

# Equity & Adequacy

## Of School Funding

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OSBA Capital Conference  
November 11, 2014, 2:00 P.M.  
Room C111

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### **School choice—A Fiscal Drain on School Districts**

I have a long association with OSBA and the Capital Conference. This is my 37<sup>th</sup> year to make a presentation. Many of you are not that old! I have had the good pleasure of having received the OSBA Presidents Award three times. My respect for the mission of this association of board members is intense and enduring.

School board members represent the fourth branch of government. Those who serve as board members—I salute you. You have chosen to serve school children in the great public common school system. This is the most noble of all public service.

The public common school has been the welcoming gateway to equal opportunity for our nation's children. It has been the flame keeper for the belief in a free and inclusive democratic society that unites us in the common good. It has been the manifest destiny of the poor and marginalized who have come to our shores over the decades.

The public common school system is the only institution, public or private, that has the potential of bringing all the children of all the people together to learn together and become Americans together. If this sounds old-fashioned, out-of-date or anti-reform...so be it. But that is where I am coming from and I salute you as public school board members and school personnel, as guardians of my liberty.

I want to broaden the topic—School Choice—a fiscal drain on school districts-- and discuss it in the larger context of the diminishing role of the common school system in the American education landscape. It hurts me to watch the relentless assault on the common school system. Maybe that is because of my fond memories of the days I spent as a student in the one-room Coffee school, the Winona school and the Highland school, all in United Local School District in Columbiana County; and at Salem High School and The Ohio State University. I have fond memories as a public school teacher, principal, local superintendent, county superintendent, JVS superintendent, assistant superintendent of public instruction, and additionally, in my current role.

My viewpoint on schooling is not welcome in some quarters. Surprisingly, some public school board members and public school employees consider my views much too narrow. By now you know that I am an outspoken advocate of the common school system and take a dim view of tax funds flowing to charters, vouchers and all other private education entities. But you should know that I am a great advocate of private institutions.

For many years I have been serving on the boards of a private university, a private children's home and a private youth camp. I believe wholeheartedly in private institutions that are supported privately.

So on this journey this afternoon we will explore the current state of school funding, the issues regarding the future of school funding, the extent of the drain of choice programs on school districts, and the inefficiencies, ineffectiveness, waste and fraud inherent in the expanding choice movement.

In the October 2014 OSBA *Journal*, the Governor is quoted, **“I am a strong supporter of school choice because no child should be trapped in a failing school, public or private, all schools should be held to high standards.”** I agree that no child should be trapped in a failing school; however, 15 years of charter school experience in Ohio has demonstrated that charters, typically, at best, do less well than traditional schools. Why? There is a correlation between the level of poverty and the success of school districts and charters as measured by the state’s rating system; therefore, the effects of poverty must be addressed for the benefit of all students, rather than giving some students in poverty an escape route to, in most cases, a less effective education venue. The issue of poverty should be addressed within the public common school system. Merely allowing some students to escape from a poverty system is nefarious public policy.

I also agree with the Governor that all schools should be held to high standards. Then why do charter schools escape from about 200 statutes, rules and regulations? Why are school choice programs nearly void of transparency and accountability? We will come back to a discussion of the Ohio choice experience later. First, we will address the state of school funding.

### **The State of School Funding**

In the October 2014 OSBA *Journal*, on pages 32-35, Dr. Howard Fleeter provides a school funding outlook for the future. Fleeter’s table (Table 1) FY’10 to FY ’15 school district formula aid and tangible personal property (TPP) tax replacements is reproduced below. This table shows that the state is providing \$607.3 million less to public school districts this biennium than in the FY ’10 and FY ’11 biennium. State officials might argue that the FY ’10 and FY ’11 biennium included \$913.1 million of federal stimulus funds, which is true, but the stimulus money was provided to prop up the basic state aid programs during the recession and thus to avoid laying off school employees. It was a stimulus package to replace the loss of state dollars. The fact is: the school districts of Ohio have \$607.3 million less state foundation funds and TPP tax replacement funds in this biennium than in the FY ’10 and FY ’11 biennium.

**Table 1: FY10-FY15 School District Formula Aid & Tangible Personal Property (TPP) Tax Replacement Payments**

(\$ in Millions)

	FY10	FY11	FY12	FY13	FY14	FY15
School District Foundation Aid	\$6,536.8	\$6,514.7	\$6,266.1	\$6,325.6	\$6,609.5	\$7,042.4
JVSD Foundation Aid	\$261.0	\$263.0	\$263.0	\$263.0	\$269.5	\$277.1
<i>Total K-12 Foundation Aid*</i>	<i>\$6,797.8</i>	<i>\$6,777.7</i>	<i>\$6,529.1</i>	<i>\$6,588.6</i>	<i>\$6,879.0</i>	<i>\$7,319.5</i>
	\$13,575.5		\$13,117.7		\$14,198.5	
Business TPP Tax Replacement	\$1,041.4	\$1,052.3	\$728.3	\$482.0	\$482.0	\$482.0
Public Utility TPP Tax Replacement	\$79.9	\$76.8	\$31.6	\$28.0	\$28.0	\$28.0
<i>Total TPP Replacement</i>	<i>\$1,121.3</i>	<i>\$1,129.1</i>	<i>\$759.9</i>	<i>\$510.0</i>	<i>\$510.0</i>	<i>\$510.0</i>
	\$2,250.4		\$1,269.9		\$1,020.0	
Total Foundation Aid & TPP Replacement	\$7,919.0	\$7,906.8	\$7,289.1	\$7,098.6	\$7,398.0	\$7,829.5
Biennial Totals	\$15,825.8		\$14,387.7		\$15,218.5	
Biennial Change			-\$1,438.1		+\$830.8	
FY14-15 vs. FY10-11					-\$607.3	

\* Foundation Aid figures include Federal Stimulus funds of \$417.6 million in FY10 and \$515.5 million in FY11.

All data are from the Ohio Legislative Service Commission.

An additional detriment to school district budgets is that the state will deduct from school districts at least \$400 million more for charter schools in this biennium than in the FY ’10 and FY ’11 biennium; hence, the total loss in net state funding

to school districts in this biennium compared to FY '10 and FY '11 biennium is in excess of \$1 billion. This does not include about \$150 million in annual deductions for vouchers.

In FY 2015, 177 districts remain on the guarantee and are receiving nearly \$120 million in additional funds by virtue of the guarantee. 242 districts, which are subject to the cap, leave on the table about one-half billion dollars by operation of the cap. Hence, two-thirds of Ohio's districts are not "on" the formula. The school foundation formula is not working! That is what the Court said in the 1997 *DeRolph* decision and now nearly two decades later the situation is the same. State officials have disgraced the Ohio Constitution for 17 years by operating an unconstitutional school funding system. A new funding formula and a new funding level are required to achieve a constitutional system.

Table 2 provides a historical view of total school foundation funds and the deductions for charter schools. More than \$7 billion have been deducted from school districts for charters since 1999.

**Table 2**

	*TOTAL FOUNDATION FUNDING	TOTAL FOUNDATION FUNDING AFTER COMMUNITY SCHOOL DEDUCTION	COMMUNITY SCHOOL DEDUCTION
FY 90	\$2,832,941,541		
FY 91	\$2,945,758,626		
FY 92	\$2,937,792,352		
FY 93	\$3,058,530,975		
FY 94	\$3,068,396,921		
FY 95	\$3,189,596,974		
FY 96	\$3,369,791,323		
FY 97	\$3,477,577,979		
FY 98	\$3,737,739,199		
FY 99	\$4,235,083,815	\$4,224,098,793	(\$10,985,021)
FY 00	\$4,482,790,766	\$4,431,131,863	(\$51,658,903)
FY 01	\$4,831,396,174	\$4,739,511,097	(\$91,885,076)
FY 02	\$5,325,730,297	\$5,186,788,597	(\$138,941,700)
FY 03	\$5,640,649,972	\$5,436,918,552	(\$203,731,419)
FY 04	\$5,795,376,841	\$5,494,237,361	(\$301,139,479)
FY 05	\$5,956,600,281	\$5,534,864,143	(\$421,736,138)
FY 06	\$6,087,991,590	\$5,606,432,174	(\$481,559,416)
FY 07	\$6,147,709,219	\$5,617,126,761	(\$530,582,458)
FY 08	\$6,457,640,481	\$5,872,711,285	(\$584,929,196)
FY 09	\$6,635,286,811	\$5,988,782,261	(\$646,504,551)
FY 10	\$6,536,792,132	\$5,955,413,984	(\$679,872,827)
FY 11	\$6,514,716,126	\$5,814,841,013	(\$721,951,120)
FY 12	\$6,268,418,459	\$5,740,311,618	(\$774,404,507)
FY 13	\$6,318,597,076	\$5,444,368,975	(\$824,049,484)
FY 14	\$6,599,507,535	\$5,418,096,824	(\$900,500,253)

Source: Ohio Department of Education

What could the school districts have purchased with \$7 billion? 87,500 school buses or 350 new school buildings or 14,000,000 computers or more teachers or lower class sizes or early childhood education programs or Third Grade Guarantee programming.

The trend of an increasing amount of money going to charter schools will continue; hence, the negative effect on school district budgets will be exacerbated. The fact is that the school districts of Ohio are receiving less foundation aid than a decade ago. But more on the charter school industry later.

Let's look to the future of school funding. Obviously the politics of taxation and state policy on vouchers and the charter industry, and even the politics of the 2016 presidential election, will determine the future of school funding. The actual needs of students will be given very limited consideration by those in charge of the Statehouse. The logic of determining the essential learning resources, i.e. the needs of students, costing out those elements and devising a formula and funding level for distribution of funding to districts, is lost on the state officials in control. The cost of providing high quality educational opportunities for all students is greater than the Statehouse folks are willing to appropriate.

**Taxes**

The Governor has indicated publicly that he wants to rid Ohio of the state income tax. His FY 2016-FY 2017 budget proposal will most assuredly provide a substantial state income tax reduction. Probably he will also attempt to resume the phase out of the TPP tax replacement payment. The battle to even maintain the current level of state funding for school districts will be fierce.

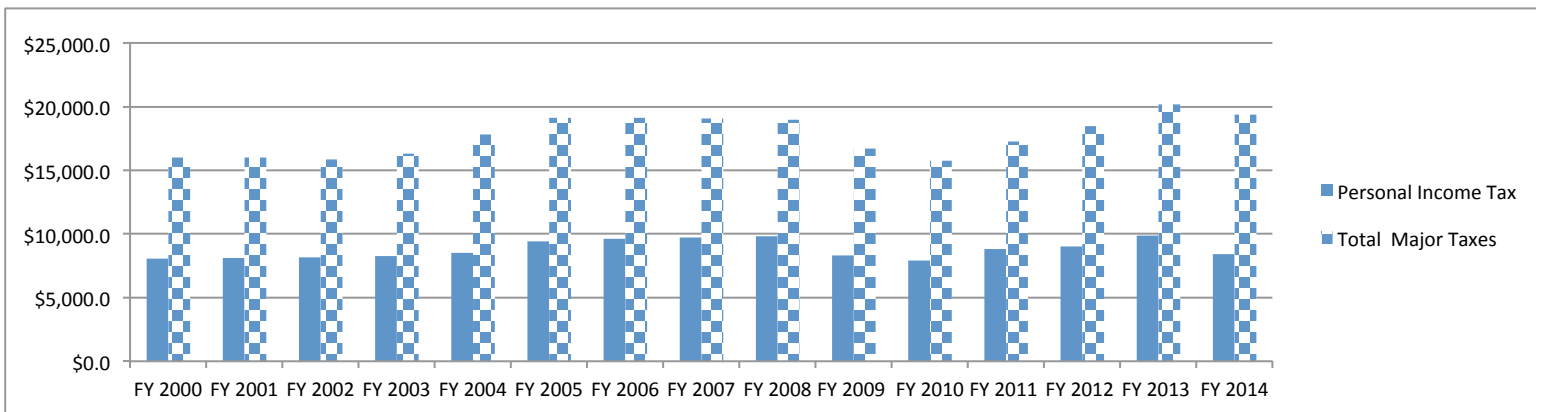
Ohio needs a comprehensive tax policy study to determine fairness and adequacy. But the Governor is bent on eliminating the personal income tax without much regard for how it affects state services or a majority of taxpayers. There will be no tax study—just an arbitrary reduction in income tax rates.

The Ohio income tax came on line in the early 1970s when the state provided only 30 percent of the public school district revenue. Local revenues and a small amount of federal funds made up the other 70 percent. During the past 35 years, the percentage of school district revenues provided by the state has fluctuated between 40 and 45 percent.

Income tax rates have been periodically reduced since the inception of the tax. Reductions were made in the 1980s and 1990s. In recent years, HB 66, in 2005, reduced state income tax rates by 21% over a five-year period and HB 59, in June 2013, reduced rates 10% over three years and beginning with a reduction of 8.5% in 2013.

The graph below shows the Personal Income Tax revenue contributed to the General Revenue Fund (GRF) and the total state GRF revenue from FY 2000 through FY 2014. The income tax revenue has fluctuated substantially due to the economy and the rate changes. The FY 2014 GRF income tax revenue was lower than any other year since FY 2004, except for FY 2009 and FY 2010 during the recession. Historically the income tax revenue has been Ohio's largest single source of state tax revenue. However, in FY 2014, the Ohio sales tax revenue surpassed income tax revenue.

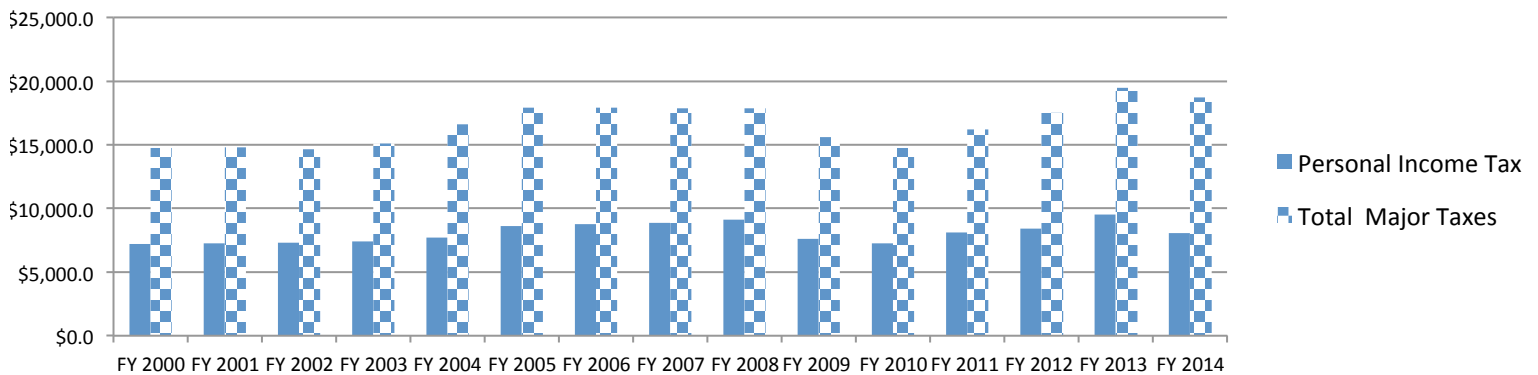
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Personal Income Tax	\$8,080.4	\$8,115.9	\$8,153.0	\$8,244.1	\$8,521.6	\$9,428.7	\$9,615.7	\$9,714.7	\$9,839.4	\$8,327.9	\$7,890.0	\$8,807.0	\$9,017.2	\$9,856.5	\$8,428.7
Total Major Taxes	\$15,617.8	\$15,649.5	\$15,474.3	\$16,317.9	\$17,737.5	\$19,088.0	\$19,563.4	\$19,468.9	\$19,419.5	\$17,093.7	\$16,233.6	\$17,706.2	\$19,005.2	\$21,015.5	\$20,117.8



Source: Legislative Service Commission Table 1

Some of the Personal Income Tax is distributed to the Local Government Fund. The graph below shows the total Personal Income Tax and Total Major Tax Revenue FY 2000 through FY 2014. The trend, of course, is the same.

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Personal Income Tax	\$7232.0	\$7263.4	\$7304.1	\$7420.7	\$7696.9	\$8598.9	\$8786.4	\$8885.4	\$9114.7	\$7628.0	\$7247.2	\$8120.3	\$8432.9	\$9507.8	\$8064
Total Major Taxes	\$14,757.2	\$14,777.6	\$14,637.9	\$15,124.3	\$16,602.1	\$17,921.5	\$17,896.1	\$17,873.5	\$17,871.3	\$15,582.0	\$14,759.4	\$16,213.9	\$17,523.0	\$19,466.3	\$18,699



Source: Legislative Service Commission Table 1a

As the income tax dwindles, relative to total state revenue and state GRF revenue, the state’s share of school district revenues will most likely decrease toward the 30 percent level provided during the 1960s and 1970s prior to the income tax enactment. There is no guarantee that the state will enact a fracking tax or make any other changes that will replace all the loss of income tax revenue as it is phased out. The administration’s focus will continue the shift of the tax burden to local jurisdictions.

Another concern regarding the shifting of the tax burden for schools is taking place at the local level. Residential and agricultural property taxpayers are picking up a greater share of local school property taxes. According to a study by Howard Fleeter, the percentage of local school revenue provided by Class I (residential and agricultural) property revenue was 46.1 in 1975, compared to 53.9 for business property (Class 2). In 2011, Class 1 property provided 69.9% of the local property tax revenue compared to 30.1% provided by Class 2. This shift has been dramatic and has obvious implications for the new property tax levies.

As a side note, the state defendants in *DeRolph*, on April 15, 1997, filed a motion for reconsideration and clarification with the Ohio Supreme Court. One of the questions posed was, “May local property taxes be used as a part of a funding solution?” The Court’s response was: “The answer is yes but property taxes can no longer be the primary means of providing the finances for a thorough and efficient system of schools.” Unfortunately property tax is still the primary means of support.

Yet another property tax issue is that, in nearly every district, the state deducts more funding per charter school student than the state foundation aid per student. In FY 2014, the average charter school deduction per student was \$7251.63 and the average per student state aid was \$3910.25; hence, several hundred million dollars of local property revenue was used for charter students in FY 2014. See Appendix A for a district-by-district breakout.

One central Ohio district has less than one percent of its students attending charter schools, but loses the equivalent of 15 percent of its state aid for charter students. In some cases, school districts are required to write a check to the state because the districts’ deductions are greater than the state foundation aid.

**Choice (charters and vouchers): Background, philosophy, promises, policy, implementation and results**

The choice movement is an end run around the constitutional provisions for the public common school system in Ohio and other states. This movement somewhat annuls the intent of the thorough and efficient clause of the Ohio Constitution.

Hence, the financial draw for choice programs from districts is only one issue. A greater concern relates to governance, segregation, inefficiencies, financial fraud, lack of accountability and transparency, and democracy.

## **Background**

The common school movement began primarily in New England and marched into the Ohio country, beginning in earnest, in the 1830s. The purpose of the movement was to help ensure that all young people would grow up to be participating citizens. The three R's were emphasized in the early common school but the primary goal was to perpetuate democracy, self-government and the common good.

The movement was not without detractors. Horace Mann wrote in *The Common School Journal For the Year 1840*, Volume II, page 2, "No one can cast the swiftest glance over the field of educational labor, as it existed in this state, three years ago, without discovering dangers, from open and covert attack, from marshalled array and from secret ambush, to be encountered by anyone, who, with sincerity and zeal, should enter it, for the purposes of reforming its abuses; dangers, personal to himself and to the cause of his affections. Not a step could be taken but some adverse interest would be alarmed."

Interestingly, Mann, on page 5 of that *Journal*, connected the movement to patriotism. "A patriot is known by the interest he takes in Common Schools." There is no shortage of detractors today.

Detractors were opposed to the concept of tax support for other people's children; private schools not being eligible for tax support; and taxes, period.

Samuel Lewis, the first Ohio Superintendent of Common Schools (1837-1840) was a crusader for the movement and exercised significant influence on state policies for public education but resigned after three years. The position was abolished until 1853 when legislation, subsequent to the adoption of the 1851 Constitution, established the position of State Commissioner of Common Schools.

The delegates to the Constitutional Convention of 1850-51, in the context of vigorous and protracted debate, coined the "thorough and efficient system of common schools" language which was copied by several other states. (Article VI, section 2)

Article VI, section 2 of the Ohio Constitution, adopted more than 160 years ago, requires the General Assembly to "secure a thorough and efficient system of common schools throughout the state." That thorough and efficient standard, along with the 1912 and 1953 constitutional education amendments, guided state officials as they attempted to improve the common public school system over the years.

After the Ohio Supreme Court ruled in 1997 that "Ohio's elementary and secondary schools are neither thorough nor efficient" some state officials proposed to remove the thorough and efficient clause from the Ohio Constitution. Fast forward to the work of the Education Committee of the Ohio Constitutional Modernization Commission. In April 2014, the Education Committee chair Chad Readler proposed to remove thorough and efficient from the Constitution. The reason: the Court can't rule on school funding issues such as thorough and efficient if there is no standard.

Ohio's constitutional provision requiring a thorough and efficient system is an efficacious standard that must be preserved. However, the choice movement is making an end run around this provision.

## **Antecedents of the current choice movement**

The economist Milton Friedman promoted the idea of vouchers for private schools to replace the public school system as early as 1950. Reagan's education commission produced the research-void report—*Nation at Risk*—in 1983. This report gave impetus to the “anti-government schools” crowd to undermine public confidence in public education.

In 1990, John E. Chubb and Terry M. Moe published the book—*Politics, Markets and America's Schools*—in which they advocate parent-student choice and competition. On page 229 they wrote, “There is nothing in the concept of democracy to require that schools are subject to direct control by school boards, superintendents, central offices, departments of education, or other arms of government. Nor is there anything in the concept of public education to require schools to be governed in this way.” They suggested the “problem” in education will continue until a new system is created. Two decades of choice have proven Chubbs and Moe wrong. Nonetheless, today, the privatization of education crowd is advocating that boards of education are a relic of the past. Reed Hastings of Netflix and his corporate chums are advocates of eliminating boards of education. He apparently believes that wealth and corporate power should trump democracy.

About the same time as the Chubbs and Moe publication, the Sandia Laboratory of the U.S. Department of Energy issued a report of its study of American education. The *Sandia Report* indicated there are problems with the public school system but the system can be fixed. The *Sandia Report* was buried by government officials and the media because it did not support the choice agenda.

President George H. W. Bush, in a speech November 25, 1991 in Columbus, Ohio, advanced his choice agenda by advocating a voucher for every student. His proposal was not supported by the all-elected State Board of Education, at that time, and was largely ignored by the general public. However, Governor George Voinovich appointed a parent choice commission which his friend and political contributor David Brennan chaired. That Brennan-led commission started the choice ball rolling in Ohio.

The Ohio voucher scheme started with the Cleveland Voucher program and has been ratcheted up by five additional voucher plans. The \$10 million charter experiment funded in fiscal year 1999 has escalated to a \$900 million expenditure. In FY 2014, charters and vouchers drained over \$1.05 billion from Ohio public school districts.

## **Philosophy of choice advocates**

There are various philosophical camps within the choice movement. Arguments given for their support of choice are:

- The public system has failed
- Private operations are more effective and efficient than “government” schools
- Private schools and charters provide superior opportunities
- Private and parochial schools are entitled to tax money
- Tax money for education belongs to individuals and not the system
- Competition from private ventures will improve the public system
- The concept of governance by boards of education is outmoded, a relic of yesteryear (This philosophy suggests that communities are either incapable of governing their own schools or have no desire to do so)
- Choice is supreme (even if choice is injurious, adverse and baneful)

All of these arguments are antithetical to the common school system.

## **Promises**

Choice advocates promised improved academic performance, and creative and innovative educational programming. They pledged that charters would serve as a model for traditional public schools. They vouched that the competition of choice programs would improve the traditional schools. They committed to these promises in exchange for freedom from regulations.

For the most part, none of these promises (prophecies) have been fulfilled after nearly two decades of choice experiment in Ohio. In fact, deregulation has prompted a great amount of fiscal fraud and corruption, rapid turnover of teachers and students, low academic results and profiteering in the charter industry. Hence, the promises of exemplary outcomes have instead turned into embarrassing failures for the most part.

The KnowYourCharter.com website allows you to check your school district against the charter schools drawing students from the district. For example, in Athens County, more than 200 students go to charter schools (taking more than \$1.5 million from the school districts), but not one of them is attending a charter school with a higher performance rating than the public schools in their home district.

A caution must be noted regarding the comparison of performance of charters with the traditional public system. State policymakers can rig the rules to make charters look better than the traditional schools. That could then make charters look even more attractive.

## **Policy**

Ohio charter school law is a disaster. The following scenario will demonstrate the absurdity of charter school law in Ohio. A charter school is set up by a for-profit company. The company is off limits to state audits and claims to own all the physical assets that are purchased by public tax money drained from school districts. The for-profit company appoints the charter school board members and enters into a contract with the board. The contract is lopsided in favor of the for-profit company. A non-profit charter school sponsor, approved by the Ohio Department of Education, authorizes the charter school but farms out its duties to a for-profit company 100 miles away. This for-profit company also serves as a treasurer for some of the charter schools for which it serves as the hands-on sponsor. There is no evidence that the sponsor or its designee monitors the charter operation. The non-profit sponsor's duties and responsibilities are ill-defined in law. The non-profit sponsor is not subject to public records requests. The Ohio Department of Education approves the sponsors based on inadequate criteria established in Ohio law. In this scenario, there is an absence of transparency and accountability. The for-profit company, behind a cloak of secrecy, is in charge. The only public element is the money ripped from school districts budgets. This scenario begs several questions:

- Why would state officials enact and maintain such a convoluted arrangement? (Campaign contributions are involved.)
- What public body is held directly accountable for the operation? (None.)
- Can transparency and accountability ever be achieved with the current charter policies? (Never.)
- Why do state officials continue to tolerate this arrangement? (Ongoing campaign contributions.)
- What is required to stop this chicanery? (Grassroots efforts of concerned citizens.)

Compare the above scenario with the public common school arrangement. A community elects a board of education to oversee its schools. The board is accountable to the community. Period.

## **Implementation and results**

The deregulated charter industry has resulted in:

- A plethora of financial fraud, only a fragment of which has been revealed. An example of fraud that has not yet been revealed—A for-profit charter e-school operation has over 600 students enrolled that have not logged in yet this year but the charter is collecting an estimate of \$36.00 per day for each of these students.
- High administrative salaries and relatives on the payroll (nepotism). The former head of an online charter operation was receiving about \$5 million per year plus \$20 million in company stocks. Nearly \$90 million of Ohio school district money went to this company in FY 2014.



- Outlandish rental agreements—one Imagine School Inc. in North Columbus is paying \$4,500 per student this year for rent to a subsidiary company.
- Administrative costs are over the top. An analysis of FY 2012 data indicates that charter administrative costs are twice those of school districts.
- Built in inefficiencies.
- Limited resources assigned to the classrooms. Inordinate marketing and public relations costs. One Northeastern Ohio online school of 600 students paid \$185,000 for marketing and public relations in one year.
- In most cases, charters receive low marks on the state report card.
- Some parents transfer their children from highly rated public schools to low rated charters. An Innovation Ohio analysis showed that seven high performing school districts lost \$10 million to charters.
- Unconscionable profits for low performance online charter schools. See Table 3 and Table 4 for the amount of funding Electronic Classroom Of Tomorrow and Ohio Virtual Academy have received.

**Table 3**

	Electronic Classroom of Tomorrow
2004	\$28,768,914.95
2005	\$38,139,918.73
2006	\$39,762,863.11
2007	\$44,540,366.08
2008	\$50,475,630.27
2009	\$57,233,338.72
2010	\$59,990,773.55
2011	\$67,510,732.17
2012	\$78,860,108.60
2013	\$80,581,287.80
2014	\$99,287,749.97
	\$645,151,683.95

**Table 4**

	Ohio Virtual Academy
2003	\$5,524,587.06
2004	\$10,086,291.25
2005	\$14,424,684.44
2006	\$16,915,833.80
2007	\$20,713,326.97
2008	\$29,819,079.18
2009	\$42,152,396.00
2010	\$47,833,420.70
2011	\$58,693,454.21
2012	\$72,764,774.45
2013	\$69,685,575.46
2014	\$84,972,214.84
	\$473,585,638.36

To a great extent, the charter industry forces a school district to pay for a disjointed operation over which the district's board of education has no control and cannot reduce its own costs in proportion to the number of students lost to the charter industry.

It took Ohio 75 years to reduce the number of school districts from 3,500 to 613. In less than two decades, the state has added about 400, mostly inefficient, charter units.

Charter boards are not accountable to the public. In many cases they have limited or no authority. There is no state registry of charter board members.

In the Gulen Horizon Science Academy charters, some board members may not even be citizens of the United States. The Gulen schools are associated with Fethullah Gulen, a Turkish Islamic cleric holed up in a compound in Saylorsburg, PA.

The charter movement in Ohio, and to some extent across America, can be summed up in the words of Richard Brodsky, former New York State legislator and senior fellow of the Wagner School, New York University, “The usual participants [in legislative debates about education] have been school boards, parents, unions, the education establishment and the occasional adventurous elected official. Starting a few years ago, and more so now, there are new players in New York. The brawny and outspoken new kid is the hedge fund community.”

“What’s worse is that huge amounts of public education dollars are involved. It turns out that hedge funds are using taxpayer subsidies to fund the charter school movement. Under President Bill Clinton, a tax break called the “New Markets” tax credit has provided a 39 percent tax break for hedge funds that invest in charter schools in underserved communities.”

Richard Brodsky continued, “In the end, the charter school movement challenges the existence of public schools, not just some of its policies. The drive to privatize education is part of a national attack on government and the empowerment of large corporate interests.

A November 3, 2014 *Time Magazine* article by Haley Sweetland Edwards states, “The reform movement today is led not by grassroots activists or union leaders but by Silicon Valley business types and billionaires. It is fought not through ballot boxes or on the floors of hamstrung state legislatures but in closed-door meetings and at courthouses. And it will not be won incrementally, through painstaking compromise with multiple stakeholders, but through sweeping decisions—judicial and otherwise—made possible by the tactical application of vast personal fortunes.”

### **Proposed actions**

The public education community can either accept the movement to privatize the public common school as inevitable or can stop that movement in its tracks. Political power and unlimited funds are driving the privatization movement. An overwhelming majority of the American people opposes the movement but is somewhat complacent and not organized. If we believe that, as Article I, section 2 of the Ohio Constitution states, “All political power is inherent in the people,” we as public school advocates can save the public common school. Collectively, board members serve the same citizens as the Governor and the legislature.

Board members, public school personnel and other public school advocates, have the usual tools available:

- Reveal the facts at board meetings. KnowYourCharter.com is a good tool. Provide information to the press attending board meetings.
  
- Inform the public
  - Public meetings
  - Develop district-specific information
  - Mailings to the public
  - Social media
  - Challenge state officials
  - Letters to the editor—meet with reporters and editors
  - Include a unit in the curriculum concerning the efficacy of the public school system
  - Encourage state education organizations, civic associations, local education-related organizations and service clubs to make preservation of the public common school system a high priority
  - **Make this your personal priority**

# Appendix A

DISTRICT	COUNTY	TOTAL			COMMUNITY			RESIDENT	
		CALCULATED			COMMUNITY	STEM	PLUS	COMMUNITY	
		STATE	FORMULA	PER PUPIL	SCHOOL	SCHOOL	STEM	SCHOOL	PER PUPIL
		FUNDING	ADM		TRANSFER	TRANSFER	TOTAL	ADM	
Ada Ex Vill SD	Hardin	\$4,155,289.46	863.63	\$4,811.42	-\$190,560.09	\$0.00	-\$190,560.09	27.15	-\$7,018.7
Adena Local SD	Ross	\$6,558,986.95	1157.07	\$5,668.62	-\$171,275.62	\$0.00	-\$171,275.62	25.57	-\$6,698.3
Akron City SD	Summit	\$159,224,786.49	27019.76	\$5,892.90	-\$28,729,071.70	\$0.00	-\$28,729,071.70	3580.81	-\$8,023.0
Alexander Local SD	Athens	\$9,554,289.17	1586.7	\$6,021.48	-\$284,529.10	\$0.00	-\$284,529.10	38.03	-\$7,481.7
Allen East Local SD	Allen	\$5,136,886.39	1014.58	\$5,063.07	-\$107,395.35	\$0.00	-\$107,395.35	14.71	-\$7,300.8
Alliance City SD	Stark	\$18,937,314.63	3138.96	\$6,032.99	-\$812,857.06	\$0.00	-\$812,857.06	109.28	-\$7,438.3
Amador-Clearcreek Local SD	Fairfield	\$9,543,383.64	1579.18	\$6,043.25	-\$282,519.26	\$0.00	-\$282,519.26	40.73	-\$6,936.3
Amherst Ex Vill SD	Lorain	\$14,547,896.81	3814.95	\$3,813.39	-\$639,168.76	\$0.00	-\$639,168.76	91.42	-\$6,991.5
Anna Local SD	Shelby	\$4,302,315.37	1139.05	\$3,777.11	-\$61,850.20	\$0.00	-\$61,850.20	8.75	-\$7,068.5
Antonia Local SD	Darke	\$3,662,381.40	587.39	\$6,235.01	-\$78,718.55	\$0.00	-\$78,718.55	9	-\$8,746.5
Anthony Wayne Local SD	Lucas	\$6,273,783.76	4214.06	\$1,488.77	-\$697,318.77	\$0.00	-\$697,318.77	89.2	-\$7,817.4
Antwerp Local SD	Paulding	\$3,475,145.86	622.54	\$5,582.20	-\$169,297.07	\$0.00	-\$169,297.07	20.08	-\$8,431.1
Arcadia Local SD	Hancock	\$1,760,610.27	477.52	\$3,686.99	-\$75,678.98	\$0.00	-\$75,678.98	10	-\$7,567.9
Ardenum Butler Local SD	Darke	\$4,542,500.18	1012.61	\$4,485.93	-\$140,626.71	\$0.00	-\$140,626.71	21.55	-\$6,525.6
Archbold-Area Local SD	Fulton	\$2,819,413.04	1226.49	\$2,298.77	-\$96,020.25	\$0.00	-\$96,020.25	15.88	-\$6,046.6
Arlington Local SD	Hancock	\$2,884,119.21	532.3	\$5,418.22	-\$33,263.55	\$0.00	-\$33,263.55	6	-\$5,543.9
Ashtabula City SD	Ashland	\$10,514,081.22	3422.9	\$3,071.69	-\$1,143,488.47	\$0.00	-\$1,143,488.47	172.27	-\$6,637.7
Ashtabula Area City SD	Ashtabula	\$22,883,909.70	4026.91	\$5,682.75	-\$913,107.14	\$0.00	-\$913,107.14	130.44	-\$7,000.2
Athens City SD	Athens	\$7,550,175.71	2432.73	\$3,103.58	-\$589,739.37	\$0.00	-\$589,739.37	77.88	-\$7,572.4
Aurora City SD	Portage	\$3,832,550.37	2863.34	\$1,338.49	-\$142,781.94	\$0.00	-\$142,781.94	21.71	-\$6,576.7
Austintown Local SD	Mahoning	\$19,382,001.65	4786.27	\$4,049.50	-\$809,277.44	\$0.00	-\$809,277.44	96.09	-\$8,422.0
Avon Lake City SD	Lorain	\$2,136,839.55	3489.67	\$612.33	-\$354,577.40	\$0.00	-\$354,577.40	55.17	-\$6,427.0
Avon Local SD	Lorain	\$3,574,973.52	4107.73	\$870.30	-\$531,739.82	\$0.00	-\$531,739.82	79.83	-\$6,660.9
Ayersville Local SD	Defiance	\$2,040,460.40	592.24	\$3,445.33	-\$17,235.00	\$0.00	-\$17,235.00	3	-\$5,745.0
Barberton City SD	Summit	\$22,172,784.28	4068.52	\$5,449.84	-\$910,843.35	\$0.00	-\$910,843.35	130.25	-\$6,993.0
Barnevill Ex Vill SD	Belmont	\$5,876,907.67	1100.23	\$5,341.53	-\$117,567.01	\$0.00	-\$117,567.01	18.2	-\$6,459.7
Barvia Local SD	Clermont	\$7,851,058.51	2011.97	\$3,902.17	-\$329,237.55	\$0.00	-\$329,237.55	55.66	-\$5,915.1
Bath Local SD	Allen	\$4,359,380.18	1747.35	\$2,494.85	-\$327,414.68	\$0.00	-\$327,414.68	49.45	-\$6,621.1
Bay Village City SD	Cuyahoga	\$4,052,122.38	2432.83	\$1,665.60	-\$149,590.27	\$0.00	-\$149,590.27	21.18	-\$7,062.8
Beachwood City SD	Cuyahoga	\$922,663.11	1370.65	\$673.16	-\$69,839.38	\$0.00	-\$69,839.38	6.78	-\$10,300.7
Beaver Local SD	Columbiana	\$9,385,763.80	1956.43	\$4,797.39	-\$475,570.47	\$0.00	-\$475,570.47	69.32	-\$6,860.5
Beavercreek City SD	Greene	\$9,691,514.25	7339.56	\$1,320.45	-\$1,158,958.97	-\$479,516.22	-\$1,638,475.19	241.8	-\$6,776.1
Bedford City SD	Cuyahoga	\$5,965,232.53	3653.26	\$1,632.85	-\$1,371,105.44	\$0.00	-\$1,371,105.44	212.19	-\$6,461.6
Bellevue Local SD	Belmont	\$9,170,675.51	1335.78	\$6,865.41	-\$148,974.61	\$0.00	-\$148,974.61	14.84	-\$10,038.7
Bellevuefontaine City SD	Logan	\$12,877,378.53	2604.11	\$4,945.02	-\$433,415.52	\$0.00	-\$433,415.52	69.92	-\$6,198.7
Bellevue City SD	Huron	\$9,235,541.88	2070.58	\$4,460.36	-\$378,645.97	\$0.00	-\$378,645.97	53.24	-\$7,112.0
Belpre City SD	Washington	\$2,681,626.88	1085.72	\$2,469.91	-\$274,802.89	\$0.00	-\$274,802.89	38.5	-\$7,137.7
Benjamin Logan Local SD	Logan	\$5,517,291.54	1750.82	\$3,151.26	-\$164,083.10	\$0.00	-\$164,083.10	26.73	-\$6,138.5
Benton Carroll Salem Local SD	Ottawa	\$3,410,982.46	1523.96	\$2,238.24	-\$157,832.86	\$0.00	-\$157,832.86	20.21	-\$7,809.6
Berea City SD	Cuyahoga	\$7,266,792.10	6503.85	\$1,117.31	-\$1,237,492.42	\$0.00	-\$1,237,492.42	170.11	-\$7,274.6
Berkshire Local SD	Geauga	\$2,832,661.23	941.73	\$3,007.93	-\$323,476.63	\$0.00	-\$323,476.63	48.23	-\$6,706.9
Berne Union Local SD	Fairfield	\$3,431,244.33	801.26	\$4,282.31	-\$91,517.85	\$0.00	-\$91,517.85	16.59	-\$5,516.4
Bethel Local SD	Miami	\$2,704,498.31	931.19	\$2,904.35	-\$201,501.58	-\$6,362.93	-\$207,864.51	25.85	-\$8,041.1
Bethel-Tate Local SD	Clermont	\$9,095,125.87	1596.95	\$5,695.31	-\$313,375.16	\$0.00	-\$313,375.16	46.47	-\$6,743.6
Bethesda Local SD	Seneca	\$1,122,521.90	168.68	\$6,654.74	-\$62,759.78	\$0.00	-\$62,759.78	5	-\$12,551.9
Bexley City SD	Franklin	\$3,829,713.83	2203.07	\$1,738.35	-\$433,345.22	-\$53,162.84	-\$486,508.06	39.26	-\$12,391.9
Big Walnut Local SD	Delaware	\$4,653,806.63	3043.78	\$1,528.96	-\$609,748.13	-\$5,745.00	-\$615,493.13	80.11	-\$7,683.1
Birch River Local SD	Medina	\$6,979,159.21	1328.73	\$5,252.50	-\$383,450.34	\$0.00	-\$383,450.34	51.48	-\$7,448.5
Birmingham Local SD	Clinton	\$9,605,468.00	1535.47	\$6,255.72	-\$345,169.20	\$0.00	-\$345,169.20	40.75	-\$8,470.4
Bloom Carroll Local SD	Fairfield	\$3,505,627.33	1758.77	\$1,993.23	-\$358,741.69	-\$5,758.19	-\$364,499.88	52.61	-\$6,928.3
Bloomfield-Mespo Local SD	Trumbull	\$1,422,886.57	300.32	\$4,737.90	-\$71,123.10	\$0.00	-\$71,123.10	11.72	-\$6,068.5
Bloom-Vernon Local SD	Scioto	\$6,709,911.99	857.94	\$7,820.96	-\$155,343.79	\$0.00	-\$155,343.79	23.1	-\$6,724.8

luffton Ex Vill SD	Allen	\$3,863,536.48	993.22	\$3,889.91	-\$59,518.20	\$0.00	-\$59,518.20	10.73	-\$5,546.9
oardman Local SD	Mahoning	\$6,947,530.71	4627.57	\$1,501.33	-\$857,061.98	\$0.00	-\$857,061.98	120.56	-\$7,109.0
otkins Local SD	Shelby	\$2,158,834.53	412	\$5,239.89	-\$52,119.00	\$0.00	-\$52,119.00	7	-\$7,445.5
owling Green City SD	Wood	\$6,882,599.18	2929.77	\$2,349.19	-\$441,000.26	\$0.00	-\$441,000.26	63.69	-\$6,924.1
radford Ex Vill SD	Miami	\$3,207,977.91	540.41	\$5,936.19	-\$64,501.50	-\$10,959.42	-\$75,460.92	11.49	-\$6,567.5
recksville-Broadview Height	Cuyahoga	\$4,718,536.82	3945.92	\$1,195.80	-\$281,850.06	\$0.00	-\$281,850.06	39.73	-\$7,094.1
ridgeport Ex Vill SD	Belmont	\$4,411,081.26	751.55	\$5,869.31	-\$99,294.84	\$0.00	-\$99,294.84	16.1	-\$6,167.3
right Local SD	Highland	\$4,599,302.44	748.17	\$6,147.40	-\$116,149.05	\$0.00	-\$116,149.05	18.77	-\$6,188.0
ristol Local SD	Trumbull	\$3,547,062.79	777.68	\$4,561.08	-\$278,164.18	\$0.00	-\$278,164.18	33.22	-\$8,373.3
rookfield Local SD	Trumbull	\$5,241,768.79	1094.88	\$4,787.53	-\$187,160.57	\$0.00	-\$187,160.57	26.12	-\$7,165.4
rooklyn City SD	Cuyahoga	\$708,554.95	1425.49	\$497.06	-\$519,773.12	\$0.00	-\$519,773.12	73.67	-\$7,055.4
rookville Local SD	Montgomery	\$5,178,731.40	1419.74	\$3,647.66	-\$183,329.83	-\$6,419.99	-\$189,749.82	31.77	-\$5,972.6
rown Local SD	Carroll	\$2,626,278.18	754.15	\$3,482.43	-\$225,062.91	\$0.00	-\$225,062.91	35.38	-\$6,361.3
runswick City SD	Medina	\$21,912,852.96	7308.26	\$2,998.37	-\$869,121.37	\$0.00	-\$869,121.37	134.09	-\$6,481.6
ryan City SD	Williams	\$5,474,397.72	1900.52	\$2,880.47	-\$290,406.64	\$0.00	-\$290,406.64	34.75	-\$8,357.0
uckeye Central Local SD	Crawford	\$4,021,223.18	806.06	\$4,988.74	-\$167,912.24	\$0.00	-\$167,912.24	21.75	-\$7,720.1
uckeye Local SD	Ashtabula	\$5,595,609.81	1641.6	\$3,408.63	-\$242,019.52	\$0.00	-\$242,019.52	35.92	-\$6,737.7
uckeye Local SD	Jefferson	\$9,293,705.05	1937.94	\$4,795.66	-\$261,219.05	\$0.00	-\$261,219.05	39.12	-\$6,677.3
uckeye Local SD	Medina	\$4,247,786.67	2113.57	\$2,009.77	-\$549,162.32	\$0.00	-\$549,162.32	84.5	-\$6,498.9
uckeye Valley Local SD	Delaware	\$4,440,177.76	2187.87	\$2,029.45	-\$622,348.85	\$0.00	-\$622,348.85	76.27	-\$8,159.8
ucyrus City SD	Crawford	\$8,779,039.73	1602.72	\$5,477.59	-\$743,918.77	\$0.00	-\$743,918.77	94.41	-\$7,879.6
aldwell Ex Vill SD	Noble	\$4,285,684.63	873.52	\$4,906.22	-\$163,390.02	\$0.00	-\$163,390.02	27	-\$6,051.4
ambridge City SD	Guernsey	\$13,266,242.72	2277.12	\$5,825.89	-\$654,954.86	\$0.00	-\$654,954.86	93.35	-\$7,016.1
ampbell City SD	Mahoning	\$10,683,044.52	1414.89	\$7,550.44	-\$740,402.41	\$0.00	-\$740,402.41	90.16	-\$8,212.0
anal Winchester Local SD	Franklin	\$13,874,924.53	3595.81	\$3,858.64	-\$1,061,568.95	\$0.00	-\$1,061,568.95	155.28	-\$6,836.4
anfield Local SD	Mahoning	\$5,926,590.46	2824.43	\$2,098.33	-\$123,568.75	-\$861.75	-\$124,430.50	22.07	-\$5,637.9
anton City SD	Stark	\$71,912,093.82	10566.81	\$6,805.47	-\$8,116,892.67	\$0.00	-\$8,116,892.67	997.79	-\$8,134.8
anton Local SD	Stark	\$8,279,976.77	2013.13	\$4,112.99	-\$483,374.91	\$0.00	-\$483,374.91	62.27	-\$7,762.5
ardinal Local SD	Geauga	\$2,292,511.80	1180.99	\$1,941.18	-\$319,748.53	\$0.00	-\$319,748.53	49.29	-\$6,487.0
ardington-Lincoln Local SD	Morrow	\$6,645,980.72	1140.4	\$5,827.76	-\$474,244.06	\$0.00	-\$474,244.06	65.38	-\$7,253.6
arey Ex Vill SD	Wyandot	\$4,077,780.88	855.07	\$4,768.94	-\$106,778.06	\$0.00	-\$106,778.06	15.57	-\$6,857.9
arlisle Local SD	Warren	\$7,262,569.86	1556.18	\$4,666.92	-\$586,107.73	\$0.00	-\$586,107.73	85.27	-\$6,873.5
arrollton Ex Vill SD	Carroll	\$10,716,116.54	2268.6	\$4,723.67	-\$369,907.25	\$0.00	-\$369,907.25	58.51	-\$6,322.1
edar Cliff Local SD	Greene	\$2,527,407.10	495.31	\$5,102.68	-\$89,339.40	-\$6,374.68	-\$95,714.08	13.3	-\$7,196.5
elina City SD	Mercer	\$10,294,915.25	2789.9	\$3,690.07	-\$684,947.20	\$0.00	-\$684,947.20	87.67	-\$7,812.7
enterburg Local SD	Knox	\$5,096,141.77	1081.52	\$4,712.02	-\$335,696.51	\$0.00	-\$335,696.51	56.39	-\$5,953.1
enterville City SD	Montgomery	\$11,436,362.62	7967.69	\$1,435.34	-\$674,301.48	-\$140,127.43	-\$814,428.91	107.35	-\$7,586.6
entral Local SD	Defiance	\$5,915,384.06	1064.59	\$5,556.49	-\$76,142.55	\$0.00	-\$76,142.55	13.4	-\$5,682.2
hagrin Falls Ex Vill SD	Cuyahoga	\$1,682,071.04	1906.3	\$882.37	-\$111,283.71	\$0.00	-\$111,283.71	13	-\$8,560.2
hampion Local SD	Trumbull	\$6,528,953.13	1440.38	\$4,532.80	-\$204,406.85	\$0.00	-\$204,406.85	27.09	-\$7,545.4
hardon Local SD	Geauga	\$5,301,772.78	2948	\$1,798.43	-\$587,561.20	\$0.00	-\$587,561.20	86.27	-\$6,810.7
hesapeake Union Ex Vill SD	Lawrence	\$8,234,567.87	1284.32	\$6,411.62	-\$220,594.64	\$0.00	-\$220,594.64	29.75	-\$7,414.9
hillicothe City SD	Ross	\$11,277,621.91	3285.86	\$3,432.17	-\$580,198.94	\$0.00	-\$580,198.94	86.13	-\$6,736.3
hippewa Local SD	Wayne	\$4,973,159.63	1378.79	\$3,606.90	-\$215,786.65	\$0.00	-\$215,786.65	30.78	-\$7,010.6
incinnati City SD	Hamilton	\$149,515,002.45	40717.32	\$3,672.02	-\$56,803,244.97	\$0.00	-\$56,803,244.97	8306.74	-\$6,838.2
ircleville City SD	Pickaway	\$9,781,470.51	2065.13	\$4,736.49	-\$675,607.06	\$0.00	-\$675,607.06	94.97	-\$7,113.9
lark-Shawnee Local SD	Clark	\$5,280,151.97	1943.71	\$2,716.53	-\$324,950.76	-\$65,960.02	-\$390,910.78	59.68	-\$6,550.1
lay Local SD	Scioto	\$2,892,683.13	506.3	\$5,713.38	-\$90,816.84	\$0.00	-\$90,816.84	14.84	-\$6,119.7
laymont City SD	Tuscarawas	\$13,348,608.96	2052.73	\$6,502.86	-\$339,328.37	\$0.00	-\$339,328.37	56.44	-\$6,012.2
lear Fork Valley Local SD	Richland	\$8,225,476.29	1654.63	\$4,971.19	-\$277,308.28	\$0.00	-\$277,308.28	43.87	-\$6,321.1
learview Local SD	Lorain	\$7,335,728.54	1117.76	\$6,562.88	-\$533,713.30	\$0.00	-\$533,713.30	63.16	-\$8,450.1
lermont-Northeastern Local	Clermont	\$5,320,445.06	1684.52	\$3,158.43	-\$294,824.04	\$0.00	-\$294,824.04	50.18	-\$5,875.3
leveland Hts-Univ Hts City	Cuyahoga	\$18,739,242.48	6136.61	\$3,053.68	-\$2,905,410.84	\$0.00	-\$2,905,410.84	392.67	-\$7,399.1
leveland Municipal SD	Cuyahoga	\$414,162,126.82	53911.09	\$7,682.32	-\$140,424,756.83	\$0.00	-\$140,424,756.83	18966.19	-\$7,403.9
linton-Massie Local SD	Clinton	\$8,579,345.70	1754.14	\$4,890.91	-\$502,300.25	\$0.00	-\$502,300.25	74.99	-\$6,698.2
loverleaf Local SD	Medina	\$8,965,426.91	2516.21	\$3,563.07	-\$747,383.08	\$0.00	-\$747,383.08	101.04	-\$7,396.9
lyde-Green Springs Ex Vill	Sandusky	\$10,239,285.89	2110.18	\$4,852.33	-\$413,005.96	\$0.00	-\$413,005.96	54.76	-\$7,542.1
oldwater Ex Vill SD	Mercer	\$6,893,466.72	1274.3	\$5,409.61	-\$17,385.74	\$0.00	-\$17,385.74	3	-\$5,795.2
ollege Corner Local SD	Preble	\$587,783.88	17.72	\$33,170.65	-\$28,332.15	\$0.00	-\$28,332.15	4.74	-\$5,977.2

olonel Crawford Local SD	Crawford	\$2,427,961.03	736.35	\$3,297.29	-\$207,215.46	\$0.00	-\$207,215.46	24.43	-\$8,482.0
olumbia Local SD	Lorain	\$2,195,000.93	853.26	\$2,572.49	-\$231,541.40	\$0.00	-\$231,541.40	36	-\$6,431.7
olumbiana Ex Vill SD	Columbiana	\$2,201,189.51	1020.11	\$2,157.80	-\$85,664.50	\$0.00	-\$85,664.50	13.95	-\$6,140.8
olumbus City SD	Franklin	\$247,461,555.20	66052.63	\$3,746.43	-\$114,737,004.02	\$1,638,727.09	-\$116,375,731.11	16341.98	-\$7,121.2
olumbus Grove Local SD	Putnam	\$4,498,154.92	883.93	\$5,088.81	-\$81,446.90	\$0.00	-\$81,446.90	9	-\$9,049.6
onneaut Area City SD	Ashtabula	\$11,041,997.82	1733.43	\$6,370.03	-\$580,786.86	\$0.00	-\$580,786.86	85.79	-\$6,769.8
onotton Valley Union Local SD	Harrison	\$2,249,544.31	451.92	\$4,977.75	-\$150,866.70	\$0.00	-\$150,866.70	20.1	-\$7,505.8
ontinental Local SD	Putnam	\$3,339,613.30	544.32	\$6,135.39	-\$80,464.94	\$0.00	-\$80,464.94	13.68	-\$5,881.9
opley-Fairlawn City SD	Summit	\$1,799,562.93	3153.29	\$570.69	-\$328,994.81	-\$5,745.00	-\$334,739.81	47.91	-\$6,986.8
ory-Rawson Local SD	Hancock	\$2,732,847.61	659.19	\$4,145.77	-\$114,321.25	\$0.00	-\$114,321.25	15.79	-\$7,240.1
oshocton City SD	Coshocton	\$8,778,243.08	1664.62	\$5,273.42	-\$554,623.16	\$0.00	-\$554,623.16	69.85	-\$7,940.2
oventry Local SD	Summit	\$3,449,947.98	1491.54	\$2,313.01	-\$233,007.16	-\$861.75	-\$233,868.91	31.02	-\$7,539.2
ovington Ex Vill SD	Miami	\$3,255,631.13	788.78	\$4,127.43	-\$83,095.02	\$0.00	-\$83,095.02	13.88	-\$5,986.6
restline Ex Vill SD	Crawford	\$3,784,937.25	767.98	\$4,928.43	-\$387,095.10	\$0.00	-\$387,095.10	52.6	-\$7,359.2
restview Local SD	Columbiana	\$4,424,469.21	900.6	\$4,912.80	-\$118,438.29	\$0.00	-\$118,438.29	18.62	-\$6,360.8
restview Local SD	Richland	\$7,072,008.19	1177.11	\$6,007.94	-\$232,847.33	\$0.00	-\$232,847.33	35.72	-\$6,518.6
restview Local SD	Van Wert	\$4,364,144.60	819.97	\$5,322.32	-\$77,085.94	\$0.00	-\$77,085.94	9.52	-\$8,097.2
restwood Local SD	Portage	\$10,439,722.53	1927.12	\$5,417.27	-\$386,311.64	-\$64,817.83	-\$451,129.47	63.18	-\$7,140.3
rooksville Ex Vill SD	Perry	\$7,305,696.05	987.44	\$7,398.62	-\$248,608.19	\$0.00	-\$248,608.19	30.78	-\$8,076.9
uyahoga Falls City SD	Summit	\$11,828,225.94	4958.02	\$2,385.68	-\$1,560,138.04	\$0.00	-\$1,560,138.04	212.31	-\$7,348.4
uyahoga Heights Local SD	Cuyahoga	\$449,769.16	843.53	\$533.20	-\$67,750.52	\$0.00	-\$67,750.52	10.64	-\$6,367.5
alton Local SD	Wayne	\$2,894,891.03	829.34	\$3,490.60	-\$144,666.68	\$0.00	-\$144,666.68	24	-\$6,027.7
anbury Local SD	Ottawa	\$608,733.17	504.73	\$1,206.06	-\$50,943.75	\$0.00	-\$50,943.75	5	-\$10,188.7
anville Local SD	Knox	\$3,134,259.10	593.84	\$5,277.95	-\$197,004.67	\$0.00	-\$197,004.67	34.13	-\$5,772.1
awson-Bryant Local SD	Lawrence	\$8,646,327.13	1055.2	\$8,194.02	-\$93,313.45	\$0.00	-\$93,313.45	10.8	-\$8,640.1
ayton City SD	Montgomery	\$140,814,263.42	22777.91	\$6,182.05	-\$48,710,374.41	-\$727,097.97	-\$49,437,472.38	6668.67	-\$7,413.3
eer Park Community City SD	Hamilton	\$3,077,777.86	1300.92	\$2,365.85	-\$335,164.69	\$0.00	-\$335,164.69	46.14	-\$7,264.0
efiance City SD	Defiance	\$12,796,357.44	2647.63	\$4,833.14	-\$266,014.95	\$0.00	-\$266,014.95	38.13	-\$6,976.5
elaware City SD	Delaware	\$12,534,976.08	5290.73	\$2,369.23	-\$1,338,531.20	\$0.00	-\$1,338,531.20	179.71	-\$7,448.2
elphos City SD	Allen	\$3,125,339.32	1157.72	\$2,699.56	-\$164,339.89	\$0.00	-\$164,339.89	19.17	-\$8,572.7
over City SD	Tuscarawas	\$6,225,330.51	2674.38	\$2,327.77	-\$302,015.90	\$0.00	-\$302,015.90	44.2	-\$6,832.9
ublin City SD	Franklin	\$15,290,924.54	13698.58	\$1,116.24	-\$1,205,694.06	-\$79,541.40	-\$1,285,235.46	170.32	-\$7,546.0
ast Cleveland City SD	Cuyahoga	\$31,765,952.91	2837.69	\$11,194.30	-\$4,385,544.83	\$0.00	-\$4,385,544.83	596.69	-\$7,349.7
ast Clinton Local SD	Clinton	\$8,543,381.67	1373.2	\$6,221.51	-\$223,219.71	\$0.00	-\$223,219.71	29.88	-\$7,470.5
ast Guernsey Local SD	Guernsey	\$6,084,918.99	936.59	\$6,496.89	-\$86,200.14	\$0.00	-\$86,200.14	13	-\$6,630.7
ast Holmes Local SD	Holmes	\$4,102,041.62	1617.45	\$2,536.12	-\$121,790.34	\$0.00	-\$121,790.34	20.03	-\$6,080.4
ast Knox Local SD	Knox	\$3,945,963.60	1265.72	\$3,117.56	-\$392,667.50	\$0.00	-\$392,667.50	56.94	-\$6,896.1
ast Liverpool City SD	Columbiana	\$18,732,518.16	2482.15	\$7,546.89	-\$1,206,810.86	\$0.00	-\$1,206,810.86	163.75	-\$7,369.8
ast Muskingum Local SD	Muskingum	\$8,974,768.43	1998.51	\$4,490.73	-\$264,495.74	\$0.00	-\$264,495.74	41.39	-\$6,390.3
ast Palestine City SD	Columbiana	\$7,196,413.24	1257.66	\$5,722.07	-\$267,644.99	\$0.00	-\$267,644.99	36.63	-\$7,306.7
astern Local SD	Brown	\$7,248,654.77	1318.35	\$5,498.28	-\$210,375.16	\$0.00	-\$210,375.16	31.26	-\$6,729.8
astern Local SD	Meigs	\$5,271,158.72	788.66	\$6,683.69	-\$87,952.50	\$0.00	-\$87,952.50	11.16	-\$7,881.0
astern Local SD	Pike	\$6,283,471.65	870.1	\$7,221.55	-\$58,514.25	\$0.00	-\$58,514.25	9	-\$6,501.5
astwood Local SD	Wood	\$6,000,788.92	1390.82	\$4,314.57	-\$171,604.10	\$0.00	-\$171,604.10	26.55	-\$6,463.4
aton Community Schools City SD	Preble	\$8,341,572.01	2232.42	\$3,736.56	-\$426,068.88	\$0.00	-\$426,068.88	56.8	-\$7,501.2
dgerton Local SD	Williams	\$2,608,673.49	607.43	\$4,294.61	-\$83,057.85	\$0.00	-\$83,057.85	11.75	-\$7,068.7
dgewood City SD	Butler	\$14,927,502.74	3412.27	\$4,374.65	-\$761,492.38	\$0.00	-\$761,492.38	103.05	-\$7,389.5
dison Local	Erie	\$5,501,701.55	1501.25	\$3,664.75	-\$212,424.99	\$0.00	-\$212,424.99	34.45	-\$6,166.1
dison Local SD	Jefferson	\$7,689,031.09	1940.51	\$3,962.38	-\$674,657.61	\$0.00	-\$674,657.61	105.38	-\$6,402.1
don-Northwest Local SD	Williams	\$2,916,652.12	511.4	\$5,703.27	-\$75,623.08	\$0.00	-\$75,623.08	9.82	-\$7,700.9
igin Local SD	Marion	\$6,218,601.19	1177.21	\$5,282.49	-\$352,052.96	\$0.00	-\$352,052.96	52.39	-\$6,719.8
ilda Local SD	Allen	\$7,494,772.94	2565.45	\$2,921.43	-\$782,660.77	\$0.00	-\$782,660.77	124.46	-\$6,288.4
lmwood Local SD	Wood	\$6,359,089.52	1136.76	\$5,594.05	-\$73,238.43	\$0.00	-\$73,238.43	11	-\$6,658.0
lyria City SD	Lorain	\$34,366,401.31	7331.91	\$4,687.24	-\$6,404,064.57	\$0.00	-\$6,404,064.57	902.53	-\$7,095.6
uclid City SD	Cuyahoga	\$32,248,729.92	6852.89	\$4,705.86	-\$8,177,778.93	\$0.00	-\$8,177,778.93	1207.53	-\$6,772.3
vergreen Local SD	Fulton	\$4,492,414.18	1113.09	\$4,035.98	-\$83,101.84	\$0.00	-\$83,101.84	15	-\$5,540.1
airbanks Local SD	Union	\$1,827,640.38	897.53	\$2,036.30	-\$207,326.61	\$0.00	-\$207,326.61	33.69	-\$6,153.9
airborn City SD	Greene	\$17,238,126.59	4454.9	\$3,869.48	-\$2,586,722.24	-\$327,803.16	-\$2,914,525.40	433	-\$6,731.0
airfield City SD	Butler	\$24,054,696.91	9097.78	\$2,644.02	-\$1,599,949.75	\$0.00	-\$1,599,949.75	238.63	-\$6,704.7

airfield Local SD	Highland	\$5,350,301.62	960.43	\$5,570.74	-\$126,907.05	\$0.00	-\$126,907.05	19.87	-\$6,386.8
airfield Union Local SD	Fairfield	\$8,978,824.27	1783.39	\$5,034.69	-\$401,187.00	\$0.00	-\$401,187.00	60.14	-\$6,670.8
airland Local SD	Lawrence	\$8,291,662.87	1633.58	\$5,075.76	-\$334,902.27	\$0.00	-\$334,902.27	50.28	-\$6,660.7
airlawn Local SD	Shelby	\$2,196,854.24	361.33	\$6,079.91	-\$23,669.40	\$0.00	-\$23,669.40	5	-\$4,733.8
airless Local SD	Stark	\$7,660,931.61	1577.51	\$4,856.34	-\$320,062.90	\$0.00	-\$320,062.90	37.85	-\$8,456.0
airport Harbor Ex Vill SD	Lake	\$1,226,728.54	393.82	\$3,114.95	-\$138,962.20	\$0.00	-\$138,962.20	14.12	-\$9,841.5
airview Park City SD	Cuyahoga	\$1,958,501.95	1691.97	\$1,157.53	-\$277,579.93	\$0.00	-\$277,579.93	40.8	-\$6,803.4
ayette Local SD	Fulton	\$2,488,487.70	427.75	\$5,817.62	-\$82,079.16	\$0.00	-\$82,079.16	12	-\$6,839.9
ayetteville-Perry Local SD	Brown	\$4,330,283.29	753.48	\$5,747.04	-\$157,506.90	\$0.00	-\$157,506.90	16.88	-\$9,330.9
ederal Hocking Local SD	Athens	\$7,343,912.51	1151.67	\$6,376.75	-\$297,364.34	\$0.00	-\$297,364.34	42.73	-\$6,959.1
elicity-Franklin Local SD	Clermont	\$6,960,548.65	985.37	\$7,063.89	-\$215,675.19	\$0.00	-\$215,675.19	29.78	-\$7,242.2
eld Local SD	Portage	\$6,160,057.48	2291.41	\$2,688.33	-\$1,520,505.57	-\$64,707.30	-\$1,585,212.87	244.1	-\$6,494.1
endlay City SD	Hancock	\$18,063,700.81	5852.2	\$3,086.65	-\$2,009,595.82	\$0.00	-\$2,009,595.82	292.38	-\$6,873.2
inneytown Local SD	Hamilton	\$5,344,200.17	1501.37	\$3,559.55	-\$458,213.89	\$0.00	-\$458,213.89	65.1	-\$7,038.6
irelands Local SD	Lorain	\$6,900,181.20	1588.97	\$4,342.55	-\$406,189.11	\$0.00	-\$406,189.11	59.94	-\$6,776.6
orest Hills Local SD	Hamilton	\$16,982,273.26	7247.19	\$2,343.29	-\$382,553.10	\$0.00	-\$382,553.10	59.21	-\$6,460.9
ort Frye Local SD	Washington	\$4,167,611.43	895.45	\$4,654.21	-\$177,944.42	\$0.00	-\$177,944.42	24.65	-\$7,218.8
ort Loramie Local SD	Shelby	\$3,618,980.83	792.21	\$4,568.21	-\$55,518.00	\$0.00	-\$55,518.00	9	-\$6,168.6
ort Recovery Local SD	Mercer	\$4,958,131.63	930.93	\$5,326.00	-\$11,639.63	\$0.00	-\$11,639.63	1.87	-\$6,224.4
ostoria City SD	Seneca	\$10,736,489.14	2139.17	\$5,019.00	-\$807,453.93	\$0.00	-\$807,453.93	115.35	-\$7,000.0
ranklin City SD	Warren	\$9,058,050.35	2881.99	\$3,142.98	-\$1,025,863.32	\$0.00	-\$1,025,863.32	126.52	-\$8,108.3
ranklin Local SD	Muskingum	\$12,377,437.25	2087.25	\$5,930.02	-\$868,198.61	\$0.00	-\$868,198.61	113.91	-\$7,621.7
ranklin-Monroe Local SD	Darke	\$2,806,024.17	554.68	\$5,058.82	-\$49,543.20	\$0.00	-\$49,543.20	7	-\$7,077.6
edericktown Local SD	Knox	\$4,155,177.32	1065.54	\$3,899.60	-\$168,861.28	\$0.00	-\$168,861.28	25.58	-\$6,601.3
ermont City SD	Sandusky	\$12,803,589.03	4311.85	\$2,969.40	-\$741,380.13	\$0.00	-\$741,380.13	113.39	-\$6,538.3
ontier Local SD	Washington	\$5,179,580.06	646.21	\$8,015.32	-\$129,002.55	\$0.00	-\$129,002.55	19.45	-\$6,632.5
ahanna-Jefferson City SD	Franklin	\$10,930,590.10	7128.82	\$1,533.30	-\$1,394,421.75	-\$74,140.56	-\$1,468,562.31	191.47	-\$7,669.9
alion City SD	Crawford	\$10,116,794.65	2007.76	\$5,038.85	-\$812,025.72	\$0.00	-\$812,025.72	114.39	-\$7,098.7
allia County Local SD	Gallia	\$10,380,192.46	2175.45	\$4,771.52	-\$400,106.76	\$0.00	-\$400,106.76	60.99	-\$6,560.2
allipolis City SD	Gallia	\$11,542,133.02	2041.3	\$5,654.31	-\$283,000.07	\$0.00	-\$283,000.07	43.17	-\$6,555.4
araway Local SD	Tuscarawas	\$2,980,129.20	1193.9	\$2,496.13	-\$252,790.39	\$0.00	-\$252,790.39	39.68	-\$6,370.7
arfield Heights City SD	Cuyahoga	\$17,576,603.77	4027.54	\$4,364.10	-\$2,294,765.59	\$0.00	-\$2,294,765.59	341.48	-\$6,720.0
eneva Area City SD	Ashtabula	\$11,313,295.00	2373.14	\$4,767.23	-\$644,810.55	\$0.00	-\$644,810.55	84.92	-\$7,593.1
enoa Area Local SD	Ottawa	\$5,243,389.42	1266.55	\$4,139.90	-\$247,865.01	\$0.00	-\$247,865.01	32.65	-\$7,591.5
eorgetown Ex Vill SD	Brown	\$5,284,294.51	1007.4	\$5,245.48	-\$149,536.80	\$0.00	-\$149,536.80	24.24	-\$6,169.0
ibsonburg Ex Vill SD	Sandusky	\$5,536,685.40	977.59	\$5,663.61	-\$108,940.15	\$0.00	-\$108,940.15	9.78	-\$11,139.0
irard City SD	Trumbull	\$8,678,996.96	1722.47	\$5,038.69	-\$395,869.46	\$0.00	-\$395,869.46	50.66	-\$7,814.2
oshen Local SD	Clermont	\$13,279,820.67	2566.82	\$5,173.65	-\$318,836.57	\$0.00	-\$318,836.57	53.03	-\$6,012.3
raham Local SD	Champaign	\$10,508,443.26	2038.95	\$5,153.85	-\$1,129,363.33	\$0.00	-\$1,129,363.33	179.87	-\$6,278.7
rand Valley Local SD	Ashtabula	\$6,178,120.86	1321.09	\$4,676.53	-\$399,291.81	\$0.00	-\$399,291.81	56.35	-\$7,085.9
randview Heights City SD	Franklin	\$1,483,967.91	1052.05	\$1,410.55	-\$83,415.18	-\$57,220.20	-\$140,635.38	20.1	-\$6,996.7
ranville Ex Vill SD	Licking	\$5,486,840.04	2465.24	\$2,225.68	-\$289,280.53	\$0.00	-\$289,280.53	35.84	-\$8,071.4
reen Local SD	Scioto	\$3,482,412.76	617.46	\$5,639.90	-\$100,749.87	-\$11,795.00	-\$112,544.87	16.86	-\$6,675.2
reen Local SD	Summit	\$10,450,831.15	4149.59	\$2,518.52	-\$480,775.86	\$0.00	-\$480,775.86	72.63	-\$6,619.5
reen Local SD	Wayne	\$5,063,580.95	1075.87	\$4,706.50	-\$182,842.27	\$0.00	-\$182,842.27	29.07	-\$6,289.7
reenview Local SD	Greene	\$5,384,901.69	1265.86	\$4,253.95	-\$252,161.13	\$0.00	-\$252,161.13	34.97	-\$7,210.7
reenfield Ex Vill SD	Highland	\$13,092,513.26	2059.13	\$6,358.27	-\$407,301.02	\$0.00	-\$407,301.02	61.82	-\$6,588.5
reenon Local SD	Clark	\$6,257,053.78	1751.35	\$3,572.70	-\$338,613.60	-\$35,346.11	-\$373,959.71	53.81	-\$6,949.6
reenville City SD	Darke	\$11,717,935.59	3125.72	\$3,748.88	-\$869,832.32	\$0.00	-\$869,832.32	130.13	-\$6,684.3
roveport Madison Local SD	Franklin	\$30,335,621.12	7099.43	\$4,272.97	-\$10,109,790.18	-\$228,379.53	-\$10,338,169.71	1539.18	-\$6,716.6
amilton City SD	Butler	\$56,520,935.91	10269.89	\$5,503.56	-\$3,884,182.68	\$0.00	-\$3,884,182.68	566.54	-\$6,855.9
amilton Local SD	Franklin	\$17,517,675.67	3219.81	\$5,440.59	-\$1,311,001.88	\$0.00	-\$1,311,001.88	195.52	-\$6,705.2
ardin Northern Local SD	Hardin	\$2,301,033.41	445.88	\$5,160.66	-\$79,874.56	\$0.00	-\$79,874.56	11.78	-\$6,780.5
ardin-Houston Local SD	Shelby	\$4,158,275.71	844.49	\$4,924.01	-\$68,674.05	\$0.00	-\$68,674.05	10	-\$6,867.4
arrison Hills City SD	Harrison	\$9,980,567.98	1835.74	\$5,436.81	-\$584,994.31	\$0.00	-\$584,994.31	86.36	-\$6,773.9
earth City SD	Licking	\$4,610,748.87	1647.34	\$2,798.91	-\$579,317.21	\$0.00	-\$579,317.21	92.62	-\$6,254.7
icksville Ex Vill SD	Defiance	\$4,532,953.68	888.01	\$5,104.62	-\$140,684.35	\$0.00	-\$140,684.35	24.04	-\$5,852.0
ighland Local SD	Medina	\$4,299,076.11	3116.59	\$1,379.42	-\$202,523.65	\$0.00	-\$202,523.65	33.79	-\$5,993.6
ighland Local SD	Morrow	\$9,493,990.24	1782.05	\$5,327.57	-\$444,979.81	\$0.00	-\$444,979.81	65.22	-\$6,822.7

illiard City SD	Franklin	\$36,378,189.42	15325.37	\$2,373.72	-\$2,045,376.68	-\$150,726.87	-\$2,196,103.55	290.44	-\$7,561.3
illsboro City SD	Highland	\$13,073,547.30	2590.81	\$5,046.12	-\$691,427.95	\$0.00	-\$691,427.95	94.28	-\$7,333.7
illsdale Local SD	Ashland	\$3,659,035.62	927.49	\$3,945.09	-\$159,454.02	\$0.00	-\$159,454.02	23.9	-\$6,671.7
olgate Local SD	Henry	\$2,570,943.33	434.12	\$5,922.20	-\$52,860.00	\$0.00	-\$52,860.00	8	-\$6,607.5
opewell-Loudon Local SD	Seneca	\$2,027,088.28	656.54	\$3,087.53	-\$171,296.09	\$0.00	-\$171,296.09	23	-\$7,447.6
owland Local SD	Trumbull	\$4,933,181.68	2842.31	\$1,735.62	-\$798,523.25	-\$861.75	-\$799,385.00	96.33	-\$8,298.4
ubbard Ex Vill SD	Trumbull	\$8,364,901.54	1798.52	\$4,650.99	-\$313,485.07	\$0.00	-\$313,485.07	46.47	-\$6,745.9
uber Heights City SD	Montgomery	\$26,985,895.23	6541.27	\$4,125.48	-\$3,822,745.52	-\$405,363.55	-\$4,228,109.07	633.12	-\$6,678.2
udson City SD	Summit	\$10,703,326.98	4446.9	\$2,406.92	-\$148,038.32	-\$5,745.00	-\$153,783.32	21.2	-\$7,253.9
untington Local SD	Ross	\$9,147,744.71	1189.61	\$7,689.70	-\$281,241.56	\$0.00	-\$281,241.56	35.86	-\$7,842.7
uron City SD	Erie	\$2,239,150.61	1364.28	\$1,641.27	-\$191,333.79	\$0.00	-\$191,333.79	31.27	-\$6,118.7
idependence Local SD	Cuyahoga	\$476,252.29	1036.5	\$459.48	-\$42,096.00	\$0.00	-\$42,096.00	6	-\$7,016.0
idian Creek Local SD	Jefferson	\$8,802,424.76	2290.98	\$3,842.21	-\$481,500.51	\$0.00	-\$481,500.51	74.73	-\$6,443.2
idian Hill Ex Vill SD	Hamilton	\$1,011,676.23	1855.21	\$545.32	-\$133,382.17	\$0.00	-\$133,382.17	11.9	-\$11,208.5
idian Lake Local SD	Logan	\$4,510,285.28	1681.8	\$2,681.82	-\$265,384.69	\$0.00	-\$265,384.69	39.11	-\$6,785.6
idian Valley Local SD	Tuscarawas	\$9,036,958.07	1745.99	\$5,175.84	-\$314,934.99	\$0.00	-\$314,934.99	52.26	-\$6,026.3
inton City SD	Lawrence	\$8,649,009.00	1440.78	\$6,003.00	-\$324,532.14	\$0.00	-\$324,532.14	39.4	-\$8,236.8
ickson Center Local SD	Shelby	\$1,773,895.24	471.25	\$3,764.23	-\$81,962.80	\$0.00	-\$81,962.80	13.18	-\$6,218.7
ickson City SD	Jackson	\$14,568,922.23	2488.73	\$5,853.96	-\$620,463.08	\$0.00	-\$620,463.08	101.66	-\$6,103.3
ickson Local SD	Stark	\$5,525,932.81	6100.45	\$905.82	-\$637,944.65	-\$861.75	-\$638,806.40	87.65	-\$7,288.1
ickson-Milton Local SD	Mahoning	\$2,200,148.13	823.86	\$2,670.54	-\$193,108.05	\$0.00	-\$193,108.05	20.96	-\$9,213.1
imes A Garfield Local SD	Portage	\$5,783,465.05	1309.43	\$4,416.78	-\$174,324.34	-\$11,682.85	-\$186,007.19	29.31	-\$6,346.2
ifferson Area Local SD	Ashtabula	\$7,602,677.24	1658.36	\$4,584.46	-\$494,870.49	\$0.00	-\$494,870.49	78	-\$6,344.4
ifferson Local SD	Madison	\$3,896,673.55	1156.94	\$3,368.09	-\$196,285.00	-\$5,807.52	-\$202,092.52	29.14	-\$6,935.2
ifferson Township Local SD	Montgomery	\$3,578,482.12	587.77	\$6,088.24	-\$1,003,948.57	-\$17,964.12	-\$1,021,912.69	141.72	-\$7,210.7
innings Local SD	Putnam	\$1,793,288.73	348	\$5,153.13	-\$5,745.00	\$0.00	-\$5,745.00	1	-\$5,745.0
ohnstown-Monroe Local SD	Licking	\$4,717,859.98	1556.04	\$3,031.97	-\$549,873.04	\$0.00	-\$549,873.04	71.89	-\$7,648.8
onathan Alder Local SD	Madison	\$6,995,755.28	1997.38	\$3,502.47	-\$295,932.35	-\$5,797.07	-\$301,729.42	46.64	-\$6,469.3
oseph Badger Local SD	Trumbull	\$3,952,144.80	864.47	\$4,571.75	-\$145,846.48	\$0.00	-\$145,846.48	22.81	-\$6,393.9
alida Local SD	Putnam	\$2,448,912.53	584.9	\$4,186.89	-\$57,399.00	\$0.00	-\$57,399.00	8	-\$7,174.8
elleys Island Local SD	Erie	\$7,307.90	3	\$2,435.97	\$0.00	\$0.00	\$0.00	0	#DIV/0!
enston Local SD	Geauga	\$3,709,982.84	2954.33	\$1,255.78	-\$66,650.56	\$0.00	-\$66,650.56	10	-\$6,665.0
ent City SD	Portage	\$12,755,343.28	3018.33	\$4,225.96	-\$494,613.41	-\$9,229.10	-\$503,842.51	79.73	-\$6,319.3
enton City SD	Hardin	\$8,682,020.72	1907.8	\$4,550.80	-\$375,857.55	\$0.00	-\$375,857.55	50.86	-\$7,390.0
ettering City SD	Montgomery	\$11,682,125.67	7318.14	\$1,596.32	-\$1,142,293.86	-\$199,705.56	-\$1,341,999.42	187.75	-\$7,147.8
eystone Local SD	Lorain	\$6,140,495.42	1510	\$4,066.55	-\$339,345.13	\$0.00	-\$339,345.13	44.44	-\$7,636.0
ings Local SD	Warren	\$6,610,799.23	3975.28	\$1,662.98	-\$514,258.84	\$0.00	-\$514,258.84	71.26	-\$7,216.6
irtland Local SD	Lake	\$922,310.64	1199.68	\$768.80	-\$64,197.92	\$0.00	-\$64,197.92	6.78	-\$9,468.7
a Brae Local SD	Trumbull	\$7,745,573.93	1247.7	\$6,207.88	-\$507,971.13	\$0.00	-\$507,971.13	50.12	-\$10,135.1
ake Local SD	Stark	\$14,157,199.50	3565.43	\$3,970.69	-\$308,391.57	-\$11,674.11	-\$320,065.68	55.39	-\$5,778.4
ake Local SD	Wood	\$4,203,224.05	1566.07	\$2,683.93	-\$376,764.06	\$0.00	-\$376,764.06	50.76	-\$7,422.4
akeview Local SD	Trumbull	\$6,390,704.74	1816.2	\$3,518.72	-\$311,036.84	\$0.00	-\$311,036.84	41.9	-\$7,423.3
akewood City SD	Cuyahoga	\$17,432,189.53	5685.18	\$3,066.25	-\$2,535,957.76	\$0.00	-\$2,535,957.76	380.17	-\$6,670.5
akewood Local SD	Licking	\$4,563,613.81	1964.55	\$2,322.98	-\$602,668.08	\$0.00	-\$602,668.08	91.88	-\$6,559.3
akota Local SD	Butler	\$42,964,736.24	15849.77	\$2,710.75	-\$2,092,284.77	\$0.00	-\$2,092,284.77	304.16	-\$6,878.9
akota Local SD	Sandusky	\$5,128,072.28	1029.81	\$4,979.63	-\$263,801.35	\$0.00	-\$263,801.35	35.4	-\$7,452.0
ancaster City SD	Fairfield	\$20,849,409.41	6618.7	\$3,150.08	-\$1,693,109.55	\$0.00	-\$1,693,109.55	249.5	-\$6,786.0
abanon City SD	Warren	\$17,458,332.26	5555.53	\$3,142.51	-\$1,296,892.91	\$0.00	-\$1,296,892.91	197.58	-\$6,563.8
edgemont Local SD	Geauga	\$1,969,221.17	532.03	\$3,701.33	-\$192,007.10	\$0.00	-\$192,007.10	28	-\$6,857.4
etonia Ex Vill SD	Columbiana	\$4,918,070.66	765.12	\$6,427.84	-\$107,886.85	\$0.00	-\$107,886.85	15.18	-\$7,107.1
epsic Local SD	Putnam	\$3,352,951.70	636.27	\$5,269.70	-\$27,252.60	\$0.00	-\$27,252.60	4.08	-\$6,679.5
exington Local SD	Richland	\$9,056,339.56	2540.23	\$3,565.17	-\$568,610.72	-\$5,782.57	-\$574,393.29	80.03	-\$7,177.2
erty Benton Local SD	Hancock	\$5,032,136.24	1207.9	\$4,166.02	-\$41,522.52	\$0.00	-\$41,522.52	4.94	-\$8,405.3
erty Center Local SD	Henry	\$5,206,180.82	526.28	\$9,892.42	-\$78,778.68	\$0.00	-\$78,778.68	12	-\$6,564.8
erty Local SD	Trumbull	\$4,952,886.79	1430.12	\$3,463.27	-\$329,054.89	\$0.00	-\$329,054.89	49.5	-\$6,647.5
erty Union-Thurston Local SD	Fairfield	\$5,801,949.53	1332.7	\$4,353.53	-\$140,722.72	\$0.00	-\$140,722.72	23.88	-\$5,892.9
cking Heights Local SD	Licking	\$8,681,614.35	3778.45	\$2,297.67	-\$1,356,464.30	-\$5,975.56	-\$1,362,439.86	189.71	-\$7,181.7
cking Valley Local SD	Licking	\$9,651,895.69	1872.52	\$5,154.50	-\$290,230.38	\$0.00	-\$290,230.38	41.94	-\$6,920.1
ma City SD	Allen	\$34,620,178.42	5130.49	\$6,747.93	-\$2,898,707.27	\$0.00	-\$2,898,707.27	448.15	-\$6,468.1

ncolnview Local SD	Van Wert	\$4,003,323.69	742.72	\$5,390.08	-\$108,531.71	\$0.00	-\$108,531.71	15.6	-\$6,957.1
sbou Ex Vill SD	Columbiana	\$4,931,592.80	804.54	\$6,129.70	-\$180,430.31	\$0.00	-\$180,430.31	29.53	-\$6,110.0
ttle Miami Local SD	Warren	\$9,718,130.43	4034.1	\$2,409.00	-\$834,056.22	\$0.00	-\$834,056.22	126.4	-\$6,598.5
ockland City SD	Hamilton	\$2,138,102.95	634.54	\$3,369.53	-\$226,935.19	\$0.00	-\$226,935.19	35.51	-\$6,390.7
ogan Elm Local SD	Pickaway	\$7,392,020.56	1912.76	\$3,864.58	-\$345,090.87	-\$5,801.37	-\$350,892.24	53.45	-\$6,564.8
ogan-Hocking Local SD	Hocking	\$20,992,075.97	3935.35	\$5,334.23	-\$672,790.32	\$0.00	-\$672,790.32	93.79	-\$7,173.3
ondon City SD	Madison	\$7,717,313.72	2153.29	\$3,583.96	-\$957,774.54	-\$6,068.79	-\$963,843.33	150.64	-\$6,398.3
orain City SD	Lorain	\$67,276,907.68	9702.64	\$6,933.88	-\$16,009,829.51	\$0.00	-\$16,009,829.51	2011.03	-\$7,961.0
ordstown Local SD	Trumbull	\$418,695.71	488.88	\$856.44	-\$251,039.30	\$0.00	-\$251,039.30	26.12	-\$9,611.0
oudonville-Perrysville Ex Village	Ashland	\$4,533,606.16	1156.49	\$3,920.14	-\$266,070.82	\$0.00	-\$266,070.82	40.19	-\$6,620.3
ouisville City SD	Stark	\$13,812,129.00	2880.93	\$4,794.33	-\$410,810.90	-\$5,440.43	-\$416,251.33	60.45	-\$6,885.8
oveland City SD	Hamilton	\$11,048,299.67	4548.91	\$2,428.78	-\$301,009.79	\$0.00	-\$301,009.79	44.55	-\$6,756.6
owellville Local SD	Mahoning	\$2,108,736.94	304.3	\$6,929.80	-\$15,618.45	\$0.00	-\$15,618.45	2	-\$7,809.2
ucas Local SD	Richland	\$1,985,030.06	534.94	\$3,710.75	-\$70,412.04	\$0.00	-\$70,412.04	10.69	-\$6,586.7
ynchburg-Clay Local SD	Highland	\$8,264,623.71	1227.72	\$6,731.68	-\$151,385.64	\$0.00	-\$151,385.64	25	-\$6,055.4
ad River Local SD	Montgomery	\$22,636,118.18	3477.47	\$6,509.36	-\$951,193.49	-\$189,467.49	-\$1,140,660.98	172.97	-\$6,594.5
adeira City SD	Hamilton	\$2,648,407.26	1366.81	\$1,937.66	-\$60,528.94	\$0.00	-\$60,528.94	9.43	-\$6,418.7
adison Local SD	Butler	\$6,127,861.31	1450.74	\$4,223.96	-\$378,271.07	\$0.00	-\$378,271.07	60.01	-\$6,303.4
adison Local SD	Lake	\$12,910,755.60	2902.82	\$4,447.66	-\$661,947.32	\$0.00	-\$661,947.32	89.73	-\$7,377.1
adison Local SD	Richland	\$13,967,167.08	3261.01	\$4,283.08	-\$1,395,786.52	\$0.00	-\$1,395,786.52	203.65	-\$6,853.8
adison-Plains Local SD	Madison	\$4,553,255.02	1280.13	\$3,556.87	-\$298,586.64	\$0.00	-\$298,586.64	46.68	-\$6,396.4
anchester Local SD	Adams	\$1,568,628.64	842.29	\$1,862.34	-\$165,226.53	\$0.00	-\$165,226.53	23.49	-\$7,033.9
anchester Local SD	Summit	\$4,735,831.50	1308.12	\$3,620.33	-\$312,922.67	\$0.00	-\$312,922.67	45.78	-\$6,835.3
ansfield City SD	Richland	\$31,145,643.82	5090.59	\$6,118.28	-\$7,911,950.91	\$0.00	-\$7,911,950.91	1102.89	-\$7,173.8
aple Heights City SD	Cuyahoga	\$19,250,120.13	4139.2	\$4,650.69	-\$2,783,237.16	\$0.00	-\$2,783,237.16	411.7	-\$6,760.3
apleton Local SD	Ashland	\$4,192,707.52	919.53	\$4,559.62	-\$293,548.69	\$0.00	-\$293,548.69	44.95	-\$6,530.5
aplewood Local SD	Trumbull	\$5,024,040.80	800.91	\$6,272.92	-\$167,942.32	\$0.00	-\$167,942.32	24.81	-\$6,769.1
argaretta Local SD	Erie	\$4,022,977.71	1119.15	\$3,594.67	-\$355,294.57	\$0.00	-\$355,294.57	52.22	-\$6,803.8
ariemont City SD	Hamilton	\$2,947,580.54	1677.72	\$1,756.90	-\$54,943.50	\$0.00	-\$54,943.50	9	-\$6,104.8
arietta City SD	Washington	\$8,006,393.98	2807.82	\$2,851.46	-\$619,367.04	\$0.00	-\$619,367.04	91.62	-\$6,760.1
arion City SD	Marion	\$33,028,582.47	5042.96	\$6,549.44	-\$3,269,011.48	\$0.00	-\$3,269,011.48	469.39	-\$6,964.3
arion Local SD	Mercer	\$4,454,958.42	835.48	\$5,332.21	-\$11,490.00	\$0.00	-\$11,490.00	2	-\$5,745.0
arlington Local SD	Stark	\$9,568,622.84	2340.39	\$4,088.47	-\$396,747.95	-\$23,276.92	-\$420,024.87	61.48	-\$6,831.8
artins Ferry City SD	Belmont	\$9,268,301.00	1398.18	\$6,628.83	-\$212,748.66	\$0.00	-\$212,748.66	29	-\$7,336.1
arysville Ex Vill SD	Union	\$16,084,242.66	5165.92	\$3,113.53	-\$857,289.65	\$0.00	-\$857,289.65	112.41	-\$7,626.4
ason City SD	Warren	\$28,567,167.17	10075.53	\$2,835.30	-\$608,530.11	\$0.00	-\$608,530.11	75.87	-\$8,020.6
assillon City SD	Stark	\$21,797,628.70	4173.05	\$5,223.43	-\$1,421,623.42	\$0.00	-\$1,421,623.42	191.22	-\$7,434.4
athews Local SD	Trumbull	\$2,432,370.61	766.34	\$3,174.01	-\$172,201.38	\$0.00	-\$172,201.38	27.86	-\$6,180.9
aumee City SD	Lucas	\$4,264,766.97	2535.15	\$1,682.25	-\$1,058,127.20	\$0.00	-\$1,058,127.20	129.45	-\$8,174.0
ayfield City SD	Cuyahoga	\$2,467,534.13	3808.16	\$647.96	-\$421,083.83	\$0.00	-\$421,083.83	62.55	-\$6,731.9
aysville Local SD	Muskingum	\$11,304,020.65	1775.67	\$6,366.06	-\$591,623.33	\$0.00	-\$591,623.33	82.71	-\$7,152.9
ccomb Local SD	Hancock	\$3,803,888.51	709.3	\$5,362.88	-\$92,231.49	\$0.00	-\$92,231.49	12.32	-\$7,486.3
cdonald Local SD	Trumbull	\$3,825,470.36	681.37	\$5,614.38	-\$44,906.22	\$0.00	-\$44,906.22	7.77	-\$5,779.4
echanicsburg Ex Vill SD	Champaign	\$4,307,363.97	831.59	\$5,179.67	-\$161,118.84	-\$9,706.08	-\$170,824.92	22.16	-\$7,708.7
edina City SD	Medina	\$16,296,363.42	6998.97	\$2,328.39	-\$1,148,452.67	\$0.00	-\$1,148,452.67	165.8	-\$6,926.7
eiigs Local SD	Meigs	\$14,641,968.44	1835.7	\$7,976.23	-\$401,982.04	\$0.00	-\$401,982.04	58.7	-\$6,848.0
entor Ex Vill SD	Lake	\$14,781,396.88	7860.22	\$1,880.53	-\$1,090,926.41	\$0.00	-\$1,090,926.41	152.95	-\$7,132.5
iami East Local SD	Miami	\$4,481,828.00	1185.41	\$3,780.83	-\$120,409.33	\$0.00	-\$120,409.33	22	-\$5,473.1
iami Trace Local SD	Fayette	\$9,307,252.73	2403.61	\$3,872.20	-\$436,958.97	\$0.00	-\$436,958.97	65.08	-\$6,714.1
iamisburg City SD	Montgomery	\$11,719,609.88	5437.51	\$2,155.33	-\$1,577,171.55	-\$34,804.32	-\$1,611,975.87	239.69	-\$6,725.2
iddle Bass Local SD	Ottawa	\$0.00	0	#DIV/0!	\$0.00	\$0.00	\$0.00	0	#DIV/0!
iddletown City SD	Butler	\$29,082,258.59	7277.13	\$3,996.39	-\$6,442,808.03	\$0.00	-\$6,442,808.03	843.06	-\$7,642.1
idview Local SD	Lorain	\$10,628,918.59	2818.31	\$3,771.38	-\$854,729.41	\$0.00	-\$854,729.41	119.43	-\$7,156.7
ilford Ex Vill SD	Clermont	\$16,982,816.41	6201.43	\$2,738.53	-\$709,963.33	\$0.00	-\$709,963.33	96.71	-\$7,341.1
illcreek-West Unity Local S	Williams	\$3,045,585.76	585.65	\$5,200.35	-\$104,998.45	\$0.00	-\$104,998.45	9	-\$11,666.4
iller City-New Cleveland Local SD	Putnam	\$2,147,375.17	408.26	\$5,259.82	-\$11,317.65	\$0.00	-\$11,317.65	2	-\$5,658.8
ilton-Union Ex Vill SD	Miami	\$5,899,797.79	1416.9	\$4,163.88	-\$225,577.65	\$0.00	-\$225,577.65	36.13	-\$6,243.5
inerva Local SD	Stark	\$9,016,986.83	1725.73	\$5,225.03	-\$305,499.76	\$0.00	-\$305,499.76	43.09	-\$7,089.8
inford Local SD	Scioto	\$9,489,316.53	1335.56	\$7,105.12	-\$499,714.48	\$0.00	-\$499,714.48	72.95	-\$6,850.1



tinster Local SD	Auglaize	\$2,477,280.45	880.06	\$2,814.90	-\$38,146.80	\$0.00	-\$38,146.80	6.76	-\$5,643.0
tississinawa Valley Local SD	Darke	\$4,284,208.14	685.9	\$6,246.11	-\$91,182.67	\$0.00	-\$91,182.67	13	-\$7,014.0
logadore Local SD	Summit	\$2,352,361.37	667.06	\$3,526.46	-\$79,702.82	-\$5,840.07	-\$85,542.89	13.08	-\$6,539.9
lohawk Local SD	Wyandot	\$4,216,913.01	944.69	\$4,463.81	-\$233,099.42	\$0.00	-\$233,099.42	36.01	-\$6,473.1
lonroe Local SD	Butler	\$5,447,226.02	2418.35	\$2,252.46	-\$567,344.20	\$0.00	-\$567,344.20	68.18	-\$8,321.2
lonroeville Local SD	Huron	\$2,065,582.74	586.93	\$3,519.30	-\$105,173.56	\$0.00	-\$105,173.56	15	-\$7,011.5
lontpelier Ex Vill SD	Williams	\$5,281,279.13	971.81	\$5,434.48	-\$245,947.01	\$0.00	-\$245,947.01	33	-\$7,452.9
lorgan Local SD	Morgan	\$14,215,054.79	2134.04	\$6,661.10	-\$393,182.11	\$0.00	-\$393,182.11	64.54	-\$6,092.0
lount Gilead Ex Vill SD	Morrow	\$6,247,759.75	1304.24	\$4,790.35	-\$571,992.51	\$0.00	-\$571,992.51	81.42	-\$7,025.2
lount Healthy City SD	Hamilton	\$21,297,243.72	3808.61	\$5,591.87	-\$2,994,665.99	\$0.00	-\$2,994,665.99	416.61	-\$7,188.1
lount Vernon City SD	Knox	\$13,253,924.52	3892.41	\$3,405.07	-\$954,394.14	\$0.00	-\$954,394.14	141.25	-\$6,756.7
apoleon City SD	Henry	\$8,303,197.56	2121.29	\$3,914.22	-\$288,639.81	\$0.00	-\$288,639.81	38.29	-\$7,538.2
ational Trail Local SD	Preble	\$5,219,441.13	1060.53	\$4,921.54	-\$228,195.81	\$0.00	-\$228,195.81	38.03	-\$6,000.4
elsonville-York City SD	Athens	\$8,827,794.21	1189.64	\$7,420.56	-\$168,974.79	\$0.00	-\$168,974.79	27.18	-\$6,216.8
ew Albany-Plain Local SD	Franklin	\$2,603,320.00	4603	\$565.57	-\$375,141.54	-\$26,793.00	-\$401,934.54	48.46	-\$8,294.1
ew Boston Local SD	Scioto	\$1,889,029.51	365.42	\$5,169.47	-\$304,231.65	\$0.00	-\$304,231.65	32.34	-\$9,407.2
ew Bremen Local SD	Auglaize	\$3,172,622.19	795.97	\$3,985.86	-\$13,213.50	\$0.00	-\$13,213.50	2.32	-\$5,695.4
ew Knoxville Local SD	Auglaize	\$1,941,415.41	401.14	\$4,839.75	-\$33,493.35	\$0.00	-\$33,493.35	6	-\$5,582.2
ew Lebanon Local SD	Montgomery	\$5,632,942.99	1007.49	\$5,591.07	-\$171,172.70	-\$12,387.47	-\$183,560.17	30.27	-\$6,064.1
ew Lexington City SD	Perry	\$13,777,081.13	1835.85	\$7,504.47	-\$587,486.80	\$0.00	-\$587,486.80	85.59	-\$6,863.9
ew London Local SD	Huron	\$5,524,034.59	1012.2	\$5,457.45	-\$397,337.99	\$0.00	-\$397,337.99	50.4	-\$7,883.6
ew Miami Local SD	Butler	\$4,422,223.28	641.41	\$6,894.53	-\$167,367.10	\$0.00	-\$167,367.10	20.87	-\$8,019.5
ew Philadelphia City SD	Tuscarawas	\$9,212,044.56	3059.31	\$3,011.15	-\$865,645.38	\$0.00	-\$865,645.38	140.31	-\$6,169.5
ew Richmond Ex Vill SD	Clermont	\$3,673,351.42	2135.37	\$1,720.24	-\$399,484.09	\$0.00	-\$399,484.09	46.19	-\$8,648.7
ew Riegel Local SD	Seneca	\$1,838,137.51	321.27	\$5,721.47	-\$29,465.63	\$0.00	-\$29,465.63	5	-\$5,893.1
ewark City SD	Licking	\$28,090,523.22	7032.08	\$3,994.63	-\$4,600,903.41	\$0.00	-\$4,600,903.41	640.38	-\$7,184.6
ewbury Local SD	Geauga	\$1,103,212.40	574.73	\$1,919.53	-\$159,788.01	\$0.00	-\$159,788.01	21.62	-\$7,390.7
ewcomerstown Ex Vill SD	Tuscarawas	\$5,838,627.59	994.33	\$5,871.92	-\$135,962.87	\$0.00	-\$135,962.87	18.77	-\$7,243.6
ewton Falls Ex Vill SD	Trumbull	\$7,190,088.37	1275.88	\$5,635.40	-\$340,173.76	\$0.00	-\$340,173.76	52.16	-\$6,521.7
ewton Local SD	Miami	\$2,077,076.18	505.74	\$4,107.00	-\$39,238.35	\$0.00	-\$39,238.35	6	-\$6,539.7
iles City SD	Trumbull	\$13,826,210.75	2620.25	\$5,276.68	-\$1,207,001.44	\$0.00	-\$1,207,001.44	137.69	-\$8,766.0
oble Local SD	Noble	\$5,264,996.51	884.54	\$5,952.24	-\$155,617.20	\$0.00	-\$155,617.20	24.58	-\$6,331.0
ordonia Hills City SD	Summit	\$4,574,452.97	3626.57	\$1,261.37	-\$358,769.35	-\$861.75	-\$359,631.10	59.18	-\$6,076.9
orth Baltimore Local SD	Wood	\$3,744,688.73	673.31	\$5,561.61	-\$239,032.89	\$0.00	-\$239,032.89	27.82	-\$8,592.1
orth Bass Local SD	Ottawa	\$19,672.64	0	#DIV/0!	\$0.00	\$0.00	\$0.00	0	#DIV/0!
orth Canton City SD	Stark	\$13,558,138.10	4601.48	\$2,946.47	-\$501,216.30	\$0.00	-\$501,216.30	69.87	-\$7,173.5
orth Central Local SD	Wayne	\$5,930,591.18	1286.25	\$4,610.76	-\$183,652.80	\$0.00	-\$183,652.80	31	-\$5,924.2
orth Central Local SD	Williams	\$3,029,068.32	636.45	\$4,759.32	-\$49,083.60	\$0.00	-\$49,083.60	8	-\$6,135.4
orth College Hill City SD	Hamilton	\$8,230,341.89	1688.18	\$4,875.28	-\$687,305.93	\$0.00	-\$687,305.93	103.63	-\$6,632.3
orth Fork Local SD	Licking	\$7,866,333.52	1654.12	\$4,755.60	-\$520,909.34	\$0.00	-\$520,909.34	67.37	-\$7,732.0
orth Olmsted City SD	Cuyahoga	\$6,421,605.27	3979.04	\$1,613.86	-\$618,855.19	\$0.00	-\$618,855.19	85.57	-\$7,232.1
orth Ridgeville City SD	Lorain	\$8,525,676.77	4030	\$2,115.55	-\$1,119,193.52	\$0.00	-\$1,119,193.52	162.43	-\$6,890.3
orth Royalton City SD	Cuyahoga	\$5,065,860.58	4429.06	\$1,143.78	-\$728,968.19	\$0.00	-\$728,968.19	78	-\$9,345.7
orth Union Local SD	Union	\$6,983,011.76	1396.31	\$5,001.05	-\$267,769.57	\$0.00	-\$267,769.57	40.1	-\$6,677.5
ortheastern Local SD	Clark	\$12,725,784.94	3366.39	\$3,780.25	-\$491,223.61	-\$35,047.31	-\$526,270.92	85.87	-\$6,128.6
ortheastern Local SD	Defiance	\$2,196,181.57	1060.73	\$2,070.44	-\$68,731.50	\$0.00	-\$68,731.50	11.39	-\$6,034.3
orthern Local SD	Perry	\$11,443,141.48	2188.95	\$5,227.69	-\$527,171.60	\$0.00	-\$527,171.60	70.47	-\$7,480.7
orthmont City SD	Montgomery	\$20,695,921.24	5155.7	\$4,014.18	-\$1,281,892.94	-\$33,302.99	-\$1,315,195.93	197.99	-\$6,642.7
orthmor Local SD	Morrow	\$5,019,812.00	1113.25	\$4,509.15	-\$321,816.06	\$0.00	-\$321,816.06	48.38	-\$6,651.8
orthridge Local SD	Licking	\$4,172,426.76	1290.55	\$3,233.06	-\$278,625.09	\$0.00	-\$278,625.09	46.38	-\$6,007.4
orthridge Local SD	Montgomery	\$8,383,312.19	1664.56	\$5,036.35	-\$1,217,343.26	-\$45,176.25	-\$1,262,519.51	182.72	-\$6,909.5
orthwest Local SD	Hamilton	\$27,413,417.31	9004.88	\$3,044.28	-\$3,151,697.28	\$0.00	-\$3,151,697.28	467.19	-\$6,746.0
orthwest Local SD	Scioto	\$13,133,218.41	1690.68	\$7,768.01	-\$216,209.06	\$0.00	-\$216,209.06	36.29	-\$5,957.8
orthwest Local SD	Stark	\$8,479,172.44	1995.44	\$4,249.27	-\$308,012.01	\$0.00	-\$308,012.01	45.71	-\$6,738.3
orthwestern Local SD	Clark	\$6,300,768.56	1629.64	\$3,866.36	-\$371,665.57	-\$23,212.77	-\$394,878.34	62.05	-\$6,363.8
orthwestern Local SD	Wayne	\$6,650,286.18	1236.93	\$5,376.45	-\$133,786.82	\$0.00	-\$133,786.82	23	-\$5,816.8
orthwood Local SD	Wood	\$2,599,512.67	797.37	\$3,260.11	-\$95,230.12	\$0.00	-\$95,230.12	16.41	-\$5,803.1
orton City SD	Summit	\$7,071,631.90	2090.89	\$3,382.12	-\$421,184.39	\$0.00	-\$421,184.39	58.63	-\$7,183.7
orwalk City SD	Huron	\$11,856,893.31	2900.4	\$4,088.02	-\$820,034.43	\$0.00	-\$820,034.43	126.12	-\$6,502.0

orwood City SD	Hamilton	\$7,393,362.43	2151.95	\$3,435.66	-\$778,098.94	\$0.00	-\$778,098.94	110.81	-\$7,021.9
ak Hill Union Local SD	Jackson	\$8,422,273.73	1223.59	\$6,883.25	-\$173,983.73	\$0.00	-\$173,983.73	31.28	-\$5,562.1
ak Hills Local SD	Hamilton	\$24,588,276.22	7760.97	\$3,168.20	-\$853,038.24	\$0.00	-\$853,038.24	120.7	-\$7,067.4
akwood City SD	Montgomery	\$5,449,420.20	2059.18	\$2,646.40	-\$83,699.52	-\$18,470.00	-\$102,169.52	14.79	-\$6,908.0
berlin City SD	Lorain	\$3,419,979.39	994.81	\$3,437.82	-\$311,325.00	\$0.00	-\$311,325.00	37	-\$8,414.1
hio Valley Local SD	Adams	\$27,220,095.30	3970	\$6,856.45	-\$597,591.94	\$0.00	-\$597,591.94	86.88	-\$6,878.3
ld Fort Local SD	Seneca	\$1,684,698.99	355.9	\$4,733.63	-\$35,090.74	\$0.00	-\$35,090.74	6	-\$5,848.4
lentangy Local SD	Delaware	\$8,241,567.20	17599.79	\$468.28	-\$1,174,507.20	-\$56,997.18	-\$1,231,504.38	122.31	-\$10,068.7
lmsted Falls City SD	Cuyahoga	\$11,254,085.81	3648.94	\$3,084.21	-\$501,838.52	\$0.00	-\$501,838.52	70.97	-\$7,071.1
ntario Local SD	Richland	\$2,363,037.61	1710.69	\$1,381.34	-\$300,237.09	\$0.00	-\$300,237.09	48.61	-\$6,176.4
range City SD	Cuyahoga	\$1,228,189.88	2141.05	\$573.64	-\$58,820.53	\$0.00	-\$58,820.53	6	-\$9,803.4
regon City SD	Lucas	\$9,305,491.11	3672.95	\$2,533.52	-\$903,189.87	\$0.00	-\$903,189.87	116.91	-\$7,725.5
rrville City SD	Wayne	\$6,022,155.91	1586.77	\$3,795.23	-\$233,335.34	\$0.00	-\$233,335.34	37.59	-\$6,207.3
snaburg Local SD	Stark	\$3,608,095.27	811.1	\$4,448.40	-\$125,296.23	\$0.00	-\$125,296.23	14.47	-\$8,659.0
tsego Local SD	Wood	\$5,201,019.40	1402.58	\$3,708.18	-\$191,301.21	\$0.00	-\$191,301.21	26.24	-\$7,290.4
ttawa Hills Local SD	Lucas	\$1,635,190.45	956.41	\$1,709.72	-\$39,061.24	\$0.00	-\$39,061.24	6	-\$6,510.2
ttawa-Glandorf Local SD	Putnam	\$5,216,432.82	1395.72	\$3,737.45	-\$75,100.81	\$0.00	-\$75,100.81	8.82	-\$8,514.8
ttoville Local SD	Putnam	\$2,415,016.28	405.4	\$5,957.12	-\$14,905.00	\$0.00	-\$14,905.00	1	-\$14,905.0
ainsville City Local SD	Lake	\$20,147,422.64	3170.99	\$6,353.67	-\$1,138,229.10	\$0.00	-\$1,138,229.10	131.32	-\$8,667.6
aint Valley Local SD	Ross	\$6,559,745.46	951.03	\$6,897.52	-\$280,531.61	\$0.00	-\$280,531.61	42.44	-\$6,610.0
andora-Gilboa Local SD	Putnam	\$2,753,705.30	579.94	\$4,748.26	-\$57,220.20	\$0.00	-\$57,220.20	11	-\$5,201.8
arkway Local SD	Mercer	\$5,402,275.37	956.56	\$5,647.61	-\$84,907.69	\$0.00	-\$84,907.69	7.8	-\$10,885.6
arma City SD	Cuyahoga	\$25,428,017.79	12275.44	\$2,071.45	-\$8,974,845.46	\$0.00	-\$8,974,845.46	1338.49	-\$6,705.2
atrnick Henry Local SD	Henry	\$4,492,208.18	871.05	\$5,157.23	-\$101,441.85	\$0.00	-\$101,441.85	18.14	-\$5,592.1
aulding Ex Vill SD	Paulding	\$8,748,564.84	1550.8	\$5,641.32	-\$316,332.14	\$0.00	-\$316,332.14	48.86	-\$6,474.2
erkins Local SD	Erie	\$3,659,607.77	1892.01	\$1,934.24	-\$341,957.55	\$0.00	-\$341,957.55	46.44	-\$7,363.4
erry Local SD	Allen	\$1,539,912.56	522.01	\$2,949.97	-\$179,670.73	\$0.00	-\$179,670.73	29.69	-\$6,051.5
erry Local SD	Lake	\$822,456.22	1777.74	\$462.64	-\$114,634.05	\$0.00	-\$114,634.05	19.28	-\$5,945.7
erry Local SD	Stark	\$15,150,060.95	4581.8	\$3,306.57	-\$303,805.06	-\$873.17	-\$304,678.23	46.34	-\$6,574.8
errysburg Ex Vill SD	Wood	\$8,307,784.43	4682.4	\$1,774.26	-\$559,225.03	\$0.00	-\$559,225.03	67.53	-\$8,281.1
ettsville Local SD	Fulton	\$1,844,700.46	370.35	\$4,980.97	-\$15,303.00	\$0.00	-\$15,303.00	2	-\$7,651.5
ickerington Local SD	Fairfield	\$44,431,210.51	10173.15	\$4,367.50	-\$2,073,551.20	-\$53,643.72	-\$2,127,194.92	307.58	-\$6,915.9
ike-Delta-York Local SD	Fulton	\$6,527,171.95	1339.2	\$4,873.93	-\$198,343.31	\$0.00	-\$198,343.31	25	-\$7,933.7
iqua City SD	Miami	\$13,494,749.89	3509.72	\$3,844.96	-\$706,503.77	\$0.00	-\$706,503.77	106.94	-\$6,606.5
lain Local SD	Stark	\$16,839,972.21	6216.29	\$2,709.01	-\$1,542,657.46	\$0.00	-\$1,542,657.46	189.98	-\$8,120.1
leasant Local SD	Marion	\$3,729,321.03	1145.85	\$3,254.63	-\$754,701.64	\$0.00	-\$754,701.64	120.16	-\$6,280.8
lymouth-Shiloh Local SD	Richland	\$4,941,380.67	776.53	\$6,363.41	-\$249,185.83	\$0.00	-\$249,185.83	32.7	-\$7,620.3
oland Local SD	Mahoning	\$5,392,571.67	2108.29	\$2,557.79	-\$190,065.74	\$0.00	-\$190,065.74	25.58	-\$7,430.2
ort Clinton City SD	Ottawa	\$2,755,879.12	1737.59	\$1,586.04	-\$247,827.56	\$0.00	-\$247,827.56	31.91	-\$7,766.4
ortsmouth City SD	Scioto	\$18,768,146.33	2836.93	\$6,615.65	-\$3,076,360.94	\$0.00	-\$3,076,360.94	411.23	-\$7,480.8
reble-Shawnee Local SD	Preble	\$7,089,500.48	1421.73	\$4,986.53	-\$223,647.00	-\$5,872.98	-\$229,519.98	33	-\$6,955.1
rinceton City SD	Hamilton	\$4,242,875.70	5286.15	\$802.64	-\$883,137.53	\$0.00	-\$883,137.53	124.19	-\$7,111.1
ut-In-Bay Local SD	Ottawa	\$17,688.93	65	\$272.14	\$0.00	\$0.00	\$0.00	0	#DIV/0!
ymatuning Valley Local SD	Ashtabula	\$6,984,422.25	1306.21	\$5,347.09	-\$208,211.61	\$0.00	-\$208,211.61	33.69	-\$6,180.2
avenna City SD	Portage	\$12,515,483.20	2874.02	\$4,354.70	-\$657,155.38	-\$57,185.56	-\$714,340.94	116.87	-\$6,112.2
earing Community City SD	Hamilton	\$3,478,004.39	1352.5	\$2,571.54	-\$265,618.64	\$0.00	-\$265,618.64	39.23	-\$6,770.8
evere Local SD	Summit	\$2,083,346.37	2620.37	\$795.06	-\$194,851.61	\$0.00	-\$194,851.61	27.67	-\$7,041.9
eynoldsburg City SD	Franklin	\$27,651,363.50	6341.73	\$4,360.22	-\$3,344,370.61	-\$88,728.76	-\$3,433,099.37	478.69	-\$7,171.8
ichmond Heights Local SD	Cuyahoga	\$1,232,318.12	998.96	\$1,233.60	-\$816,204.74	\$0.00	-\$816,204.74	125.24	-\$6,517.1
idgedale Local SD	Marion	\$2,948,488.00	658.41	\$4,478.19	-\$304,711.93	\$0.00	-\$304,711.93	44.1	-\$6,909.5
idgemont Local SD	Hardin	\$2,288,898.69	477.06	\$4,797.93	-\$93,144.37	\$0.00	-\$93,144.37	15.82	-\$5,887.7
idgewood Local SD	Coshocton	\$7,262,020.85	1281.24	\$5,667.96	-\$103,992.61	\$0.00	-\$103,992.61	15.94	-\$6,524.0
iple-Union-Lewis Local SD	Brown	\$6,713,559.76	989.93	\$6,781.85	-\$119,315.25	\$0.00	-\$119,315.25	16.63	-\$7,174.7
ittman Ex Vill SD	Wayne	\$4,792,034.43	1096.72	\$4,369.42	-\$341,499.62	\$0.00	-\$341,499.62	52.16	-\$6,547.1
iver Valley Local SD	Marion	\$5,340,093.34	1769.97	\$3,017.05	-\$568,897.86	\$0.00	-\$568,897.86	80.58	-\$7,060.0
iver View Local SD	Coshocton	\$8,186,821.13	2102.07	\$3,894.65	-\$430,460.68	\$0.00	-\$430,460.68	65.24	-\$6,598.1
iverdale Local SD	Hancock	\$5,766,729.99	1040.04	\$5,544.72	-\$125,085.86	\$0.00	-\$125,085.86	19	-\$6,583.4
iverside Local SD	Lake	\$6,792,045.06	4599.34	\$1,476.74	-\$1,364,138.38	\$0.00	-\$1,364,138.38	169.59	-\$8,043.7
iverside Local SD	Logan	\$4,065,265.17	701.74	\$5,793.12	-\$202,429.12	\$0.00	-\$202,429.12	25	-\$8,097.1

ock Hill Local SD	Lawrence	\$12,209,461.23	1498.98	\$8,145.18	-\$178,892.93	\$0.00	-\$178,892.93	22.2	-\$8,058.2
ocky River City SD	Cuyahoga	\$1,215,150.71	2606.61	\$466.18	-\$217,090.81	\$0.00	-\$217,090.81	31.5	-\$6,891.7
olling Hills Local SD	Guernsey	\$9,083,732.66	1775.61	\$5,115.84	-\$279,664.34	\$0.00	-\$279,664.34	45.95	-\$6,086.2
ootstown Local SD	Portage	\$4,495,449.57	1259.82	\$3,568.33	-\$251,925.26	-\$75,098.10	-\$327,023.36	66.18	-\$4,941.4
oss Local SD	Butler	\$10,312,241.11	2632.59	\$3,917.15	-\$320,127.91	\$0.00	-\$320,127.91	45.67	-\$7,009.5
ossford Ex Vill SD	Wood	\$2,016,079.16	1736.96	\$1,160.69	-\$365,827.37	\$0.00	-\$365,827.37	49.58	-\$7,378.5
ussia Local SD	Shelby	\$2,141,485.70	397.44	\$5,388.20	-\$42,653.35	\$0.00	-\$42,653.35	6.76	-\$6,309.6
alem City SD	Columbiana	\$6,840,586.04	2221.4	\$3,079.40	-\$417,452.58	\$0.00	-\$417,452.58	62.5	-\$6,679.2
andusky City SD	Erie	\$16,487,253.68	3848.57	\$4,283.99	-\$1,171,490.77	\$0.00	-\$1,171,490.77	172.74	-\$6,781.8
andy Valley Local SD	Stark	\$8,265,492.40	1371.07	\$6,028.50	-\$146,454.83	\$0.00	-\$146,454.83	23.51	-\$6,229.4
cioto Valley Local SD	Pike	\$10,746,299.91	1419.51	\$7,570.43	-\$244,223.73	\$0.00	-\$244,223.73	35.33	-\$6,912.6
abring Local SD	Mahoning	\$3,950,036.56	629.18	\$6,278.07	-\$159,285.30	\$0.00	-\$159,285.30	25.49	-\$6,248.9
eneca East Local SD	Seneca	\$4,054,496.43	866.63	\$4,678.46	-\$112,049.49	\$0.00	-\$112,049.49	13.65	-\$8,208.7
hadyside Local SD	Belmont	\$2,505,986.34	646.6	\$3,875.64	-\$45,500.40	\$0.00	-\$45,500.40	8	-\$5,687.5
haker Heights City SD	Cuyahoga	\$13,951,882.52	5366.32	\$2,599.90	-\$697,346.58	\$0.00	-\$697,346.58	108.02	-\$6,455.7
hawnee Local SD	Allen	\$4,115,646.08	2444.17	\$1,683.86	-\$497,685.99	\$0.00	-\$497,685.99	80.49	-\$6,183.2
heffield-Sheffield Lake Cit	Lorain	\$4,662,915.56	1582.48	\$2,946.59	-\$556,189.75	\$0.00	-\$556,189.75	87.24	-\$6,375.4
helby City SD	Richland	\$8,111,547.82	1841.78	\$4,404.19	-\$279,487.67	\$0.00	-\$279,487.67	42.42	-\$6,588.5
hney City SD	Shelby	\$16,201,557.10	3905.05	\$4,148.87	-\$640,179.13	-\$11,724.47	-\$651,903.60	100.42	-\$6,491.7
olon City SD	Cuyahoga	\$2,724,311.66	4795.24	\$568.13	-\$153,470.97	\$0.00	-\$153,470.97	21.52	-\$7,131.5
outh Central Local SD	Huron	\$4,973,083.96	825.63	\$6,023.38	-\$98,257.12	\$0.00	-\$98,257.12	15.41	-\$6,376.1
outh Euclid-Lyndhurst City SD	Cuyahoga	\$6,649,645.69	3890.12	\$1,709.37	-\$831,085.74	\$0.00	-\$831,085.74	129.95	-\$6,395.4
outh Point Local SD	Lawrence	\$11,733,404.75	1898.55	\$6,180.19	-\$465,037.38	\$0.00	-\$465,037.38	68.33	-\$6,805.7
outh Range Local SD	Mahoning	\$4,670,457.17	1184.46	\$3,943.11	-\$171,249.72	\$0.00	-\$171,249.72	22.04	-\$7,769.9
outheast Local SD	Portage	\$10,136,431.87	1760.98	\$5,756.13	-\$319,026.23	-\$49,442.11	-\$368,468.34	56.7	-\$6,498.5
outheast Local SD	Wayne	\$4,542,013.32	1489.6	\$3,049.15	-\$586,156.70	\$0.00	-\$586,156.70	94.26	-\$6,218.5
outheastern Local SD	Clark	\$3,038,557.04	718.62	\$4,228.32	-\$155,006.13	-\$5,824.58	-\$160,830.71	24.84	-\$6,474.6
outheastern Local SD	Ross	\$7,933,062.06	1098.8	\$7,219.75	-\$272,876.98	\$0.00	-\$272,876.98	38.35	-\$7,115.4
outhern Local SD	Columbiana	\$6,427,903.62	937.54	\$6,856.14	-\$181,023.53	\$0.00	-\$181,023.53	25	-\$7,240.9
outhern Local SD	Meigs	\$4,323,234.76	747.91	\$5,780.42	-\$164,804.10	\$0.00	-\$164,804.10	20.91	-\$7,881.5
outhern Local SD	Perry	\$6,568,252.92	727.21	\$9,032.13	-\$80,095.11	\$0.00	-\$80,095.11	13.83	-\$5,791.4
outhington Local SD	Trumbull	\$2,645,838.30	538.36	\$4,914.63	-\$118,773.55	\$0.00	-\$118,773.55	15	-\$7,918.2
outhwest Licking Local SD	Licking	\$11,637,229.70	3850.62	\$3,022.17	-\$1,166,040.00	-\$9,707.37	-\$1,175,747.37	157.52	-\$7,464.1
outhwest Local SD	Hamilton	\$13,011,175.08	3376.3	\$3,853.68	-\$588,517.58	\$0.00	-\$588,517.58	84.83	-\$6,937.6
outh-Western City SD	Franklin	\$98,222,031.53	21963.66	\$4,472.02	-\$14,793,781.72	-\$268,993.53	-\$15,062,775.25	2177.02	-\$6,918.9
oencerville Local SD	Allen	\$4,734,580.42	916.77	\$5,164.41	-\$102,339.75	\$0.00	-\$102,339.75	14.63	-\$6,995.2
pringboro Community City SD	Warren	\$11,323,832.16	5729.36	\$1,976.46	-\$555,738.31	-\$30,922.20	-\$586,660.51	88.56	-\$6,624.4
pringfield City SD	Clark	\$56,262,346.22	9167.69	\$6,137.03	-\$6,440,031.16	-\$154,837.61	-\$6,594,868.77	857.15	-\$7,693.9
pringfield Local SD	Lucas	\$6,379,084.61	4128.45	\$1,545.15	-\$1,727,416.98	\$0.00	-\$1,727,416.98	221.59	-\$7,795.5
pringfield Local SD	Mahoning	\$4,626,620.92	1128.91	\$4,098.31	-\$327,211.56	\$0.00	-\$327,211.56	34.5	-\$9,484.3
pringfield Local SD	Summit	\$8,915,622.01	2451.12	\$3,637.37	-\$985,564.23	-\$17,387.34	-\$1,002,951.57	137.24	-\$7,308.0
† Bernard-Elmwood Place City SD	Hamilton	\$3,093,029.21	855.13	\$3,617.03	-\$282,704.94	\$0.00	-\$282,704.94	47	-\$6,015.0
† Clairsville-Richland City SD	Belmont	\$3,308,797.67	1571.28	\$2,105.80	-\$131,621.70	\$0.00	-\$131,621.70	21.8	-\$6,037.6
† Henry Consolidated Local SD	Mercer	\$5,494,070.85	986.64	\$5,568.47	-\$8,888.94	\$0.00	-\$8,888.94	1	-\$8,888.9
† Marys City SD	Auglaize	\$10,375,688.96	2125.87	\$4,880.68	-\$320,148.65	\$0.00	-\$320,148.65	49.27	-\$6,497.8
teubenville City SD	Jefferson	\$12,149,949.86	1932.93	\$6,285.77	-\$638,201.23	\$0.00	-\$638,201.23	100.01	-\$6,381.3
ow-Munroe Falls City SD	Summit	\$13,529,362.65	5080.71	\$2,662.89	-\$640,519.59	-\$46,821.75	-\$687,341.34	95.47	-\$7,199.5
trasburg-Franklin Local SD	Tuscarawas	\$2,424,176.80	640.47	\$3,785.00	-\$110,666.16	\$0.00	-\$110,666.16	20.04	-\$5,522.2
treetsboro City SD	Portage	\$3,850,381.37	2212.58	\$1,740.22	-\$302,980.59	-\$11,490.00	-\$314,470.59	46.89	-\$6,706.5
trongsville City SD	Cuyahoga	\$9,179,174.30	5703.39	\$1,609.42	-\$894,666.16	\$0.00	-\$894,666.16	124.92	-\$7,161.9
truthers City SD	Mahoning	\$11,123,904.55	1773	\$6,274.06	-\$584,348.19	\$0.00	-\$584,348.19	77.63	-\$7,527.3
tryker Local SD	Williams	\$2,099,024.55	458.11	\$4,581.92	-\$76,334.84	\$0.00	-\$76,334.84	9.81	-\$7,781.3
ugarcreek Local SD	Greene	\$5,612,903.15	2500.64	\$2,244.59	-\$402,807.15	-\$29,960.00	-\$432,767.15	57.49	-\$7,527.6
wanton Local SD	Fulton	\$4,116,442.98	1286.55	\$3,199.60	-\$198,114.79	\$0.00	-\$198,114.79	31.82	-\$6,226.1
witzerland Of Ohio Local SD	Monroe	\$13,474,948.64	2527.59	\$5,331.14	-\$423,980.57	\$0.00	-\$423,980.57	59.59	-\$7,114.9
ycamore Community City SD	Hamilton	\$2,675,929.89	5125.23	\$522.11	-\$259,769.80	\$0.00	-\$259,769.80	31	-\$8,379.6
ylvania City SD	Lucas	\$13,541,987.33	7606.49	\$1,780.32	-\$1,779,503.57	\$0.00	-\$1,779,503.57	235.2	-\$7,565.9
ymmes Valley Local SD	Lawrence	\$5,634,884.85	728.85	\$7,731.20	-\$38,553.03	\$0.00	-\$38,553.03	7	-\$5,507.5
alawanda City SD	Butler	\$7,863,166.19	2868.46	\$2,741.25	-\$296,199.64	\$0.00	-\$296,199.64	48	-\$6,170.8

allmadge City SD	Summit	\$7,122,777.10	2553.66	\$2,789.24	-\$522,786.43	-\$11,545.42	-\$534,331.85	80.26	-\$6,657.5
eays Valley Local SD	Pickaway	\$16,394,994.53	3579.34	\$4,580.45	-\$797,036.35	\$0.00	-\$797,036.35	123.63	-\$6,446.9
ecumseh Local SD	Clark	\$16,121,212.01	2944.19	\$5,475.60	-\$711,257.71	-\$25,803.09	-\$737,060.80	117.78	-\$6,257.9
hree Rivers Local SD	Hamilton	\$3,509,474.80	1856.59	\$1,890.28	-\$292,654.98	\$0.00	-\$292,654.98	35.64	-\$8,211.4
iffin City SD	Seneca	\$10,191,034.21	2891.59	\$3,524.37	-\$1,193,205.32	\$0.00	-\$1,193,205.32	155.43	-\$7,676.8
ipp City Ex VIII SD	Miami	\$6,875,877.21	2390.02	\$2,876.91	-\$224,598.53	-\$5,359.58	-\$229,958.11	30.82	-\$7,461.3
ledo City SD	Lucas	\$209,813,855.94	32727.39	\$6,410.96	-\$72,829,931.30	\$0.00	-\$72,829,931.30	9592.78	-\$7,592.1
ronto City SD	Jefferson	\$3,553,946.74	788.89	\$4,505.00	-\$95,790.45	\$0.00	-\$95,790.45	18	-\$5,321.6
riad Local SD	Champaign	\$5,021,938.96	919.25	\$5,463.08	-\$201,254.67	\$0.00	-\$201,254.67	31.15	-\$6,460.8
ri-County North Local SD	Preble	\$3,684,464.60	904.93	\$4,071.55	-\$122,151.25	\$0.00	-\$122,151.25	16.85	-\$7,249.3
rimble Local SD	Athens	\$7,118,759.85	762.24	\$9,339.26	-\$144,329.96	\$0.00	-\$144,329.96	19	-\$7,596.3
ri-Valley Local SD	Muskingum	\$15,845,944.61	2974.32	\$5,327.59	-\$690,355.22	\$0.00	-\$690,355.22	84.72	-\$8,148.6
ri-Village Local SD	Darke	\$2,892,438.47	693.44	\$4,171.14	-\$98,061.65	\$0.00	-\$98,061.65	16.71	-\$5,868.4
riway Local SD	Wayne	\$6,977,400.33	1752.19	\$3,982.10	-\$270,817.75	\$0.00	-\$270,817.75	41.05	-\$6,597.2
rotwood-Madison City SD	Montgomery	\$22,319,539.89	3274.02	\$6,817.17	-\$4,931,987.98	-\$69,928.34	-\$5,001,916.32	699.5	-\$7,150.7
roy City SD	Miami	\$11,204,630.09	4352.71	\$2,574.17	-\$665,964.84	-\$5,778.11	-\$671,742.95	98.42	-\$6,825.2
uscarawas Valley Local SD	Tuscarawas	\$5,703,919.58	1513.51	\$3,768.67	-\$219,077.25	\$0.00	-\$219,077.25	34.24	-\$6,398.2
uslaw Local SD	Stark	\$5,479,338.75	1241.76	\$4,412.56	-\$210,090.42	\$0.00	-\$210,090.42	17	-\$12,358.2
win Valley Community Local SD	Preble	\$4,150,432.66	836.89	\$4,959.35	-\$206,013.26	\$0.00	-\$206,013.26	33.15	-\$6,214.5
winsburg City SD	Summit	\$4,070,118.16	4190.28	\$971.32	-\$322,778.26	\$0.00	-\$322,778.26	51.72	-\$6,240.8
nion Local SD	Belmont	\$7,756,925.41	1364.4	\$5,685.23	-\$158,012.36	\$0.00	-\$158,012.36	20	-\$7,900.6
nion Scioto Local SD	Ross	\$9,572,854.62	1784.25	\$5,365.20	-\$313,455.00	\$0.00	-\$313,455.00	43.05	-\$7,281.1
nited Local SD	Columbiana	\$6,758,867.39	1192.59	\$5,667.39	-\$252,065.16	\$0.00	-\$252,065.16	24	-\$10,502.7
pper Arlington City SD	Franklin	\$3,407,932.13	5640.47	\$604.19	-\$280,577.05	-\$107,854.95	-\$388,432.00	51.1	-\$7,601.4
pper Sandusky Ex VIII SD	Wyandot	\$6,232,810.66	1667.53	\$3,737.75	-\$359,175.49	\$0.00	-\$359,175.49	57.1	-\$6,290.2
pper Scioto Valley Local SD	Hardin	\$4,243,008.11	639.26	\$6,637.37	-\$103,200.28	\$0.00	-\$103,200.28	15.16	-\$6,807.4
rbana City SD	Champaign	\$9,806,179.32	2213.87	\$4,429.43	-\$1,115,087.87	-\$5,880.23	-\$1,120,968.10	153.68	-\$7,294.1
alley Local SD	Scioto	\$7,530,271.98	942.91	\$7,986.20	-\$228,318.74	\$0.00	-\$228,318.74	30.14	-\$7,575.2
alley View Local SD	Montgomery	\$7,891,212.58	1809.88	\$4,360.08	-\$330,816.33	-\$65,938.03	-\$396,754.36	61.58	-\$6,442.9
an Buren Local SD	Hancock	\$613,263.19	904.1	\$678.31	-\$105,502.00	\$0.00	-\$105,502.00	17	-\$6,206.0
an Wert City SD	Van Wert	\$9,694,141.77	2227.23	\$4,352.56	-\$535,996.98	\$0.00	-\$535,996.98	75.81	-\$7,070.2
andalia-Butler City SD	Montgomery	\$3,874,520.56	3091.3	\$1,253.36	-\$654,907.39	-\$35,705.00	-\$690,612.39	117.78	-\$5,863.5
anlue Local SD	Hancock	\$1,388,904.26	261.5	\$5,311.30	\$0.00	\$0.00	\$0.00	0	#DIV/0!
ermilion Local SD	Erie	\$4,574,871.34	1998.3	\$2,289.38	-\$229,514.24	\$0.00	-\$229,514.24	32.4	-\$7,083.7
ersailles Ex VIII SD	Darke	\$6,456,687.92	1386.9	\$4,655.48	-\$102,768.80	\$0.00	-\$102,768.80	13	-\$7,905.2
inton County Local SD	Vinton	\$17,074,768.39	2273.62	\$7,509.95	-\$341,030.10	\$0.00	-\$341,030.10	57.93	-\$5,886.9
/adsworth City SD	Medina	\$15,482,154.92	4783.73	\$3,236.42	-\$468,122.18	\$0.00	-\$468,122.18	68.72	-\$6,812.0
/alnut Township Local SD	Fairfield	\$1,337,855.23	588.24	\$2,274.34	-\$177,775.95	\$0.00	-\$177,775.95	24.34	-\$7,303.8
/apakoneta City SD	Auglaize	\$14,169,047.17	3162.8	\$4,479.91	-\$338,370.74	\$0.00	-\$338,370.74	46.81	-\$7,228.6
/arren City SD	Trumbull	\$44,201,288.41	6062.29	\$7,291.19	-\$6,738,880.34	\$0.00	-\$6,738,880.34	726.4	-\$9,277.0
/arren Local SD	Washington	\$11,384,205.56	2223.31	\$5,120.39	-\$483,878.80	\$0.00	-\$483,878.80	74.47	-\$6,497.6
/arrens ville Heights City SD	Cuyahoga	\$10,285,520.96	2032.97	\$5,059.36	-\$3,340,351.34	\$0.00	-\$3,340,351.34	504.47	-\$6,621.5
/ashington Court House City SD	Fayette	\$12,316,670.32	2337.1	\$5,270.07	-\$377,477.05	\$0.00	-\$377,477.05	51.26	-\$7,363.9
/ashington Local SD	Lucas	\$22,123,520.72	7179.76	\$3,081.37	-\$2,589,803.28	\$0.00	-\$2,589,803.28	348.97	-\$7,421.2
/ashington-Nile Local SD	Scioto	\$10,785,153.77	1326.86	\$8,128.33	-\$190,222.59	\$0.00	-\$190,222.59	27.3	-\$6,967.8
/aterloo Local SD	Portage	\$5,774,181.91	1197.46	\$4,822.02	-\$209,839.07	-\$58,585.50	-\$268,424.57	50.78	-\$5,286.0
/auseon Ex VIII SD	Fulton	\$8,670,336.75	1841.31	\$4,708.79	-\$217,844.05	\$0.00	-\$217,844.05	28.4	-\$7,670.5
/averly City SD	Pike	\$11,477,393.93	1829.35	\$6,274.03	-\$240,666.61	\$0.00	-\$240,666.61	33.23	-\$7,242.4
/ayne Local SD	Warren	\$4,011,047.72	1374.45	\$2,918.29	-\$172,896.96	\$0.00	-\$172,896.96	28.91	-\$5,980.5
/ayne Trace Local SD	Paulding	\$4,457,964.63	916.35	\$4,864.91	-\$79,223.55	\$0.00	-\$79,223.55	14	-\$5,658.8
/aynesfield-Goshen Local SD	Auglaize	\$3,359,646.56	526.01	\$6,387.04	-\$79,017.48	\$0.00	-\$79,017.48	13.18	-\$5,995.2
/eathersfield Local SD	Trumbull	\$3,050,896.65	712.85	\$4,279.86	-\$150,216.75	\$0.00	-\$150,216.75	16.82	-\$8,930.8
/ellington Ex VIII SD	Lorain	\$5,172,094.17	1242.74	\$4,161.85	-\$369,313.96	\$0.00	-\$369,313.96	56.55	-\$6,530.7
/ellston City SD	Jackson	\$10,893,012.99	1526.27	\$7,137.02	-\$360,209.90	\$0.00	-\$360,209.90	53.18	-\$6,773.4
/ellsville Local SD	Columbiana	\$6,096,120.68	818	\$7,452.47	-\$259,882.59	\$0.00	-\$259,882.59	42.16	-\$6,164.2
/est Branch Local SD	Mahoning	\$11,011,852.05	1925.06	\$5,720.26	-\$338,469.57	-\$878.59	-\$339,348.16	50.49	-\$6,721.1
/est Carrollton City SD	Montgomery	\$14,734,695.75	3820.27	\$3,856.98	-\$1,399,375.67	-\$68,975.48	-\$1,468,351.15	225.82	-\$6,502.3
/est Clermont Local SD	Clermont	\$23,307,088.78	8310.05	\$2,804.69	-\$2,018,283.93	\$0.00	-\$2,018,283.93	313.5	-\$6,437.9
/est Geauga Local SD	Gauga	\$3,411,990.00	1925.53	\$1,771.97	-\$133,053.33	\$0.00	-\$133,053.33	18.79	-\$7,081.0

/est Holmes Local SD	Holmes	\$10,429,293.10	2444.94	\$4,265.66	-\$304,868.05	\$0.00	-\$304,868.05	46.89	-\$6,501.7
/est Liberty-Salem Local SD	Champaign	\$5,913,959.64	1118.42	\$5,287.78	-\$106,799.32	-\$5,908.14	-\$112,707.46	15.83	-\$7,119.8
/est Muskingum Local SD	Muskingum	\$5,300,415.38	1532.68	\$3,458.27	-\$416,381.28	\$0.00	-\$416,381.28	58.38	-\$7,132.2
/estern Brown Local SD	Brown	\$20,010,293.70	3266.61	\$6,125.71	-\$509,970.56	\$0.00	-\$509,970.56	81.11	-\$6,287.3
/estern Local SD	Pike	\$6,287,211.56	774.87	\$8,113.89	-\$128,371.11	\$0.00	-\$128,371.11	18.8	-\$6,828.2
/estern Reserve Local SD	Huron	\$5,891,824.89	1107.41	\$5,320.36	-\$215,044.63	\$0.00	-\$215,044.63	30.47	-\$7,057.5
/estern Reserve Local SD	Mahoning	\$2,291,961.17	531	\$4,316.31	-\$71,291.04	\$0.00	-\$71,291.04	9.8	-\$7,274.6
/esterville City SD	Franklin	\$32,155,208.61	14514.98	\$2,215.31	-\$4,888,235.77	-\$238,522.88	-\$5,126,758.65	607.52	-\$8,438.8
/estfall Local SD	Pickaway	\$7,522,652.52	1481.78	\$5,076.77	-\$251,971.27	\$0.00	-\$251,971.27	37.03	-\$6,804.5
/estlake City SD	Cuyahoga	\$2,404,861.19	3856.71	\$623.55	-\$556,106.44	\$0.00	-\$556,106.44	90.11	-\$6,171.4
/heelersburg Local SD	Scioto	\$6,620,530.36	1357.18	\$4,878.15	-\$477,891.93	\$0.00	-\$477,891.93	75.16	-\$6,358.3
/hitehall City SD	Franklin	\$19,186,511.29	3627.42	\$5,289.30	-\$2,884,071.41	-\$7,505.19	-\$2,891,576.60	416.75	-\$6,938.4
/ickliffe City SD	Lake	\$1,687,273.65	1488.42	\$1,133.60	-\$311,060.73	\$0.00	-\$311,060.73	42.03	-\$7,400.9
/illard City SD	Huron	\$8,797,829.75	1756.64	\$5,008.33	-\$538,774.20	\$0.00	-\$538,774.20	85.01	-\$6,337.7
/illiamsburg Local SD	Clermont	\$3,841,423.69	953.53	\$4,028.63	-\$295,854.09	\$0.00	-\$295,854.09	40.99	-\$7,217.7
/illoughby-Eastlake City SD	Lake	\$12,063,443.64	8349.51	\$1,444.81	-\$1,362,919.23	\$0.00	-\$1,362,919.23	173.38	-\$7,860.8
/ilmington City SD	Clinton	\$8,482,008.59	3253.4	\$2,607.12	-\$1,064,029.85	\$0.00	-\$1,064,029.85	133.73	-\$7,956.5
/indham Ex Vill SD	Portage	\$5,563,207.65	651.22	\$8,542.75	-\$104,696.21	-\$25,035.11	-\$129,731.32	18	-\$7,207.3
/inton Woods City SD	Hamilton	\$14,232,772.97	3657.04	\$3,891.88	-\$2,569,513.64	\$0.00	-\$2,569,513.64	384.91	-\$6,675.6
/olf Creek Local SD	Washington	\$1,671,177.85	577	\$2,896.32	-\$49,033.40	\$0.00	-\$49,033.40	7	-\$7,004.7
/oodmore Local SD	Sandusky	\$3,314,387.82	1043	\$3,177.74	-\$167,796.98	\$0.00	-\$167,796.98	21	-\$7,990.3
/oodridge Local SD	Summit	\$1,108,033.76	1982.82	\$558.82	-\$482,168.48	\$0.00	-\$482,168.48	61.12	-\$7,888.8
/ooster City SD	Wayne	\$7,664,399.85	3802.65	\$2,015.54	-\$758,864.53	\$0.00	-\$758,864.53	107.98	-\$7,027.8
/orthington City SD	Franklin	\$14,681,693.34	9394.28	\$1,562.83	-\$1,447,575.80	-\$114,395.00	-\$1,561,970.80	171.66	-\$9,099.2
/ynford Local SD	Crawford	\$4,759,928.93	1002.88	\$4,746.26	-\$319,664.11	\$0.00	-\$319,664.11	52.9	-\$6,042.8
/yoming City SD	Hamilton	\$5,395,291.51	1901	\$2,838.13	-\$45,639.10	\$0.00	-\$45,639.10	6	-\$7,606.5
enia Community City SD	Greene	\$18,765,796.68	4629.78	\$4,053.28	-\$2,125,969.36	-\$384,294.50	-\$2,510,263.86	305.41	-\$8,219.3
ellow Springs Ex Vill SD	Greene	\$972,043.71	588.08	\$1,652.91	-\$51,408.50	-\$52,659.81	-\$104,068.31	12.9	-\$8,067.3
oungstown City SD	Mahoning	\$81,476,650.33	9973.11	\$8,169.63	-\$22,748,385.44	\$0.00	-\$22,748,385.44	2689.78	-\$8,457.3
ane Trace Local SD	Ross	\$6,644,071.35	1500.3	\$4,428.50	-\$209,306.57	\$0.00	-\$209,306.57	34.44	-\$6,077.4
anesville City SD	Muskingum	\$23,261,451.15	4388.68	\$5,300.33	-\$2,863,412.61	\$0.00	-\$2,863,412.61	374.92	-\$7,637.4
		\$6,572,920,068.09	1680946.87	\$3,910.25	-\$887,880,705.70	\$7,676,329.14	-\$895,557,034.84	123497.31	-\$7,251.6