of Kenilworth Place 25.20 ft. to a point; thence southwardly parallel to the southeasterly line of said Lot #18 a distance of 140 ft. to a point on the southwesterly line of said Lot #18, said point being a distance of 4.80 ft. westwardly from the most southerly corner of said Lot #18; thence westwardly with the southwesterly line of said Lot #18 25.20 ft. to a point, being the most westerly corner of said Lot #18; thence with the northwesterly line of said Lot #18 a distance of 140 ft. to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 21, 1950, and recorded in Deed Book 2436, Page 585, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0061

PARCEL III

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being part of Lot #18 of the Linwood Realty Company's Subdivision as shown on the plat thereof, recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records. The part of Lot #18 hereby conveyed being more particularly described as follows:

Beginning at a point on the southwesterly line of Kenilworth Place, said point being a distance of 4.80 feet northwestwardly from the most easterly corner of said Lot #18; thence eastwardly with the southwesterly line of Kenilworth Place a distance of 4.80 feet to the most easterly corner of said Lot #18; thence southwardly with the southeasterly line of said Lot #18 a distance of 140 feet to the most southerly corner of said Lot #18; thence westwardly with the southwesterly line of said Lot #18 a distance of 4.80 feet to a

point; thence northeastwardly on a line parallel to the southeasterly line of said Lot #18 a distance of 140 feet to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 31, 1950, and recorded in Deed Book 2438, Page 369, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0116-00

PARCEL IV

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being part of Lot #17 of the Linwood Realty Company's Subdivision, as per plat thereof, recorded in Plat Book 6, Page 53, of the Hamilton County, Ohio, Plat Records. The part of said Lot #17 hereby conveyed being more particularly described as follows:

Beginning at a point in the southwesterly line of Kenilworth Place, said point being the most northerly corner of said Lot #17; thence eastwardly with the southwesterly line of Kenilworth Place a distance of 29.70 feet; thence southwardly parallel to the southeasterly line of said Lot #1 a distance of 140 feet to a point on the southwesterly line of said Lot #17, said point being .30 feet westwardly of the most southerly corner of said Lot #17; thence with the southwesterly line of said Lot #17 a distance of 29.70 feet to the most westerly corner of said Lot #17; thence with the northwesterly line of said Lot #17, 140 feet to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 31, 1950, and recorded in Deed Book 2438, Page 369, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0062-00

PARCEL V

Situate in the City of Cincinnati, Hamilton County and State of Ohio, and being part of Lot #17, of the Linwood Realty Company's Subdivision, as per Plat thereof, recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records and being more fully described as follows:

Beginning at a point in the southwesterly line of Kenilworth Place, said point being a distance of 29.70 feet from the most northerly corner of said Lot #17 as measured in the southwesterly line of Kenilworth Place; thence southwardly, with said southwesterly line of Kenilworth Place a distance of .30 feet to the most easterly corner of said Lot #17; thence southwestwardly with the southeasterly line of said Lot #17, a distance of 140 feet to the most southerly corner of said Lot #17; thence westwardly with the southwesterly line of said Lot #17 a distance of .30 feet thence northwestwardly on a line parallel to the southeasterly line of said Lot #17 a distance of 140 feet to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed recorded in Deed Book 2428, Page 530, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0115-00

PARCEL VI

Situate in the City of Cincinnati, County of Hamilton and State of Ohio, and being known, numbered and designated as Lot #16, of the Linwood Realty Company's Subdivision, as per plat thereof, recorded in Plat Book 16, Page 53, Hamilton County, Ohio, plat records, said Lot #16, fronts 27.19 feet on the

southwesterly side of Kenilworth Place and extends back southwestwardly, a distance of 140 feet on its northwesterly point a distance of 148.61 feet on its southeasterly side and is 33.46 feet wide in the rear.

Being a portion of the premises conveyed to the City of Cincinnati by deed recorded in Deed Book 2428, Page 530, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0063-00

Exhibit D
to Property Sale Agreement

Quitclaim Deed

SEE ATTACHED

[SPACE ABOVE FOR RECORDER'S USE]

QUITCLAIM DEED

The **CITY OF CINCINNATI**, an Ohio municipal corporation, for valuable consideration paid, hereby grants and conveys to **BMC VISION, LLC**, an Ohio limited liability company, the address of which is 1009 Delta Avenue, Cincinnati, OH 45226 ("**Grantee**"), all of the City's right, title and interest in and to the real property described on Exhibit A – (*Legal Description – Sale Property*) and depicted on Exhibit B – (*Survey Plat – Sale Property*) hereto (the "**Property**").

Property Address: None. approx. 0.1214 acres, Cincinnati, OH 45226

Auditor's Parcel No. _____

Prior instrument reference: Official Record [___], Page [___], Hamilton County, Ohio Records

Conveyance Between Adjoining Lot Owners. This conveyance is a transfer between adjoining lot owners made in compliance with Section 711.001, Subsection (B)(1) Ohio Revised Code, and does not create an additional building site nor violate any zoning regulation or other public regulation in the parcel hereby conveyed or the balance of the parcel retained by the grantor herein. The parcel hereby conveyed may not hereafter be conveyed separately from Grantee's adjoining parcel nor any structure erected thereon without the prior approval of the authority having jurisdiction of plats.

This conveyance was authorized by Ordinance No. ___-2020, passed by Cincinnati City Council on _____, 2020.

Executed on _____, 2020.

CITY OF CINCINNATI

By: _____
Paula Boggs Muething,
Interim City Manager

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs-Muething, Interim City Manager of the **CITY OF CINCINNATI**, an Ohio municipal corporation, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified hereby.

_____
Notary Public
My commission expires: _____

Approved as to Form:

_____
Assistant City Solicitor

This instrument prepared by:
City of Cincinnati Law Department
801 Plum Street
Cincinnati, Ohio 45202

Exhibits to Quitclaim Deed:
Exhibit A – *Legal Description – Sale Property*
Exhibit B – *Survey Plat – Sale Property*

EXHIBIT A
to Quitclaim Deed

Legal Description – Sale Property

SITUATE IN THE CITY OF CINCINNATI, HAMILTON COUNTY, OHIO BEING PART OF LOTS 16 THRU 19 OF THE LINWOOD REALTY COMPANY'S SUBDIVISION AS RECORDED IN PLAT BOOK 16, PAGE 53 OF THE HAMILTON COUNTY, OHIO RECORDS AND BEING PARTICULARLY DESCRIBED AS FOLLOWS:

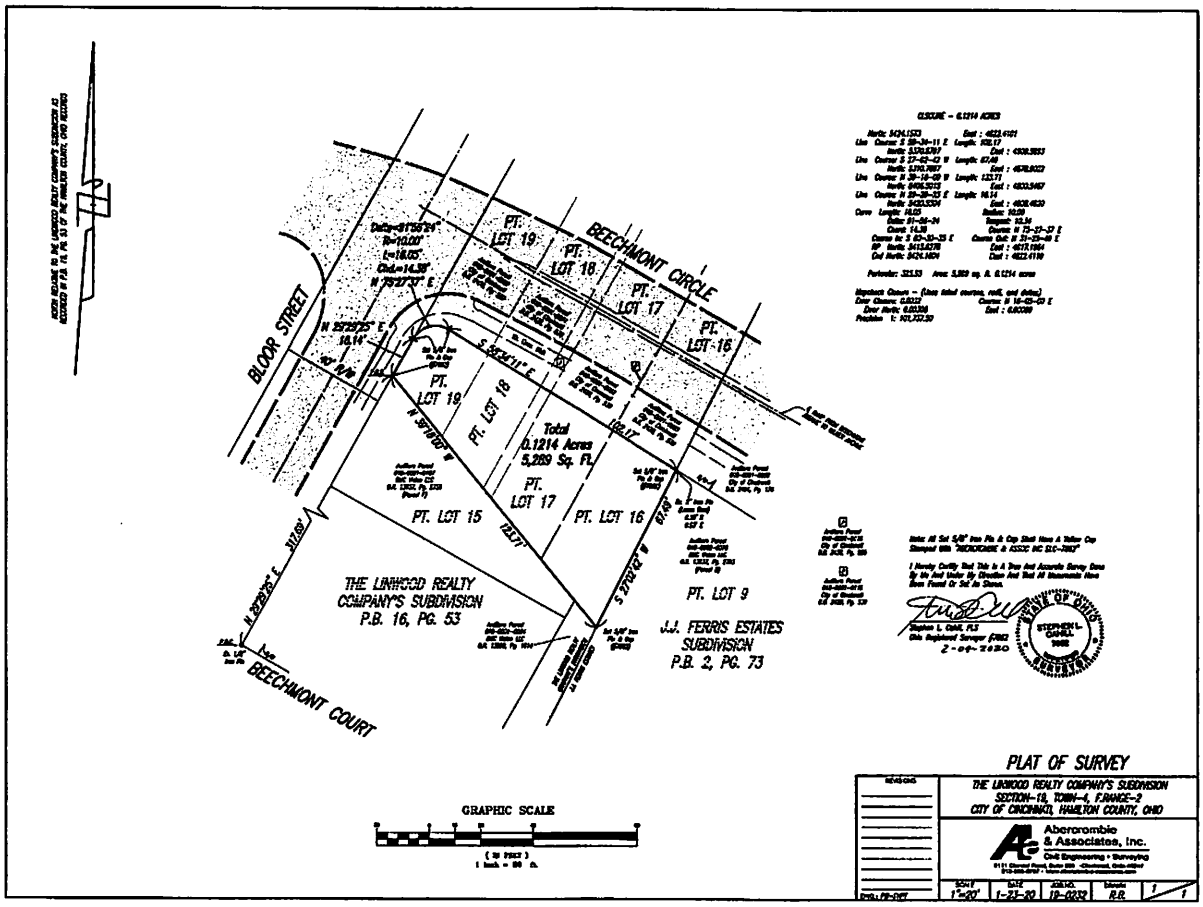
BEGINNING AT AN EXISTING ½" IRON PIN AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY OF BLOOR STREET WITH THE NORTHERLY RIGHT OF WAY OF BEECHMONT COURT; THENCE ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 317.69 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AND THE REAL PLACE OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE CONTINUING ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 16.14 FEET A SET ⅝" IRON PIN AND CAP (#7862); THENCE ALONG A NEW DIVISION LINE, THE FOLLOWING TWO COURSES AND DISTANCES, ALONG A CURVE DEFLECTING TO THE RIGHT, HAVING A RADIUS OF 10.00 FEET, A DISTANCE OF 16.05 FEET, THE CHORD OF SAID CURVE BEARS NORTH 75°27'37" EAST, 14.38 FEET TO A SET ⅝" IRON PIN AND CAP (#7862); THENCE SOUTH 58°34'11" EAST, 102.17 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHWEST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL B) OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID BMC VISION TRACT, SOUTH 27°02'42" WEST, 67.49 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHEAST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13999, PAGE 1914 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE LEAVING THE WESTERLY LINE OF FIRST MENTIONED BMC VISION TRACT (PARCEL B), ALONG THE NORTHERLY LINE OF LAST MENTIONED BMC VISION TRACT AND THE NORTHERLY LINE OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL F), NORTH 39°18'00" WEST, 123.71 FEET TO THE PLACE OF BEGINNING.

THUS CONTAINING 0.1214 ACRES OF LAND AND BEING SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARINGS USED IN THIS LEGAL DESCRIPTION ARE BASED ON A RANDOM BEARING SYSTEM RELATIVE TO EXISTING DEED OF RECORD AS RECORDED IN DEED BOOK 6094, PAGE 1262 OF THE HAMILTON COUNTY, OHIO RECORDS.

EXHIBIT B
to Quitclaim Deed

Survey Plat – Sale Property



Contract No. _____

Property: sale of property:
Bloor Ave. at Beechmont Cir.

PROPERTY SALE AGREEMENT

This Property Sale Agreement ("**Agreement**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **CITY OF CINCINNATI**, an Ohio municipal corporation, the address of which for purposes of this Agreement is 801 Plum Street, Cincinnati, OH 45202; Attention: Real Estate (the "**City**"), and **BMC VISION, LLC**, an Ohio limited liability company, the address of which is 1009 Delta Avenue, Cincinnati, OH 45226 ("**Purchaser**").

Recitals:

A. The City owns a vacant tract of land located at the southeast corner of the intersection of Bloor Avenue and Beechmont Circle, as more particularly described on Exhibit A – (*Legal Description*) (the "**Sale Property**"), which is under the management and control of the City's Department of Transportation and Engineering ("**DOTE**").

B. Purchaser owns land adjoining the Sale Property, as depicted on Exhibit B (*Site Survey*) hereto ("**Purchaser's Property**"), which Purchaser desires to develop for commercial use.

C. To facilitate and enhance the development of Purchaser's Property, Purchaser desires to purchase the Sale Property from the City, containing approximately 0.1214 acres, as depicted on Exhibit B hereto.

D. The City has determined that the Sale Property is not needed for transportation or any other municipal purpose.

E. The City's Real Estate Services Division has determined, by a professional appraisal, that the fair market value of the Sale Property is $29,000, which Purchaser has agreed to pay.

F. The City has determined that eliminating competitive bidding in connection with the City's sale of the Sale Property is justified because Purchaser owns the abutting property and intends to utilize the Sale Property to enhance the development of its adjacent property, which, when redeveloped, will provide economic benefits to the City.

G. Section 13 of Article VIII of the Ohio Constitution provides that, to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, it is a public interest and proper public purpose for the State or its political subdivisions to sell, lease, exchange, or otherwise dispose of property within the State of Ohio for industry, commerce, distribution and research.

H. City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the sale of the Sale Property to Purchaser at its meeting on July 17, 2020.

I. Execution of this Agreement was authorized by Cincinnati City Council by Ordinance No. [__]-2020, passed on [_____], 2020.

NOW, THEREFORE, the parties agree as follows:

1. Purchase Price. Subject to the terms and conditions set forth herein, the City hereby agrees to sell the Sale Property to Purchaser, and Purchaser hereby agrees to purchase the Sale Property from the City, for a purchase price of $29,000 (the "**Purchase Price**"). Purchaser acknowledges that it is familiar with the condition of the Sale Property and, at Closing (as defined below), the City shall

convey the Sale Property to Purchaser in "as is" condition. The City makes no representations or warranties to Purchaser with respect to the condition of the Sale Property and, from and after the Closing, the City shall have no liability of any kind to Purchaser for any defects, adverse environmental condition, or any other matters affecting the Sale Property.

2. Real Estate Closing.

(A) Closing Conditions. The closing on the City's sale of the Sale Property to Purchaser (the "**Closing**") shall not occur unless and until the following conditions have been satisfied (the "**Closing Conditions**"); *provided, however*, that if the City, in its sole discretion, determines that one or more of the Conditions would be more appropriately handled at Closing or post-Closing, the City may, if appropriate, include such Conditions in the City's Quitclaim Deed to Purchaser or handle such Conditions post-Closing. Purchaser shall perform all work and investigations and shall obtain and prepare all necessary documents pertaining to the satisfaction of the Conditions, at no cost to the City.

(i) Title & Survey: Purchaser's approval of title to the Sale Property and, if obtained by Purchaser, an ALTA property survey of the Sale Property;

(ii) Inspections, Utilities & Zoning/Building Code Requirements: Purchaser's approval (or waiver) of [x] inspections of the Sale Property, including without limitation environmental assessments and soil assessments, to the extent Purchaser, at its option, elects to obtain such inspections, [y] all matters pertaining to utility service for the Sale Property, and [z] all zoning and building code requirements that are applicable to the Sale Property;

(iii) Plats, Legal Descriptions, and Deeds: Purchaser shall have provided the City with all plats and legal descriptions as required by DOTE, the Department of City Planning, and the Hamilton County Auditor and Recorder in connection with the City's sale of the Sale Property, including a new legal description of the Sale Property, and the parties shall work cooperatively to accomplish, at no expense to the City, the following: [x] the filing with the Hamilton County Auditor and Recorder a City-to-City *Quitclaim Deed*, in substantially the form attached as Exhibit C - (*Form of Quitclaim Deed – Split of Consolidated Parcels*) hereto, for the purpose of isolating existing City property located east of Bloor Avenue from City property located west of Bloor Avenue, [y] the filing with the Hamilton County Auditor and Recorder a consolidation plat to reconsolidate the City property east of Bloor Avenue, and [z] a survey and legal description of the Sale Property to facilitate the transfer of the Sale Property to Purchaser as an "adjoining lot owner" pursuant to Ohio Revised Code Section 711.001(B)(1) and City of Cincinnati Subdivision Regulation 100-07(d);

(iv) Coordinated Report Conditions (CR #47-2019):

(a) DOTE:

(1) DOTE does not object to a contract for the purchase of the excess right-of-way from the City, with a contingency that the City can terminate the contract if the plans for the Eastern Corridor require use of the property. Closing would only occur after the final location is set. Final ODOT report expected in Spring of 2020.

(2) The existing utilities must be granted easements or relocated at petitioner's expense.

(3) No Auditor's parcels shall be landlocked by this vacation/sale. If possible, potential landlocked parcels should be consolidated with parcels having legal street frontage.

(4) A DOTE street opening permit, obtained by a DOTE licensed street contractor, is required for all private improvements in the public right-of-way. All improvements in the public right-of-way must be built to City standards, policies and guidelines. Application for permits may be made at Room 425, City Hall, 801 Plum Street. Please note that plan drawings (2 sets), to be reviewed by DOTE, must be attached to the permit application.

(b) Duke Energy: Duke Energy has a gas main along Bloor and requires free access to those facilities at all times.

(c) Buildings and Inspections: Application for proposed future development shall be submitted for Coordinated Site Review at a Development Review level.

(B) Right to Terminate. If either party determines, after exercising reasonable good faith efforts, that any of the Conditions are not or cannot be satisfied within a reasonable period of time, such party shall have the right to terminate this Agreement by giving written notice thereof to the other party, whereupon this Agreement and all rights and obligations of the parties hereunder shall terminate. If all of the Conditions have not been satisfied to the satisfaction of both parties or waived in writing and for that reason the Closing has not occurred within **120 days** after the Effective Date, this Agreement and all rights and obligations of the parties hereunder shall automatically terminate.

(C) Real Estate Closing Date. Provided the Closing Conditions have been satisfied, the Closing shall take place approximately **150 days** after the Effective Date, or on such earlier or later date as the parties may agree upon.

(D) Closing Costs and Closing Documents. At the Closing, (i) Purchaser shall pay the Purchase Price in full, and (ii) the City shall convey all of its right, title and interest in and to the Sale Property to Purchaser by *Quitclaim Deed* in the form of Exhibit D – (*Form of Quitclaim Deed*). Purchaser shall pay all Hamilton County, Ohio recording fees, transfer tax, and any and all other customary closing costs associated with the Closing. There shall be no proration of real estate taxes and assessments at Closing, and from and after the Closing, Purchaser shall pay all real estate taxes and assessments thereafter becoming due. At Closing, the parties shall execute a settlement statement and any and all other customary closing documents that are necessary for the Closing, in such forms as are approved by the City. The City shall not however be required to execute a title affidavit at Closing. The provisions of this Agreement shall survive the City's execution and delivery of the *Quitclaim Deed* and shall not be deemed to have been merged therein.

3. Notices. All notices given by the parties hereunder shall be deemed given if personally delivered, delivered by Federal Express, UPS or other recognized overnight courier, or mailed by U.S. regular or certified mail, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Agreement. If Purchaser sends a notice to the City alleging that the City is in default under this Agreement, Purchaser shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202. Notices shall be deemed given on the date of receipt.

4. Representations, Warranties, and Covenants of Purchaser. Purchaser makes the following representations, warranties and covenants to induce the City to enter into this Agreement:

(i) Purchaser is an Ohio limited liability company duly organized and validly existing under the laws of the State of Ohio, is authorized to transact business in the State of Ohio, has properly filed all certificates and reports required to be filed by it under the laws of the State of Ohio, and is not in violation of any laws relevant to the transactions contemplated by this Agreement.

(ii) Purchaser has full power and authority to execute and deliver this Agreement and to carry out the transactions provided for herein.

(iii) Purchaser's execution, delivery and performance of this Agreement and the transaction contemplated hereby will not violate any applicable laws, or any writ or decree of any court or governmental instrumentality, or Purchaser's organizational documents, or any mortgage, contract, agreement or other undertaking to which Purchaser is a party or which purports to be binding upon Purchaser or upon any of its assets, nor is Purchaser in violation or default of any of the foregoing.

(iv) There are no actions, suits, proceedings or governmental investigations pending, or to the knowledge of Purchaser, threatened against or affecting Purchaser, at law or in equity or before or by any governmental authority that could reasonably be expected to interfere substantially with its normal operations or materially and adversely affect its financial condition or its purchase of the Sale Property.

(v) Purchaser shall give prompt notice in writing to the City of the occurrence or existence of any litigation, labor dispute or governmental proceedings or investigation affecting Purchaser that could reasonably be expected to interfere substantially with its normal operations or materially and adversely affect its financial condition or its purchase of the Sale Property.

(vi) The statements made in the documentation provided by Purchaser to the City that are descriptive of Purchaser or its facility have been reviewed by Purchaser and do not contain any untrue statement of a material fact or omit to state any material fact necessary in order to make such statements, in light of the circumstances under which they were made, not misleading.

(vii) Neither Purchaser nor any of its affiliates owes any outstanding fines, penalties, judgments, water or other utility charges or other amounts to the City.

5. General Provisions.

(A) Entire Agreement. This Agreement (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Agreement may be amended only by a written amendment signed by both parties.

(C) Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Agreement shall be brought in the Hamilton County Court of Common Pleas, and Purchaser agrees that venue in such court is proper. Purchaser hereby waives trial by jury with respect to any and all disputes arising under this Agreement.

(D) Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and assigns. Purchaser shall not assign its rights or obligations under this Agreement without the prior written consent of the City, which may be withheld in the City's sole discretion, and any attempt to do so without the City's consent shall, at the City's option, render this Agreement null and void.

(E) Captions. The captions of the various sections and paragraphs of this Agreement are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Agreement.

(F) Severability. If any part of this Agreement is held by a court of law to be void, illegal or unenforceable, such part shall be deemed severed from this Agreement, and the balance of this Agreement shall remain in full force and effect.

(G) No Third Party Beneficiaries. The parties hereby agree that no third party beneficiary rights are intended to be created by this Agreement.

(H) Brokers. Purchaser represents to the City that Purchaser has not dealt with any real estate brokers and agents in connection with its purchase of the Sale Property.

(I) Official Capacity. All representations, warranties, covenants, agreements and obligations of the City under this Agreement shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future officer, agent, employee or attorney of the City in other than his or her official capacity.

(J) Conflict of Interest. No officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning or carrying out of the property sale shall have any personal financial interest, direct or indirect, in Purchaser or in the property sale, and Purchaser shall take appropriate steps to assure compliance.

(K) Administrative Actions. To the extent permitted by applicable laws, and unless otherwise expressly provided in this Agreement, all actions taken or to be taken by the City under this Agreement may be taken by administrative action and shall not require legislative action of the City beyond the legislative action authorizing the execution of this Agreement.

6. **Exhibits**. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Legal Description*
Exhibit B – *Site Survey*
Exhibit C – Form of *Quitclaim Deed – Split of Consolidated Parcels*
Exhibit D – Form of *Quitclaim Deed*

SIGNATURE PAGE FOLLOWS

Executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

BMC VISION, LLC,
an Ohio limited liability company

By: _____

Printed name: _____

Title: _____

Date: _____, 2020

CITY OF CINCINNATI

By: _____
Paula Boggs-Muething, Interim City Manager

Date: _____, 2020

Recommended by:

_____
John Brazina
Director, Department of Transportation and Engineering

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Karen Alder, City Finance Director

EXHIBIT A
to Property Sale Agreement

Legal Description

SITUATE IN THE CITY OF CINCINNATI, HAMILTON COUNTY, OHIO BEING PART OF LOTS 16 THRU 19 OF THE LINWOOD REALTY COMPANY'S SUBDIVISION AS RECORDED IN PLAT BOOK 16, PAGE 53 OF THE HAMILTON COUNTY, OHIO RECORDS AND BEING PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN EXISTING ½" IRON PIN AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY OF BLOOR STREET WITH THE NORTHERLY RIGHT OF WAY OF BEECHMONT COURT; THENCE ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 317.69 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AND THE REAL PLACE OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE CONTINUING ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 16.14 FEET A SET ⅝" IRON PIN AND CAP (#7862); THENCE ALONG A NEW DIVISION LINE, THE FOLLOWING TWO COURSES AND DISTANCES, ALONG A CURVE DEFLECTING TO THE RIGHT, HAVING A RADIUS OF 10.00 FEET, A DISTANCE OF 16.05 FEET, THE CHORD OF SAID CURVE BEARS NORTH 75°27'37" EAST, 14.38 FEET TO A SET ⅝" IRON PIN AND CAP (#7862); THENCE SOUTH 58°34'11" EAST, 102.17 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHWEST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL B) OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID BMC VISION TRACT, SOUTH 27°02'42" WEST, 67.49 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHEAST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13999, PAGE 1914 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE LEAVING THE WESTERLY LINE OF FIRST MENTIONED BMC VISION TRACT (PARCEL B), ALONG THE NORTHERLY LINE OF LAST MENTIONED BMC VISION TRACT AND THE NORTHERLY LINE OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL F), NORTH 39°18'00" WEST, 123.71 FEET TO THE PLACE OF BEGINNING.

THUS CONTAINING 0.1214 ACRES OF LAND AND BEING SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARINGS USED IN THIS LEGAL DESCRIPTION ARE BASED ON A RANDOM BEARING SYSTEM RELATIVE TO EXISTING DEED OF RECORD AS RECORDED IN DEED BOOK 6094, PAGE 1262 OF THE HAMILTON COUNTY, OHIO RECORDS.

THE ABOVE DESCRIBED REAL ESTATE IS A PART OF THE SAME PREMISES DESCRIBED IN DEED BOOK 2436, PAGE 585 AND DEED BOOK 2428, PAGE 530 OF THE HAMILTON COUNTY, OHIO RECORDS. BEING THE RESULT OF A SURVEY AND PLAT DATED 1-23-20 MADE BY STEPHEN L. CAHILL, P.L.S., OF ABERCROMBIE & ASSOCIATES, INC. OHIO REGISTERED SURVEYOR NUMBER 7862.

EXHIBIT B
to Property Sale Agreement

Site Survey

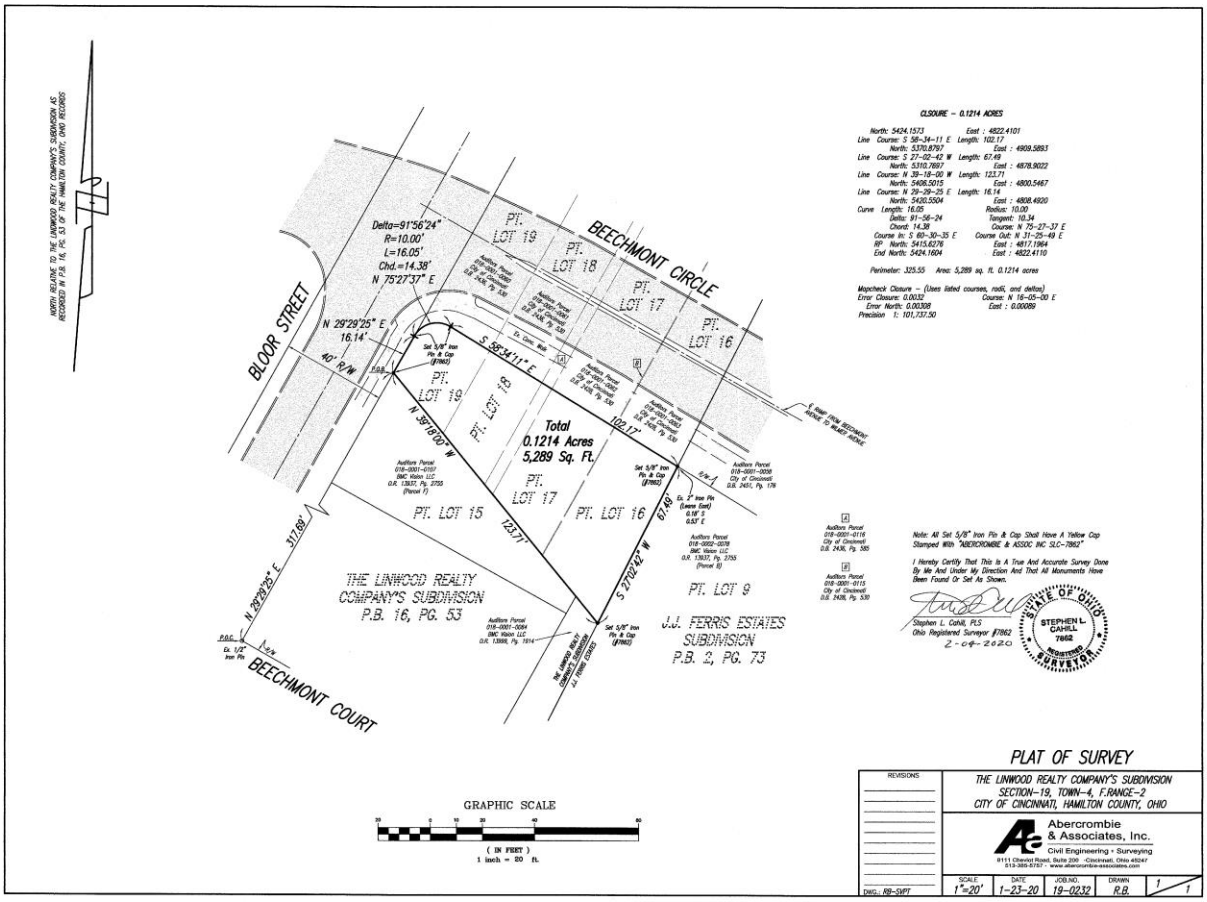


Exhibit C
to Property Sale Agreement

Form of Quitclaim Deed – Split of Consolidated Parcels

SEE ATTACHED

[SPACE ABOVE FOR RECORDER'S USE ONLY]

Property: Beechmont Circle at Bloor Avenue

QUITCLAIM DEED

(Consolidation Split)

The **CITY OF CINCINNATI,** an Ohio municipal corporation (the "**City**"), hereby grants and conveys to the **CITY OF CINCINNATI**, an Ohio municipal corporation, 801 Plum Street, Cincinnati, OH 45202, all of the City's right, title and interest in and to the real property described on Exhibit A (*Legal Description*) hereto.

Property Address: None (Property located at Beechmont Circle and Bloor Avenue)

Auditor's Parcel No.: Split of Consolidated Parcel 018-0001-0016-90

This Deed is executed and recorded in connection with the split of consolidated tax parcels comprising the property described herein.

This conveyance is permitted under Ohio Revised Code Section 5302.18, which provides that a grantor under a deed may also be a grantee.

Prior instrument reference: (i) Deed Book 2436, Page 585; (ii) Deed Book 2438, Page 369; and, (iii) Deed Book 2428, Page 530, Hamilton County, Ohio Records.

Executed on _____, 2020.

City of Cincinnati

By: _____
Paula Boggs Muething,
Interim City Manager

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs Muething, Interim City Manager of the **CITY OF CINCINNATI**, an Ohio municipal corporation, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified hereby.

_____
Notary Public
My commission expires: _____

Approved as to Form:

_____
Assistant City Solicitor

This instrument prepared by:

City of Cincinnati Law Department
801 Plum Street
Cincinnati, Ohio 45202

Exhibits:
Exhibit A – *Legal Description*

EXHIBIT A
to Quitclaim Deed

Legal Description

PARCEL I

Situate in the City of Cincinnati, Hamilton County, Ohio, and being known, numbered, and designated as Lot #19 of the Linwood Realty Company's Subdivision as per plat thereof recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records. Said Lot #19 fronts 30 ft. on the southwesterly side of Kenilworth Place and extends back southwardly between parallel lines 140 ft. and is 30 ft. wide in the rear.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 21, 1950, and recorded in Deed Book 2436, Page 585, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0060-00

PARCEL II

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being part of Lot #18 of the Linwood Realty Company's Subdivision as the same is recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records. The part of said Lot #18 herewith under examination being more fully described as follows:

Beginning at a point on the southwesterly line of Kenilworth Place; said point being the most northerly corner of said Lot #18; thence south with the southwesterly line of Kenilworth Place 25.20 ft. to a point; thence southwardly parallel to the southeasterly line of said Lot #18 a distance of 140 ft. to a point on the southwesterly line of said Lot #18, said point being a distance of 4.80 ft. westwardly from the most southerly corner of said Lot #18; thence westwardly with the southwesterly line of said Lot #18 25.20 ft. to a point, being the most westerly corner of said Lot #18; thence with the northwesterly line of said Lot #18 a distance of 140 ft. to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 21, 1950, and recorded in Deed Book 2436, Page 585, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0061

PARCEL III

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being part of Lot #18 of the Linwood Realty Company's Subdivision as shown on the plat thereof, recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records. The part of Lot #18 hereby conveyed being more particularly described as follows:

Beginning at a point on the southwesterly line of Kenilworth Place, said point being a distance of 4.80 feet northwestwardly from the most easterly corner of said Lot #18; thence eastwardly with the southwesterly line of Kenilworth Place a distance of 4.80 feet to the most easterly corner of said Lot #18; thence southwardly with the southeasterly line of said Lot #18 a distance of 140 feet to the most southerly corner of said Lot #18; thence westwardly with the southwesterly line of said Lot #18 a distance of 4.80 feet to a

point; thence northeastwardly on a line parallel to the southeasterly line of said Lot #18 a distance of 140 feet to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 31, 1950, and recorded in Deed Book 2438, Page 369, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0116-00

PARCEL IV

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being part of Lot #17 of the Linwood Realty Company's Subdivision, as per plat thereof, recorded in Plat Book 6, Page 53, of the Hamilton County, Ohio, Plat Records. The part of said Lot #17 hereby conveyed being more particularly described as follows:

Beginning at a point in the southwesterly line of Kenilworth Place, said point being the most northerly corner of said Lot #17; thence eastwardly with the southwesterly line of Kenilworth Place a distance of 29.70 feet; thence southwardly parallel to the southeasterly line of said Lot #1 a distance of 140 feet to a point on the southwesterly line of said Lot #17, said point being .30 feet westwardly of the most southerly corner of said Lot #17; thence with the southwesterly line of said Lot #17 a distance of 29.70 feet to the most westerly corner of said Lot #17; thence with the northwesterly line of said Lot #17, 140 feet to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed, dated August 31, 1950, and recorded in Deed Book 2438, Page 369, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0062-00

PARCEL V

Situate in the City of Cincinnati, Hamilton County and State of Ohio, and being part of Lot #17, of the Linwood Realty Company's Subdivision, as per Plat thereof, recorded in Plat Book 16, Page 53, of the Hamilton County, Ohio, Plat Records and being more fully described as follows:

Beginning at a point in the southwesterly line of Kenilworth Place, said point being a distance of 29.70 feet from the most northerly corner of said Lot #17 as measured in the southwesterly line of Kenilworth Place; thence southwardly, with said southwesterly line of Kenilworth Place a distance of .30 feet to the most easterly corner of said Lot #17; thence southwestwardly with the southeasterly line of said Lot #17, a distance of 140 feet to the most southerly corner of said Lot #17; thence westwardly with the southwesterly line of said Lot #17 a distance of .30 feet thence northwestwardly on a line parallel to the southeasterly line of said Lot #17 a distance of 140 feet to the place of beginning.

Being a portion of the premises conveyed to the City of Cincinnati by deed recorded in Deed Book 2428, Page 530, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0115-00

PARCEL VI

Situate in the City of Cincinnati, County of Hamilton and State of Ohio, and being known, numbered and designated as Lot #16, of the Linwood Realty Company's Subdivision, as per plat thereof, recorded in Plat Book 16, Page 53, Hamilton County, Ohio, plat records, said Lot #16, fronts 27.19 feet on the

southwesterly side of Kenilworth Place and extends back southwestwardly, a distance of 140 feet on its northwesterly point a distance of 148.61 feet on its southeasterly side and is 33.46 feet wide in the rear.

Being a portion of the premises conveyed to the City of Cincinnati by deed recorded in Deed Book 2428, Page 530, Hamilton County, Ohio Records.

Auditor's Parcel ID No.: 018-0001-0063-00

Exhibit D
to Property Sale Agreement

Quitclaim Deed

SEE ATTACHED

[SPACE ABOVE FOR RECORDER'S USE]

QUITCLAIM DEED

The **CITY OF CINCINNATI**, an Ohio municipal corporation, for valuable consideration paid, hereby grants and conveys to **BMC VISION, LLC**, an Ohio limited liability company, the address of which is 1009 Delta Avenue, Cincinnati, OH 45226 ("**Grantee**"), all of the City's right, title and interest in and to the real property described on Exhibit A – (*Legal Description – Sale Property*) and depicted on Exhibit B – (*Survey Plat – Sale Property*) hereto (the "**Property**").

Property Address: None. approx. 0.1214 acres, Cincinnati, OH 45226

Auditor's Parcel No. _____

Prior instrument reference: Official Record [___], Page [___], Hamilton County, Ohio Records

Conveyance Between Adjoining Lot Owners. This conveyance is a transfer between adjoining lot owners made in compliance with Section 711.001, Subsection (B)(1) Ohio Revised Code, and does not create an additional building site nor violate any zoning regulation or other public regulation in the parcel hereby conveyed or the balance of the parcel retained by the grantor herein. The parcel hereby conveyed may not hereafter be conveyed separately from Grantee's adjoining parcel nor any structure erected thereon without the prior approval of the authority having jurisdiction of plats.

This conveyance was authorized by Ordinance No. ___-2020, passed by Cincinnati City Council on _____, 2020.

Executed on _____, 2020.

CITY OF CINCINNATI

By: _____
Paula Boggs Muething,
Interim City Manager

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs-Muething, Interim City Manager of the **CITY OF CINCINNATI**, an Ohio municipal corporation, on behalf of the municipal corporation. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified hereby.

_____
Notary Public
My commission expires: _____

Approved as to Form:

_____
Assistant City Solicitor

This instrument prepared by:
City of Cincinnati Law Department
801 Plum Street
Cincinnati, Ohio 45202

Exhibits to Quitclaim Deed:
Exhibit A – *Legal Description – Sale Property*
Exhibit B – *Survey Plat – Sale Property*

EXHIBIT A
to Quitclaim Deed

Legal Description – Sale Property

SITUATE IN THE CITY OF CINCINNATI, HAMILTON COUNTY, OHIO BEING PART OF LOTS 16 THRU 19 OF THE LINWOOD REALTY COMPANY'S SUBDIVISION AS RECORDED IN PLAT BOOK 16, PAGE 53 OF THE HAMILTON COUNTY, OHIO RECORDS AND BEING PARTICULARLY DESCRIBED AS FOLLOWS:

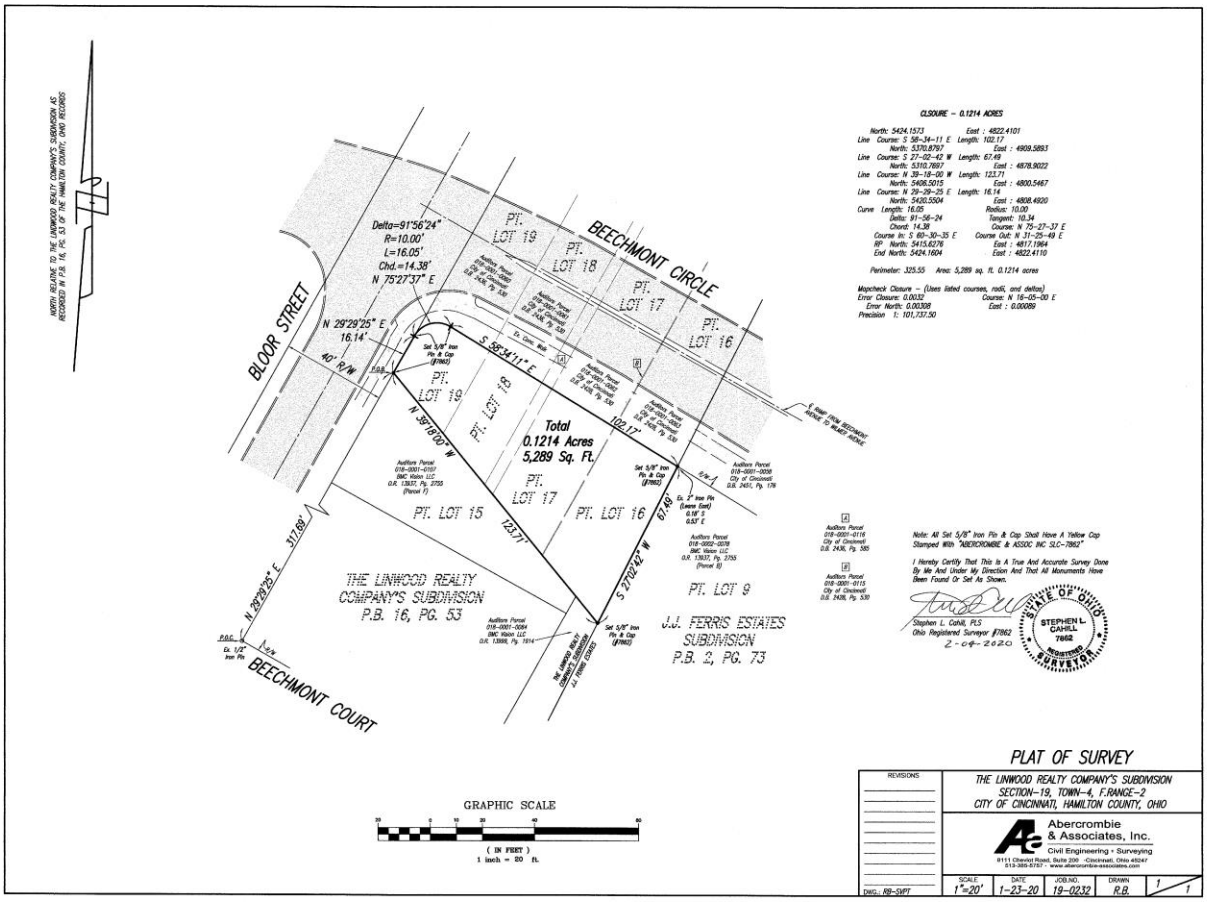
BEGINNING AT AN EXISTING ½" IRON PIN AT THE INTERSECTION OF THE EASTERLY RIGHT OF WAY OF BLOOR STREET WITH THE NORTHERLY RIGHT OF WAY OF BEECHMONT COURT; THENCE ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 317.69 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AND THE REAL PLACE OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE CONTINUING ALONG THE EASTERLY RIGHT OF WAY OF BLOOR STREET, NORTH 29°29'25" EAST, 16.14 FEET A SET ⅝" IRON PIN AND CAP (#7862); THENCE ALONG A NEW DIVISION LINE, THE FOLLOWING TWO COURSES AND DISTANCES, ALONG A CURVE DEFLECTING TO THE RIGHT, HAVING A RADIUS OF 10.00 FEET, A DISTANCE OF 16.05 FEET, THE CHORD OF SAID CURVE BEARS NORTH 75°27'37" EAST, 14.38 FEET TO A SET ⅝" IRON PIN AND CAP (#7862); THENCE SOUTH 58°34'11" EAST, 102.17 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHWEST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL B) OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE ALONG THE WESTERLY LINE OF SAID BMC VISION TRACT, SOUTH 27°02'42" WEST, 67.49 FEET TO A SET ⅝" IRON PIN AND CAP (#7862) AT THE NORTHEAST CORNER OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13999, PAGE 1914 OF THE HAMILTON COUNTY, OHIO RECORDS; THENCE LEAVING THE WESTERLY LINE OF FIRST MENTIONED BMC VISION TRACT (PARCEL B), ALONG THE NORTHERLY LINE OF LAST MENTIONED BMC VISION TRACT AND THE NORTHERLY LINE OF THE PROPERTY AS CONVEYED TO BMC VISION LLC IN OFFICIAL RECORD 13937, PAGE 2755 (PARCEL F), NORTH 39°18'00" WEST, 123.71 FEET TO THE PLACE OF BEGINNING.

THUS CONTAINING 0.1214 ACRES OF LAND AND BEING SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD.

BEARINGS USED IN THIS LEGAL DESCRIPTION ARE BASED ON A RANDOM BEARING SYSTEM RELATIVE TO EXISTING DEED OF RECORD AS RECORDED IN DEED BOOK 6094, PAGE 1262 OF THE HAMILTON COUNTY, OHIO RECORDS.

EXHIBIT B
to Quitclaim Deed

Survey Plat – Sale Property



City of Cincinnati

801 Plum Street, Suite 346-A
Cincinnati, Ohio 45202

Phone (513) 352-5205
Email Jan-Michele.Kearney@cincinnati-oh.gov
Web www.cincinnati-oh.gov

Jan-Michele Lemon Kearney
Councilmember

MOTION

WE MOVE for the City Administration to deliver a report to City Council, outlining all current city government activities and programs aimed at promoting and enabling homeownership for low-income individuals and families in Cincinnati, along with an update on the impact and effectiveness of these activities. WE FURTHER MOVE for this report to include a feasibility analysis for providing low-income homeowners with forgivable loans to make necessary repairs and home improvements, such that the loan becomes forgivable (in full, or part) upon five (5) years of residing within the home. If such a program (or set of programs) already exists, we ask that the report outline in detail how the program(s) work, who the program(s) has served (e.g. by income-level, age, household size, and neighborhood), and recommendations for expanding such program(s) to increase impact. WE FURTHER MOVE for the city administration to identify funding sources that could be used to enable either the city, or a city partner organization, to complete small repairs for low-income homeowners, such that homeowners would be liable to pay back the cost of repairs on a sliding scale, depending on level of household income. Most middle-class families cannot come up with a one-time sum of $20,000 for a new roof, for example, but could very well make important investments in their homes if granted the option to pay back the sum of repairs over time. WE FURTHER MOVE that this report be delivered to City Council within 14 days.

Jan-Michele Lemon Kearney

Councilmember Jan-Michele Kearney

STATEMENT

Homeownership not only is a wealth builder for families, but is linked to improved physical and psychological health, increased community engagement, and even higher educational achievement for children. Cincinnati, with its 38% homeownership rate, lags behind the national average of 62%. In addition, there is a huge racial gap in Cincinnati: Black residents own 29% of owner-occupied units in Cincinnati compared to white residents at 66.4%. Our goal is to put feasible programs in place to increase homeownership, especially with underrepresented populations, in order to strengthen our neighborhoods and our Cincinnati families.

City of Cincinnati

801 Plum Street, Suite 346-A
Cincinnati, Ohio 45202

Phone (513) 352-5205
Email Jan-Michele.Kearney@cincinnati-oh.gov
Web www.cincinnati-oh.gov

Jan-Michele Lemon Kearney
Councilmember

MOTION

WE MOVE for the City Administration to cease adding fines associated with code enforcement violations to the property tax bills of residential property owners. WE FURTHER MOVE that the City Administration provide recommendations to City Council to create a program (or set of programs) similar to what was formerly known as the "Harbor Fund", which provided low-income homeowners with grants to resolve code violations.

WE FURTHER MOVE for this report to be delivered within 14 days following passage of this motion.

Jan-Michele Lemon Kearney

Councilmember Jan-Michele Kearney

STATEMENT

We have become aware that property owners, particularly in low-income neighborhoods, are losing their homes. The process seems to be that housing code violation citations and penalties accrue, and then are added to the property owner's tax bill. When the property owner is unable to pay the tax bill that now includes housing code violation citations and penalties, the property goes into foreclosure. Homeownership in Cincinnati (38%) already is lower than the national average (62%), and even lower for Black, Brown, and low-income communities. Yet, homeownership is a means for families to build wealth, strengthen neighborhoods, and even improve physical and psychological health. My goal is for City Council to increase access to homeownership, including providing opportunities for low-income families. The City must provide financial assistance for homeowners to maintain their property. This motion is a step toward preventing loss of homeownership because further loss exacerbates the existing problem of the low rate of homeownership in Cincinnati.

city of
CINCINNATI
COUNCILMEMBER
CHRIS SEELBACH

202001429

MOTION

August 31, 2020

We MOVE that the Administration declare the East Walnut Hills Two-way Conversion Project a FY22 Capital Priority Project, allowing it to receive full funding in the Capital Budget before it is introduced to Council.

The Community has worked with the City for years on this project which has received broad support and is ready to begin construction as early as next summer.

Jan-Michele Lemon Kearney
By

801 Plum Street, Suite 350 • Cincinnati, Ohio 45202
P 513 352 5210 • chris.seelbach@cincinnati-oh.gov • www.cincinnati-oh.gov

Joe Harmon

city of
CINCINNATI

Interdepartmental Correspondence Sheet

202001539

Date: September 11, 2020

To: Mayor John Cranley

From: Andrew W. Garth, Interim City Solicitor AWG

Subject: **Emergency Ordinance – East Walnut Hills Two-Way Conversion**

Transmitted herewith is an emergency ordinance captioned as follows:

> **AUTHORIZING** the transfer and appropriation of the sum of $2,000,000 from the unappropriated surplus of "East Walnut Hills Equivalent Fund 486" (East Walnut Hills TIF District) to existing capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion," to provide resources for the conversion of William Howard Taft Road, E. McMillan Street, and Woodburn Avenue to two-way streets in the neighborhood of East Walnut Hills; and further AMENDING the description of the existing capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion."

AWG/SSB/(lnk)
Attachment
319872

{00319892-1}

EMERGENCY

City of Cincinnati

SSB BWG

An Ordinance No._____ - 2020

AUTHORIZING the transfer and appropriation of the sum of $2,000,000 from the unappropriated surplus of "East Walnut Hills Equivalent Fund 486" (East Walnut Hills TIF District) to existing capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion," to provide resources for the conversion of William Howard Taft Road, E. McMillan Street, and Woodburn Avenue to two-way streets in the neighborhood of East Walnut Hills; and further AMENDING the description of the existing capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion."

WHEREAS, the "East Walnut Hills Two-Way Conversion" capital improvement program project is estimated to require $2,000,000 to complete; and

WHEREAS, sufficient funds are available in East Walnut Hills Equivalent Fund 486 to provide funding of $2,000,000 for the "East Walnut Hills Two-Way Conversion" capital project; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the description of the capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion" is hereby revised to reflect an updated scope of work as follows:

> This project will provide resources for the conversion of William Howard Taft Road (between Woodburn Avenue and Victory Parkway), E. McMillan Street (between Victory Parkway and Woodburn Avenue), and Woodburn Avenue (between E. McMillan Street and William Howard Taft Road) to two-way streets in the neighborhood of East Walnut Hills.

Section 2. That Council hereby authorizes the transfer and appropriation of the sum of $2,000,000 from the unappropriated surplus of "East Walnut Hills Equivalent Fund 486" to existing capital improvement program project account no. 980x232x212387, "East Walnut Hills Two-Way Conversion," for the purpose of providing resources for the conversion of William

Howard Taft Road (between Woodburn Avenue and Victory Parkway), E. McMillan Street (between Victory Parkway and Woodburn Avenue), and Woodburn Avenue (between E. McMillan Street and William Howard Taft Road) to two-way streets in the neighborhood of East Walnut Hills (the "Project").

Section 3. That Council hereby declares that the Project constitutes a "Public Infrastructure Improvement" (as defined in Section 5709.40(A)(8) of the Ohio Revised Code ("ORC")) that will benefit and/or serve the District 7-East Walnut Hills District Incentive District, subject to compliance with ORC Sections 5709.40 through 5709.43.

Section 4. That the proper City officials are hereby authorized to take all appropriate actions to carry out this ordinance including, but not limited to, the appropriations and transfers authorized herein.

Section 5. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to make funds available for the East Walnut Hills Two-Way Conversion capital improvement program project.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

City of Cincinnati

Wendell Young
Councilman

202001435

August 31, 2020

MOTION

WE MOVE that the Administration amend the existing CRA agreement with 2347 Reading Road, LLC, an affiliate of Kingsley + Co., for its 2347 Reading Road hotel project to: (1) extend the project completion deadline through December 31, 2024, and (2) extend the outside tax year by which the abatement would commence through 2024.

Councilmember Wendell Young

Jan-Michele Kearney

City Hall • 801 Plum Street • Suite 350 • Cincinnati, Ohio 45202
513.352.3466 • wendell.young@cincinnati-oh.gov

PRINTED WITH SOY INK

Equal Opportunity Employ...

BACKGROUND

Kingsley + Co., LLC, through 2347 Reading Road, was awarded a CRA, ordinance No. 352-2018 on November 15, 2018. This CRA relates to the construction of a 113 room hotel at 2347 Reading Road in Mt. Auburn for a new 73,450 square foot Comfort Inn at a construction cost of $8,393,194.

Under the terms of this CRA Kingsley + Co., LLC, agreed to three special provisions in addition to the agreement with CPS. First, Kingsley + Co., LLC, agreed to a 50% VTICA one half of which would be designated for urban redevelopment in Mt. Auburn and the other half to affordable housing city wide. Second, Kingsley + Co., LLC, agreed to financially support a youth wellness program at William Howard Taft Elementary School. And third, Kingsley + Co., LLC, agreed that 64% of the new full-time employees would be paid at no less than $15 per hour. Relative to overall employment, Kingsley + Co., LLC, committed to 17 new full-time employees at the hotel with a total annual payroll of $550,000, five part time employees at a total payroll of $140,000 and 120 construction jobs at a payroll of $7.5 Million.

Under the terms of the CRA, this project was to be completed by September 31, 2019. The focus of the requested amendment is to address a new completion date necessitated by the challenges of Covid 19.

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

TO: **Mayor and Members of City Council**

FROM: **Paula Boggs Muething, Interim City Manager**

SUBJECT: **ORDINANCE to authorize a Grant of Easement in favor of Duke Energy on City owned property**

Transmitted herewith is an Ordinance captioned as follows:

> **AUTHORIZING** the City Manager to execute a *Grant of Easement* in favor of Duke Energy Ohio, Inc., granting a utility easement over a portion of City-owned property generally located at 1600 Gest Street in the Lower Price Hill neighborhood of Cincinnati.

Background

The City, as operator of the Metropolitan Sewer District of Greater Cincinnati (MSD), is building, as part of the capital projects required under the MSD Consent Decree, S.S. No. 6809, Project ID 10144887, Mill Creek WWTP High Rate Treatment Facility Diversion Structure on the site of the Mill Creek Wastewater Treatment Plant (MCWWTP) Gest Street campus. In order to build the Diversion Structure, dewatering wells are needed to keep groundwater out of the construction area. Dewatering has been performed through the use of gasoline-powered generators. MSD and its design-build contractor have determined that electric-powered dewatering generators would provide significant costs savings to the project, however, the existing level of electric power at the site is insufficient to allow electric powered dewatering wells running as needed by construction.

To meet project needs as economically as possible, it requires two new power poles, and a power line and transformer at the entrance to the MCWWTP campus. Duke Energy requires a 32' wide easement from the Gest Street right of way line for the new overhead electrical line and a 15' wide easement for the new poles and transformer. See attached Exhibit.

The City's Real Estate Services has determined, by appraisal, the fair market value of the easement is $5,000.00, but the City is agreeable to grant the easement for $1.00. It solely serves the City's Department of Sewers in its operation of MSD.

Attachment: Ordinance and Exhibit

Cc: Diana Christy, Director, Metropolitan Sewer District of Greater Cincinnati

City of Cincinnati

CHM

BWG

An Ordinance No. _____ - 2020

AUTHORIZING the City Manager to execute a *Grant of Easement* in favor of Duke Energy Ohio, Inc., granting a utility easement over a portion of City-owned property generally located at 1600 Gest Street in the Lower Price Hill neighborhood of Cincinnati.

WHEREAS, the City of Cincinnati owns certain real property located at 1600 Gest Street in Cincinnati, containing the Mill Creek Wastewater Treatment Plant (the "Property"); and

WHEREAS, Duke Energy Ohio, Inc. ("Grantee") has requested an easement over the Property, as more particularly depicted in the *Grant of Easement* as attachment "A" hereto, for the installation of overhead electrical facilities and associated appurtenances and structures to serve a dewatering chamber on the Property; and

WHEREAS, the City Manager, in consultation with the Metropolitan Sewer District of Greater Cincinnati ("MSD"), has determined that the grant of the easement to Grantee is not adverse to the City's retained interest in the Property; and

WHEREAS, pursuant to Section 331-5, Cincinnati Municipal Code, Council may authorize the encumbrance of City-owned property without competitive bidding in those cases in which it determines that it is in the best interest of the City; and

WHEREAS, the fair market value of the easement, as determined by appraisal by the City's Real Estate Services Division, is $5,000, however, the City is agreeable to granting the easement to Grantee for less than fair market value; namely, $1.00 because granting the easement is for the benefit of the City, which will provide the City with equivalent economic and noneconomic benefits to the fair market value of the easement; and

WHEREAS, the City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the grant of the easement at its meeting on August 7, 2020; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute a *Grant of Easement* in favor of Duke Energy Ohio, Inc. ("Grantee"), pursuant to which the City will grant to Grantee a utility easement over a portion of City-owned property located at 1600 Gest Street in Cincinnati

(the "Property"), in substantially the form attached hereto as Attachment A, for the installation, operation, maintenance, and repair of overhead electrical facilities and associated appurtenances and structures.

Section 2. That the grant of the easements to Grantee is not adverse to the City's retained interests in the Property.

Section 3. That it is in the best interest of the City to grant the easements without competitive bidding because granting the easement is in the best interest of the City because the easement is necessary to enable Grantee to install and furnish electricity to a dewatering chamber to facilitate waste water treatment services, and, as a practical matter, no one else would have any need for such easement rights.

Section 4. That the fair market value of the easements, as determined by appraisal by the City's Real Estate Services Division, is $5,000, however, the City is agreeable to granting the easement to Grantee for less than fair market value; namely, $1.00, to facilitate the installation and use of the overhead electrical facilities and associated appurtenances and structures to facilitate the continued operation of waste water treatment services in promotion of the public health, safety, and general welfare, which will provide the City with an equivalent economic and noneconomic benefit to the fair market value of the easement.

Section 5. That the proceeds from the grant of the easements shall be deposited into Property Management Fund 209 to pay the fees for services provided by the City's Real Estate Services Division in connection with the grant of the easement, and that the City's Finance Director is hereby authorized to deposit amounts in excess thereof, if any, into Miscellaneous Permanent Improvement Fund 757.

Section 6. That the proper City officials are hereby authorized to take all necessary and proper actions to carry out the terms of this ordinance, including execution of all necessary real estate documents.

Section 7. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

ATTACHMENT A

---------- space above for County Recorder ----------

GRANT OF EASEMENT

Pt. Parcel No. 148-0010-0001-90

In consideration of the sum of One Dollar ($1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the **CITY OF CINCINNATI**, an Ohio municipal corporation, having an address of 801 Plum Street, Cincinnati, OH 45202 ("**Grantor**"), hereby grants unto **DUKE ENERGY OHIO, INC.**, an Ohio corporation, having an address of 139 East Fourth Street, Cincinnati, OH 45202 ("**Grantee**"), a perpetual, non-exclusive easement to construct, reconstruct, operate, maintain, repair, replace, add to, modify and remove electric lines and all necessary and convenient supporting structures such as underground ducts, conduits, wires, cables, manholes, pullboxes, grounding systems, counterpoises, surface equipment (including but not limited to transformers and switchgears), and all other appurtenances, fixtures and equipment (hereinafter referred to as the "**Facilities**"), for the transmission and distribution of electrical energy, and for technological purposes (including but not limited to telecommunications), for underground, across a portion of the following described real estate (the land and any and all improvements now or hereafter located thereon being referred to herein as the "**Property**"):

> Situated in Section 30, Town 4, Fractional Range 1, City of Cincinnati, Storrs Township, Hamilton County, State of Ohio; being part of 9.19 acres of land, as conveyed to the **CITY OF CINCINNATI** from The Cincinnati Union Terminal Company by Warranty Deed dated December 15, 1941 and recorded in **Deed Book 1945, Page 130**, in the Office of the Recorder of Hamilton County, Ohio (hereinafter referred to as "Grantor's Property"), and further described in Exhibit "B", attached hereto and hereby made a part hereof.
>
> Said underground electric easement being a strip of land fifteen feet (15') in uniform width, lying seven and one-half feet (7.5') wide on both sides of a centerline, which centerline shall be established by the center of the Facilities as constructed and as generally shown on Exhibit "A", attached hereto and becoming a part hereof (hereinafter referred to as the "Easement Area").

The respective rights and duties of Grantor and Grantee hereunder are as follows:

1. Access. Grantee shall have the right of ingress and egress over the Easement Area and Property using existing lanes, driveways and adjoining public roads where practical as determined by Grantee.

2. Clearing of Vegetation. Grantee shall have the right to cut down, clear, trim, remove, and otherwise control any trees, shrubs, overhanging branches and other vegetation (collectively, **"Vegetation"**) within the Easement Area. Grantee shall also have the right to cut down, clear, trim, remove and otherwise control any Vegetation that is adjacent to the Easement Area but only to the extent such Vegetation may endanger the safe or reliable operation of the Facilities as reasonably determined by Grantee. Following Grantee's removal of Vegetation, Grantee shall restore the surface of the Easement Area and Property, as the case may be, to a safe and sightly condition. By way of example and not limitation, if Grantee cuts down trees, Grantee shall either completely remove the tree stumps or cut them off level to the ground, and if Grantee damages grassy areas, Grantee shall either re-sod or re-seed the damaged area.

3. Environmental Condition. To the best of Grantor's actual knowledge without having performed any independent inquiry, investigation or environmental assessment, the Easement Area does not contain any hazardous or toxic materials or other environmental contamination.

4. No Obstructions or Excavation. Grantor shall not, without Grantee's prior written consent, (a) place, or permit the placement of, any structures or other permanent obstructions within or adjacent to the Easement Area that may interfere with Grantee's exercise of its rights hereunder; (b) excavate or place, or permit the excavation or placement of, any dirt or other similar material within the Easement Area; or (c) install, or permit the installation of, a pond, lake or similar containment vehicle within or adjacent to the Easement Area that would result in the retention of water within the Easement Area. Grantee shall have the right to remove any and all such unauthorized obstructions and, notwithstanding the provisions of paragraph 6 (Repair of Damage) below, Grantee shall not be required to repair any damage to the surface of the Easement Area or Property resulting therefrom.

5. Storing of Dirt. Grantee shall have the right to temporarily pile dirt and other material and to operate equipment upon the surface of the Easement Area, and also on the land immediately adjacent to the Easement Area not to exceed fifteen (15) feet in width on either side of the Easement Area, but only during those times when Grantee is constructing, reconstructing, maintaining, repairing, replacing, adding to, modifying, or removing the Facilities.

6. Repair of Damage. Grantee, at its expense, shall promptly repair any and all physical damage to the surface area of the Easement Area and any and all damage to the Property resulting from Grantee's exercise of its rights hereunder, including without limitation damage caused by Grantee's employees, agents, contractors and subcontractors. In making such repairs, Grantee shall restore the affected area to a safe and sightly condition and otherwise to a condition that is reasonably close to the condition that the affected area was in immediately prior to the damage. If Grantee does not, in the opinion of Grantor, satisfactorily repair any such damage, Grantor may, within ninety (90) days of discovering such damage, file a claim for such damage with Grantee (a) at 139 East Fourth Street, Cincinnati, OH 45202, Attn: Right of Way Services EM02, or (b) by contacting an authorized Right of Way Services representative of Grantee. Grantee shall not be expected to respond to claims filed thereafter.

7. Grantor's Reserved Rights. Grantor shall have the right to use the Easement Area in any manner that is not inconsistent with the rights granted herein to Grantee. Grantor's and Grantee's use of the Easement Area shall comply with all applicable laws and codes.

8. Authority to Grant Easement. Grantor represents that it has the necessary authority and title to the Property to grant this easement to Grantee.

9. Easement to Run with the Land. The provisions hereof shall be deemed to "run with the land" and shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns. Upon any transfer of the fee simple interest in the Property, the transferor of such interest shall be relieved of all liability and obligations hereunder thereafter accruing, and the transferee shall be deemed to have assumed all such liability and obligations.

The rights herein granted to Grantee are subject to any and all existing easements, restrictions and other matters of record affecting the Property.

Executed for the CITY of CINCINNATI by the City Manager on this ____ day of _____, 2020, as duly authorized by Ordinance _____-2020 passed on _____, 2020.

CITY OF CINCINNATI

By: _____
City Manager

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this _____ day of _____, 2020, by _____, City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the corporation.

_____
Notary Public
My commission expires: _____

_____

Approved as to Form:

_____
Assistant City Solicitor

ACKNOWLEDGED AND ACCEPTED BY:

DUKE ENERGY OHIO, INC.

By: _____

Its: _____

Date: _____

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this _____ day of _____, 2020, by _____, of Duke Energy Ohio, Inc., an Ohio corporation, on behalf of the corporation.

_____
Notary Public
My commission expires: _____

This Instrument Prepared by Janice L. Walker, Attorney-at-Law, 139 E. Fourth St., Cincinnati, OH 45202.

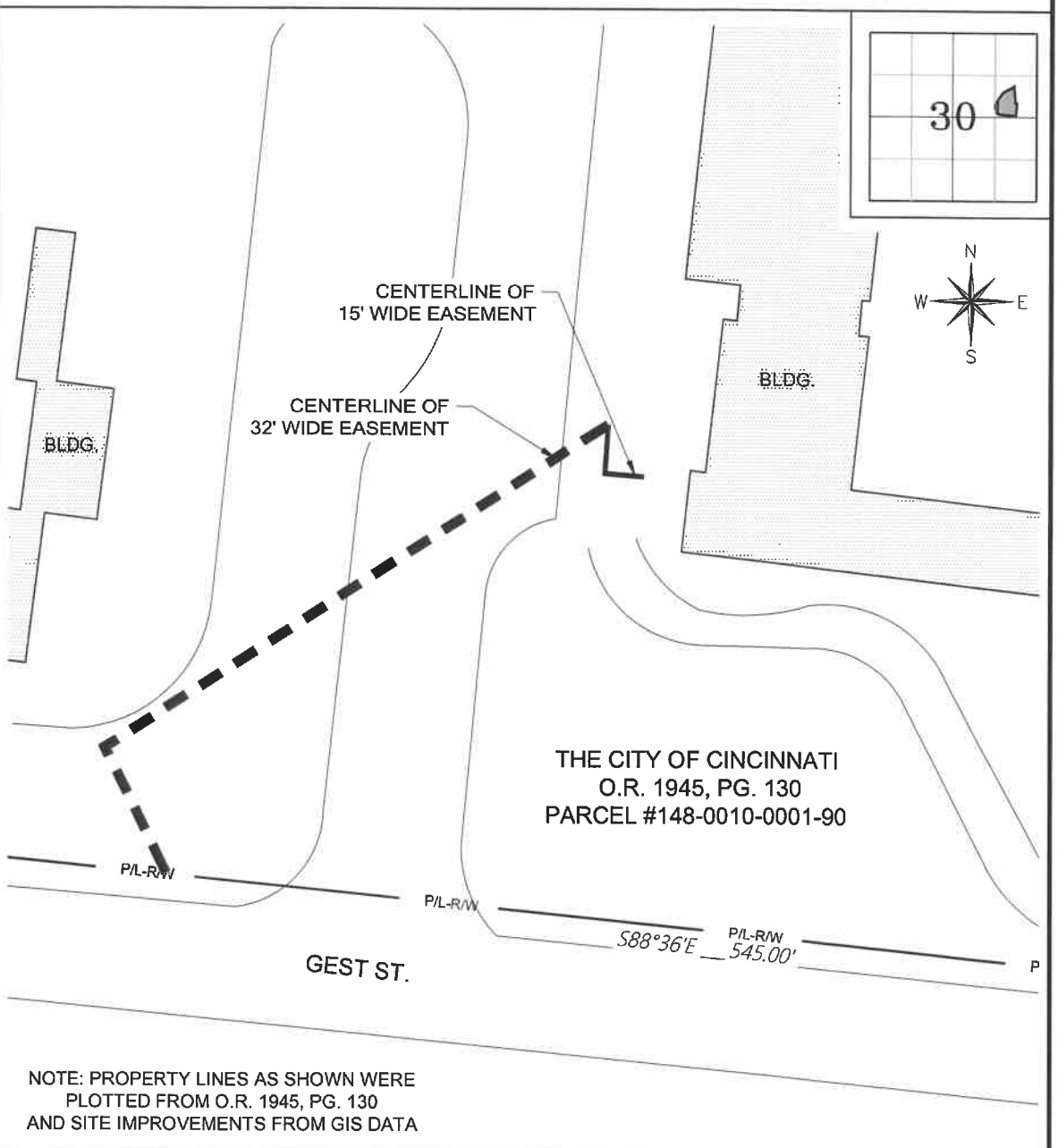
For Grantee's Internal Use:
Emax No: 35754513
Prepared by: DP
Prepared date: March 9, 2020
Reviewed by:
Pad No. HMO-30955

EXHIBIT "B"

A parcel of land in Storrs Township, Section 30, Town 4, F.R. 1, located on the north side of Gest Street, lying west of Mill Creek, Cincinnati, Hamilton County, Ohio, bounded and described as follows:

Beginning at a point in the north line of Gest Street, which point is 150 feet east of the West line of Block "H" of the Stephen Wilder Subdivision, recorded in Plat Book 1, Page 282, Hamilton County Records, said point being also 375 feet east of the east line of Evans Street; thence South 88°36' East in the north line of Gest Street a distance of 545 feet to a point, which point is 195 feet east of the west line of Block "D" of the said Stephen Wilder Subdivision, said point also being 4.6 feet east of the center line of the existing Mill Creek, intercepting sewer, thence North 1°24' East at right angles to Gest Street, in a line parallel to the west line of said Block "D" a distance of 400 feet to a point; thence North 88° 36' West in a line parallel with Gest Street a distance of 47.05 feet to a point, which point is 5-1/2 feet east of the center line of the existing Mill Creek Interceptor; thence North 9°44' West in a line parallel to and 5-1/2 feet east of the center line of said Mill Creek Interceptor, a distance of 541.35 feet to an easterly line of property known as Block "L" of said Stephen Wilder Subdivision, conveyed to the City of Cincinnati in deed from Harry B. Banning, November 4, 1932, and recorded in Book 1633, Page 448; thence in said easterly line South 47°45' West, a distance of 69 feet to a point; thence South 56°15' West, a distance of 337.92 feet to a point; thence South 31°45' West, a distance of 217.8 feet to a point, thence still in the easterly line of land owned by the City of Cincinnati and described in said deed from H.B. Banning, which is part of Block "H" of the said Stephen Wilder Subdivision, South 2°30' West, 128.7 feet to a point, which point is 25 feet south of a line 400 feet north of the north line of Gest Street, as described in a parcel conveyed to the Cincinnati Union Terminal Company from the Central Trust Company by deed dated May 23, 1935, recorded in Book 1683, Page 591; thence South 63°45' East a distance of 46.73 feet to a point in a line which is 150 feet east of the west line of Block "H" of the said Stephen Wilder Subdivision; thence South 1°24' West in a line parallel to the west line of said Block "H" a distance of 305.44 feet to the place of beginning. Containing 9.19 acres.

THIS IS NOT A SURVEY. LOCATIONS SHOWN ARE APPROXIMATE. THE ACTUAL CENTERLINE LOCATION OF THE UTILITY LINE IS THE CENTERLINE OF THE EASEMENT.



NOTE: PROPERTY LINES AS SHOWN WERE PLOTTED FROM O.R. 1945, PG. 130 AND SITE IMPROVEMENTS FROM GIS DATA

HAMILTON COUNTY, OHIO

SITE NAME: STORRS TOWNSHIP SECTION 30 T-4, F.R-1

DUKE ENERGY.	DR. MM	EXHIBIT MAP OF: EASEMENT	
	CK. MT	EXHIBIT MAP FOR: THE CITY OF CINCINNATI	
EXHIBIT 'A'	DATE 03/12/2020	LOCATION 1660 GEST ST, CINCINNATI, OH	EMAX #35754513

---------- space above for County Recorder ----------

GRANT OF EASEMENT

Pt. Parcel No. 148-0010-0001-90

In consideration of the sum of One Dollar ($1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the **CITY OF CINCINNATI**, an Ohio municipal corporation, having an address of 801 Plum Street, Cincinnati, OH 45202 ("**Grantor**"), hereby grants unto **DUKE ENERGY OHIO, INC.**, an Ohio corporation, having an address of 139 East Fourth Street, Cincinnati, OH 45202 ("**Grantee**"), a perpetual, non-exclusive easement to construct, reconstruct, operate, maintain, repair, replace, add to, modify and remove electric lines and all necessary and convenient supporting structures such as underground ducts, conduits, wires, cables, manholes, pullboxes, grounding systems, counterpoises, surface equipment (including but not limited to transformers and switchgears), and all other appurtenances, fixtures and equipment (hereinafter referred to as the "**Facilities**"), for the transmission and distribution of electrical energy, and for technological purposes (including but not limited to telecommunications), for underground, across a portion of the following described real estate (the land and any and all improvements now or hereafter located thereon being referred to herein as the "**Property**"):

> Situated in Section 30, Town 4, Fractional Range 1, City of Cincinnati, Storrs Township, Hamilton County, State of Ohio; being part of 9.19 acres of land, as conveyed to the **CITY OF CINCINNATI** from The Cincinnati Union Terminal Company by Warranty Deed dated December 15, 1941 and recorded in **Deed Book 1945, Page 130**, in the Office of the Recorder of Hamilton County, Ohio (hereinafter referred to as "Grantor's Property"), and further described in Exhibit "B", attached hereto and hereby made a part hereof.
>
> Said underground electric easement being a strip of land fifteen feet (15') in uniform width, lying seven and one-half feet (7.5') wide on both sides of a centerline, which centerline shall be established by the center of the Facilities as constructed and as generally shown on Exhibit "A", attached hereto and becoming a part hereof (hereinafter referred to as the "Easement Area").

The respective rights and duties of Grantor and Grantee hereunder are as follows:

1. Access. Grantee shall have the right of ingress and egress over the Easement Area and Property using existing lanes, driveways and adjoining public roads where practical as determined by Grantee.

2. Clearing of Vegetation. Grantee shall have the right to cut down, clear, trim, remove, and otherwise control any trees, shrubs, overhanging branches and other vegetation (collectively, "**Vegetation**") within the Easement Area. Grantee shall also have the right to cut down, clear, trim, remove and otherwise control any Vegetation that is adjacent to the Easement Area but only to the extent such Vegetation may endanger the safe or reliable operation of the Facilities as reasonably determined by Grantee. Following Grantee's removal of Vegetation, Grantee shall restore the surface of the Easement Area and Property, as the case may be, to a safe and sightly condition. By way of example and not limitation, if Grantee cuts down trees, Grantee shall either completely remove the tree stumps or cut them off level to the ground, and if Grantee damages grassy areas, Grantee shall either re-sod or re-seed the damaged area.

3. Environmental Condition. To the best of Grantor's actual knowledge without having performed any independent inquiry, investigation or environmental assessment, the Easement Area does not contain any hazardous or toxic materials or other environmental contamination.

4. No Obstructions or Excavation. Grantor shall not, without Grantee's prior written consent, (a) place, or permit the placement of, any structures or other permanent obstructions within or adjacent to the Easement Area that may interfere with Grantee's exercise of its rights hereunder; (b) excavate or place, or permit the excavation or placement of, any dirt or other similar material within the Easement Area; or (c) install, or permit the installation of, a pond, lake or similar containment vehicle within or adjacent to the Easement Area that would result in the retention of water within the Easement Area. Grantee shall have the right to remove any and all such unauthorized obstructions and, notwithstanding the provisions of paragraph 6 (Repair of Damage) below, Grantee shall not be required to repair any damage to the surface of the Easement Area or Property resulting therefrom.

5. Storing of Dirt. Grantee shall have the right to temporarily pile dirt and other material and to operate equipment upon the surface of the Easement Area, and also on the land immediately adjacent to the Easement Area not to exceed fifteen (15) feet in width on either side of the Easement Area, but only during those times when Grantee is constructing, reconstructing, maintaining, repairing, replacing, adding to, modifying, or removing the Facilities.

6. Repair of Damage. Grantee, at its expense, shall promptly repair any and all physical damage to the surface area of the Easement Area and any and all damage to the Property resulting from Grantee's exercise of its rights hereunder, including without limitation damage caused by Grantee's employees, agents, contractors and subcontractors. In making such repairs, Grantee shall restore the affected area to a safe and sightly condition and otherwise to a condition that is reasonably close to the condition that the affected area was in immediately prior to the damage. If Grantee does not, in the opinion of Grantor, satisfactorily repair any such damage, Grantor may, within ninety (90) days of discovering such damage, file a claim for such damage with Grantee (a) at 139 East Fourth Street, Cincinnati, OH 45202, Attn: Right of Way Services EM02, or (b) by contacting an authorized Right of Way Services representative of Grantee. Grantee shall not be expected to respond to claims filed thereafter.

7. Grantor's Reserved Rights. Grantor shall have the right to use the Easement Area in any manner that is not inconsistent with the rights granted herein to Grantee. Grantor's and Grantee's use of the Easement Area shall comply with all applicable laws and codes.

8. Authority to Grant Easement. Grantor represents that it has the necessary authority and title to the Property to grant this easement to Grantee.

9. Easement to Run with the Land. The provisions hereof shall be deemed to "run with the land" and shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns. Upon any transfer of the fee simple interest in the Property, the transferor of such interest shall be relieved of all liability and obligations hereunder thereafter accruing, and the transferee shall be deemed to have assumed all such liability and obligations.

The rights herein granted to Grantee are subject to any and all existing easements, restrictions and other matters of record affecting the Property.

Executed for the CITY of CINCINNATI by the City Manager on this ____ day of _____, 2020, as duly authorized by Ordinance _____-2020 passed on _____, 2020.

CITY OF CINCINNATI

By: _____
City Manager

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this _____ day of _____, 2020, by _____, City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the corporation.

_____
Notary Public
My commission expires: _____

_____

Approved as to Form:

_____
Assistant City Solicitor

ACKNOWLEDGED AND ACCEPTED BY:

DUKE ENERGY OHIO, INC.

By: _____

Its: _____

Date: _____

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this _____ day of _____, 2020, by _____, of Duke Energy Ohio, Inc., an Ohio corporation, on behalf of the corporation.

_____
Notary Public
My commission expires: _____

This Instrument Prepared by Janice L. Walker, Attorney-at-Law, 139 E. Fourth St., Cincinnati, OH 45202.

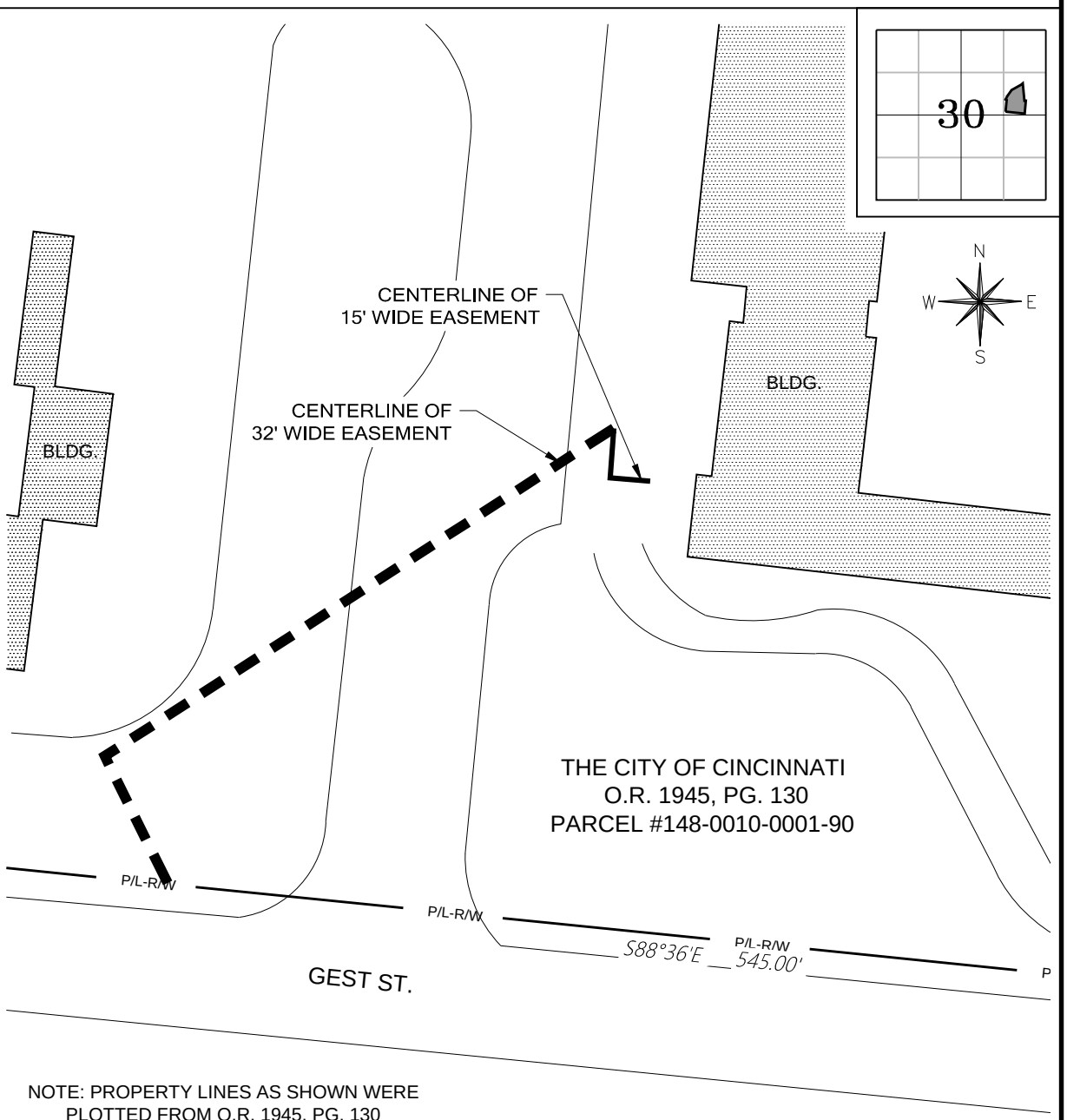
For Grantee's Internal Use:
Emax No: 35754513
Prepared by: DP
Prepared date: March 9, 2020
Reviewed by:
Pad No. HMO-30955

EXHIBIT "B"

A parcel of land in Storrs Township, Section 30, Town 4, F.R. 1, located on the north side of Gest Street, lying west of Mill Creek, Cincinnati, Hamilton County, Ohio, bounded and described as follows:

Beginning at a point in the north line of Gest Street, which point is 150 feet east of the West line of Block "H" of the Stephen Wilder Subdivision, recorded in Plat Book 1, Page 282, Hamilton County Records, said point being also 375 feet east of the east line of Evans Street; thence South 88°36' East in the north line of Gest Street a distance of 545 feet to a point, which point is 195 feet east of the west line of Block "D" of the said Stephen Wilder Subdivision, said point also being 4.6 feet east of the center line of the existing Mill Creek, intercepting sewer, thence North 1°24' East at right angles to Gest Street, in a line parallel to the west line of said Block "D" a distance of 400 feet to a point; thence North 88° 36' West in a line parallel with Gest Street a distance of 47.05 feet to a point, which point is 5-1/2 feet east of the center line of the existing Mill Creek Interceptor; thence North 9°44' West in a line parallel to and 5-1/2 feet east of the center line of said Mill Creek Interceptor, a distance of 541.35 feet to an easterly line of property known as Block "L" of said Stephen Wilder Subdivision, conveyed to the City of Cincinnati in deed from Harry B. Banning, November 4, 1932, and recorded in Book 1633, Page 448; thence in said easterly line South 47°45' West, a distance of 69 feet to a point; thence South 56°15' West, a distance of 337.92 feet to a point; thence South 31°45' West, a distance of 217.8 feet to a point, thence still in the easterly line of land owned by the City of Cincinnati and described in said deed from H.B. Banning, which is part of Block "H" of the said Stephen Wilder Subdivision, South 2°30' West, 128.7 feet to a point, which point is 25 feet south of a line 400 feet north of the north line of Gest Street, as described in a parcel conveyed to the Cincinnati Union Terminal Company from the Central Trust Company by deed dated May 23, 1935, recorded in Book 1683, Page 591; thence South 63°45' East a distance of 46.73 feet to a point in a line which is 150 feet east of the west line of Block "H" of the said Stephen Wilder Subdivision; thence South 1°24' West in a line parallel to the west line of said Block "H" a distance of 305.44 feet to the place of beginning. Containing 9.19 acres.

THIS IS NOT A SURVEY. LOCATIONS SHOWN ARE APPROXIMATE. THE ACTUAL CENTERLINE LOCATION OF THE UTILITY LINE IS THE CENTERLINE OF THE EASEMENT.



NOTE: PROPERTY LINES AS SHOWN WERE PLOTTED FROM O.R. 1945, PG. 130 AND SITE IMPROVEMENTS FROM GIS DATA

HAMILTON COUNTY, OHIO

SITE NAME: STORRS TOWNSHIP SECTION 30 T-4, F.R-1

DUKE ENERGY.	DR. MM	EXHIBIT MAP OF: EASEMENT	
	CK. MT	EXHIBIT MAP FOR: THE CITY OF CINCINNATI	
EXHIBIT 'A'	DATE 03/12/2020	LOCATION 1660 GEST ST, CINCINNATI, OH	EMAX #35754513

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – Urban League Moral Obligation**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the payment of $7,152.91 as a moral obligation to the Urban League of Greater Southwestern Ohio for services provided to the City as part of the Cincinnati Initiative to Reduce Violence related to the continued and uninterrupted deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence.

Approval of this Emergency Ordinance authorizes the payment of $7,152.91 as a moral obligation to the Urban League of Greater Southwestern Ohio for services provided to the City as part of the Cincinnati Initiative to Reduce Violence (CIRV) related to the continued and uninterrupted deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence.

The current contract with the Urban League of Greater Cincinnati did not begin until December 1, 2019. Costs were incurred by the Urban League of Greater Southwestern Ohio for services provided prior to this date to minimize disruption to the deployment of Community Engagement Specialists to neighborhoods affected by gun violence, which necessitates a moral obligation payment.

This Emergency Ordinance also authorizes the Finance Director to make a payment of $7,152.91 from the City Manager's Office General Fund non-personnel operating budget account no. 050x101x5000x7289, to the Urban league of Greater Southwestern Ohio as a moral obligation of the City of Cincinnati, for services related to the continued and uninterrupted deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence as part of the Cincinnati Initiative to Reduce Violence. Sufficient funds are available for this expense.

The reason for the emergency is the immediate need to pay the Urban League of Greater Southwestern Ohio for work performed by Community Engagement Specialists prior to the execution of a contract on December 1, 2019.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

E M E R G E N C Y

KKF

- 2020

AUTHORIZING the payment of $7,152.91 as a moral obligation to the Urban League of Greater Southwestern Ohio for services provided to the City as part of the Cincinnati Initiative to Reduce Violence related to the continued and uninterrupted deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence.

WHEREAS, the City of Cincinnati, as part of the Cincinnati Initiative to Reduce Violence, entered into a contract with the Urban League of Greater Southwestern Ohio for the continued deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence; and

WHEREAS, the contract with the Urban League of Greater Southwestern Ohio was signed on November 25, 2019 but did not begin until December 1, 2019; and

WHEREAS, costs were incurred by the Urban League of Greater Southwestern Ohio for services provided to the City prior to this date to minimize disruption to the deployment of Community Engagement Specialists to neighborhoods affected by gun violence; and

WHEREAS, sufficient funds are available from the City Manager's Office General Fund non-personnel operating budget account no. 050x101x5000x7289 to pay for these costs incurred by the Urban League of Greater Southwestern Ohio; and

WHEREAS, the Cincinnati City Council desires to provide payment for such services in the amount of $7,152.91; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Finance Director is authorized to make a payment of $7,152.91 from the City Manager's Office General Fund non-personnel operating budget account no. 050x101x5000x7289, to the Urban League of Greater Southwestern Ohio as a moral obligation of the City of Cincinnati, for payment of charges owed for services related to the continued and uninterrupted deployment of Community Engagement Specialists to targeted neighborhoods affected by gun violence as part of the Cincinnati Initiative to Reduce Violence.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the provisions of Section 1 hereof.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to pay the Urban League of Greater Southwestern Ohio for work performed by Community Engagement Specialists prior to the execution of a contract on December 1, 2019.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – Children's Hospital Grant for Hirsch Recreation Center**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant from the Cincinnati Children's Hospital Medical Center in the amount of $12,750 for the purpose of providing funding in support of Hirsch Recreation Community Programming to increase the programming capacity of the Hirsch Recreation Center for members of the Avondale community; and further AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

This Ordinance authorizes the City Manager to apply for, accept and appropriate a grant in an amount up to $12,500 from the Cincinnati Children's Hospital Medical Center for the purpose of providing funding in support of Hirsch Recreation Community Programming to increase the programming capacity of the Hirsch Recreation Center for members of the Avondale community.

This Ordinance also authorizes the Finance Director to deposit the grant funds in Fund 319, "Contributions for Recreation Purposes."

There is no match requirement associated with the acceptance of this grant, and there will be no new FTE associated with the acceptance of this grant.

This Ordinance is in accordance with the "Collaborate" goal to "Work in synergy with the Cincinnati community," as described on page 209 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

CMZ

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant from the Cincinnati Children's Hospital Medical Center in the amount of $12,750 for the purpose of providing funding in support of Hirsch Recreation Community Programming to increase the programming capacity of the Hirsch Recreation Center for members of the Avondale community; and further AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

WHEREAS, the Cincinnati Children's Hospital Medical Center is offering a grant in an amount up to $12,750 in support of Hirsch Recreation Community Programming to increase the programming capacity of the Hirsch Recreation Center for members of the Avondale community; and

WHEREAS, there are no new FTEs associated with this grant; and

WHEREAS, no local match is required; and

WHEREAS, acceptance of this grant is in accordance with the "Collaborate" goal to "Work in synergy with the Cincinnati community," as described on page 209 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant from the Cincinnati Children's Hospital Medical Center in the amount of $12,750 for the purpose of providing funding in support of Hirsch Recreation Community Programming to increase the programming capacity of the Hirsch Recreation Center for members of the Avondale community.

Section 2. That the Director of Finance is hereby authorized to receive and deposit the donation resources into Fund 319, "Contributions for Recreation Purposes."

Section 3. That the proper City officials are authorized to use and expend the sum of up to $12,750 in accordance with the terms of the grants and Sections 1 and 2 hereof.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – National Recreation and Parks Association Grant**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant from the National Recreation and Parks Association Summer Meals Support Program in the amount of $10,000 to provide emergency funding relief to support sustained operations of meal programs that have been severely impacted by the COVID-19 pandemic throughout the summer of 2020; and further AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

This Ordinance authorizes the City Manager to apply for, accept and appropriate a grant in an amount up to $10,000 from the National Recreation and Parks Association Summer Meals Support Program to provide emergency funding relief to support sustained operations of meal programs that have been severely impacted by the COVID-19 pandemic throughout the summer of 2020.

This Ordinance also authorizes the Finance Director to deposit the grant funds in Fund 319, "Contributions for Recreation Purposes."

There is no match requirement associated with the acceptance of this grant, and there will be no new FTE associated with the acceptance of this grant.

This Ordinance is in accordance with the "Collaborate" goal to "Work in synergy with the Cincinnati community," as described on page 209 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

PLAN CINCINNATI

CMZ

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant from the National Recreation and Parks Association Summer Meals Support Program in the amount of $10,000 to provide emergency funding relief to support sustained operations of meal programs that have been severely impacted by the COVID-19 pandemic throughout the summer of 2020; and further AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

WHEREAS, the National Recreation and Parks Association Summer Meals Support Program is offering a grant in an amount up to $10,000 to provide emergency funding relief to support sustained operations of meal programs that have been severely impacted by the COVID-19 pandemic throughout the summer of 2020; and

WHEREAS, there are no new FTEs associated with this grant; and

WHEREAS, no local match is required; and

WHEREAS, acceptance of this grant is in accordance with the "Collaborate" goal to "Work in synergy with the Cincinnati community," as described on page 209 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant from the National Recreation and Parks Association Summer Meals Support Program in the amount of $10,000 to provide emergency funding relief to support sustained operations of meal programs that have been severely impacted by the COVID-19 pandemic throughout the summer of 2020.

Section 2. That the Director of Finance is hereby authorized to receive and deposit the donation resources into Fund 319, "Contributions for Recreation Purposes."

Section 3. That the proper City officials are authorized to use and expend the sum of up to $10,000 in accordance with the terms of the grants and Sections 1 and 2 hereof.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Ordinance – Multiple Donations to Cincinnati Recreation Commission**

Attached is an Ordinance captioned:

> AUTHORIZING the City Manager to accept and appropriate monetary donations from the Cincinnati Recreation Foundation on behalf of the Cincinnati Children's Hospital Medical Center in an amount up to $15,000 for the purpose of providing financial resources for Cincinnati Recreation Commission's summer camp activities for youth and families; SALT Ministries in the amount of $3,200 for the purpose providing financial resources in the form of swim admission passes for Avondale community youth to swim at Hirsch Recreation Center Pools; the Rock By the Sea in the amount of $5,000 for the purpose of providing financial resources for Avondale community youth to swim at Hirsch Recreation Center Pool; and the Avondale Development Corporation in the amount of $4,000 for the purpose of providing financial resources for the Avondale Community youth to attend Cincinnati Recreation Commission summer camp activities; and AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

This Ordinance authorizes the City Manager to accept and appropriate monetary donations from the Cincinnati Recreation Foundation on behalf of four community organizations:

The Cincinnati Children's Hospital Medical Center is offering a donation to the Cincinnati Recreation Foundation ("CRF") in an amount up to $15,000 for the purpose of providing financial resources for Cincinnati Recreation Commission's ("CRC") summer camp activities for youth and families.

SALT Ministries is offering a donation to the CRF in an amount up to $3,200 for the purpose providing financial resources in the form of swim admission passes for Avondale community youth to swim at Hirsch Recreation Center Pools.

The Rock By the Sea organization is offering a donation to the CRF in an amount up to $5,000 for the purpose of providing financial resources for Avondale community youth to swim at Hirsch Recreation Center Pool.

The Avondale Development Corporation is offering a donation to the CRF in an amount up to $4,000 for the purpose of providing financial resources for the Avondale Community youth to attend CRC summer camp activities.

This Ordinance also authorizes the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

There is no match requirement associated with the acceptance of these donations and there will be no new FTE associated with the acceptance of this donations.

This Ordinance is in accordance with the "Collaborate" goal to "Work in synergy with the Cincinnati community," as described on page 209 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

AUTHORIZING the City Manager to accept and appropriate monetary donations from the Cincinnati Recreation Foundation on behalf of the Cincinnati Children's Hospital Medical Center in an amount up to $15,000 for the purpose of providing financial resources for Cincinnati Recreation Commission's summer camp activities for youth and families; SALT Ministries in the amount of $3,200 for the purpose of providing financial resources in the form of swim admission passes for Avondale community youth to swim at Hirsch Recreation Center Pools; the Rock By the Sea in the amount of $5,000 for the purpose of providing financial resources for Avondale community youth to swim at Hirsch Recreation Center Pool; and the Avondale Development Corporation in the amount of $4,000 for the purpose of providing financial resources for the Avondale Community youth to attend Cincinnati Recreation Commission summer camp activities; and AUTHORIZING the Finance Director to deposit the donated funds in Fund 319, "Contributions for Recreation Purposes."

WHEREAS, the Cincinnati Children's Hospital Medical Center is offering a donation to the Cincinnati Recreation Foundation ("CRF") in an amount up to $15,000 for the purpose of providing financial resources for Cincinnati Recreation Commission's ("CRC") summer camp activities for youth and families; and

WHEREAS, SALT Ministries is offering a donation to the CRF in an amount up to $3,200 for the purpose of providing financial resources in the form of swim admission passes for Avondale community youth to swim at Hirsch Recreation Center Pools; and

WHEREAS, the Rock By the Sea is offering a donation to the CRF in an amount up to $5,000 for the purpose of providing financial resources for Avondale community youth to swim at Hirsch Recreation Center Pool; and

WHEREAS, the Avondale Development Corporation is offering a donation to the CRF in an amount up to $4,000 for the purpose of providing financial resources for the Avondale Community youth to attend CRC summer camp activities; and

WHEREAS, the funds which have been donated to the CRF are to be donated by CRF to the CRC and are to be used to achieve the intended purpose of providing funding for various CRC program activities, and supporting program special events for youth and families; and

WHEREAS, there are no new FTEs associated with these donations; and

WHEREAS, no local match is required; and

WHEREAS, acceptance of these donations is in accordance with the "Collaborate" goal to "Work in synergy with the Cincinnati community," as described on page 209 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to accept and appropriate monetary donations from the Cincinnati Recreation Foundation on behalf of the Cincinnati Children's Hospital Medical Center in an amount up to $15,000; SALT Ministries in the amount of $3,200; the Rock By the Sea in the amount of $5,000; and the Avondale Development Corporation in the amount of $4,000 for the purpose of providing funding for various Cincinnati Recreation Commission program activities for youth and families.

Section 2. That the Director of Finance is hereby authorized to receive and deposit the donation resources into Fund 319, "Contributions for Recreation Purposes."

Section 3. That the proper City officials are authorized to use and expend the sum of up to $27,200 in accordance with the terms of the grants and Sections 1 and 2 hereof.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

September 10, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: **Emergency Ordinance – FY 2020 Edward Byrne Memorial Justice Assistance Grant**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant of up to $253,800 from the United States Department of Justice, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant (JAG) Program, FY 2020 Local Solicitation (CFDA #16.738); and further AUTHORIZING the City Manager to appropriate the grant proceeds in the total amount of up to $253,800 for purposes of funding the Police Visibility Overtime Program, the Sexual Assault Advocate Program contract with Women Helping Women, and Hamilton County Pre-Trial Services.

This Emergency Ordinance would authorize the City Manager to apply for, accept, and appropriate a grant in an amount up to $253,800 from the Office of Criminal Justice Services, Edward Byrne Memorial Justice Assistance Grant (JAG) (CDFA # 16.378). This grant, the 2020 Edward Byrne Memorial Justice Assistance Grant Program (JAG), is shared with Hamilton County, a 50/50 split, with the City receiving an additional 10% for administration for a total of $139,590 (with $114,210 to Hamilton County Pre-Trial Services). The Police Department will use the grant funds for Police Visibility Overtime (PVO) and a Sexual Assault Advocate contract with Women Helping Women. There is no FTE or local match requirement.

This Emergency Ordinance would also authorize the Finance Director to deposit the grant funds into Justice Assistance Grant Fund 478, Project Account No. 20JAG.

As the grant application deadline was August 19, 2020, the Cincinnati Police Department has applied for this grant prior to this Emergency Ordinance receiving approval from the City Council. Should this Emergency Ordinance not be approved, the grant funding will not be accepted.

This Emergency Ordinance is in accordance with the "Live" goal to "Create a more livable community" as described on page 156 of Plan Cincinnati (2012).

The reason for the emergency is the need to immediately accept the funds when awarded in September 2020.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager
Karen Alder, Finance Director

Attachment

E M E R G E N C Y

CFG

- 2020

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant of up to $253,800 from the United States Department of Justice, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant (JAG) Program, FY 2020 Local Solicitation (CFDA #16.738); and further AUTHORIZING the City Manager to appropriate the grant proceeds in the total amount of up to $253,800 for purposes of funding the Police Visibility Overtime Program, the Sexual Assault Advocate Program contract with Women Helping Women, and Hamilton County Pre-Trial Services.

WHEREAS, there is available from the United States Department of Justice, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738), a grant of up to $253,800 to be jointly awarded to the City of Cincinnati and Hamilton County; and

WHEREAS, the terms of the grant application require that the City of Cincinnati and Hamilton County jointly apply for the grant and enter into a Memorandum of Understanding specifying the terms under which the grant will be divided between the City and the County; and

WHEREAS, the Memorandum of Understanding will specify that the grant will be divided equally, minus a 10% administrative fee that the City will charge the County, so that the City of Cincinnati will receive up to $139,590 and Hamilton County will receive up to $114,210; and

WHEREAS, the Cincinnati Police Department will use the City's portion of the grant for the Police Visibility Overtime Program and the Sexual Assault Advocate Program contract with Women Helping Women; and

WHEREAS, there are no local matching funds or FTE increases associated with the grant; and

WHEREAS, as the grant deadline was August 19, 2020, the Cincinnati Police Department will have applied for the grant prior to approval of this ordinance; however, no grant funds will be accepted prior to approval of this item; and

WHEREAS, the grant is in accordance with the "Live" goal to "create a more livable community" as described on page 156 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to apply for and accept a grant of up to $253,800 from the United States Department of Justice, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant Program, FY 2020 Local Solicitation (CFDA #16.738), and to enter into a Memorandum of Understanding with Hamilton County specifying the terms of the joint award to divide the grant proceeds equally, minus a 10% administrative fee that the City will charge the County, so that the City of Cincinnati will receive up to $139,590, and Hamilton County will receive up to $114,210.

Section 2. That the City Manager is hereby authorized to appropriate the grant proceeds in the total amount of up to $253,800 for the purpose of funding the Police Visibility Overtime, the Sexual Assault Advocate Program contract with Women Helping Women, and Hamilton County Pre-Trial Services.

Section 3. That the Director of Finance is authorized to deposit the grant funds into Justice Assistance Grant Fund 478, project account no. 20JAG.

Section 4. That the proper City officials are authorized to use and expend said funds in compliance with the terms of the grant and Sections 1 through 3 herein.

Section 5. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the need to immediately accept the funds when awarded in September 2020.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

Date: September 14, 2020

To: Mayor and Members of City Council

From: Paula Boggs Muething, Interim City Manager

Subject: EMERGENCY ORDINANCE – LITTLE MIAMI SCENIC TRAIL

Attached is an emergency ordinance captioned as follows:

> AUTHORIZING the City Manager to execute a Grant of Easements in favor of Great Parks of Hamilton County granting easements over City-owned land near the Beechmont Avenue Bridge, on either side of the Little Miami River, in the Linwood and Mt. Washington neighborhoods of Cincinnati.

Great Parks of Hamilton County has received funding from the State of Ohio to construct the Little Miami Scenic Trail that will be open to the general public in Linwood and Mt. Washington. In connection with this trail, Great Parks has requested easements from the City over portions of City property located east and west of the Beechmont Avenue Bridge.

The fair market value of the easements is $30,500; however, the City is granting the easements to Great Parks for $0.00 because they are a governmental entity and the easements are intended for public use and benefit.

The City Planning Commission approved the grant of the easements at its meeting on September 4, 2020.

The reason for the emergency is to enable Great Parks to acquire the easements, obtain funding grants for the construction of the portions located on City property, and move forward with construction without delay, for the benefit of the public.

The Administration recommends passage of the attached emergency ordinance.

Attachment I – Grant of Easements

cc: John S. Brazina, Director, Transportation and Engineering

E M E R G E N C Y

CHM

- 2020

AUTHORIZING the City Manager to execute a *Grant of Easements* in favor of Great Parks of Hamilton County, granting temporary and permanent easements over City-owned land near the Beechmont Avenue Bridge, on either side of the Little Miami River, in the Linwood and Mt. Washington neighborhoods of Cincinnati.

WHEREAS, the City of Cincinnati owns certain real property located east and west of the Beechmont Avenue Bridge in Cincinnati, designated as Hamilton County Auditor parcel nos. 015-0003-0029-90, 004-0008-0001-90, 0500-0430-0138-90, and 004-0008-0001-90 (the "Property"), which is under the management of the City's Department of Transportation and Engineering; and

WHEREAS, Great Parks of Hamilton County, an Ohio political subdivision ("Grantee"), has requested the City to grant temporary and permanent easements over, under, and across the Property, as depicted in the *Grant of Easements* attached to this ordinance as Attachment A, in connection with the Little Miami Scenic Trail Beechmont Bridge Project, which project will link the Little Miami Scenic Trail, the Otto Armeleder Trail, and the Lunken Bike Trail over the Little Miami River; and

WHEREAS, the City Manager has determined that the grant of easements to Grantee is not adverse to the City's retained interest in the Property; and

WHEREAS, the City has determined that eliminating competitive bidding in connection with granting the easements is in the best interest of the City because the easements are needed to enable Grantee to expand and maintain the Little Miami Scenic Trail, and, as a practical matter, no one else would have any need for such easements; and

WHEREAS, the fair market value of the easements, as determined by an appraisal by the City's Real Estate Services Division, is $33,800, however, the City intends to grant the easements to Grantee for $0.00 because Grantee is a governmental entity and the easements will serve and benefit the public; and

WHEREAS, City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the grant of easements at its meeting on September 4, 2020; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute a *Grant of Easements* in favor of Great Parks of Hamilton County ("Grantee") pursuant to which the City will grant to Grantee temporary and permanent easements over and across certain portions of City-owned property east and west of the Beechmont Avenue Bridge in Cincinnati (the "Property"), in substantially the form attached to this ordinance as Attachment A, for the construction, use and maintenance of the Little Miami Scenic Trail.

Section 2. That granting the easements to Grantee is not adverse to the City's retained interest in the Property.

Section 3. That the fair market value of the easements, as determined by an appraisal by the City's Real Estate Services Division, is $33,800, however, the City intends to grant the easements to Grantee for $0.00 because Grantee is a governmental entity and the easements will serve and benefit the public.

Section 4. That it is in the best interest of the City to grant the easements without competitive bidding because the easements are needed to enable Grantee to construct and maintain the Little Miami Scenic Trail for the use and benefit of the public.

Section 5. That the City Manager and other City officials are authorized to take all necessary and proper actions to carry out the provisions of this ordinance, including without limitation execution of any and all ancillary agreements, plats and other documents.

Section 6. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need for the City to grant the easements to Grantee so that Grantee

may begin construction without delay and within timelines established by the Ohio Department of Transportation.

Passed: _____, 2020

_____
John Cranley, Mayor

Attest: _____
Clerk

[SPACE ABOVE FOR RECORDER'S USE]

Property: land adjacent to Beechmont Ave & Little Miami River

(Auditor's parcel nos. 15-3-29 (west side of river)
and 4-8-1-90 & 500-430-138 (east side of river)

Project: Little Miami Scenic Trail Beechmont Bridge project (additional areas)

GRANT OF EASEMENTS

This Grant of Easements is made by the **CITY OF CINCINNATI**, an Ohio municipal corporation, 801 Plum Street, Cincinnati, OH 45202 (the "**City**"), in favor of **GREAT PARKS OF HAMILTON COUNTY**, an Ohio political subdivision, the address of which is 10245 Winton Road, Cincinnati, OH 45231 ("**Grantee**").

Recitals:

A. The City owns land (surplus greenbelt) east and west of the Beechmont Avenue Bridge, on either side of the Little Miami River, designated as Hamilton County Auditor parcel nos. 15-3-29-90, 4-8-1-90 & 500-430-138-90 (the "**City's Property**"), which is under the management and control of the City's Department of Transportation and Engineering ("**DOTE**").

B. Grantee has undertaken a project involving the design, construction and maintenance of the "Little Miami Scenic Trail" (the "**Project**"), for which Grantee received funding from the State of Ohio Department of Natural Resources ("**ODNR**") under a certain *Community Recreation Project – Pass Through Grant Agreement* (the "**ODNR Grant Agreement**").

C. By *Grant of Easements* dated July 3, 2018 and recorded in Official Record 13709, Page 975, Hamilton County, Ohio Records, the City granted to Grantee certain easements over portions of the City's Property for the construction, use, maintenance and repair of portions of the trail and associated facilities to be available for use by the general public (collectively, the "**Improvements**").

D. Grantee has requested additional permanent and temporary easements from the City on portions of the City's Property as more particularly depicted on Exhibit A (*Survey – Easement Areas*) hereto and more particularly described on Exhibit B (*Legal Description – Permanent Easement Areas*) (the "**Permanent Easement Areas**") and Exhibit C (*Legal Description – Temporary Easement Areas*) (the "**Temporary Easement Areas**") hereto for the construction, maintenance and repair of the Improvements. The Permanent Easement Areas and Temporary Easement Areas are collectively referred to as the "**Easement Areas**".

E. The fair market value of the easements, as determined by appraisal by the City's Real Estate Services Division, is $30,500; however due to the financial challenges faced by Grantee in constructing the Improvements and the future benefit of the Improvements to the general public, the City has agreed to grant the easements for $0.00.

F. City Planning Commission, having the authority to approve the change in use of City-owned property, approved the easements at its meeting on September 4, 2020.

G. Execution of this instrument was authorized by Ordinance ____-2020, passed by Cincinnati City Council on _____, 2020.

NOW THEREFORE, the parties agree as follows:

1. Grant of Easements. The City does hereby grant to Grantee, on the terms and conditions set forth herein, permanent, appurtenant, non-exclusive easements over the Permanent Easement Areas and temporary, appurtenant, non-exclusive easements over the Temporary Easement Areas for the construction, use, maintenance and repair of the Improvements. The City acknowledges that Grantee intends to keep the trail open for use by the general public. The City reserves the right to enter upon the Easement Areas from time to time for any proper purpose, provided that, subject to the conditions set forth in section 6 (*Coordinated Report Conditions*) below, the City shall not do anything to alter or damage the Improvements or interfere with the use of the trail by the general public.

2. Construction of Improvements. The parties acknowledge that Grantee has engaged DOTE to design the Improvements. Once the City and Grantee have approved the final plans for the Improvements (the "**Final Plans**") and Grantee has obtained sufficient funding to construct the Improvements, Grantee shall commence and complete construction in accordance with the Final Plans and the ODNR Grant Agreement. Notwithstanding anything in this Grant of Easements to the contrary, if for any reason on-site construction of the Improvements has not commenced by **December 31, 2024**, this Grant of Easements shall automatically terminate. Upon such termination, either party may execute and record an affidavit to memorialize such termination in the Hamilton County, Ohio Records.

3. Maintenance and Repair of Improvements.

(A) Maintenance and Repairs. Upon completion of construction, Grantee, at no expense to the City, shall maintain the Improvements in a continuous state of good and safe condition and repair, and shall promptly repair any and all resulting damage to the City's Property caused thereby, including replacing damaged vegetation. Grantee shall not (i) make any alterations to the Improvements, (ii) interfere with any existing improvements or construct any new improvements within the Easement Areas, or (iii) remove any trees, bushes or other vegetation within or near the Improvements, without in each case the prior written consent of DOTE. Grantee shall notify DOTE in writing no less than ten (10) days prior to entering upon the Easement Areas to perform substantial maintenance and repair work, but shall not be required to provide notice of routine maintenance and repair work. In the event Grantee fails to maintain and repair the Improvements as required hereunder, or violates any of the restrictions contained herein, the City shall have the right to undertake such maintenance and repairs and to take any and all other necessary corrective actions, whereupon Grantee shall reimburse the City for its costs of doing so within thirty (30) days after receipt of an invoice from the City.

(B) Costs; Compliance with Laws. All costs associated with the construction, maintenance and repair of the Improvements, including restoration work to the affected portions of the City's Property, shall be borne by Grantee. All work undertaken by Grantee hereunder shall be in compliance with DOTE standards and all other applicable codes, laws and other governmental requirements.

4. Insurance; Indemnification. At all times during which Grantee is performing construction, maintenance and repair work on the Improvements, Grantee shall maintain a policy of Commercial General Liability insurance, with an insurance company reasonably acceptable to the City and naming the City as an additional insured, in an amount not less than $1,000,000 per occurrence, combined single limit/$1,000,000 aggregate, or in such greater amount and with such additional coverages as the Department or the City's Division of Risk Management may from time to time require, which provides coverage against property damage, personal injury and death resulting or arising from Grantee's activities

under this instrument. Grantee shall furnish to the City a certificate of insurance evidencing such insurance upon the City's request and, in any event, prior to undertaking any work within the Easement Areas. Grantee hereby waives all claims and rights of recovery against the City, and on behalf of Grantee's insurers, rights of subrogation, in connection with any injury or damage related to the Improvements.

5. **Covenants Running with the Land; Termination**. The provisions hereof shall run with the land and shall inure to the benefit of and be binding upon the City and Grantee and their respective successors and assigns. The foregoing notwithstanding, this Grant of Easements shall automatically terminate upon the complete removal of the Improvements, by demolition or otherwise, unless Grantee provides evidence to the City that it has secured sufficient funding to reconstruct the Improvements and commences on-site construction thereof within six (6) months after the date of removal of the original Improvements. Upon such termination, either party may execute and record an affidavit to memorialize such termination in the Hamilton County, Ohio Records. All of the foregoing notwithstanding, the temporary easements granted by this Grant of Easements shall automatically terminate upon the completion of the Improvements at which time, either party may execute and record an affidavit to memorialize such termination in the Hamilton County, Ohio Records.

6. **Coordinated Report Conditions (CR #23-2020 (re-circ of CR #26-2018).**

(a) MSD: There are existing sewers in the vicinity. Grantee shall assure that MSD access is maintained at all times for the operation and maintenance of MSD sewers. All project site and grading plans shall be reviewed by MSD. Grantee, through DOTE, shall obtain a MSD Excavation/Fill permit to protect the sewers during construction. Grantee shall be responsible for any and all damage to the sewers caused by Grantee's activities.

(b) GCWW: There are existing 12" water mains, service branches, and public fire hydrants in the vicinity. Grantee shall be solely responsible for any and all damage to the water mains, service branches, and/or public fire hydrants caused by Grantee's activities.

(d) Duke Energy: There are existing underground gas and electric facilities in the vicinity. Grantee shall assure access at all times.

(e) Cincinnati Bell: There are existing underground telephone facilities in this area that must remain in place, in service, and be able to be accessed. Any damage done to the facilities, or any work done to relocate the facilities as a result of the request, will be handled entirely at the Grantee's expense.

7. **Exhibits**. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Survey - Easement Areas*
Exhibit B – *Legal Description – Permanent Easement Areas*
Exhibit C – *Legal Description – Temporary Easement Areas*

[SIGNATURE PAGE FOLLOWS]

This Grant of Easements is executed on the date of acknowledgement indicated below.

CITY OF CINCINNATI

By: _____
Paula Boggs Muething,
Interim City Manager

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2020 by Paula Boggs Muething, Interim City Manager of the City of Cincinnati, an Ohio municipal corporation, on behalf of the municipal corporation. This is an acknowledgment. No oath or affirmation was administered to the signer with regard to the notarial act.

_____
Notary Public
My commission expires: _____

Recommended by:

_____
John Brazina
Director, Department of Transportation and Engineering

Approved as to Form:

_____
Assistant City Solicitor

ACKNOWLEDGED AND ACCEPTED BY:

GREAT PARKS OF HAMILTON COUNTY

By: _____
Todd Palmeter, Chief Executive Officer

This instrument prepared by:
City of Cincinnati Law Department
801 Plum Street, #214
Cincinnati, OH 45202

EXHIBIT A
to Grant of Easements

SURVEY - EASEMENT AREAS

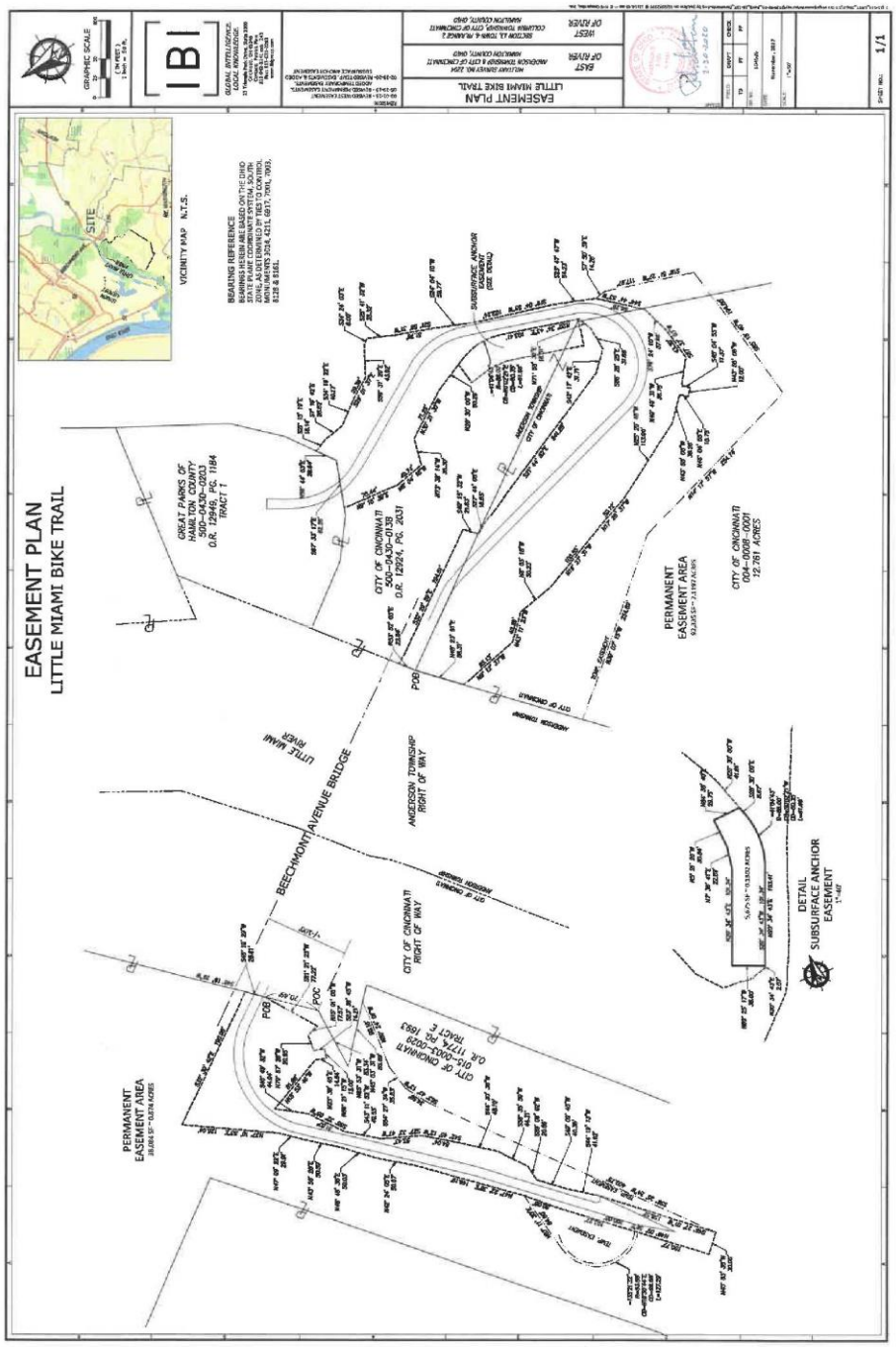


EXHIBIT B
to Grant of Easements

LEGAL DESCRIPTION – PERMANENT EASEMENT AREAS

LEGAL DESCRIPTION BIKEWAY EASEMENT EAST SIDE OF RIVER

ADDITIONAL AREAS

4-16-2020

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being 3 Bikeway Easement Areas adjacent to an Existing Bikeway Easement as recorded in Official Record 13709, Page 975 and located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031, lying on the east side of the Little Miami River and on the north and south sides of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement areas being more particularly described as follows:

AREA 1 – 0.085 ACRES
Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to said City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point; thence
South 49° 15' 32" West, 21.83 feet to a point; thence
South 27° 44' 08" East, 16.65 feet to a point; thence
South 21° 44' 52" East, 241.28 feet to a point; thence
South 42° 17' 42" East, 31.71 feet to a point; thence
South 86° 28' 25" East, 31.68 feet to a point; thence
North 71° 58' 33" East, 18.51 feet to a point; thence
North 20° 34' 43" East, 103.41 feet to a point; thence
In a curve to the left having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears North 00° 02' 21" East, 60.35 feet to a point; thence
North 20° 30' 00" West, 50.29 feet to a point; thence
North 52° 27' 51" West, 28.83 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.085 acre Bikeway Easement Additional Area herein described; thence the following 7 courses:

1. North 41° 07' 07" West, 71.49 feet to a point; thence
2. North 08° 04' 18" West, 40.74 feet to a point; thence
3. North 09° 16' 39" East, 75.44 feet to a point in a line common to a parcel conveyed to Great Parks of Hamilton County by deed recorded in Official Record 12949, Page 1184; thence
4. In said line common to Great Parks of Hamilton County, South 67° 33' 17" East, 16.02 feet to a point; thence
5. Leaving said line common to Great Parks of Hamilton County, South 16° 14' 11" West, 30.80 feet to a point; thence
6. South 22° 45' 53" East, 33.23 feet to a point; thence
7. South 11° 52' 42" East, 104.55 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.085 acre Bikeway Easement Additional Area herein described

   Containing 3,702 Sq. Ft. or 0.085 acres.

AREA 2 – 0.070 ACRES
Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to said City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence

North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point; thence
South 49° 15' 32" West, 21.83 feet to a point; thence
South 27° 44' 08" East, 16.65 feet to a point; thence
South 21° 44' 52" East, 241.28 feet to a point; thence
South 42° 17' 42" East, 31.71 feet to a point; thence
South 86° 28' 25" East, 31.68 feet to a point; thence
North 71° 58' 33" East, 18.51 feet to a point; thence
North 20° 34' 43" East, 103.41 feet to a point; thence
In a curve to the left having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears North 00° 02' 21" East, 60.35 feet to a point; thence
North 20° 30' 00" West, 50.29 feet to a point; thence
North 52° 27' 51" West, 28.83 feet to a point; thence North 41° 07' 07" West, 71.49 feet to a point; thence
North 08° 04' 18" West, 40.74 feet to a point; thence
North 09° 16' 39" East, 75.44 feet to a point in a line common to a parcel conveyed to Great Parks of Hamilton County by deed recorded in Official Record 12949, Page 1184; thence
In said line common to Great Parks of Hamilton County, South 67° 33' 17" East, 62.26 feet to a point; thence
Continuing in said line common to Great Parks of Hamilton County, North 56° 44' 03" East, 28.64 feet to a point; thence
Leaving said line common to Great Parks of Hamilton County, South 21° 15' 19" East, 18.14 feet to a point; thence
South 07° 45' 00" East, 28.65 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.070 acre Bikeway Easement Additional Area herein described; thence the following 7 courses:

1. South 34° 00' 14" East, 40.07 feet to a point; thence

2. South 29° 01' 37" East, 29.36 feet to a point; thence

3. South 59° 31' 29" East, 43.82 feet to a point; thence

4. South 55° 35' 57" West, 69.15 feet to a point; thence

5. North 06° 20' 31" West, 34.50 feet to a point; thence

6. North 09° 37' 26" West, 56.41 feet to a point; thence

7. North 07° 45' 00" West, 30.56 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.070 acre Bikeway Easement Additional Area herein described

   Containing 3,074 Sq. Ft. or 0.070 acres.

AREA 3 – 0.061 ACRES
Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to said City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point; thence
South 49° 15' 32" West, 21.83 feet to a point; thence

South 27° 44' 08" East, 16.65 feet to a point; thence
South 21° 44' 52" East, 241.28 feet to a point; thence
South 42° 17' 42" East, 31.71 feet to a point; thence
South 86° 28' 25" East, 31.68 feet to a point; thence
North 71° 58' 33" East, 18.51 feet to a point; thence
North 20° 34' 43" East, 103.41 feet to a point; thence
In a curve to the left having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears North 00° 02' 21" East, 60.35 feet to a point; thence
North 20° 30' 00" West, 50.29 feet to a point; thence

North 52° 27' 51" West, 28.83 feet to a point; thence
North 41° 07' 07" West, 71.49 feet to a point; thence
North 08° 04' 18" West, 40.74 feet to a point; thence
North 09° 16' 39" East, 75.44 feet to a point in a line common to a parcel conveyed to Great Parks of Hamilton County by deed recorded in Official Record 12949, Page 1184; thence
In said line common to Great Parks of Hamilton County, South 67° 33' 17" East, 62.26 feet to a point; thence
Continuing in said line common to Great Parks of Hamilton County, North 56° 44' 03" East, 28.64 feet to a point; thence
Leaving said line common to Great Parks of Hamilton County, South 21° 15' 19" East, 18.14 feet to a point; thence
South 07° 45' 00" East, 28.62 feet to a point; thence
South 34° 00' 14" East, 40.07 feet to a point; thence
South 29° 01' 37" East, 29.36 feet to a point; thence
South 59° 31' 29" East, 43.82 feet to a point; thence
South 34° 24' 03" East, 8.00 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.061 acre Bikeway Easement Additional Area herein described; thence the following 6 courses:

1. South 25° 41' 32" West, 35.32 feet to a point; thence

2. South 21° 58' 31" West, 51.76 feet to a point; thence

3. South 24° 29' 23" West, 59.31 feet to a point; thence

4. North 02° 27' 06" East, 58.19 feet to a point; thence

5. North 06° 20' 31" West, 34.39 feet to a point; thence

6. North 55° 35' 57" East, 73.42 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.061 acre Bikeway Easement Additional Area herein described.

Containing 2,656 Sq. Ft. or 0.061 acres.

STATE OF OHIO
PATRICK S. FINN
S-7181
REGISTERED
PROFESSIONAL SURVEYOR

Patrick Finn
4-17-2020

LEGAL DESCRIPTION

SUBSURFACE ANCHOR EASEMENT

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 0.1302 acre Subsurface Anchor Easement located partly within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031 and partly within a 12.761 acre parcel conveyed to the City of Cincinnati (Auditors Parcel No. 004-0008-0001), lying on the east side of the Little Miami River at Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to said City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River in the beginning point of a Permanent Bikeway Easement; thence
In the line of said Permanent Bikeway Easement, North 53° 52' 03" East, 22.84 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, South 32° 29' 59" East, 194.51 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, South 49° 15' 32" West, 21.83 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, South 27° 44' 08" East, 16.65 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, South 21° 44' 52" East, 241.28 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, South 42° 17' 42" East, 31.71 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, South 86° 28' 25" East, 31.68 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, North 71° 58' 33" East, 18.51 feet to a point; thence
Continuing in said Permanent Bikeway Easement line, North 20° 34' 43" East, 2.07 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.1302 acre Subsurface Anchor Easement herein described; thence the following 8 courses:

1. Leaving said Permanent Bikeway Easement line, North 69° 25' 17" West, 35.00 feet to a point; thence
2. North 20° 34' 43" East, 101.34 feet to a point; thence
3. North 07° 36' 41" East, 22.89 feet to a point; thence
4. North 05° 21' 20" West, 30.84 feet to a point; thence
5. North 84° 38' 40" East, 29.75 feet to a point in said Permanent Bikeway Easement line; thence
6. In said Permanent Bikeway Easement line, South 20° 30' 00" East, 8.67 feet to a point; thence
7. Continuing in said Permanent Bikeway Easement line in a curve to the right having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears South 00° 02' 21" West, 60.35 feet to a point; thence
8. Continuing in said Permanent Bikeway Easement line, South 20° 34' 43" West, 101.34 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.1302 acre Subsurface Anchor Easement herein described

Containing 5,675 Sq. Ft. or 0.1302 acres.

STATE OF OHIO
PATRICK S. FINN
S-7181
REGISTERED PROFESSIONAL SURVEYOR

2-20-2020

EXHIBIT C
to Grant of Easements
LEGAL DESCRIPTION – TEMPORARY EASEMENT AREAS

LEGAL DESCRIPTION TEMPORARY EASEMENT WEST SIDE OF RIVER
0.598 ACRES

Situate in Section 13, Town 4, Fractional Range 2, Columbia Township, City of Cincinnati, Hamilton County, Ohio and being a 0.598 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 015-0003-0029) by deed recorded in Official Record 11774, Page 1693, lying on the west side of the Little Miami River and on the south side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in an angle point in the easterly line of said City of Cincinnati parcel being +/- 100 feet south of the Beechmont Avenue Bridge over the Little Miami River and being the **TRUE POINT OF BEGINNING** of the 0.598 acre Temporary Easement herein described; thence the following 25 courses:

1. In said easterly line, North 85° 53' 31" West, 83.34 feet to a point; thence
2. Continuing in said easterly line, South 45° 03' 31" East, 85.89 feet to a point; thence
3. North 80° 24' 01" West, 90.16 feet to a point; thence
4. South 84° 27' 34" West, 35.83 feet to a point; thence
5. South 63° 47' 13" West, 34.59 feet to a point; thence
6. South 56° 25' 24" West, 409.75 feet to a point; thence
7. North 49° 27' 01" East, 158.52 feet to a point; thence
8. North 44° 19' 13" East, 41.62 feet to a point; thence
9. North 49° 02' 40" East, 40.35 feet to a point; thence
10. North 89° 09' 02" East, 20.86 feet to a point; thence
11. North 58° 35' 50" East, 44.31 feet to a point; thence
12. North 44° 30' 38" East, 48.10 feet to a point; thence
13. North 42° 45' 12" East, 54.04 feet to a point; thence
14. North 27° 33' 47" East, 53.43 feet to a point; thence
15. North 43° 11' 52" East, 49.55 feet to a point; thence
16. North 58° 32' 05" East, 51.07 feet to a point; thence
17. North 40° 49' 32" East, 44.04 feet to a point; thence
18. South 18° 53' 46" East, 81.86 feet to a point; thence
19. South 23° 38' 45" West, 14.84 feet to a point; thence

20. South 66° 21′ 15″ East, 12.00 feet to a point; thence

21. North 23° 38′ 45″ East, 14.21 feet to a point; thence

22. South 79° 57′ 28″ East, 20.95 feet to a point; thence

23. South 15° 01′ 05″ East, 17.57 feet to a point; thence

24. North 61° 21′ 23″ East, 77.22 feet to a point; thence

25. South 46° 19′ 29″ West, 7049 feet to the **TRUE POINT OF BEGINNING** of the 0.598 acre Temporary Easement herein described.

Containing 26,060 Sq. Ft. or 0.598 acres

LEGAL DESCRIPTION TEMPORARY EASEMENT WEST SIDE OF RIVER
0.201 ACRES

Situate in Section 13, Town 4, Fractional Range 2, Columbia Township, City of Cincinnati, Hamilton County, Ohio and being a 0.201 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 015-0003-0029) by deed recorded in Official Record 11774, Page 1693, lying on the west side of the Little Miami River and on the south side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in an angle point in the easterly line of said City of Cincinnati parcel being +/- 100 feet south of the Beechmont Avenue Bridge over the Little Miami River; thence
North 46° 19' 29" East, 70.49 feet to a point; thence
South 61° 21' 23" West, 77.22 feet to a point; thence
North 15° 01' 05" West, 17.57 feet to a point; thence
North 79° 57' 28" West, 20.95 feet to a point; thence
South 23° 38' 45" West, 14.21 feet to a point; thence
North 66° 21' 15" West, 12.00 feet to a point; thence
North 23° 38' 45" East, 14.84 feet to a point; thence
North 18° 53' 46" West, 81.86 feet to a point; thence
South 40° 49' 32" West, 44.04 feet to a point; thence
South 58° 32' 05" West, 51.07 feet to a point; thence
South 43° 11' 52" West, 49.55 feet to a point; thence
South 27° 33' 47" West, 53.43 feet to a point; thence
South 42° 45' 12" West, 54.04 feet to a point; thence
South 44° 30' 38" West, 48.10 feet to a point; thence
South 58° 35' 50" West, 44.31 feet to a point; thence
South 89° 09' 02" West, 20.86 feet to a point; thence
South 49° 02' 40" West, 40.35 feet to a point; thence
South 44° 19' 13" West, 41.62 feet to a point; thence
South 49° 27' 01" West, 158.52 feet to a point; thence
North 40° 53' 38" West, 30.00 feet to a point; thence
North 49° 09' 56" East, 96.73 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.201 acre Temporary Easement herein described; thence the following 11 courses:

1. In a curve to the right having a radius of 53.88 feet, a delta angle of 135° 21' 32" and an arc length of 127.29 feet subtended by a chord which bears North 19° 30' 44" East, 99.68 feet to a point; thence

2. North 87° 11' 30" East, 68.77 feet to a point; thence

3. North 47° 29' 25" East, 359.35 feet to a point; thence

4. South 37° 10' 53" West, 17.98 feet to a point; thence

5. South 47° 09' 22" West, 29.91 feet to a point; thence

6. South 43° 56' 28" West, 50.59 feet to a point; thence

7. South 48° 48' 38" West, 50.03 feet to a point; thence

8. South 42° 24' 02" West, 50.07 feet to a point; thence

---

9. South 47° 22' 36" West, 149.19 feet to a point; thence

10. South 52° 21' 59" West, 50.08 feet to a point; thence

11. South 49° 09' 56" West, 103.27 feet to the **TRUE POINT OF BEGINNING** of the 0.201 acre Temporary Easement herein described.

Containing 8,767 Sq. Ft. or 0.201 acres

LEGAL DESCRIPTION TEMPORARY EASEMENT WEST SIDE OF RIVER
0.025 ACRES

Situate in Section 13, Town 4, Fractional Range 2, Columbia Township, City of Cincinnati, Hamilton County, Ohio and being a 0.025 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 015-0003-0029) by deed recorded in Official Record 11774, Page 1693, lying on the west side of the Little Miami River and on the south side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in an angle point in the easterly line of said City of Cincinnati parcel being +/- 100 feet south of the Beechmont Avenue Bridge over the Little Miami River; thence
In said easterly line, North 46° 19' 29" East, 96.10 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.025 acre Temporary Easement herein described; thence the following 4 courses:

1. North 32° 39' 42" West, 112.92 feet to a point; thence

2. North 54° 48' 42" East, 9.83 feet to a point; thence

3. South 32° 39' 42" East, 111.44 feet to a point; thence

4. South 46° 19' 29" West, 10.00 feet to the **TRUE POINT OF BEGINNING** of the 0.025 acre Temporary Easement herein described.

Containing 1,101 Sq. Ft. or 0.025 acres

LEGAL DESCRIPTION TEMPORARY EASEMENT EAST SIDE OF RIVER
1.400 ACRES – revised 7-18-2020

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 1.400 acre Temporary Easement located partly within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031 and partly within a 12.761 acre parcel conveyed to the City of Cincinnati (Auditors Parcel No. 004-0008-0001), lying on the east side of the Little Miami River and on the south and north sides of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to said City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
South 48° 23' 51" West, 66.31 feet to a point being the **TRUE POINT OF BEGINNING** of the 1.400 acre Temporary Easement herein described; thence the following 25 courses:

1. South 09° 12' 37" East, 85.13 feet to a point; thence
2. South 43° 11' 23" East, 40.39 feet to a point; thence
3. South 08° 03' 18" East, 50.23 feet to a point; thence
4. South 19° 27' 31" East, 100.55 feet to a point; thence
5. South 17° 26' 37" East, 50.12 feet to a point; thence
6. South 25° 20' 48" East, 113.90 feet to a point; thence
7. South 43° 55' 05" East, 38.26 feet to a point; thence
8. South 46° 04' 55" West, 10.75 feet to a point; thence
9. South 43° 55' 05" East, 12.00 feet to a point; thence
10. North 46° 04' 55" East, 11.37 feet to a point; thence
11. South 49° 49' 31" East, 36.78 feet to a point; thence
12. North 87° 37' 03" East, 43.30 feet to a point; thence
13. North 76° 24' 10" East, 37.68 feet to a point; thence
14. North 44° 44' 53" East, 66.29 feet to a point; thence
15. North 23° 47' 47" East, 54.23 feet to a point; thence
16. North 18° 51' 46" East, 102.74 feet to a point; thence
17. North 24° 29' 23" East, 59.31 feet to a point; thence
18. North 21° 58' 31" East, 51.76 feet to a point; thence
19. North 25° 41' 32" East, 35.32 feet to a point; thence
20. South 20° 34' 43" West, 313.82 feet to a point; thence
21. South 20° 38' 46" West, 119.63 feet to a point; thence
22. South 85° 18' 40" West, 194.80 feet to a point; thence
23. North 14° 17' 57" West, 254.74 feet to a point; thence
24. North 39° 07' 15" West, 254.89 feet to a point; thence
25. North 48° 23' 51" East, 161.09 to a point being the **TRUE POINT OF BEGINNING** of the 1.400 acre Temporary Easement herein described

LEGAL DESCRIPTION TEMPORARY EASEMENT EAST SIDE OF RIVER
0.031 ACRES

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 0.031 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031, lying on the east side of the Little Miami River and on the south and north sides of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to a 12.761 acre parcel conveyed City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.031 acre Temporary Easement herein described; thence the following 6 courses:

1. North 53° 52' 03" East, 33.16 feet to a point; thence
2. South 33° 00' 27" East, 18.52 feet to a point; thence
3. South 60° 04' 33" West, 28.62 feet to a point; thence
4. South 33° 00' 39" East, 137.09 feet to a point; thence
5. South 52° 25' 27" East, 27.93 feet to a point; thence
6. North 32° 29' 59" West, 179.53 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.031 acre Temporary Easement herein described

Containing 1,358 Sq. Ft. or 0.031 acres.

LEGAL DESCRIPTION TEMPORARY EASEMENT EAST SIDE OF RIVER
0.185 ACRES

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 0.185 acre Temporary Easement located partly within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031 and partly within a 12.761 acre parcel conveyed to the City of Cincinnati (Auditors Parcel No. 004-0008-0001), lying on the east side of the Little Miami River and on the south side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to a 12.761 acre parcel conveyed City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.185 acre Temporary Easement herein described; thence the following 9 courses:

1. South 24° 44' 26" East, 284.65 feet to a point; thence
2. South 69° 25' 17" East, 35.00 feet to a point; thence
3. South 20° 34' 43" West, 2.07 feet to a point; thence
4. South 71° 58' 33" West, 18.51 feet to a point; thence
5. North 86° 28' 25" West, 31.68 feet to a point; thence
6. North 42° 17' 42" West, 31.71 feet to a point; thence
7. North 21° 44' 52" West, 241.28 feet to a point; thence
8. North 27° 44' 08" West, 16.65 feet to a point; thence
9. North 49° 15' 32" East, 21.83 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.185 acre Temporary Easement herein described.

Containing 8,048 Sq. Ft. or 0.185 acres.

LEGAL DESCRIPTION TEMPORARY EASEMENT EAST SIDE OF RIVER
0.028 ACRES

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 0.028 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031, lying on the east side of the Little Miami River and on the north side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to a 12.761 acre parcel conveyed City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point; thence
South 49° 15' 32" West, 21.83 feet to a point; thence
South 27° 44' 08" East, 16.65 feet to a point; thence
South 21° 44' 52" East, 241.28 feet to a point; thence
South 42° 17' 42" East, 31.71 feet to a point; thence
South 86° 28' 25" East, 31.68 feet to a point; thence
North 71° 58' 33" East, 18.51 feet to a point; thence
North 20° 34' 43" East, 103.41 feet to a point; thence
In a curve to the left having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears North 00° 02' 21" East, 60.35 feet to a point; thence
North 20° 30' 00" West, 8.67 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.028 acre Temporary Easement herein described; thence the following 4 courses:

1. South 84° 38' 40" West, 29.75 feet to a point; thence
2. North 07° 18' 34" West, 59.83 feet to a point; thence
3. South 52° 27' 51" East, 28.83 feet to a point; thence
4. South 20° 30' 00" East, 41.62 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.028 acre Temporary Easement herein described.

Containing 1,203 Sq. Ft. or 0.028 acres.

LEGAL DESCRIPTION TEMPORARY EASEMENT EAST SIDE OF RIVER
0.034 ACRES

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 0.034 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031, lying on the east side of the Little Miami River and on the north side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to a 12.761 acre parcel conveyed City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point; thence
South 49° 15' 32" West, 21.83 feet to a point; thence
South 27° 44' 08" East, 16.65 feet to a point; thence
South 21° 44' 52" East, 241.28 feet to a point; thence
South 42° 17' 42" East, 31.71 feet to a point; thence
South 86° 28' 25" East, 31.68 feet to a point; thence
North 71° 58' 33" East, 18.51 feet to a point; thence
North 20° 34' 43" East, 103.41 feet to a point; thence
In a curve to the left having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears North 00° 02' 21" East, 60.35 feet to a point; thence
North 20° 30' 00" West, 50.29 feet to a point; thence
North 52° 27' 51" West, 28.83 feet to a point; thence
North 41° 07' 07" West, 71.49 feet to a point; thence
North 08° 04' 18" West, 7.63 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.034 acre Temporary Easement herein described; thence the following 5 courses:

1. North 80° 36' 25" West, 30.80 feet to a point; thence
2. North 09° 23' 35" East, 64.02 feet to a point; thence
3. South 80° 36' 25" East, 20.81 feet to a point; thence
4. South 09° 16' 39" West, 32.43 feet to a point; thence
5. South 08° 04' 18" East, 38.11 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.034 acre Temporary Easement herein described.

Containing 1,492 Sq. Ft. or 0.034 acres.

LEGAL DESCRIPTION TEMPORARY EASEMENT EAST SIDE OF RIVER
0.036 ACRES

Situate in Military Survey No. 2204, Anderson Township and the City of Cincinnati, Hamilton County, Ohio and being a 0.036 acre Temporary Easement located within a parcel conveyed to the City of Cincinnati (Auditors Parcel No. 500-0430-0138) by deed recorded in Official Record 12924, Page 2031, lying on the east side of the Little Miami River and on the north side of Beechmont Avenue (State Route 125), all references to documents being to the Recorder's Office, Hamilton County, Ohio. Said easement being more particularly described as follows:

Beginning in the southwesterly corner of said City of Cincinnati (Auditors Parcel No. 500-0430-0138) being a corner common to a 12.761 acre parcel conveyed City of Cincinnati (Auditors Parcel No. 004-0008-0001) and being on the east bank of said Little Miami River; thence
North 53° 52' 03" East, 22.84 feet to a point; thence
South 32° 29' 59" East, 194.51 feet to a point; thence
South 49° 15' 32" West, 21.83 feet to a point; thence
South 27° 44' 08" East, 16.65 feet to a point; thence
South 21° 44' 52" East, 241.28 feet to a point; thence
South 42° 17' 42" East, 31.71 feet to a point; thence
South 86° 28' 25" East, 31.68 feet to a point; thence
North 71° 58' 33" East, 18.51 feet to a point; thence
North 20° 34' 43" East, 103.41 feet to a point; thence
In a curve to the left having a radius of 86.00 feet, a delta angle of 41° 04' 43" and an arc length of 61.66 feet subtended by a chord which bears North 00° 02' 21" East, 60.35 feet to a point; thence
North 20° 30' 00" West, 50.29 feet to a point; thence
North 52° 27' 51" West, 28.83 feet to a point; thence
North 41° 07' 07" West, 71.49 feet to a point; thence
North 08° 04' 18" West, 40.74 feet to a point; thence
North 09° 16' 39" East, 75.44 feet to a point; thence
South 67° 33' 17" East, 62.26 feet to a point; thence
North 56° 44' 03" East, 28.64 feet to a point; thence
South 21° 15' 19" East, 18.14 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.036 acre Temporary Easement herein described; thence the following 5 courses:

1. South 35° 34' 01" East, 134.58 feet to a point; thence

2. North 59° 31'' 29" West, 43.82 feet to a point; thence

3. North 29° 01''379" West, 29.36 feet to a point; thence

4. North 34° 00''149" West, 40.17 feet to a point; thence

5. North 07° 45' 00" West, 28.62 feet to a point being the **TRUE POINT OF BEGINNING** of the 0.036 acre Temporary Easement herein described.

Containing 1,552 Sq. Ft. or 0.036 acres.