

Equity & Adequacy

Of School Funding

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How Choice Programs Impact School Budgets

Introduction

At the outset of this presentation I wish to clearly state some of my personal and professional convictions about public education, (i.e.) the public common school system. Some of my persuasions regarding the public common school system and tax supported choice programs are not popular in some quarters but I stand behind them as follows:

- The state, according to the Ohio Constitution is responsible for securing a thorough and efficient system of public common schools (Ohio's current system is **NOT** constitutional)
- The delivery of tax supported public education programs and services must be accomplished by school districts operated under the authority of elected boards of education—the fourth branch of government—and must be held accountable
- Charter schools, although designated in law as public schools, are **NOT** public schools because they are privately managed and are not accountable to the communities in which their students reside. The only public aspect of charter schools is that they are funded by deductions from school district budgets
- The original concept of charter schools--allowing teachers and parents to establish innovative, creative education environments within the public school district--has been hijacked by for-profit operators and other individuals and groups that promote the privatization of public education
- On average, most charter school students would be better served in the traditional public school system
- The use of tax vouchers for a private school education is antithetical to the public common school concept of providing educational opportunities for all the children of all the people
- Privatization, by its nature, segregates and isolates communities and students, and threatens the very foundation of democracy

I recognize that many fellow educators and other fellow citizens have different views on these matters. Some sincerely believe that privatization of governmental services is a better approach to providing services. Others believe that the public school system has failed, thus some students need rescued. Still others oppose the charter school concept but have concluded that charter schools and vouchers are here to stay, thus, laws must be enacted to force transparency and accountability on these private operations. If statutes are revised to make these entities as accountable and transparent as public schools, all schools will look alike and be operated alike. If that happens, then why have charter schools and vouchers?

A serious reflection on the words of Horace Mann, the "father" of the American common school, "The public school is the greatest discovery of man" would be appropriate as we ruminate on these matters.

A \$1 billion deduction

This school year more than \$1 billion will be extracted from school district budgets to support charter school students and vouchers. \$1 billion would purchase 12,500 school buses or pay the salaries and benefits of 14,285 teachers or, on the average, provide an additional \$600.00 per pupil. Obviously, traditional districts would have more students to educate if choice programs would be eliminated but the system would be more efficient. Since the charter school movement started, there have been more than 300 new school entities added, which has greatly reduced the efficiency of schooling in Ohio.

A November 5, 2013 *Columbus Dispatch* article reported that the staff of a 40-student charter school went unpaid. The point of mentioning this situation is not out of concern for the staff. The germane concern is that state policy allows a 40-student school to exist.

From 1914 to about 1980, state officials in Ohio enacted laws and administrative codes that forced school district consolidation to improve education programs and services, and to improve fiscal efficiency. In 1934 the Ohio Senate insisted on a major plan to consolidate school districts before it would approve the first school foundation program. The number of school districts was reduced from 3,500 in the early 1900s to 617 in 1980.

The fervor of past state officials to consolidate school districts is illustrated by a couple of recommendations from the report of the Ohio Survey Commission, January 1967. It was recommended that school districts be comprised of a minimum of 3,500 students and that area education centers be established to provide services for a minimum of 35,000 students. Of course, these recommendations were not enacted but it illustrates the past emphasis on consolidation.

With the advent and growth of charter schools in the past 14 years, the number of school operating units has increased more than fifty percent.

The legislature is now considering a bill to allow school districts with significant operating indebtedness to consolidate with another district, in which case the state would forgive the debt. At the same time, state policy allows a 40 student charter school to operate.

Charter schools may affect bond rating of school districts

An October 15 article by Lisa Lambert (*Reuters*) indicates that urban school districts face financial stress due to the movement of public school students to charter schools. According to the article, Moody's Investors Service and Standard & Poor's Rating Service have warned that the rise of charter schools could pose credit risks to public school districts.

Moody's further warned, according to Lambert's article, that less funding for public schools could lower their quality and thus push more students into alternatives.

For more details check <http://www.reuters.com/article/2013/10/15/usa-education-charters-ratings-idUSL1N0I513R20131015>

State Fiscal Capacity to Adequately Fund K-12 Education

The Ohio Constitution requires the state to secure a thorough and efficient system of public common schools.

The state has the fiscal capacity to adequately fund public K-12 education while lowering emphasis on property tax in the school funding scheme. The traditional public education community should accept no excuses from state officials. Ohio is not a poor state. The problem is that state officials have **NOT** had the wisdom to invest wisely.

Table 1, derived from the Executive Budget Blue Book section titled Economic Overview and Forecast, shows substantial growth in sales and income tax revenue as well as in other tax sources for recent years. The current projections for income and sales tax revenue vary from the original projections due to a change in rates via HB 59 (Budget Bill).

You will note in Table 1 that the increase in income tax from FY 2009 to FY 2015 would have been nearly \$2 billion and the sales tax increase would have been nearly \$6 billion.

The tax reductions in HB 59 were unwarranted. Some of the additional tax funds generated by the economic recovery should have been invested in education. HB 210, which would further reduce state income tax another \$400 million, is unconscionable.

Table 1

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Forecast FY 2014	Forecast FY 2015
Auto-GRF (sales)	\$873.6	\$882.9	\$960.0	\$1,053.5	\$1,070.0	\$1,045.3	\$1,069.0
Non-Auto GRF (sales)	\$6,239.2	\$6,194.5	\$6,560.0	\$7,033.5	\$7,297.9	\$9,154.0	\$10,102.9
Personal Income Tax-GRF	\$7,628.0	\$7,247.2	\$8,120.3	\$8,432.9	\$9,250.5	\$9,335.7	\$9,760.3
Corporation Franchise Tax-GRF	\$520.8	\$141.7	\$175.0	\$117.1	\$180.0	\$0.0	\$0.0
Financial Institutions-GRF	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$190.0	\$200.0
Commercial Activity Tax-GRF	\$0.0	\$0.0	\$0.0	\$417.1	\$831.4	\$795.1	\$820.9
Public Utility Excise Tax-GRF	\$184.5	\$136.7	\$125.0	\$113.9	\$110.0	\$110.0	\$110.0
Kilowatt-Hour Tax-GRF	\$136.0	\$156.3	\$163.0	\$294.8	\$296.9	\$279.1	\$270.5
Natural Gas Consumption Tax-GRF	\$0.0	\$0.0	\$0.0	\$60.2	\$60.0	\$60.0	\$60.0
Severance Tax-GRF	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$43.5	\$149.7
Domestic Insurance Tax-GRF	\$155.3	\$161.7	\$199.3	\$189.1	\$200.0	\$214.0	\$254.0
International Insurance Tax-GRF	\$249.2	\$250.8	\$246.5	\$266.5	\$270.0	\$272.0	\$276.0
Business and Property Tax-GRF	\$25.1	\$27.2	\$27.0	\$19.9	\$25.0	\$0.0	\$0.0
Cigarette Tax-GRF	\$924.8	\$886.9	\$842.5	\$843.2	\$815.0	\$790.0	\$765.0
Alcoholic Beverage Tax-GRF	\$57.1	\$56.1	\$56.5	\$57.6	\$58.0	\$58.0	\$58.0
Liquor Gallonage Tax-GRF	\$35.8	\$36.5	\$37.0	\$39.4	\$40.0	\$41.4	\$42.5
Estate Tax-GRF	\$64.4	\$55.0	\$57.0	\$66.5	\$100.0	\$15.0	\$0.0
Total Federal Estimated Grants in Aid-GRF	\$6,850.7	\$6,898.8	\$8,429.0	\$7,363.0	\$7,608.6	\$9,423.3	\$10,982.1
Total Investment Earnings Estimate-GRF	\$137.1	\$28.0	\$7.1	\$5.4	\$5.5	\$6.0	\$6.0

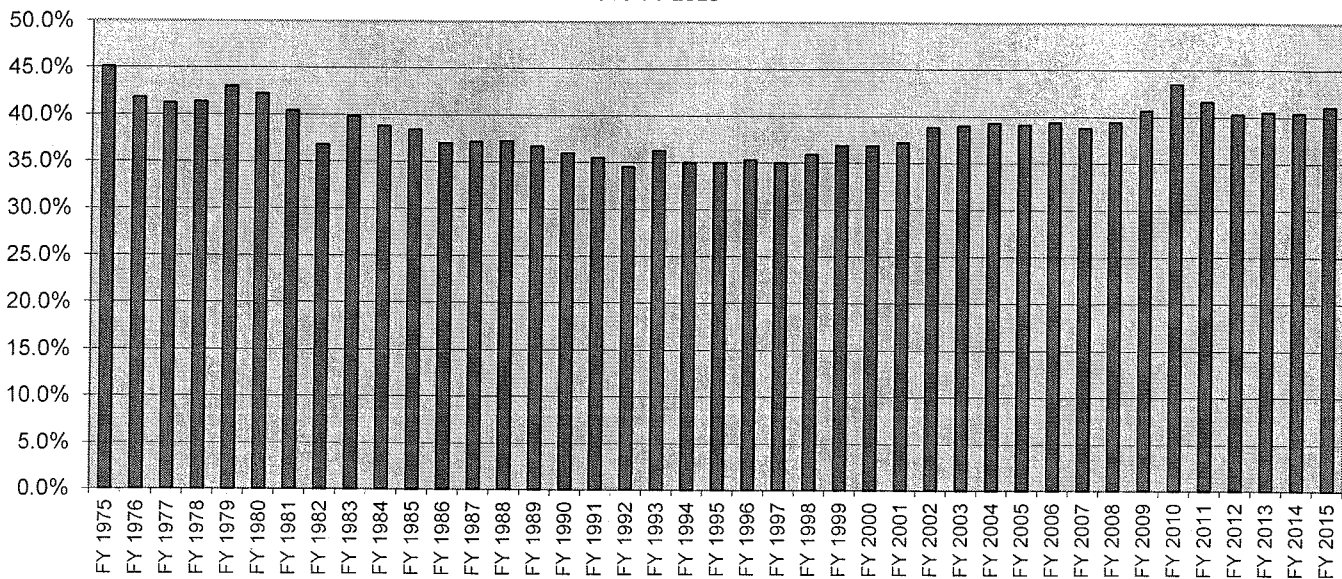
The increase in the Lottery Profit Education Fund from FY 2010 to the FY 2015 projection is about \$230 million. Table 2 shows the trend in lottery profits.

Table 2
 Lottery Profit Education Fund

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Actual	Actual	Actual	Recommended	Estimate	Estimate
\$ 745,000,000	\$ 711,000,000	\$ 717,500,000	\$ 696,700,000	\$ 841,000,000	\$ 974,500,000

Another way of thinking about the state’s fiscal capacity is to review the state budget priority for public K-12 education since 1975. Graph A shows the percentage of the state GRF, LGF, PLF, LPEF, Expenditures for K-12 education from FY 1975 to FY 2015. The percentage devoted to public K-12 education was 45 in FY 1975. It decreased to 34.5 when *DeRolph* was filed in FY 1992 and then increased to 43.5 in FY 2010 during the Strickland administration. It is now just over 40% in FY 2014.

Graph A
 Percentage of the State Budget Allotted to Primary and Secondary Education
 FY 1975-FY 2015



State support for public K-12 education

Although the fiscal capacity of the state has substantially improved, the grand total of the Department of Education funds have remained somewhat static since FY 2010 as shown in Table 3. The state has the overall fiscal capacity and the option of increasing the priority of the state’s General Revenue Funds devoted to public K-12 education to secure an adequate, equitable, thorough and efficient education for all the children of all the people in the public common school system. Unfortunately, some state officials are more focused on privatizing the public school system than providing a high quality common school system.

Table 3

Grand Total Department of Education Funds*

FY 2010	\$10,736,101,309	Actual
FY 2011	\$10,866,486,514	Actual
FY 2012	\$10,205,996,028	Actual
FY 2013	\$9,891,200,844	Estimate
FY 2014	\$10,489,555,983	Recommended
FY 2015	\$10,773,761,418	Recommended

*Executive Budget for FY 2014 and FY 2015 page D-184

Charter schools' impact on net state funding to traditional school districts

From FY 2003 to FY 2013, the total foundation funding for public school districts increased from \$5,640,649,972 billion to \$6,216,038,425 or \$575,388,553. The charter school deduction increased from \$203,731,419 to \$824,926,706 or \$621,195,287 more. Also, voucher deductions increased from a few million dollars to \$138.4 during the same period. Hence, the deduction for charter schools and vouchers outpaced the state increase to public school districts by a few hundred million dollars. Table 4 gives a breakout of foundation funding and charter school deductions.

To add insult to injury, HB 59 (State's budget bill) added two new voucher programs to the four that were already in existence and significantly enhanced funding to charter schools.

Table 4

	*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	\$6,201,985,494	\$5,617,056,298	(\$584,929,196)
FY 09	\$6,348,324,083	\$5,701,819,532	(\$646,504,550)

FY 10	\$6,335,402,306	\$5,654,957,478	(\$680,444,828)
FY 11	\$6,294,990,629	\$5,571,709,965	(\$723,280,663)
FY 12	\$6,016,501,781	\$5,239,616,725	(\$776,885,056)
FY 13*	\$6,216,038,425	\$5,391,111,719	(\$824,926,706)

*April
2013 #1
payment

Charter schools operate primarily by deductions from school districts. The general fund of school districts is primarily comprised of state and local revenues. The school districts' general fund is one fund, thus, a mix of state and local revenue. Money flowing to charter schools reduces the general fund of school districts. Only a few school districts receive more state funds per pupil than they pay out for charter schools. On the average, Ohio school districts receive \$3639.70 per pupil and are deducted \$7,094.80 per pupil. Appendix A shows the impact on each district. (April 2013 #1 payment).

A review of the Bridge Worksheet Report of two school districts will illustrate the state's erroneous view that only state funding is involved in charter schools. Columbus City School District received in FY 2013 (FY 13 April #2 payment) \$232,643,400.46 in State Foundation Funding for 67,002.47 pupils or an average of \$3472.16 per pupil. (This is by law funding that the District is entitled). The Columbus District's FY 13 state payment was reduced by \$105,391,223.47 for 15,247.05 charter school pupils or \$6912.24 per pupil. The district lost about 23 percent of its students and about 46 percent of its state payment in FY 2013. See Appendix B.

Olentangy Local School District received last year \$7,756,812.82 (FY 13 April #2 payment) in State Foundation Funding for 17,527.55 pupils or an average of \$442.55. Olentangy's state payments were reduced by \$1,156,692.53 for 119.47 charter school pupils or \$9,681.87 per pupil. The District lost 15 percent of its state payments and less than seven tenths of one percent of its students. At this rate, if Olentangy lost 10 percent of its students to charter schools, the state deduction would be \$17.4 million or about \$10 million more than the state payments for FY 2013. Hence, the state would have to bill Olentangy for about \$10 million of its local revenues. (See Appendix C).

HB 59 favors charter schools even though the ratings are dismal

HB 59 enhanced the funding of charter schools via deductions from public schools and set the stage for expansion of the charter school movement.

Charter schools were promoted as an innovative and creative tool to inform school districts how to improve educational programming and operations. The first appropriation for a charter school pilot was slightly less than \$11 million. The pilot status was dropped and the appropriation for charter schools was increased to over \$50 million in just a few months after the pilot project was enacted. Charter schools have not "informed" K-12 districts on improved educational programming and have not, on the average, demonstrated superior achievement results or graduation rates when compared to either all school districts or peer school districts.

The second generation of charter school advocates suggested that the competition of charter schools would provoke better results in the public school districts. Table 5 shows that in FY 2012 public school districts demonstrated better report card results. There is no evidence to support the contention that public K-12 districts improved due to competition from charter schools.

Table 5

A Comparison of Preliminary Report Card Ratings-School Year 2011-2012

	Academic Emergency	Academic Watch	Continuous Improvement	Effective	Excellent	Excellent with Distinction	Not Rated
Community Schools	20.62%	17.18%	28.87%	16.49%	8.25%	1.03%	7.56%
Public Schools	0.33%	1.79%	6.18%	28.37%	40.89%	22.44%	0.00%

Source: ODE, December 2012

Charter schools have not informed school districts in terms of out of school suspensions per 100 students as depicted on Table 6. Overall, out of school suspension rates were 2.6 times greater in community schools than public schools.

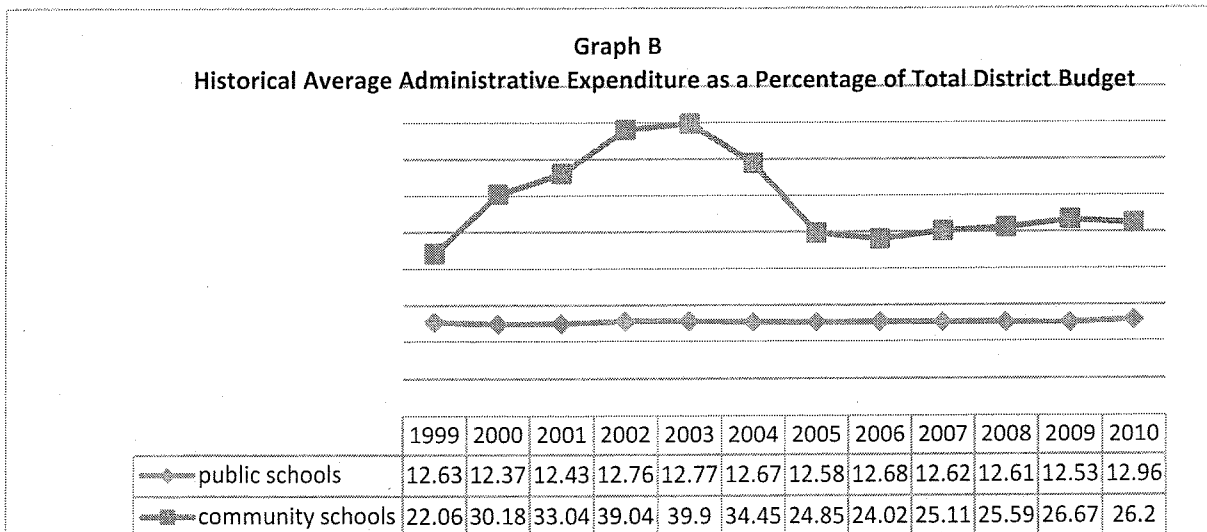
Table 6

A Comparison of Average Out of School Suspensions per 100 Students
2010-11 School Year

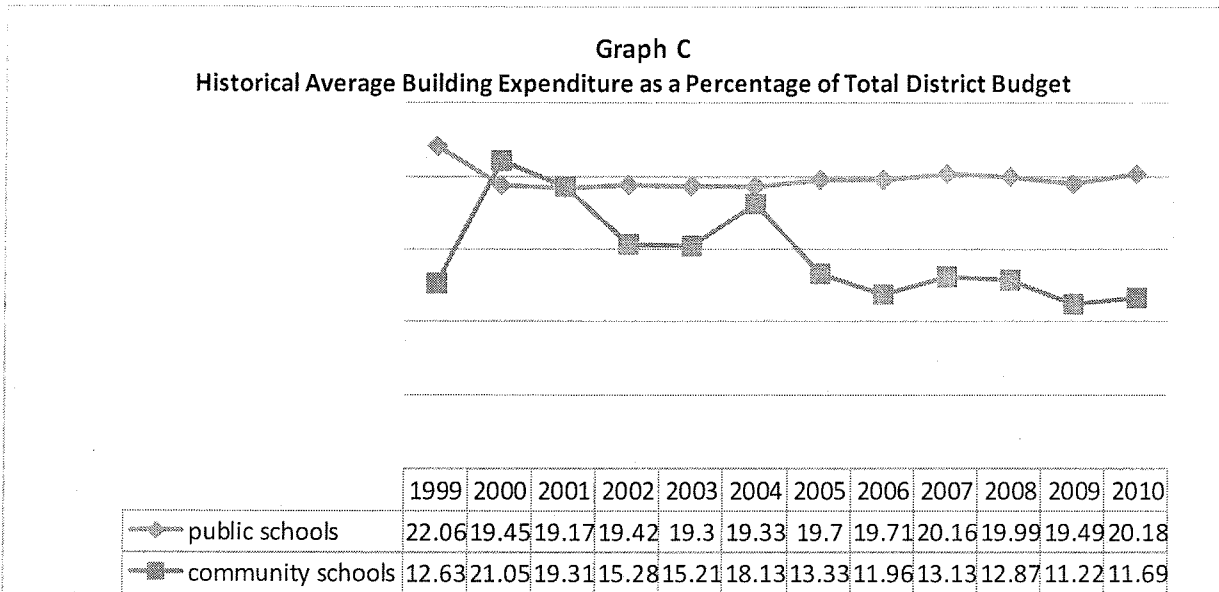
	7th Grade	8th Grade	6th Grade	9th Grade	5th Grade	4th Grade	10th Grade	11th Grade	3rd Grade	2nd Grade	1st Grade	12th Grade
Community Schools	33.47	32.39	27.31	26.47	20.74	17.13	17.12	15.40	14.92	14.14	8.92	8.56
Public Schools	12.68	13.33	8.51	16.14	4.85	4.23	12.71	8.75	2.82	1.97	1.61	6.29

Source: ODE, December 2012

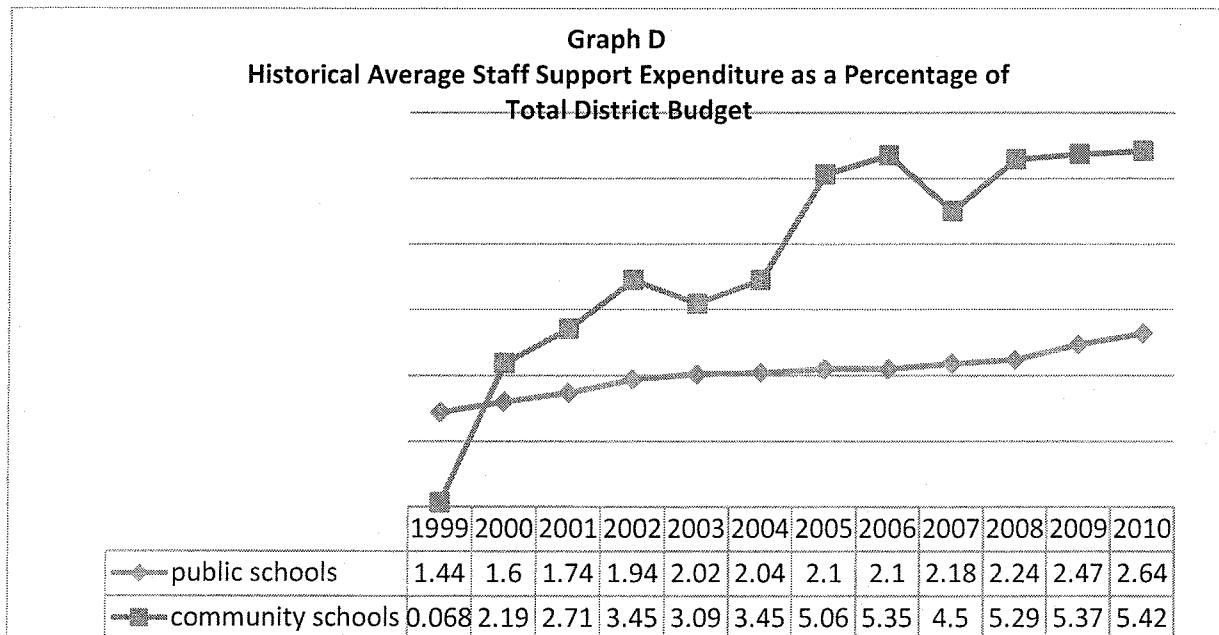
Charter schools have not “informed” public school districts in the allocation of expenditures. Graphs B, C, D, E, and F compare charter school expenditures by category-administrative, building operations, staff support, pupil support and instruction. Graph B shows that over 26.20 percent of the charter school expenditures go to Administration compared to 12.96 for public K-12 districts. That means that over \$200 million of the public school funds deducted from districts went for the administration of charter schools in FY 2012. Boards of education of school districts, in most cases, have no decisions regarding programming and how their money is spent by charter school operators.



Charter schools, particularly e-schools, spend a lower percentage of the budget of facilities than public school districts. Yet, HB 59 has a new facilities subsidy of \$100 per charter school student.

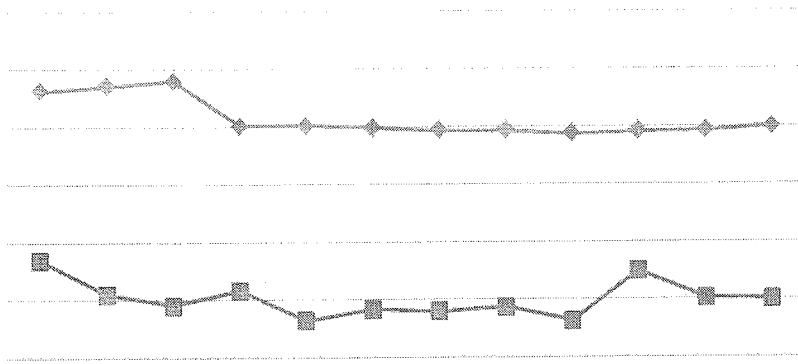


Charter schools spend a greater percentage of their budgets on staff support than public school districts.



It is of interest that charter schools, historically, have spent much less of their budgets on pupil support.

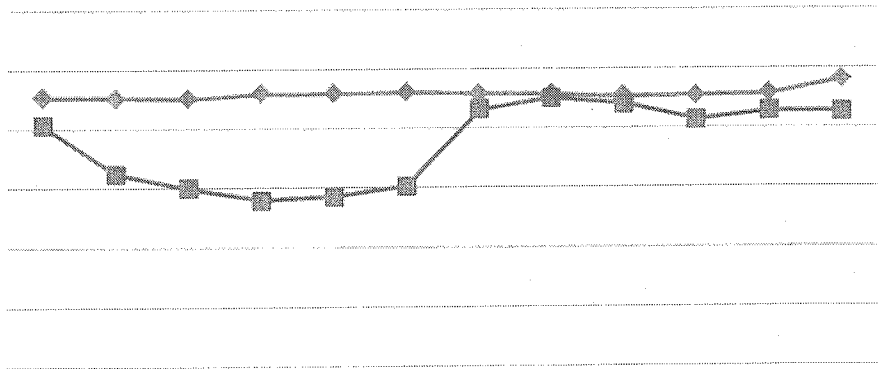
Graph E
Historical Average Pupil Support Expenditure as a Percentage of Total District Budget



	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
public schools	11.25	11.4	11.57	10.02	10.02	9.96	9.86	9.85	9.74	9.81	9.86	9.99
community schools	5.39	4.18	3.80	4.30	3.27	3.64	3.59	3.72	3.26	4.98	4.04	4.00

Historically, charter schools have spent a lesser percentage of their budgets on instruction than public school districts.

Graph F
Historical Average Instructional Expenditure as a Percentage of Total District Budget



	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
public schools	55.30	55.18	55.09	55.86	55.90	56.01	55.75	55.65	55.30	55.34	55.64	58.00
community schools	50.62	42.42	39.98	37.93	38.54	40.32	53.16	54.95	54.00	51.26	52.71	52.70

It should be noted that non e-school charter schools spent \$54 more per pupil in FY 2013 than traditional public schools.

A further concern with charter schools is the enormous amount of school district money that is deducted for e-schools. Tables 7 and 8 show the amount of public school district funds that have been used since the beginning of Electronic Classroom Of Tomorrow (ECOT) and the Ohio Virtual Academy.

Table 7--ECOT

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
Total	\$545,863,933.98

Table 8--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
Total	\$388,613,423.52

There is no good rationale for the e-schools receiving the full amount of funding per pupil. These entities have a very low cost per pupil for online instruction. The state should immediately commission a study to determine how much it costs to instruct students in a charter school online environment.

In view of the information available about charter school operations, the legislature should place a moratorium on the expansion of charter schools and immediately reduce the per pupil amount deducted from school districts for online charter schools.

The movement to privatize public education is real. Powerful political forces that are lavishly funded by those who stand to gain from privatization are at work. Those who oppose privatization are typically without substantial resources and feel too stressed and too busy to get involved in a counter movement. Additionally, the pro-privatization crowd is adept at intimidation and changing the meaning of words.

Nonetheless, public education is too important to allow it to be diminished. We must organize with determination to be successful.

James Byrnes, Secretary of State under Franklin D. Roosevelt said that the difference between successful people and average can be summed up in three words -- "and then some." He said, "Average people do what is expected. Successful people do what is expected, and then some."

Appendix A

IRN	DISTRICT	COUNTY	STATE RESOURCES FOR BRIDGE FUNDING FY13	TOTAL NUMBER OF RESIDENT STUDENTS ADM FY13	AVERAGE PER PUPIL STATE FUNDING FOR RESIDENT STUDENTS FY13	COMMUNITY SCHOOL TRANSFER FY13	RESIDENT COMMUNITY SCHOOL STUDENTS FY13	AVERAGE PER PUPIL STATE FUNDING FOR COMMUNITY SCHOOL STUDENTS FY13
442	Manchester Local SD	Adams	\$ 1,486,081.69	864.2	\$ 1,719.60	\$ (171,608.73)	23.23	\$(7,387.38)
61903	Ohio Valley Local SD	Adams	\$ 25,544,184.76	4053.42	\$ 6,301.88	\$ (568,567.59)	91.14	\$(6,238.40)
43885	Delphos City SD	Allen	\$ 2,889,077.39	1142.55	\$ 2,528.62	\$ (99,165.76)	12.78	\$(7,759.45)
44222	Lima City SD	Allen	\$ 32,657,881.72	5181.62	\$ 6,302.64	\$ (3,478,088.04)	517.03	\$(6,727.05)
45211	Bluffton Ex Vill SD	Allen	\$ 3,628,136.21	1022.76	\$ 3,547.40	\$ (77,575.80)	13.29	\$(5,837.16)
45757	Allen East Local SD	Allen	\$ 4,801,127.09	1053.4	\$ 4,557.74	\$ (92,804.56)	16.04	\$(5,785.82)
45765	Bath Local SD	Allen	\$ 4,036,674.22	1730.17	\$ 2,333.11	\$ (323,667.03)	54.53	\$(5,935.58)
45773	Elida Local SD	Allen	\$ 6,974,752.11	2528.62	\$ 2,758.32	\$ (675,972.12)	117.12	\$(5,771.62)
45781	Perry Local SD	Allen	\$ 1,419,560.79	531.48	\$ 2,670.96	\$ (191,386.64)	33.99	\$(5,630.67)
45799	Shawnee Local SD	Allen	\$ 3,873,522.74	2406.84	\$ 1,609.38	\$ (451,110.98)	76.66	\$(5,884.57)
45807	Spencerville Local SD	Allen	\$ 4,401,723.34	865.84	\$ 5,083.76	\$ (128,060.45)	21.48	\$(5,961.85)
43505	Ashland City SD	Ashland	\$ 9,700,036.53	3407.38	\$ 2,846.77	\$ (1,044,898.02)	167.33	\$(6,244.53)
45468	Loudonville-Perrysville Ex V	Ashland	\$ 4,227,764.81	1184.8	\$ 3,568.34	\$ (305,738.16)	45.35	\$(6,741.75)
45823	Hillsdale Local SD	Ashland	\$ 3,608,511.22	1003.16	\$ 3,597.14	\$ (223,507.63)	34.47	\$(6,484.12)
45831	Mapleton Local SD	Ashland	\$ 4,177,180.57	912.06	\$ 4,579.94	\$ (216,198.00)	37.09	\$(5,829.01)
43513	Ashtabula Area City SD	Ashtabula	\$ 22,701,938.56	4296.26	\$ 5,284.12	\$ (833,858.90)	129.39	\$(6,444.54)
43810	Conneaut Area City SD	Ashtabula	\$ 11,041,997.82	1818.3	\$ 6,072.70	\$ (507,293.43)	73.55	\$(6,897.26)
44057	Geneva Area City SD	Ashtabula	\$ 11,225,247.72	2521.01	\$ 4,452.68	\$ (467,381.79)	75.63	\$(6,179.85)
45856	Buckeye Local SD	Ashtabula	\$ 5,266,312.47	1691.33	\$ 3,113.71	\$ (286,170.37)	42.68	\$(6,705.02)
45864	Grand Valley Local SD	Ashtabula	\$ 5,843,249.52	1383.8	\$ 4,222.61	\$ (363,470.69)	53.49	\$(6,795.11)
45872	Jefferson Area Local SD	Ashtabula	\$ 7,565,718.28	1777.64	\$ 4,256.05	\$ (478,311.93)	74.2	\$(6,446.25)
45880	Pymatuning Valley Local SD	Ashtabula	\$ 6,551,165.68	1307.55	\$ 5,010.26	\$ (180,357.39)	26.88	\$(6,709.72)
43521	Athens City SD	Athens	\$ 7,351,220.78	2419.45	\$ 3,038.39	\$ (442,545.50)	62.43	\$(7,088.67)
44446	Nelsonville-York City SD	Athens	\$ 8,253,194.51	1180.35	\$ 6,992.16	\$ (165,663.06)	21.2	\$(7,814.30)
45906	Alexander Local SD	Athens	\$ 9,486,190.31	1614.56	\$ 5,875.40	\$ (230,448.17)	35.01	\$(6,582.35)
45914	Federal Hocking Local SD	Athens	\$ 7,215,845.81	1155.52	\$ 6,244.67	\$ (270,946.25)	40.82	\$(6,637.59)
45922	Trimble Local SD	Athens	\$ 6,597,376.69	781.94	\$ 8,437.19	\$ (94,266.15)	15.12	\$(6,234.53)
44727	St Marys City SD	Auglaize	\$ 9,669,908.35	2170.37	\$ 4,455.42	\$ (178,903.96)	28.47	\$(6,283.95)

44982	Wapakoneta City SD	Auglaize	\$ 13,182,563.97	3174.93	\$ 4,152.08	\$ (380,542.11)	57.77	\$(6,587.19)
45948	Minster Local SD	Auglaize	\$ 2,304,613.02	877.35	\$ 2,626.79	\$ (47,000.22)	8.24	\$(5,703.91)
45955	New Bremen Local SD	Auglaize	\$ 3,172,600.77	812.43	\$ 3,905.08	\$ (22,815.64)	4	\$(5,703.91)
45963	New Knoxville Local SD	Auglaize	\$ 1,933,573.21	422.48	\$ 4,576.72	\$ (29,289.58)	5.61	\$(5,220.96)
45971	Waynesfield-Goshen Local SD	Auglaize	\$ 3,335,641.30	542.88	\$ 6,144.34	\$ (105,037.46)	17.73	\$(5,924.28)
43570	Bellaire Local SD	Belmont	\$ 9,068,091.08	1309.84	\$ 6,923.05	\$ (196,334.66)	28.27	\$(6,944.98)
44347	Martins Ferry City SD	Belmont	\$ 8,661,914.35	1424.58	\$ 6,080.33	\$ (79,965.50)	11.55	\$(6,923.42)
45203	Barnesville Ex Vill SD	Belmont	\$ 5,850,502.40	1070.56	\$ 5,464.90	\$ (111,338.21)	19	\$(5,859.91)
45237	Bridgeport Ex Vill SD	Belmont	\$ 4,099,967.55	732.78	\$ 5,595.09	\$ (62,181.05)	9.9	\$(6,280.91)
45997	St Clairsville-Richland City	Belmont	\$ 3,251,976.85	1604.81	\$ 2,026.39	\$ (165,156.81)	27.52	\$(6,001.34)
46003	Shadyside Local SD	Belmont	\$ 2,358,575.37	649.89	\$ 3,629.19	\$ (50,539.26)	8.55	\$(5,911.02)
46011	Union Local SD	Belmont	\$ 7,713,743.94	1335.07	\$ 5,777.78	\$ (158,644.22)	22.53	\$(7,041.47)
45377	Georgetown Ex Vill SD	Brown	\$ 4,945,141.92	986.04	\$ 5,015.15	\$ (108,001.29)	18.97	\$(5,693.27)
46037	Eastern Local SD	Brown	\$ 7,169,412.90	1350.18	\$ 5,309.97	\$ (233,387.34)	40.31	\$(5,789.81)
46045	Fayetteville-Perry Local SD	Brown	\$ 4,330,282.44	764.31	\$ 5,665.61	\$ (114,794.20)	15.55	\$(7,382.26)
46060	Western Brown Local SD	Brown	\$ 18,730,712.37	3216.17	\$ 5,823.92	\$ (468,617.42)	74.01	\$(6,331.81)
46078	Ripley-Union-Lewis Local SD	Brown	\$ 6,669,211.68	1050.76	\$ 6,347.04	\$ (120,695.70)	16.14	\$(7,478.05)
44107	Hamilton City SD	Butler	\$ 52,836,960.91	10148.17	\$ 5,206.55	\$ (3,327,450.48)	499.13	\$(6,666.50)
44404	Middletown City SD	Butler	\$ 27,136,458.59	7182.36	\$ 3,778.21	\$ (5,415,471.08)	714.4	\$(7,580.45)
46094	Edgewood City SD	Butler	\$ 13,935,659.52	3514.11	\$ 3,965.63	\$ (699,247.05)	92.58	\$(7,552.90)
46102	Fairfield City SD	Butler	\$ 22,094,127.56	9458.75	\$ 2,335.84	\$ (1,465,021.54)	236.23	\$(6,201.67)
46110	Lakota Local SD	Butler	\$ 40,437,472.41	16733.42	\$ 2,416.57	\$ (2,257,697.70)	343.9	\$(6,564.98)
46128	Madison Local SD	Butler	\$ 5,713,472.43	1434.49	\$ 3,982.93	\$ (280,578.82)	46.84	\$(5,990.15)
46136	New Miami Local SD	Butler	\$ 4,128,038.88	665.32	\$ 6,204.59	\$ (173,539.72)	27.62	\$(6,283.12)
46144	Ross Local SD	Butler	\$ 10,207,268.70	2758.01	\$ 3,700.95	\$ (302,902.55)	51.46	\$(5,886.17)
46151	Talawanda City SD	Butler	\$ 7,744,574.25	2895.57	\$ 2,674.63	\$ (308,950.75)	47.16	\$(6,551.12)
139303	Monroe Local SD	Butler	\$ 5,044,780.54	2312.08	\$ 2,181.92	\$ (458,245.47)	60.53	\$(7,570.55)
45278	Carrollton Ex Vill SD	Carroll	\$ 10,634,524.50	2342.21	\$ 4,540.38	\$ (312,914.72)	53.31	\$(5,869.72)
46177	Brown Local SD	Carroll	\$ 2,526,785.23	757.78	\$ 3,334.46	\$ (225,647.52)	34.35	\$(6,569.07)
44941	Urbana City SD	Champaign	\$ 9,099,415.90	2318.25	\$ 3,925.12	\$ (1,012,869.27)	155.86	\$(6,498.58)
45484	Mechanicsburg Ex Vill SD	Champaign	\$ 4,037,109.15	844.26	\$ 4,781.83	\$ (158,413.61)	20.34	\$(7,788.28)
46193	Graham Local SD	Champaign	\$ 10,133,891.07	2060.75	\$ 4,917.57	\$ (1,212,486.48)	187.39	\$(6,470.39)
46201	Triad Local SD	Champaign	\$ 4,997,360.72	967	\$ 5,167.90	\$ (177,514.86)	30.97	\$(5,731.83)
46219	West Liberty-Salem Local SD	Champaign	\$ 5,563,334.56	1143.42	\$ 4,865.52	\$ (88,713.52)	14.43	\$(6,147.85)

44818	Springfield City SD	Clark	\$ 52,493,604.29	9030.43	\$ 5,812.97	\$ (5,808,619.64)	780.16	\$(7,445.42)
46235	Greenon Local SD	Clark	\$ 6,216,785.76	1793.67	\$ 3,465.96	\$ (262,838.72)	44.24	\$(5,941.20)
46243	Tecumseh Local SD	Clark	\$ 15,025,297.15	3076.07	\$ 4,884.58	\$ (479,013.72)	78.43	\$(6,107.53)
46250	Northeastern Local SD	Clark	\$ 12,021,359.30	3390.86	\$ 3,545.22	\$ (460,797.63)	73.21	\$(6,294.19)
46268	Northwestern Local SD	Clark	\$ 5,883,048.17	1606.29	\$ 3,662.51	\$ (379,381.05)	49.96	\$(7,593.70)
46276	Southeastern Local SD	Clark	\$ 3,038,545.14	702.95	\$ 4,322.56	\$ (125,909.34)	21.53	\$(5,848.09)
46284	Clark-Shawnee Local SD	Clark	\$ 4,885,792.80	2026.94	\$ 2,410.43	\$ (317,771.13)	52.71	\$(6,028.67)
45500	Milford Ex Vill SD	Clermont	\$ 15,727,316.47	6308.43	\$ 2,493.06	\$ (744,256.24)	104.14	\$(7,146.69)
45559	New Richmond Ex Vill SD	Clermont	\$ 3,673,462.26	2128.88	\$ 1,725.54	\$ (384,860.72)	49.74	\$(7,737.45)
46300	Batavia Local SD	Clermont	\$ 7,333,982.07	1998.83	\$ 3,669.14	\$ (325,376.71)	55.65	\$(5,846.84)
46318	Bethel-Tate Local SD	Clermont	\$ 9,034,026.87	1660.27	\$ 5,441.30	\$ (348,176.61)	47.24	\$(7,370.38)
46326	Clermont-Northeastern Local	Clermont	\$ 4,904,596.30	1727.23	\$ 2,839.57	\$ (399,287.97)	66.83	\$(5,974.68)
46334	Felicity-Franklin Local SD	Clermont	\$ 6,535,680.72	997.25	\$ 6,553.70	\$ (331,641.96)	46.73	\$(7,096.98)
46342	Goshen Local SD	Clermont	\$ 12,391,960.99	2606.75	\$ 4,753.80	\$ (360,946.20)	57.58	\$(6,268.60)
46359	West Clermont Local SD	Clermont	\$ 21,876,846.43	8845.55	\$ 2,473.20	\$ (2,125,928.56)	320.38	\$(6,635.65)
46367	Williamsburg Local SD	Clermont	\$ 3,577,307.38	968.21	\$ 3,694.76	\$ (221,258.23)	32.15	\$(6,882.06)
45112	Wilmington City SD	Clinton	\$ 7,860,595.13	3344.28	\$ 2,350.46	\$ (872,379.30)	125.39	\$(6,957.33)
46383	Blanchester Local SD	Clinton	\$ 9,022,047.84	1528.65	\$ 5,901.97	\$ (381,934.23)	56.15	\$(6,802.03)
46391	Clinton-Massie Local SD	Clinton	\$ 8,524,937.30	1828.26	\$ 4,662.87	\$ (438,026.15)	65.42	\$(6,695.60)
46409	East Clinton Local SD	Clinton	\$ 8,001,640.16	1407.39	\$ 5,685.45	\$ (198,924.45)	30.73	\$(6,473.30)
43919	East Liverpool City SD	Columbiana	\$ 17,664,992.49	2564.12	\$ 6,889.30	\$ (1,136,158.62)	164.26	\$(6,916.83)
43927	East Palestine City SD	Columbiana	\$ 6,752,300.27	1313.62	\$ 5,140.22	\$ (235,465.58)	36.61	\$(6,431.73)
44735	Salem City SD	Columbiana	\$ 6,359,599.39	2208.25	\$ 2,879.93	\$ (339,872.74)	52.19	\$(6,512.22)
45039	Wellsville Local SD	Columbiana	\$ 5,737,620.73	823.88	\$ 6,964.15	\$ (253,138.09)	42.29	\$(5,985.77)
45328	Columbiana Ex Vill SD	Columbiana	\$ 2,031,935.08	1000.62	\$ 2,030.68	\$ (65,901.06)	11.49	\$(5,735.51)
45443	Leetonia Ex Vill SD	Columbiana	\$ 4,612,134.56	802.73	\$ 5,745.56	\$ (120,334.54)	16.92	\$(7,111.97)
45450	Lisbon Ex Vill SD	Columbiana	\$ 4,917,914.92	822.94	\$ 5,976.03	\$ (99,331.34)	16.08	\$(6,177.32)
46425	Beaver Local SD	Columbiana	\$ 9,304,094.37	1998.72	\$ 4,655.03	\$ (510,708.62)	84.9	\$(6,015.41)
46433	Crestview Local SD	Columbiana	\$ 4,236,912.86	899.04	\$ 4,712.71	\$ (132,657.23)	21.46	\$(6,181.60)
46441	Southern Local SD	Columbiana	\$ 6,033,924.02	932.24	\$ 6,472.50	\$ (133,151.16)	20.84	\$(6,389.21)
46458	United Local SD	Columbiana	\$ 6,689,552.48	1228.96	\$ 5,443.26	\$ (204,740.08)	23.93	\$(8,555.79)
43828	Coshocton City SD	Coshocton	\$ 8,226,929.45	1649.76	\$ 4,986.74	\$ (473,735.94)	66.96	\$(7,074.91)
46474	Ridgewood Local SD	Coshocton	\$ 7,110,366.93	1307.46	\$ 5,438.31	\$ (183,370.94)	27.94	\$(6,563.03)
46482	River View Local SD	Coshocton	\$ 8,075,417.80	2143.29	\$ 3,767.77	\$ (358,484.51)	61.42	\$(5,836.61)

43687	Bucyrus City SD	Crawford	\$ 8,176,761.08	1601.45	\$ 5,105.85	\$ (688,044.43)	94.14	\$(7,308.74)
44024	Galion City SD	Crawford	\$ 9,443,832.29	2015.3	\$ 4,686.07	\$ (678,730.12)	101.8	\$(6,667.29)
45344	Crestline Ex Vill SD	Crawford	\$ 3,550,529.80	747.4	\$ 4,750.51	\$ (247,277.48)	33.23	\$(7,441.39)
46508	Buckeye Central Local SD	Crawford	\$ 4,002,570.82	804.86	\$ 4,973.00	\$ (185,366.18)	24.36	\$(7,609.45)
46516	Colonel Crawford Local SD	Crawford	\$ 2,272,500.96	743.04	\$ 3,058.38	\$ (195,324.08)	26.51	\$(7,367.94)
46524	Wynford Local SD	Crawford	\$ 4,690,159.85	1047.16	\$ 4,478.93	\$ (224,583.16)	36.3	\$(6,186.86)
43547	Bay Village City SD	Cuyahoga	\$ 3,813,573.72	2513.04	\$ 1,517.51	\$ (118,695.02)	16.36	\$(7,255.20)
43554	Beachwood City SD	Cuyahoga	\$ 908,296.15	1423.71	\$ 637.98	\$ (70,174.92)	7.91	\$(8,871.67)
43562	Bedford City SD	Cuyahoga	\$ 5,614,336.50	3717.54	\$ 1,510.23	\$ (1,042,123.18)	163.51	\$(6,373.45)
43612	Berea City SD	Cuyahoga	\$ 6,839,327.61	6724.36	\$ 1,017.10	\$ (1,183,457.82)	166.76	\$(7,096.77)
43646	Brecksville-Broadview Height	Cuyahoga	\$ 4,718,449.78	4107.66	\$ 1,148.70	\$ (304,059.01)	45.68	\$(6,656.28)
43653	Brooklyn City SD	Cuyahoga	\$ 666,875.24	1457.64	\$ 457.50	\$ (413,670.84)	66.23	\$(6,245.97)
43786	Cleveland Municipal SD	Cuyahoga	\$ 395,727,665.18	55204.2	\$ 7,168.43	\$(128,886,071.04)	17493.66	\$(7,367.59)
43794	Cleveland Hts-Univ Hts City	Cuyahoga	\$ 18,438,412.94	6273.83	\$ 2,938.94	\$ (2,520,467.58)	360.8	\$(6,985.77)
43901	East Cleveland City SD	Cuyahoga	\$ 31,765,952.91	3078.23	\$ 10,319.55	\$ (4,488,078.99)	607.54	\$(7,387.30)
43950	Euclid City SD	Cuyahoga	\$ 29,353,319.23	6908.89	\$ 4,248.63	\$ (6,306,525.08)	956.05	\$(6,596.44)
43976	Fairview Park City SD	Cuyahoga	\$ 1,843,258.39	1816.99	\$ 1,014.46	\$ (325,915.45)	53.74	\$(6,064.67)
44040	Garfield Heights City SD	Cuyahoga	\$ 16,264,490.08	3920.51	\$ 4,148.56	\$ (1,918,961.16)	310.78	\$(6,174.66)
44198	Lakewood City SD	Cuyahoga	\$ 17,211,518.57	5876.07	\$ 2,929.09	\$ (2,126,415.95)	338.86	\$(6,275.20)
44305	Maple Heights City SD	Cuyahoga	\$ 18,100,959.31	4185.98	\$ 4,324.19	\$ (1,812,995.62)	267.54	\$(6,776.54)
44370	Mayfield City SD	Cuyahoga	\$ 2,427,174.81	3861.35	\$ 628.58	\$ (428,671.83)	64.91	\$(6,604.10)
44529	North Olmsted City SD	Cuyahoga	\$ 6,043,337.97	4017.83	\$ 1,504.13	\$ (544,733.83)	82.2	\$(6,626.93)
44545	North Royalton City SD	Cuyahoga	\$ 4,767,772.73	4542.86	\$ 1,049.51	\$ (671,482.47)	84.35	\$(7,960.67)
44636	Parma City SD	Cuyahoga	\$ 23,931,948.94	12439.31	\$ 1,923.90	\$ (8,085,761.49)	1287.39	\$(6,280.74)
44701	Rocky River City SD	Cuyahoga	\$ 1,143,578.42	2624.46	\$ 435.74	\$ (167,064.88)	24.87	\$(6,717.53)
44750	Shaker Heights City SD	Cuyahoga	\$ 12,902,163.93	5464.02	\$ 2,361.30	\$ (601,158.41)	97.32	\$(6,177.13)
44792	South Euclid-Lyndhurst City	Cuyahoga	\$ 6,258,490.06	4033.75	\$ 1,551.53	\$ (595,960.59)	96.11	\$(6,200.82)
44842	Strongsville City SD	Cuyahoga	\$ 9,179,063.46	6149.6	\$ 1,492.63	\$ (711,015.17)	101.14	\$(7,030.01)
45005	Warrensville Heights City SD	Cuyahoga	\$ 10,285,520.96	2157.64	\$ 4,767.02	\$ (1,752,031.24)	257.55	\$(6,802.68)
45062	Westlake City SD	Cuyahoga	\$ 2,263,274.33	3968.63	\$ 570.29	\$ (392,208.34)	67.1	\$(5,845.13)
45286	Chagrin Falls Ex Vill SD	Cuyahoga	\$ 1,682,031.94	1955.94	\$ 859.96	\$ (69,346.65)	11.43	\$(6,067.07)
46557	Cuyahoga Heights Local SD	Cuyahoga	\$ 423,280.53	858.68	\$ 492.94	\$ (52,611.87)	8.89	\$(5,918.10)
46565	Independence Local SD	Cuyahoga	\$ 448,147.86	1047.46	\$ 427.84	\$ (32,284.13)	5.66	\$(5,703.91)
46573	Olmsted Falls City SD	Cuyahoga	\$ 10,447,339.80	3720.92	\$ 2,807.73	\$ (357,325.43)	50.6	\$(7,061.77)

46581	Orange City SD	Cuyahoga	\$ 1,155,737.72	2144.31	\$ 538.98	\$ (29,146.98)	5.11	\$(5,703.91)
46599	Richmond Heights Local SD	Cuyahoga	\$ 1,159,828.83	983.54	\$ 1,179.24	\$ (603,812.40)	99.2	\$(6,086.82)
46607	Solon City SD	Cuyahoga	\$ 2,563,895.84	4942.38	\$ 518.76	\$ (205,579.46)	24.11	\$(8,526.73)
44099	Greenville City SD	Darke	\$ 10,946,353.96	3115.01	\$ 3,514.07	\$ (738,589.83)	118.09	\$(6,254.47)
45633	Versailles Ex Vill SD	Darke	\$ 6,050,914.79	1393.01	\$ 4,343.77	\$ (80,386.98)	9.94	\$(8,087.22)
46623	Ansonia Local SD	Darke	\$ 3,645,869.62	616.05	\$ 5,918.14	\$ (71,777.00)	12.25	\$(5,859.35)
46631	Arcanum Butler Local SD	Darke	\$ 4,254,455.69	1004.35	\$ 4,236.03	\$ (139,201.52)	24.06	\$(5,785.60)
46649	Franklin-Monroe Local SD	Darke	\$ 2,786,051.91	579.79	\$ 4,805.28	\$ (54,614.94)	9.99	\$(5,466.96)
46672	Mississinawa Valley Local SD	Darke	\$ 4,008,584.57	686.49	\$ 5,839.25	\$ (84,312.22)	13.78	\$(6,118.45)
46680	Tri-Village Local SD	Darke	\$ 2,690,568.55	713.27	\$ 3,772.16	\$ (104,666.75)	19.83	\$(5,278.20)
43869	Defiance City SD	Defiance	\$ 11,966,631.31	2649.55	\$ 4,516.48	\$ (287,076.70)	46.09	\$(6,228.61)
45419	Hicksville Ex Vill SD	Defiance	\$ 4,236,408.77	893.34	\$ 4,742.21	\$ (116,997.19)	18.49	\$(6,327.59)
46706	Ayersville Local SD	Defiance	\$ 1,945,893.17	599.55	\$ 3,245.59	\$ (22,815.64)	4	\$(5,703.91)
46714	Central Local SD	Defiance	\$ 5,794,093.73	1133.4	\$ 5,112.13	\$ (105,800.32)	17.51	\$(6,042.28)
46722	Northeastern Local SD	Defiance	\$ 2,025,511.12	1074.01	\$ 1,885.93	\$ (96,531.98)	17.08	\$(5,651.76)
43877	Delaware City SD	Delaware	\$ 11,597,206.31	5410.86	\$ 2,143.32	\$ (1,314,336.78)	177.87	\$(7,389.31)
46748	Big Walnut Local SD	Delaware	\$ 4,366,234.69	3093.72	\$ 1,411.32	\$ (591,479.13)	87.51	\$(6,758.99)
46755	Buckeye Valley Local SD	Delaware	\$ 4,440,117.41	2248.99	\$ 1,974.27	\$ (601,901.49)	85.87	\$(7,009.45)
46763	Olentangy Local SD	Delaware	\$ 7,756,457.86	17506.67	\$ 443.06	\$ (1,169,133.23)	121.5	\$(9,622.50)
44131	Huron City SD	Erie	\$ 2,239,094.85	1401.55	\$ 1,597.58	\$ (134,456.66)	21.65	\$(6,210.47)
44743	Sandusky City SD	Erie	\$ 15,325,005.51	3835.57	\$ 3,995.50	\$ (1,431,956.74)	209.12	\$(6,847.54)
46789	Edison Local	Erie	\$ 5,178,047.72	1510.69	\$ 3,427.60	\$ (243,068.55)	33.82	\$(7,187.12)
46797	Kelleys Island Local SD	Erie	\$ 6,878.02	4.4	\$ 1,563.19	\$ -	0	\$(6,032.16)
46805	Margaretta Local SD	Erie	\$ 3,982,761.42	1142.95	\$ 3,484.63	\$ (240,200.52)	39.82	\$(6,397.61)
46813	Perkins Local SD	Erie	\$ 3,547,425.63	1956.53	\$ 1,813.12	\$ (354,555.67)	55.42	\$(7,465.82)
46821	Vermilion Local SD	Erie	\$ 4,358,877.06	2075.33	\$ 2,100.33	\$ (330,437.07)	44.26	\$(6,315.50)
44206	Lancaster City SD	Fairfield	\$ 19,379,229.74	6485.34	\$ 2,988.16	\$ (2,027,528.23)	321.04	\$(6,636.46)
46847	Amanda-Clearcreek Local SD	Fairfield	\$ 8,963,248.08	1600.37	\$ 5,600.73	\$ (273,886.56)	41.27	\$(5,784.08)
46854	Berne Union Local SD	Fairfield	\$ 3,391,969.39	827.44	\$ 4,099.35	\$ (116,722.72)	20.18	\$(5,847.19)
46862	Bloom Carroll Local SD	Fairfield	\$ 3,217,013.80	1723.1	\$ 1,866.99	\$ (295,166.12)	50.48	\$(6,208.43)
46870	Fairfield Union Local SD	Fairfield	\$ 8,866,995.50	1894.54	\$ 4,680.29	\$ (405,286.27)	65.28	\$(5,892.04)
46888	Liberty Union-Thurston Local	Fairfield	\$ 5,397,957.07	1388.03	\$ 3,888.93	\$ (144,531.86)	24.53	\$(6,880.38)
46896	Pickerington Local SD	Fairfield	\$ 40,557,495.56	9952.78	\$ 4,074.99	\$ (2,113,582.99)	307.19	\$(5,926.45)
46904	Walnut Township Local SD	Fairfield	\$ 1,337,855.23	571.73	\$ 2,340.01	\$ (148,576.09)	25.07	

45013	Washington Court House City	Fayette	\$ 11,516,453.88	2257.95	\$ 5,100.40	\$ (397,963.10)	60.28	\$(6,601.91)
46920	Miami Trace Local SD	Fayette	\$ 9,205,373.77	2424.72	\$ 3,796.47	\$ (337,811.27)	60.1	\$(5,620.82)
43620	Bexley City SD	Franklin	\$ 3,826,957.40	2166.55	\$ 1,766.38	\$ (372,434.44)	29.34	\$(12,693.74)
43802	Columbus City SD	Franklin	\$ 226,112,955.62	65810.19	\$ 3,435.84	\$(105,257,136.83)	15262.29	\$(6,896.55)
44073	Grandview Heights City SD	Franklin	\$ 1,483,967.74	1075.6	\$ 1,379.67	\$ (84,190.22)	18.08	\$(4,656.54)
44800	South-Western City SD	Franklin	\$ 91,561,140.91	22419.95	\$ 4,083.91	\$ (14,078,336.12)	2107.76	\$(6,679.29)
44933	Upper Arlington City SD	Franklin	\$ 3,408,043.14	5881.07	\$ 579.49	\$ (358,036.77)	58.77	\$(6,092.17)
45047	Westerville City SD	Franklin	\$ 29,739,921.66	15126.16	\$ 1,966.13	\$ (4,713,179.98)	619.4	\$(7,609.27)
45070	Whitehall City SD	Franklin	\$ 17,810,544.80	3427.24	\$ 5,196.76	\$ (2,679,593.45)	372.72	\$(7,189.29)
45138	Worthington City SD	Franklin	\$ 13,817,960.96	9522.81	\$ 1,451.04	\$ (1,573,343.27)	194.83	\$(8,075.47)
46946	Canal Winchester Local SD	Franklin	\$ 12,931,057.17	3737.52	\$ 3,459.80	\$ (991,726.78)	153.31	\$(6,468.77)
46953	Hamilton Local SD	Franklin	\$ 16,328,085.71	3177.39	\$ 5,138.84	\$ (1,541,336.91)	219.04	\$(7,036.78)
46961	Gahanna-Jefferson City SD	Franklin	\$ 10,287,866.16	7382.72	\$ 1,393.51	\$ (2,107,815.22)	324.76	\$(6,490.38)
46979	Groveport Madison Local SD	Franklin	\$ 28,205,439.81	7036.66	\$ 4,008.36	\$ (9,226,191.79)	1382.92	\$(6,671.53)
46995	New Albany-Plain Local SD	Franklin	\$ 2,450,162.11	4661.03	\$ 525.67	\$ (395,932.33)	56.38	\$(7,022.57)
47001	Reynoldsburg City SD	Franklin	\$ 25,823,640.79	6394.17	\$ 4,038.62	\$ (3,505,988.17)	508.43	\$(6,895.71)
47019	Hilliard City SD	Franklin	\$ 33,646,500.91	15590.95	\$ 2,158.08	\$ (2,208,174.59)	310.95	\$(7,101.38)
47027	Dublin City SD	Franklin	\$ 14,391,436.63	14561.5	\$ 988.32	\$ (1,229,889.39)	152.45	\$(8,067.49)
45641	Wauseon Ex VIII SD	Fulton	\$ 8,096,444.01	1850.11	\$ 4,376.20	\$ (375,659.13)	39.46	\$(9,520.00)
47043	Archbold-Area Local SD	Fulton	\$ 2,653,413.40	1238.49	\$ 2,142.46	\$ (66,928.68)	11.4	\$(5,870.94)
47050	Evergreen Local SD	Fulton	\$ 4,437,974.73	1173.54	\$ 3,781.70	\$ (119,226.59)	19.44	\$(6,133.06)
47068	Fayette Local SD	Fulton	\$ 2,325,945.85	447.7	\$ 5,195.32	\$ (93,681.45)	15.92	\$(5,884.51)
47076	Pettisville Local SD	Fulton	\$ 1,844,702.84	370.57	\$ 4,978.01	\$ (44,113.04)	7.4	\$(5,961.22)
47084	Pike-Delta-York Local SD	Fulton	\$ 6,105,643.09	1335.4	\$ 4,572.15	\$ (179,085.81)	26.27	\$(6,817.12)
47092	Swanton Local SD	Fulton	\$ 3,827,716.86	1293.33	\$ 2,959.58	\$ (325,066.99)	51.46	\$(6,316.89)
44032	Gallipolis City SD	Gallia	\$ 11,274,981.03	2011.33	\$ 5,605.73	\$ (274,416.06)	42.66	\$(6,432.63)
65680	Gallia County Local SD	Gallia	\$ 10,252,989.65	2229.08	\$ 4,599.65	\$ (257,938.12)	43.38	\$(5,946.01)
47167	Berkshire Local SD	Geauga	\$ 2,832,618.05	990.32	\$ 2,860.31	\$ (284,099.29)	39	\$(7,284.60)
47175	Cardinal Local SD	Geauga	\$ 2,253,531.18	1217.75	\$ 1,850.57	\$ (311,094.00)	51.82	\$(6,003.36)
47183	Chardon Local SD	Geauga	\$ 5,141,202.76	3121.3	\$ 1,647.14	\$ (567,056.40)	75.87	\$(7,474.05)
47191	Kenston Local SD	Geauga	\$ 3,709,919.43	3079.97	\$ 1,204.53	\$ (69,688.82)	10.67	\$(6,531.29)
47209	Ledgemont Local SD	Geauga	\$ 1,969,221.17	597.55	\$ 3,295.49	\$ (125,531.92)	20.24	\$(6,202.17)
47217	Newbury Local SD	Geauga	\$ 1,103,050.56	584.65	\$ 1,886.69	\$ (143,287.95)	24.26	\$(5,906.35)
47225	West Geauga Local SD	Geauga	\$ 3,410,381.80	1981.95	\$ 1,720.72	\$ (110,858.84)	14.82	\$(7,480.35)

43968	Fairborn City SD	Greene	\$ 16,051,563.87	4562.74	\$ 3,517.97	\$ (2,683,285.40)	441.86	\$(6,072.70)
45153	Xenia Community City SD	Greene	\$ 17,453,234.33	4745.71	\$ 3,677.69	\$ (2,123,417.24)	327.55	\$(6,482.73)
45674	Yellow Springs Ex Vill SD	Greene	\$ 965,466.22	598.88	\$ 1,612.12	\$ (105,656.53)	15.96	\$(6,620.08)
47241	Beavercreek City SD	Greene	\$ 9,602,044.78	7552.99	\$ 1,271.29	\$ (1,020,235.14)	192.89	\$(5,289.21)
47258	Cedar Cliff Local SD	Greene	\$ 2,527,335.19	527.74	\$ 4,788.98	\$ (100,928.41)	17.2	\$(5,867.93)
47266	Greeneview Local SD	Greene	\$ 5,314,206.76	1299.48	\$ 4,089.49	\$ (178,696.18)	28.32	\$(6,309.89)
47274	Sugarcreek Local SD	Greene	\$ 5,499,262.99	2611.51	\$ 2,105.78	\$ (372,189.98)	47.48	\$(7,838.88)
43695	Cambridge City SD	Guernsey	\$ 12,390,809.71	2341.37	\$ 5,292.12	\$ (671,981.03)	99.87	\$(6,728.56)
47308	Rolling Hills Local SD	Guernsey	\$ 9,011,891.20	1811.25	\$ 4,975.51	\$ (310,948.87)	52.24	\$(5,952.31)
69682	East Guernsey Local SD	Guernsey	\$ 6,084,918.99	968.47	\$ 6,283.02	\$ (223,412.65)	31.29	\$(7,140.07)
43752	Cincinnati City SD	Hamilton	\$ 134,031,215.67	40915.86	\$ 3,275.78	\$ (53,032,786.62)	7799.45	\$(6,799.55)
43851	Deer Park Community City SD	Hamilton	\$ 2,828,180.18	1335.07	\$ 2,118.38	\$ (377,176.91)	47.38	\$(7,960.68)
44081	Winton Woods City SD	Hamilton	\$ 13,278,114.15	3688.9	\$ 3,599.48	\$ (2,332,017.97)	355.95	\$(6,551.53)
44230	Lockland City SD	Hamilton	\$ 1,975,231.98	617.03	\$ 3,201.19	\$ (197,390.15)	30.7	\$(6,429.65)
44271	Loveland City SD	Hamilton	\$ 10,198,691.89	4667.91	\$ 2,184.85	\$ (295,878.84)	46.35	\$(6,383.58)
44289	Madeira City SD	Hamilton	\$ 2,648,330.59	1392.92	\$ 1,901.28	\$ (99,271.67)	12.45	\$(7,973.63)
44313	Mariemont City SD	Hamilton	\$ 2,775,637.73	1664.96	\$ 1,667.09	\$ (86,080.42)	14.09	\$(6,109.33)
44412	Mount Healthy City SD	Hamilton	\$ 19,867,422.47	3727.5	\$ 5,329.96	\$ (2,812,493.47)	388.06	\$(7,247.57)
44511	North College Hill City SD	Hamilton	\$ 7,678,437.24	1673.44	\$ 4,588.42	\$ (450,266.29)	70.45	\$(6,391.29)
44578	Norwood City SD	Hamilton	\$ 7,178,961.90	2208.34	\$ 3,250.84	\$ (816,476.90)	129.21	\$(6,318.99)
44677	Princeton City SD	Hamilton	\$ 3,993,294.78	5330.35	\$ 749.16	\$ (711,262.98)	103.25	\$(6,888.75)
44693	Reading Community City SD	Hamilton	\$ 3,203,963.12	1356.64	\$ 2,361.69	\$ (234,983.60)	32.26	\$(7,284.05)
44719	St Bernard-Elmwood Place Cit	Hamilton	\$ 2,866,090.50	868.36	\$ 3,300.58	\$ (352,462.46)	52.56	\$(6,705.91)
44867	Sycamore Community City SD	Hamilton	\$ 2,518,381.85	5284.37	\$ 476.57	\$ (264,100.37)	31.02	\$(8,513.87)
45146	Wyoming City SD	Hamilton	\$ 5,109,481.70	1880.9	\$ 2,716.51	\$ (108,986.61)	10.71	\$(10,176.15)
45435	Indian Hill Ex Vill SD	Hamilton	\$ 952,130.67	1891.58	\$ 503.35	\$ (106,069.81)	12.38	\$(8,567.84)
47332	Finneytown Local SD	Hamilton	\$ 5,263,023.82	1508.51	\$ 3,488.89	\$ (430,930.58)	64.98	\$(6,631.74)
47340	Forest Hills Local SD	Hamilton	\$ 15,851,230.00	7481.13	\$ 2,118.83	\$ (359,078.97)	59.67	\$(6,017.75)
47365	Northwest Local SD	Hamilton	\$ 25,348,136.07	9259.93	\$ 2,737.40	\$ (2,748,057.17)	447.02	\$(6,147.50)
47373	Oak Hills Local SD	Hamilton	\$ 23,558,288.41	8036.77	\$ 2,931.31	\$ (763,247.07)	111.83	\$(6,825.07)
47381	Southwest Local SD	Hamilton	\$ 12,888,283.39	3371.99	\$ 3,822.16	\$ (514,921.44)	82.49	\$(6,242.23)
47399	Three Rivers Local SD	Hamilton	\$ 3,302,491.47	1874.49	\$ 1,761.81	\$ (256,594.17)	35.06	\$(7,318.72)
43984	Findlay City SD	Hancock	\$ 16,789,730.59	5852.2	\$ 2,868.96	\$ (1,710,931.59)	279.31	\$(6,125.57)
47415	Arcadia Local SD	Hancock	\$ 1,742,127.31	503.86	\$ 3,457.56	\$ (23,671.23)	4.15	\$(5,703.91)

47423	Arlington Local SD	Hancock	\$ 2,888,402.77	591.8	\$ 4,880.71	\$ (42,094.86)	7.88	\$(5,341.99)
47431	Cory-Rawson Local SD	Hancock	\$ 2,723,505.26	651.73	\$ 4,178.89	\$ (136,146.56)	19.73	\$(6,900.48)
47449	Liberty Benton Local SD	Hancock	\$ 4,988,212.36	1189.92	\$ 4,192.06	\$ (129,490.80)	18.34	\$(7,060.57)
47456	McComb Local SD	Hancock	\$ 3,778,820.46	773.28	\$ 4,886.74	\$ (78,708.33)	12.47	\$(6,311.81)
47464	Van Buren Local SD	Hancock	\$ 577,179.36	951.34	\$ 606.70	\$ (133,015.47)	22.75	\$(5,846.83)
47472	Vanlue Local SD	Hancock	\$ 1,381,635.72	246.58	\$ 5,603.19	\$ (1,026.70)	0.18	\$(5,703.89)
47514	Riverdale Local SD	Hancock	\$ 5,528,142.00	1044.76	\$ 5,291.30	\$ (118,517.59)	19.19	\$(6,176.01)
44172	Kenton City SD	Hardin	\$ 8,094,540.97	1900.37	\$ 4,259.46	\$ (431,552.80)	67.35	\$(6,407.61)
45187	Ada Ex Vill SD	Hardin	\$ 3,874,858.23	875.45	\$ 4,426.13	\$ (160,083.96)	27.97	\$(5,723.42)
47498	Hardin Northern Local SD	Hardin	\$ 2,287,857.05	482.24	\$ 4,744.23	\$ (101,382.07)	15.99	\$(6,340.34)
47506	Ridgemont Local SD	Hardin	\$ 2,288,898.69	467.04	\$ 4,900.86	\$ (72,139.35)	12.92	\$(5,583.54)
47522	Upper Scioto Valley Local SD	Hardin	\$ 4,208,514.25	685.28	\$ 6,141.31	\$ (106,214.83)	18.19	\$(5,839.19)
45245	Harrison Hills City SD	Harrison	\$ 9,923,058.67	1839.8	\$ 5,393.55	\$ (386,587.47)	59.88	\$(6,456.04)
47548	Conotton Valley Union Local	Harrison	\$ 2,241,330.42	484.4	\$ 4,627.02	\$ (119,446.26)	20.04	\$(5,960.39)
44438	Napoleon City SD	Henry	\$ 7,640,575.22	2129.42	\$ 3,588.10	\$ (273,845.04)	39.82	\$(6,877.07)
47571	Holgate Local SD	Henry	\$ 2,547,717.26	443.86	\$ 5,739.91	\$ (42,100.08)	6.76	\$(6,227.82)
47589	Liberty Center Local SD	Henry	\$ 5,190,356.79	1027.14	\$ 5,053.21	\$ (49,425.29)	6.95	\$(7,111.55)
47597	Patrick Henry Local SD	Henry	\$ 4,476,995.90	888.58	\$ 5,038.37	\$ (90,475.47)	14.5	\$(6,239.69)
44123	Hillsboro City SD	Highland	\$ 12,122,506.52	2656.71	\$ 4,562.98	\$ (514,399.71)	77.39	\$(6,646.85)
45401	Greenfield Ex Vill SD	Highland	\$ 12,269,914.50	2123.6	\$ 5,777.88	\$ (384,969.82)	60.86	\$(6,325.50)
47613	Bright Local SD	Highland	\$ 4,576,359.72	741.83	\$ 6,169.01	\$ (132,382.87)	21.53	\$(6,148.76)
47621	Fairfield Local SD	Highland	\$ 5,009,180.23	946.01	\$ 5,295.06	\$ (79,156.46)	13.26	\$(5,969.57)
47639	Lynchburg-Clay Local SD	Highland	\$ 7,754,287.18	1251.53	\$ 6,195.85	\$ (120,127.89)	22.14	\$(5,425.83)
44248	Logan-Hocking Local SD	Hocking	\$ 20,081,344.73	3906.54	\$ 5,140.44	\$ (504,810.81)	85.19	\$(5,925.71)
47688	East Holmes Local SD	Holmes	\$ 4,102,036.35	1768.56	\$ 2,319.42	\$ (124,350.03)	21.23	\$(5,857.28)
47696	West Holmes Local SD	Holmes	\$ 10,083,960.13	2502.74	\$ 4,029.17	\$ (372,881.67)	62.99	\$(5,919.70)
43596	Bellevue City SD	Huron	\$ 8,638,259.78	2090.34	\$ 4,132.47	\$ (392,218.70)	58.68	\$(6,684.03)
44560	Norwalk City SD	Huron	\$ 11,065,766.75	2914.43	\$ 3,796.89	\$ (656,701.05)	103.39	\$(6,351.69)
45096	Willard City SD	Huron	\$ 8,242,844.98	1795.22	\$ 4,591.55	\$ (416,195.27)	70.73	\$(5,884.28)
47712	Monroeville Local SD	Huron	\$ 2,029,569.08	598.01	\$ 3,393.87	\$ (139,438.25)	16.63	\$(8,384.74)
47720	New London Local SD	Huron	\$ 5,133,995.42	980.3	\$ 5,237.17	\$ (331,955.97)	40.89	\$(8,118.27)
47738	South Central Local SD	Huron	\$ 4,660,097.93	835.2	\$ 5,579.62	\$ (126,184.74)	20.97	\$(6,017.39)
47746	Western Reserve Local SD	Huron	\$ 5,841,053.99	1154.58	\$ 5,059.03	\$ (240,414.84)	35.09	\$(6,851.38)
44156	Jackson City SD	Jackson	\$ 13,708,830.58	2472.67	\$ 5,544.14	\$ (766,295.42)	113.22	\$(6,768.20)

45021	Wellston City SD	Jackson	\$ 10,201,391.31	1529.24	\$ 6,670.89	\$ (245,260.26)	39.51	\$(6,207.55)
47761	Oak Hill Union Local SD	Jackson	\$ 7,873,683.83	1292.21	\$ 6,093.19	\$ (182,824.25)	29.94	\$(6,106.35)
44826	Steubenville City SD	Jefferson	\$ 11,341,552.15	1943.62	\$ 5,835.27	\$ (491,710.80)	82.15	\$(5,985.52)
44917	Toronto City SD	Jefferson	\$ 3,331,280.86	735.39	\$ 4,529.95	\$ (125,640.88)	21.7	\$(5,789.90)
47787	Buckeye Local SD	Jefferson	\$ 9,203,599.46	1967.43	\$ 4,677.98	\$ (270,520.63)	43.88	\$(6,165.01)
47795	Edison Local SD	Jefferson	\$ 7,600,252.68	1997.39	\$ 3,805.09	\$ (535,337.29)	80.23	\$(6,672.53)
47803	Indian Creek Local SD	Jefferson	\$ 8,178,379.87	2310.28	\$ 3,540.00	\$ (356,628.80)	60.02	\$(5,941.83)
44420	Mount Vernon City SD	Knox	\$ 12,361,011.28	3974.21	\$ 3,110.31	\$ (994,893.73)	151.31	\$(6,575.20)
47829	Centerburg Local SD	Knox	\$ 5,058,307.18	1135.56	\$ 4,454.46	\$ (369,702.47)	61.05	\$(6,055.73)
47837	Danville Local SD	Knox	\$ 2,949,890.90	577.77	\$ 5,105.65	\$ (179,960.61)	31	\$(5,805.18)
47845	East Knox Local SD	Knox	\$ 3,923,920.21	1297.83	\$ 3,023.45	\$ (407,916.86)	70.68	\$(5,771.32)
47852	Fredericktown Local SD	Knox	\$ 3,870,441.81	1067.64	\$ 3,625.23	\$ (129,665.14)	22.08	\$(5,872.52)
44628	Painsville City Local SD	Lake	\$ 18,907,149.67	3212.61	\$ 5,885.29	\$ (1,242,939.69)	141.12	\$(8,807.68)
45088	Wickliffe City SD	Lake	\$ 1,587,917.20	1556.22	\$ 1,020.37	\$ (198,775.08)	29.62	\$(6,710.84)
45104	Willoughby-Eastlake City SD	Lake	\$ 11,353,675.80	8373.52	\$ 1,355.90	\$ (1,064,584.69)	143.7	\$(7,408.38)
45369	Fairport Harbor Ex Vill SD	Lake	\$ 1,134,643.02	401.8	\$ 2,823.90	\$ (114,382.70)	17.26	\$(6,627.04)
45492	Mentor Ex Vill SD	Lake	\$ 14,781,276.52	8031.68	\$ 1,840.37	\$ (913,448.31)	131.9	\$(6,925.31)
47878	Kirtland Local SD	Lake	\$ 922,319.14	1190.31	\$ 774.86	\$ (74,698.09)	8.24	\$(9,065.30)
47886	Madison Local SD	Lake	\$ 12,815,934.88	3014.63	\$ 4,251.25	\$ (423,569.45)	62.28	\$(6,801.05)
47894	Riverside Local SD	Lake	\$ 6,391,221.50	4771.19	\$ 1,339.54	\$ (1,302,475.92)	173.29	\$(7,516.16)
47902	Perry Local SD	Lake	\$ 774,073.21	1786.23	\$ 433.36	\$ (104,061.14)	17.91	\$(5,810.23)
44149	Ironton City SD	Lawrence	\$ 8,092,325.72	1443.04	\$ 5,607.83	\$ (164,441.88)	25.38	\$(6,479.19)
45294	Chesapeake Union Ex Vill SD	Lawrence	\$ 8,205,487.20	1319.3	\$ 6,219.58	\$ (246,222.15)	30.72	\$(8,015.04)
47928	Dawson-Bryant Local SD	Lawrence	\$ 8,171,292.83	1053.9	\$ 7,753.39	\$ (53,655.43)	9.76	\$(5,497.48)
47936	Fairland Local SD	Lawrence	\$ 8,215,604.09	1637.02	\$ 5,018.63	\$ (276,917.93)	41.43	\$(6,684.00)
47944	Rock Hill Local SD	Lawrence	\$ 12,007,782.90	1510.25	\$ 7,950.86	\$ (129,558.12)	17.23	\$(7,519.33)
47951	South Point Local SD	Lawrence	\$ 11,683,011.76	1978.53	\$ 5,904.89	\$ (322,652.40)	51.32	\$(6,287.07)
47969	Symmes Valley Local SD	Lawrence	\$ 5,608,499.91	725.24	\$ 7,733.30	\$ (64,383.74)	10.62	\$(6,062.50)
44115	Heath City SD	Licking	\$ 4,268,049.55	1770.99	\$ 2,409.98	\$ (549,494.19)	95.05	\$(5,781.11)
44453	Newark City SD	Licking	\$ 26,188,232.79	6858.07	\$ 3,818.60	\$ (4,653,164.62)	679.8	\$(6,844.90)
45393	Granville Ex Vill SD	Licking	\$ 5,109,117.33	2531.55	\$ 2,018.18	\$ (238,208.31)	36.01	\$(6,615.06)
47985	Johnstown-Monroe Local SD	Licking	\$ 4,524,585.98	1623.21	\$ 2,787.43	\$ (450,372.44)	63.07	\$(7,140.83)
47993	Lakewood Local SD	Licking	\$ 4,271,729.48	2078.11	\$ 2,055.58	\$ (615,552.57)	98.38	\$(6,256.89)
48009	Licking Heights Local SD	Licking	\$ 8,037,328.67	3827.76	\$ 2,099.75	\$ (1,132,403.56)	180.64	\$(6,268.84)

48017	Licking Valley Local SD	Licking	\$ 9,031,362.86	1903.83	\$ 4,743.79	\$ (318,305.37)	54.56	\$(5,834.04)
48025	North Fork Local SD	Licking	\$ 7,761,714.19	1647.7	\$ 4,710.64	\$ (526,709.96)	71.34	\$(7,383.09)
48033	Northridge Local SD	Licking	\$ 4,152,350.05	1315.24	\$ 3,157.10	\$ (239,444.85)	39.35	\$(6,085.00)
48041	Southwest Licking Local SD	Licking	\$ 10,796,424.10	3956.9	\$ 2,728.51	\$ (1,057,390.75)	145.27	\$(7,278.80)
43588	Bellefontaine City SD	Logan	\$ 12,038,620.99	2663.28	\$ 4,520.22	\$ (494,301.01)	79.69	\$(6,202.80)
48074	Benjamin Logan Local SD	Logan	\$ 5,100,059.23	1744.55	\$ 2,923.42	\$ (173,175.21)	24.48	\$(7,074.15)
48082	Indian Lake Local SD	Logan	\$ 4,481,768.12	1675.92	\$ 2,674.21	\$ (249,455.35)	41.81	\$(5,966.40)
48090	Riverside Local SD	Logan	\$ 3,829,829.80	713.6	\$ 5,366.91	\$ (149,950.84)	21.22	\$(7,066.49)
43943	Elyria City SD	Lorain	\$ 30,872,343.83	6922.12	\$ 4,459.96	\$ (6,365,493.28)	849.1	\$(7,496.75)
44263	Lorain City SD	Lorain	\$ 62,565,361.60	9545.21	\$ 6,554.63	\$ (13,522,632.95)	1671.43	\$(8,090.46)
44537	North Ridgeville City SD	Lorain	\$ 7,552,591.55	3962.24	\$ 1,906.14	\$ (1,062,084.44)	155.68	\$(6,822.23)
44594	Oberlin City SD	Lorain	\$ 3,419,979.39	1062.82	\$ 3,217.83	\$ (201,315.65)	32.09	\$(6,273.47)
44768	Sheffield-Sheffield Lake Cit	Lorain	\$ 4,661,869.89	1624.3	\$ 2,870.08	\$ (558,794.07)	80.14	\$(6,972.72)
45195	Amherst Ex Vill SD	Lorain	\$ 14,467,305.57	3928.45	\$ 3,682.70	\$ (645,774.30)	99.37	\$(6,498.68)
45658	Wellington Ex Vill SD	Lorain	\$ 5,114,665.78	1312.12	\$ 3,898.02	\$ (355,508.17)	53.16	\$(6,687.51)
48116	Avon Local SD	Lorain	\$ 3,362,940.00	4062.71	\$ 827.76	\$ (311,371.24)	52.96	\$(5,879.37)
48124	Avon Lake City SD	Lorain	\$ 2,009,684.51	3611.36	\$ 556.49	\$ (325,187.17)	54.18	\$(6,001.98)
48132	Clearview Local SD	Lorain	\$ 6,884,564.63	1134.75	\$ 6,067.03	\$ (637,617.61)	63.6	\$(10,025.43)
48140	Columbia Local SD	Lorain	\$ 2,195,033.57	866.67	\$ 2,532.72	\$ (206,694.36)	32.04	\$(6,451.13)
48157	Firelands Local SD	Lorain	\$ 6,900,623.71	1701.41	\$ 4,055.83	\$ (343,748.21)	50.23	\$(6,843.48)
48165	Keystone Local SD	Lorain	\$ 6,114,511.09	1499.68	\$ 4,077.21	\$ (402,221.89)	50.19	\$(8,013.98)
48173	Midview Local SD	Lorain	\$ 10,628,918.59	2962.88	\$ 3,587.36	\$ (796,342.55)	123.69	\$(6,438.21)
44362	Maumee City SD	Lucas	\$ 4,013,653.18	2598.98	\$ 1,544.32	\$ (641,753.90)	81.89	\$(7,836.78)
44602	Oregon City SD	Lucas	\$ 8,696,543.66	3749.36	\$ 2,319.47	\$ (737,037.35)	95.73	\$(7,699.13)
44875	Sylvania City SD	Lucas	\$ 12,744,462.45	7560.93	\$ 1,685.57	\$ (1,489,450.42)	193.99	\$(7,677.98)
44909	Toledo City SD	Lucas	\$ 196,232,507.91	32753.32	\$ 5,991.22	\$ (71,606,677.67)	8996.56	\$(7,959.34)
48207	Anthony Wayne Local SD	Lucas	\$ 5,904,564.10	4293.22	\$ 1,375.32	\$ (629,063.72)	85.18	\$(7,385.11)
48215	Ottawa Hills Local SD	Lucas	\$ 1,539,002.77	996.21	\$ 1,544.86	\$ (48,266.53)	6.73	\$(7,171.85)
48223	Springfield Local SD	Lucas	\$ 5,788,307.42	4112.12	\$ 1,407.62	\$ (1,222,873.22)	169.93	\$(7,196.34)
48231	Washington Local SD	Lucas	\$ 20,347,186.42	7239.55	\$ 2,810.56	\$ (2,399,491.19)	341.27	\$(7,031.06)
44255	London City SD	Madison	\$ 7,180,179.19	2202.71	\$ 3,259.70	\$ (1,002,446.63)	154.23	\$(6,499.69)
48256	Jefferson Local SD	Madison	\$ 3,627,667.35	1154.06	\$ 3,143.40	\$ (170,813.74)	28.04	\$(6,091.79)
48264	Jonathan Alder Local SD	Madison	\$ 6,500,966.27	2064.76	\$ 3,148.53	\$ (327,055.17)	48.87	\$(6,692.35)
48272	Madison-Plains Local SD	Madison	\$ 4,506,250.98	1293.08	\$ 3,484.90	\$ (311,684.78)	49.42	\$(6,306.86)

43703	Campbell City SD	Mahoning	\$ 9,976,298.88	1364.69	\$ 7,310.30	\$ (686,381.90)	81.83	\$(8,387.90)
44859	Struthers City SD	Mahoning	\$ 10,415,980.67	1832.49	\$ 5,684.06	\$ (493,467.36)	72.83	\$(6,775.61)
45161	Youngstown City SD	Mahoning	\$ 75,898,423.76	9968.28	\$ 7,613.99	\$ (22,349,928.33)	2575.3	\$(8,678.57)
48298	Austintown Local SD	Mahoning	\$ 18,022,741.81	4980.51	\$ 3,618.65	\$ (985,385.67)	123.28	\$(7,993.07)
48306	Boardman Local SD	Mahoning	\$ 6,538,831.84	4651.18	\$ 1,405.84	\$ (960,437.39)	130.78	\$(7,343.92)
48314	Canfield Local SD	Mahoning	\$ 5,926,520.08	2901.16	\$ 2,042.81	\$ (163,246.88)	24.63	\$(6,627.97)
48322	Jackson-Milton Local SD	Mahoning	\$ 2,200,164.62	852.44	\$ 2,581.02	\$ (135,409.16)	18.76	\$(7,217.97)
48330	Lowellville Local SD	Mahoning	\$ 2,108,678.12	315.9	\$ 6,675.14	\$ (8,352.79)	1	\$(8,352.79)
48348	Poland Local SD	Mahoning	\$ 5,392,535.46	2201.04	\$ 2,449.99	\$ (117,818.20)	19.11	\$(6,165.26)
48355	Sebring Local SD	Mahoning	\$ 3,702,537.59	615.77	\$ 6,012.86	\$ (180,976.49)	26.56	\$(6,813.87)
48363	South Range Local SD	Mahoning	\$ 4,670,457.17	1221.91	\$ 3,822.26	\$ (171,740.97)	24.32	\$(7,061.72)
48371	Springfield Local SD	Mahoning	\$ 4,588,583.59	1164.61	\$ 3,940.02	\$ (188,064.90)	18.62	\$(10,100.16)
48389	West Branch Local SD	Mahoning	\$ 11,011,824.00	2011.99	\$ 5,473.10	\$ (295,750.56)	45.04	\$(6,566.40)
48397	Western Reserve Local SD	Mahoning	\$ 2,291,988.03	562.52	\$ 4,074.50	\$ (106,449.54)	11.8	\$(9,021.15)
44339	Marion City SD	Marion	\$ 30,940,317.18	4927.82	\$ 6,278.70	\$ (2,760,842.40)	411.79	\$(6,704.49)
48413	Elgin Local SD	Marion	\$ 6,084,649.36	1176.16	\$ 5,173.32	\$ (364,999.94)	56.95	\$(6,409.13)
48421	Pleasant Local SD	Marion	\$ 3,708,986.99	1190.84	\$ 3,114.60	\$ (556,914.34)	123.08	\$(4,524.82)
48439	Ridgedale Local SD	Marion	\$ 2,937,779.82	683.43	\$ 4,298.58	\$ (327,784.16)	51.02	\$(6,424.62)
48447	River Valley Local SD	Marion	\$ 4,993,572.89	1785.51	\$ 2,796.72	\$ (437,018.27)	69.91	\$(6,251.16)
43661	Brunswick City SD	Medina	\$ 20,299,778.21	7377.68	\$ 2,751.51	\$ (745,328.65)	122.09	\$(6,104.75)
44388	Medina City SD	Medina	\$ 15,337,606.93	7330.65	\$ 2,092.26	\$ (1,073,434.03)	168.9	\$(6,355.44)
44974	Wadsworth City SD	Medina	\$ 14,426,533.40	4826.17	\$ 2,989.23	\$ (504,210.80)	79.37	\$(6,352.66)
48462	Black River Local SD	Medina	\$ 6,979,159.21	1377.09	\$ 5,068.05	\$ (394,077.83)	58.97	\$(6,682.68)
48470	Buckeye Local SD	Medina	\$ 3,997,818.94	2175.09	\$ 1,838.00	\$ (558,532.25)	87.76	\$(6,364.31)
48488	Cloverleaf Local SD	Medina	\$ 8,965,447.82	2740.54	\$ 3,271.42	\$ (769,757.52)	111.76	\$(6,887.59)
48496	Highland Local SD	Medina	\$ 4,044,353.44	3094.55	\$ 1,306.93	\$ (120,814.23)	21	\$(5,753.06)
48512	Eastern Local SD	Meigs	\$ 5,246,662.24	809.17	\$ 6,484.00	\$ (95,656.90)	14.43	\$(6,629.03)
48520	Meigs Local SD	Meigs	\$ 13,733,638.80	1860.17	\$ 7,383.00	\$ (402,159.88)	63.97	\$(6,286.70)
48538	Southern Local SD	Meigs	\$ 4,296,185.93	757.17	\$ 5,674.00	\$ (188,491.31)	26.83	\$(7,025.39)
43729	Celina City SD	Mercer	\$ 9,592,119.90	2735.14	\$ 3,506.99	\$ (372,733.39)	52.13	\$(7,150.07)
45310	Coldwater Ex Vill SD	Mercer	\$ 6,868,658.22	1312.81	\$ 5,232.03	\$ (27,818.48)	4.59	\$(6,060.67)
48553	Marion Local SD	Mercer	\$ 4,168,225.08	834.4	\$ 4,995.48	\$ -	0	\$(7,851.07)
48579	Parkway Local SD	Mercer	\$ 5,372,113.09	976.61	\$ 5,500.78	\$ (84,791.57)	10.8	\$(7,851.07)
48587	St Henry Consolidated Local	Mercer	\$ 5,471,591.09	997.77	\$ 5,483.82	\$ (30,126.70)	1	\$(30,126.70)

48595	Fort Recovery Local SD	Mercer	\$ 4,645,938.27	959.21	\$ 4,843.50	\$ (11,293.74)	1.98	\$(5,703.91)
44644	Piqua City SD	Miami	\$ 12,508,560.31	3575.32	\$ 3,498.58	\$ (650,747.15)	106.42	\$(6,114.90)
44925	Troy City SD	Miami	\$ 10,367,144.62	4501.73	\$ 2,302.92	\$ (597,908.12)	97.24	\$(6,148.79)
45229	Bradford Ex Vill SD	Miami	\$ 3,010,200.52	539.01	\$ 5,584.68	\$ (115,343.12)	18.36	\$(6,282.31)
45336	Covington Ex Vill SD	Miami	\$ 3,033,764.56	805.3	\$ 3,767.25	\$ (34,337.62)	6.01	\$(5,713.41)
45518	Milton-Union Ex Vill SD	Miami	\$ 5,621,013.98	1406.35	\$ 3,996.88	\$ (206,481.74)	34.68	\$(5,953.91)
45617	Tipp City Ex Vill SD	Miami	\$ 6,766,856.31	2496.61	\$ 2,710.42	\$ (228,791.91)	33.13	\$(6,905.88)
48611	Bethel Local SD	Miami	\$ 2,512,785.77	870.35	\$ 2,887.10	\$ (151,102.37)	22.96	\$(6,581.11)
48629	Miami East Local SD	Miami	\$ 4,433,659.41	1202.96	\$ 3,685.62	\$ (126,496.80)	21.47	\$(5,891.79)
48637	Newton Local SD	Miami	\$ 2,077,077.03	521.31	\$ 3,984.34	\$ (20,003.88)	3.25	\$(6,155.04)
48652	Switzerland Of Ohio Local SD	Monroe	\$ 13,381,910.42	2574.78	\$ 5,197.30	\$ (319,803.22)	45.74	\$(6,991.76)
43737	Centerville City SD	Montgomery	\$ 10,763,513.17	8305.66	\$ 1,295.93	\$ (720,122.11)	112.73	\$(6,388.03)
43844	Dayton City SD	Montgomery	\$ 131,441,344.81	22401.57	\$ 5,867.51	\$ (46,307,702.33)	6363.52	\$(7,277.06)
44180	Kettering City SD	Montgomery	\$ 10,994,094.01	7536.75	\$ 1,458.73	\$ (999,675.78)	172.18	\$(5,805.99)
44396	Miamisburg City SD	Montgomery	\$ 10,855,774.78	5747.5	\$ 1,888.78	\$ (1,682,699.15)	289.08	\$(5,820.88)
44586	Oakwood City SD	Montgomery	\$ 5,128,746.22	2072.13	\$ 2,475.11	\$ (45,003.85)	11.39	\$(3,951.17)
44958	Vandalia-Butler City SD	Montgomery	\$ 3,646,663.69	3296.69	\$ 1,106.16	\$ (634,030.51)	94.01	\$(6,744.29)
45054	West Carrollton City SD	Montgomery	\$ 13,722,603.86	3804.68	\$ 3,606.77	\$ (1,425,874.92)	221.68	\$(6,432.13)
48678	Brookville Local SD	Montgomery	\$ 4,827,527.30	1459.28	\$ 3,308.16	\$ (180,159.63)	29.34	\$(6,140.41)
48686	Jefferson Township Local SD	Montgomery	\$ 3,522,221.84	622.55	\$ 5,657.73	\$ (1,187,614.49)	175.67	\$(6,760.49)
48694	Trotwood-Madison City SD	Montgomery	\$ 20,775,385.87	3323.05	\$ 6,251.90	\$ (5,013,098.63)	714.27	\$(7,018.49)
48702	Mad River Local SD	Montgomery	\$ 21,211,879.67	3539.54	\$ 5,992.84	\$ (1,005,789.78)	181.5	\$(5,541.54)
48710	New Lebanon Local SD	Montgomery	\$ 5,615,979.44	1047.47	\$ 5,361.47	\$ (178,567.17)	32.45	\$(5,502.84)
48728	Northmont City SD	Montgomery	\$ 19,508,954.15	5426.2	\$ 3,595.33	\$ (947,417.33)	155.72	\$(6,084.11)
48736	Northridge Local SD	Montgomery	\$ 7,803,354.14	1623.75	\$ 4,805.76	\$ (1,108,386.63)	158.11	\$(7,010.22)
48744	Valley View Local SD	Montgomery	\$ 7,553,761.02	1927.63	\$ 3,918.68	\$ (304,811.35)	54.81	\$(5,561.24)
48751	Huber Heights City SD	Montgomery	\$ 25,212,842.37	6728.36	\$ 3,747.25	\$ (3,550,328.83)	622.73	\$(5,701.23)
48777	Morgan Local SD	Morgan	\$ 13,979,721.42	2187.67	\$ 6,390.23	\$ (416,601.84)	67.06	\$(6,212.37)
45534	Mount Gilead Ex Vill SD	Morrow	\$ 5,824,072.37	1344.65	\$ 4,331.29	\$ (431,755.37)	62.93	\$(6,860.88)
48793	Cardington-Lincoln Local SD	Morrow	\$ 6,622,649.67	1114.36	\$ 5,943.01	\$ (450,604.55)	61.24	\$(7,358.01)
48801	Highland Local SD	Morrow	\$ 8,936,392.13	1853.59	\$ 4,821.13	\$ (524,949.01)	78.23	\$(6,710.33)
48819	Northmor Local SD	Morrow	\$ 4,961,901.56	1117.56	\$ 4,439.94	\$ (307,659.48)	48.97	\$(6,282.61)
45179	Zanesville City SD	Muskingum	\$ 21,631,261.82	4386	\$ 4,931.89	\$ (2,381,323.51)	333.65	\$(7,137.19)
48835	East Muskingum Local SD	Muskingum	\$ 8,910,333.31	1993.18	\$ 4,470.41	\$ (306,510.30)	45.7	\$(6,707.01)

									\$ (7,006.46)
48843	Franklin Local SD	Muskingum	\$ 12,313,294.52	2127.98	\$ 5,786.38	\$ (861,163.57)	122.91		\$ (7,006.46)
48850	Maysville Local SD	Muskingum	\$ 10,970,175.13	1832.62	\$ 5,986.06	\$ (438,091.36)	56.96		\$ (7,691.21)
48876	Tri-Valley Local SD	Muskingum	\$ 14,788,540.20	2968.63	\$ 4,981.60	\$ (402,231.93)	62.75		\$ (6,410.07)
48884	West Muskingum Local SD	Muskingum	\$ 5,300,415.38	1545.34	\$ 3,429.93	\$ (342,105.98)	52.5		\$ (6,516.30)
45252	Caldwell Ex Vill SD	Noble	\$ 4,077,691.30	855.47	\$ 4,766.61	\$ (185,642.20)	30.79		\$ (6,029.30)
48900	Noble Local SD	Noble	\$ 5,264,996.51	913.72	\$ 5,762.16	\$ (97,218.98)	16.91		\$ (5,749.20)
44651	Port Clinton City SD	Ottawa	\$ 2,755,879.12	1691.39	\$ 1,629.36	\$ (227,767.29)	33.77		\$ (6,744.66)
48926	Benton Carroll Salem Local S	Ottawa	\$ 3,410,917.86	1574.11	\$ 2,166.89	\$ (143,239.56)	24.7		\$ (5,799.17)
48934	Danbury Local SD	Ottawa	\$ 608,744.73	543.58	\$ 1,119.88	\$ (35,716.82)	5.5		\$ (6,493.97)
48942	Genoa Area Local SD	Ottawa	\$ 5,243,389.42	1268.2	\$ 4,134.51	\$ (214,569.07)	29.72		\$ (7,219.69)
48967	North Bass Local SD	Ottawa	\$ 19,672.64	0	#DIV/0!	\$ -	0		\$ (7,113.69)
48975	Put-In-Bay Local SD	Ottawa	\$ 15,383.61	74.4	\$ 206.77	\$ (5,703.91)	1		\$ (5,703.91)
45575	Paulding Ex Vill SD	Paulding	\$ 8,700,323.85	1592.45	\$ 5,463.48	\$ (373,778.06)	52.54		\$ (7,114.16)
48991	Antwerp Local SD	Paulding	\$ 3,257,290.38	621.26	\$ 5,243.04	\$ (168,799.73)	23.9		\$ (7,062.75)
49031	Wayne Trace Local SD	Paulding	\$ 4,436,496.98	910.39	\$ 4,873.18	\$ (125,627.81)	17.66		\$ (7,113.69)
44479	New Lexington City SD	Perry	\$ 13,403,325.10	1933.4	\$ 6,932.52	\$ (561,796.34)	82.73		\$ (6,790.72)
45351	Crooksville Ex Vill SD	Perry	\$ 6,855,933.19	985.74	\$ 6,955.11	\$ (245,772.06)	36.72		\$ (6,693.14)
49056	Northern Local SD	Perry	\$ 11,422,200.17	2205.84	\$ 5,178.16	\$ (604,196.61)	80.31		\$ (7,523.30)
49064	Southern Local SD	Perry	\$ 6,435,088.76	683.07	\$ 9,420.83	\$ (85,020.22)	14.23		\$ (5,974.72)
43760	Circleville City SD	Pickaway	\$ 9,238,208.90	2161.27	\$ 4,274.44	\$ (572,252.39)	96.94		\$ (5,903.16)
49080	Logan Elm Local SD	Pickaway	\$ 6,957,237.30	1956.45	\$ 3,556.05	\$ (289,848.86)	49.63		\$ (5,840.19)
49098	Teays Valley Local SD	Pickaway	\$ 15,703,385.54	3669.87	\$ 4,279.00	\$ (555,404.62)	90.32		\$ (6,149.30)
49106	Westfall Local SD	Pickaway	\$ 7,460,280.71	1527.57	\$ 4,883.76	\$ (294,769.23)	43.79		\$ (6,731.43)
49122	Eastern Local SD	Pike	\$ 5,892,150.27	854.56	\$ 6,894.95	\$ (74,288.97)	11.09		\$ (6,698.73)
49130	Scioto Valley Local SD	Pike	\$ 10,033,652.83	1442.4	\$ 6,956.22	\$ (228,992.30)	32.31		\$ (7,087.35)
49148	Waverly City SD	Pike	\$ 10,490,503.25	1796.76	\$ 5,838.57	\$ (221,996.65)	35.04		\$ (6,335.52)
49155	Western Local SD	Pike	\$ 5,913,687.47	822.33	\$ 7,191.38	\$ (118,687.04)	20.67		\$ (5,742.00)
44164	Kent City SD	Portage	\$ 12,248,036.32	3089.58	\$ 3,964.30	\$ (372,134.14)	57.24		\$ (6,501.30)
44685	Ravenna City SD	Portage	\$ 11,694,338.82	2854.49	\$ 4,096.82	\$ (611,614.00)	94.09		\$ (6,500.31)
45666	Windham Ex Vill SD	Portage	\$ 5,549,449.13	664.88	\$ 8,346.54	\$ (139,596.10)	19.48		\$ (7,166.12)
49171	Aurora City SD	Portage	\$ 3,606,765.19	2859.12	\$ 1,261.49	\$ (65,908.68)	11.93		\$ (5,524.62)
49189	Crestwood Local SD	Portage	\$ 10,409,971.31	1972.93	\$ 5,276.40	\$ (369,404.16)	52.32		\$ (7,060.48)
49197	Field Local SD	Portage	\$ 5,757,337.53	2318.26	\$ 2,483.47	\$ (1,286,038.47)	205.63		\$ (6,254.14)
49205	James A Garfield Local SD	Portage	\$ 5,409,043.93	1336.45	\$ 4,047.32	\$ (149,762.95)	25.96		\$ (5,768.99)

49213	Rootstown Local SD	Portage	\$ 4,189,246.02	1263.39	\$ 3,315.88	\$ (299,498.36)	48.53	\$(6,171.41)
49221	Southeast Local SD	Portage	\$ 10,075,704.16	1843.06	\$ 5,466.83	\$ (354,793.36)	49.92	\$(7,107.24)
49239	Streetsboro City SD	Portage	\$ 3,584,001.07	2176.02	\$ 1,647.04	\$ (426,895.37)	64.31	\$(6,638.09)
49247	Waterloo Local SD	Portage	\$ 5,738,692.97	1235.67	\$ 4,644.20	\$ (250,508.94)	41.99	\$(5,965.92)
43935	Eaton Community Schools City	Preble	\$ 7,768,396.73	2279.26	\$ 3,408.30	\$ (389,080.09)	58.86	\$(6,610.26)
49270	National Trail Local SD	Preble	\$ 4,874,670.64	1083.3	\$ 4,499.83	\$ (149,069.62)	25.25	\$(5,903.75)
49288	Preble-Shawnee Local SD	Preble	\$ 6,608,340.39	1412.38	\$ 4,678.87	\$ (211,423.54)	30.63	\$(6,902.50)
49296	Twin Valley Community Local	Preble	\$ 4,117,572.02	904.34	\$ 4,553.12	\$ (220,986.97)	40.74	\$(5,424.32)
64964	College Corner Local SD	Preble	\$ 587,783.88	86.8	\$ 6,771.70	\$ (24,307.56)	4	\$(6,076.89)
91397	Tri-County North Local SD	Preble	\$ 3,436,200.87	952.29	\$ 3,608.36	\$ (112,037.68)	19.01	\$(5,893.62)
49312	Columbus Grove Local SD	Putnam	\$ 4,384,786.36	906.05	\$ 4,839.45	\$ (44,138.94)	6.25	\$(7,062.23)
49320	Continental Local SD	Putnam	\$ 3,331,896.68	518.82	\$ 6,422.07	\$ (102,194.07)	12.64	\$(8,084.97)
49338	Jennings Local SD	Putnam	\$ 1,784,866.40	360.04	\$ 4,957.41	\$ (10,951.51)	2.28	\$(4,803.29)
49346	Kalida Local SD	Putnam	\$ 2,432,510.83	580.8	\$ 4,188.21	\$ (40,601.23)	6.62	\$(6,133.12)
49353	Leipsic Local SD	Putnam	\$ 3,335,023.10	616	\$ 5,414.00	\$ (35,842.37)	5.95	\$(6,023.93)
49361	Miller City-New Cleveland Lo	Putnam	\$ 2,137,411.65	414.77	\$ 5,153.25	\$ (7,472.12)	1.31	\$(5,703.91)
49379	Ottawa-Glandorf Local SD	Putnam	\$ 5,170,040.00	1445.69	\$ 3,576.17	\$ (66,896.07)	10.75	\$(6,222.89)
49387	Ottoville Local SD	Putnam	\$ 2,402,218.91	444.2	\$ 5,407.97	\$ -	0	\$(5,703.91)
49395	Pandora-Gilboa Local SD	Putnam	\$ 2,726,374.23	602.7	\$ 4,523.60	\$ (34,565.70)	6.06	\$(7,215.21)
44297	Mansfield City SD	Richland	\$ 29,464,590.22	5151.3	\$ 5,719.84	\$ (7,357,713.22)	1019.75	\$(6,408.56)
44776	Shelby City SD	Richland	\$ 7,527,118.99	1869.91	\$ 4,025.39	\$ (309,917.74)	48.36	\$(6,313.30)
49411	Clear Fork Valley Local SD	Richland	\$ 8,169,415.53	1721.34	\$ 4,745.96	\$ (321,852.19)	50.98	\$(5,950.28)
49429	Crestview Local SD	Richland	\$ 7,009,264.20	1242.74	\$ 5,640.17	\$ (159,407.89)	26.79	\$(5,629.22)
49437	Lexington Local SD	Richland	\$ 8,437,481.44	2607.31	\$ 3,236.09	\$ (427,539.11)	75.95	\$(5,933.51)
49445	Lucas Local SD	Richland	\$ 1,983,603.97	544.51	\$ 3,642.92	\$ (87,400.55)	14.73	\$(6,095.52)
49452	Madison Local SD	Richland	\$ 13,040,628.17	3290.43	\$ 3,963.20	\$ (1,325,287.81)	217.42	\$(7,057.51)
49460	Plymouth-Shiloh Local SD	Richland	\$ 4,722,122.08	794.07	\$ 5,946.73	\$ (231,486.49)	32.8	\$(5,906.04)
49478	Ontario Local SD	Richland	\$ 2,223,994.41	1716.83	\$ 1,295.41	\$ (285,320.96)	48.31	\$(5,821.57)
43745	Chillicothe City SD	Ross	\$ 10,507,607.56	3250.56	\$ 3,232.55	\$ (518,526.89)	89.07	\$(7,328.33)
49494	Adena Local SD	Ross	\$ 6,529,122.45	1166.12	\$ 5,599.01	\$ (213,840.55)	29.18	\$(6,466.87)
49502	Huntington Local SD	Ross	\$ 8,525,149.21	1157.79	\$ 7,363.29	\$ (269,539.11)	41.68	\$(7,021.94)
49510	Paint Valley Local SD	Ross	\$ 6,547,962.99	988.96	\$ 6,621.06	\$ (301,100.63)	42.88	\$(5,948.32)
49528	Southeastern Local SD	Ross	\$ 7,431,422.34	1140.79	\$ 6,514.28	\$ (230,318.84)	38.72	\$(6,784.56)
49536	Union Scioto Local SD	Ross	\$ 9,507,283.22	1826.45	\$ 5,205.33	\$ (272,942.66)	40.23	

49544	Zane Trace Local SD	Ross	\$ 6,184,175.12	1522.13	\$ 4,062.84	\$ (195,629.99)	28.79	\$(6,795.07)
44016	Fremont City SD	Sandusky	\$ 11,807,633.65	4335.75	\$ 2,723.32	\$ (748,157.16)	125.1	\$(5,980.47)
45302	Clyde-Green Springs Ex Vill	Sandusky	\$ 9,587,084.60	2209.89	\$ 4,338.26	\$ (309,158.47)	39.93	\$(7,742.51)
45385	Gibsonburg Ex Vill SD	Sandusky	\$ 5,502,150.21	981.74	\$ 5,604.49	\$ (96,564.39)	8.24	\$(11,718.98)
49569	Lakota Local SD	Sandusky	\$ 5,051,444.74	1029.37	\$ 4,907.32	\$ (265,075.05)	38.02	\$(6,971.99)
49577	Woodmore Local SD	Sandusky	\$ 3,066,036.92	1098.04	\$ 2,792.28	\$ (129,135.43)	16.59	\$(7,783.93)
44461	New Boston Local SD	Scioto	\$ 1,764,830.48	351.84	\$ 5,016.00	\$ (145,812.01)	22.1	\$(6,597.83)
44669	Portsmouth City SD	Scioto	\$ 17,542,045.69	2831.99	\$ 6,194.25	\$ (2,887,871.97)	389.32	\$(7,417.73)
49593	Bloom-Vernon Local SD	Scioto	\$ 6,278,965.21	897.22	\$ 6,998.24	\$ (204,354.29)	29.59	\$(6,906.19)
49601	Clay Local SD	Scioto	\$ 2,834,196.54	517.29	\$ 5,478.93	\$ (122,671.32)	19.45	\$(6,307.01)
49619	Green Local SD	Scioto	\$ 3,464,820.31	624.15	\$ 5,551.26	\$ (20,682.52)	3.4	\$(6,083.09)
49627	Minford Local SD	Scioto	\$ 8,880,674.40	1323.24	\$ 6,711.31	\$ (447,758.61)	64.52	\$(6,939.84)
49635	Northwest Local SD	Scioto	\$ 12,336,388.16	1717	\$ 7,184.85	\$ (258,379.42)	39.65	\$(6,516.50)
49643	Valley Local SD	Scioto	\$ 7,061,035.37	954.05	\$ 7,401.12	\$ (185,877.62)	24.63	\$(7,546.80)
49650	Washington-Nile Local SD	Scioto	\$ 10,140,272.98	1403.33	\$ 7,225.86	\$ (187,310.33)	26.98	\$(6,942.56)
49668	Wheelersburg Local SD	Scioto	\$ 6,387,505.15	1350.86	\$ 4,728.47	\$ (390,437.36)	60.59	\$(6,443.92)
43992	Fostoria City SD	Seneca	\$ 10,045,293.99	2139.57	\$ 4,695.01	\$ (729,876.70)	115.75	\$(6,305.63)
44891	Tiffin City SD	Seneca	\$ 9,439,207.02	2897.87	\$ 3,257.29	\$ (1,189,003.09)	170.14	\$(6,988.38)
49684	Seneca East Local SD	Seneca	\$ 4,028,449.00	890.86	\$ 4,521.98	\$ (90,972.64)	14.8	\$(6,146.80)
49692	Bettsville Local SD	Seneca	\$ 1,117,466.53	190.19	\$ 5,875.53	\$ (62,607.96)	8.09	\$(7,738.93)
49700	Hopewell-Loudon Local SD	Seneca	\$ 1,877,708.25	643.76	\$ 2,916.78	\$ (194,644.92)	23.24	\$(8,375.43)
49718	New Riegel Local SD	Seneca	\$ 1,829,224.51	347.17	\$ 5,268.96	\$ (31,899.33)	5.04	\$(6,329.23)
49726	Old Fort Local SD	Seneca	\$ 1,647,724.36	357.65	\$ 4,607.09	\$ (23,380.79)	3.7	\$(6,319.13)
44784	Sidney City SD	Shelby	\$ 15,112,964.65	3977.47	\$ 3,799.64	\$ (445,822.90)	72.51	\$(6,148.43)
49759	Anna Local SD	Shelby	\$ 4,025,153.12	1208.7	\$ 3,330.15	\$ (64,671.19)	9.57	\$(6,757.70)
49767	Botkins Local SD	Shelby	\$ 2,150,641.44	409.13	\$ 5,256.62	\$ (24,127.54)	4.73	\$(5,100.96)
49775	Fairlawn Local SD	Shelby	\$ 2,196,865.29	365.27	\$ 6,014.36	\$ (55,010.05)	8.54	\$(6,441.46)
49783	Fort Loramie Local SD	Shelby	\$ 3,385,318.29	834.63	\$ 4,056.07	\$ (29,682.15)	5.37	\$(5,527.40)
49791	Hardin-Houston Local SD	Shelby	\$ 3,869,386.02	841.21	\$ 4,599.79	\$ (98,181.01)	14.87	\$(6,602.62)
49809	Jackson Center Local SD	Shelby	\$ 1,653,885.14	470.09	\$ 3,518.23	\$ (36,318.57)	6.2	\$(5,857.83)
49817	Russia Local SD	Shelby	\$ 2,041,572.42	418.56	\$ 4,877.61	\$ (29,063.67)	3.99	\$(7,284.13)
43497	Alliance City SD	Stark	\$ 17,755,468.75	3161.33	\$ 5,616.46	\$ (771,922.52)	114.35	\$(6,750.52)
43711	Canton City SD	Stark	\$ 67,535,974.52	10670.77	\$ 6,329.06	\$ (7,636,376.76)	937.97	\$(8,141.39)
44354	Massillon City SD	Stark	\$ 20,290,420.25	4177.08	\$ 4,857.56	\$ (1,495,466.71)	212.79	\$(7,027.90)

44503	North Canton City SD	Stark	\$ 12,616,505.53	4608.8	\$ 2,737.48	\$ (334,397.08)	51.24	\$(6,526.09)
49833	Canton Local SD	Stark	\$ 7,678,591.77	2058.78	\$ 3,729.68	\$ (342,399.01)	49.91	\$(6,860.33)
49841	Fairless Local SD	Stark	\$ 7,503,367.06	1590.76	\$ 4,716.84	\$ (219,914.89)	31.57	\$(6,965.95)
49858	Jackson Local SD	Stark	\$ 5,200,765.25	5993.55	\$ 867.73	\$ (558,464.51)	78.68	\$(7,097.92)
49866	Lake Local SD	Stark	\$ 13,216,095.88	3598.91	\$ 3,672.25	\$ (262,123.56)	46.84	\$(5,596.15)
49874	Louisville City SD	Stark	\$ 13,710,599.12	2966.61	\$ 4,621.64	\$ (507,496.35)	69.26	\$(7,327.41)
49882	Marlington Local SD	Stark	\$ 9,162,453.53	2362.28	\$ 3,878.65	\$ (309,030.03)	52.07	\$(5,934.90)
49890	Minerva Local SD	Stark	\$ 8,689,660.05	1800.93	\$ 4,825.10	\$ (349,257.30)	54.52	\$(6,406.04)
49908	Northwest Local SD	Stark	\$ 8,409,576.42	2006.48	\$ 4,191.21	\$ (338,355.63)	46.33	\$(7,303.16)
49916	Osnaburg Local SD	Stark	\$ 3,357,157.63	811.57	\$ 4,136.62	\$ (123,115.76)	13.01	\$(9,463.16)
49924	Perry Local SD	Stark	\$ 14,121,025.56	4590.33	\$ 3,076.25	\$ (423,338.07)	60.51	\$(6,996.17)
49932	Plain Local SD	Stark	\$ 15,601,150.88	6191.66	\$ 2,519.70	\$ (1,574,400.39)	192.05	\$(8,197.87)
49940	Sandy Valley Local SD	Stark	\$ 7,751,619.02	1471.86	\$ 5,266.55	\$ (162,335.49)	22.23	\$(7,302.54)
49957	Tuslaw Local SD	Stark	\$ 5,479,312.91	1289.25	\$ 4,250.00	\$ (123,948.80)	14.69	\$(8,437.63)
43489	Akron City SD	Summit	\$ 148,385,600.92	27293.53	\$ 5,436.66	\$ (25,032,841.98)	3203.27	\$(7,814.78)
43539	Barberton City SD	Summit	\$ 20,615,124.58	4060.51	\$ 5,076.98	\$ (921,361.96)	123.65	\$(7,451.37)
43836	Cuyahoga Falls City SD	Summit	\$ 10,965,689.26	4936.03	\$ 2,221.56	\$ (1,523,666.71)	226.07	\$(6,739.80)
44552	Norton City SD	Summit	\$ 6,574,367.38	2147.59	\$ 3,061.28	\$ (357,389.12)	56.09	\$(6,371.71)
44834	Stow-Munroe Falls City SD	Summit	\$ 13,529,401.58	5263.63	\$ 2,570.36	\$ (619,281.81)	92.01	\$(6,730.59)
44883	Tallmadge City SD	Summit	\$ 6,703,720.84	2611.16	\$ 2,567.33	\$ (575,613.31)	88.81	\$(6,481.40)
49973	Woodridge Local SD	Summit	\$ 1,042,777.63	2046.9	\$ 509.44	\$ (518,922.04)	73.45	\$(7,064.97)
49981	Copley-Fairlawn City SD	Summit	\$ 1,693,671.95	3285.51	\$ 515.50	\$ (319,557.72)	42	\$(7,608.52)
49999	Coventry Local SD	Summit	\$ 3,191,129.18	1560.25	\$ 2,045.27	\$ (274,975.44)	39.98	\$(6,877.82)
50005	Manchester Local SD	Summit	\$ 4,735,852.07	1327.79	\$ 3,566.72	\$ (269,117.30)	35.75	\$(7,527.76)
50013	Green Local SD	Summit	\$ 9,836,123.63	4125.86	\$ 2,384.02	\$ (491,674.71)	72.65	\$(6,767.72)
50021	Hudson City SD	Summit	\$ 10,703,349.59	4639.08	\$ 2,307.21	\$ (244,968.37)	32.47	\$(7,544.45)
50039	Mogadore Local SD	Summit	\$ 2,202,700.03	666.15	\$ 3,306.61	\$ (73,236.60)	11.22	\$(6,527.33)
50047	Nordonia Hills City SD	Summit	\$ 4,574,461.47	3788.2	\$ 1,207.56	\$ (444,457.58)	72.97	\$(6,090.96)
50054	Revere Local SD	Summit	\$ 2,083,089.67	2668.19	\$ 780.71	\$ (221,873.37)	37.47	\$(5,921.36)
50062	Springfield Local SD	Summit	\$ 8,276,926.36	2424.5	\$ 3,413.87	\$ (818,604.53)	112.9	\$(7,250.70)
50070	Twinsburg City SD	Summit	\$ 3,830,548.14	4288.67	\$ 893.18	\$ (320,504.42)	49.31	\$(6,499.79)
44065	Girard City SD	Trumbull	\$ 8,083,866.15	1727.31	\$ 4,680.03	\$ (491,212.07)	62.64	\$(7,841.83)
44495	Niles City SD	Trumbull	\$ 12,923,922.42	2683.46	\$ 4,816.14	\$ (1,253,128.69)	146.12	\$(8,576.02)
44990	Warren City SD	Trumbull	\$ 41,228,431.69	6179.3	\$ 6,672.02	\$ (5,787,837.40)	632.94	\$(9,144.37)

45427	Hubbard Ex Vill SD	Trumbull	\$ 8,311,047.42	1861.91	\$ 4,463.72	\$ (329,722.30)	43.43	\$(7,592.04)
45567	Newton Falls Ex Vill SD	Trumbull	\$ 7,029,820.80	1332.26	\$ 5,276.61	\$ (309,204.53)	43.69	\$(7,077.24)
50096	Bloomfield-Mespo Local SD	Trumbull	\$ 1,407,607.49	304.09	\$ 4,628.92	\$ (59,415.79)	10.06	\$(5,906.14)
50112	Bristol Local SD	Trumbull	\$ 3,338,412.05	769.91	\$ 4,336.11	\$ (237,219.75)	30.65	\$(7,739.63)
50120	Brookfield Local SD	Trumbull	\$ 5,162,078.33	1157.35	\$ 4,460.26	\$ (222,470.32)	29.65	\$(7,503.21)
50138	Champion Local SD	Trumbull	\$ 6,119,676.57	1487.54	\$ 4,113.96	\$ (131,494.37)	21.2	\$(6,202.56)
50153	Mathews Local SD	Trumbull	\$ 2,432,334.06	830.53	\$ 2,928.65	\$ (167,166.71)	25.86	\$(6,464.30)
50161	Howland Local SD	Trumbull	\$ 4,642,894.38	3064.2	\$ 1,515.21	\$ (743,886.96)	93.21	\$(7,980.76)
50179	Joseph Badger Local SD	Trumbull	\$ 3,937,344.76	920.6	\$ 4,276.93	\$ (248,272.55)	35.12	\$(7,069.26)
50187	Lakeview Local SD	Trumbull	\$ 6,308,702.75	1851.77	\$ 3,406.85	\$ (275,617.80)	36.18	\$(7,617.96)
50195	Liberty Local SD	Trumbull	\$ 4,927,763.00	1485.42	\$ 3,317.42	\$ (300,622.78)	42.78	\$(7,027.18)
50203	Lordstown Local SD	Trumbull	\$ 394,048.87	469.56	\$ 839.19	\$ (110,255.60)	15.97	\$(6,903.92)
50211	Maplewood Local SD	Trumbull	\$ 5,024,050.32	832.53	\$ 6,034.68	\$ (155,089.46)	22.56	\$(6,874.53)
50229	McDonald Local SD	Trumbull	\$ 3,583,742.64	722.15	\$ 4,962.60	\$ (37,055.01)	5.76	\$(6,433.16)
50237	Southington Local SD	Trumbull	\$ 2,611,494.66	563.95	\$ 4,630.72	\$ (156,956.75)	22.58	\$(6,951.14)
50245	La Brae Local SD	Trumbull	\$ 7,243,585.53	1323.05	\$ 5,474.91	\$ (584,560.01)	59.99	\$(9,744.29)
50252	Weathersfield Local SD	Trumbull	\$ 2,859,285.81	709.3	\$ 4,031.14	\$ (116,609.98)	11.66	\$(10,000.86)
43778	Claymont City SD	Tuscarawas	\$ 12,523,289.00	2050.84	\$ 6,106.42	\$ (252,441.41)	39.46	\$(6,397.40)
43893	Dover City SD	Tuscarawas	\$ 5,767,668.10	2643.92	\$ 2,181.48	\$ (244,561.22)	41.92	\$(5,834.00)
44487	New Philadelphia City SD	Tuscarawas	\$ 8,554,605.62	3020.77	\$ 2,831.93	\$ (883,380.65)	145.23	\$(6,082.63)
45542	Newcomerstown Ex Vill SD	Tuscarawas	\$ 5,443,760.05	1017.55	\$ 5,349.87	\$ (127,217.72)	21.06	\$(6,040.73)
50278	Garaway Local SD	Tuscarawas	\$ 2,801,311.78	1174.27	\$ 2,385.58	\$ (160,005.59)	28.27	\$ (5,659.91)
50286	Indian Valley Local SD	Tuscarawas	\$ 8,432,360.58	1733.93	\$ 4,863.15	\$ (276,916.28)	49.91	\$ (5,548.31)
50294	Strasburg-Franklin Local SD	Tuscarawas	\$ 2,392,243.14	630.47	\$ 3,794.38	\$ (71,909.37)	12.36	\$ (5,817.91)
50302	Tuscarawas Valley Local SD	Tuscarawas	\$ 5,306,381.09	1527.98	\$ 3,472.81	\$ (217,797.71)	39.64	\$ (5,494.39)
45476	Marysville Ex Vill SD	Union	\$ 14,888,869.01	5421.26	\$ 2,746.39	\$ (622,916.34)	95.93	\$ (6,493.45)
50328	Fairbanks Local SD	Union	\$ 1,827,598.22	958.07	\$ 1,907.58	\$ (221,546.15)	30.08	\$ (7,365.23)
50336	North Union Local SD	Union	\$ 6,836,501.83	1403.11	\$ 4,872.39	\$ (363,613.38)	56.36	\$ (6,451.62)
44966	Van Wert City SD	Van Wert	\$ 9,059,843.64	2177.69	\$ 4,160.30	\$ (544,067.63)	66.64	\$ (8,164.28)
50351	Crestview Local SD	Van Wert	\$ 4,331,875.06	832.08	\$ 5,206.08	\$ (62,026.42)	7.66	\$ (8,097.44)
50369	Lincolnview Local SD	Van Wert	\$ 3,991,929.28	772.35	\$ 5,168.55	\$ (131,833.28)	15.54	\$ (8,483.48)
50393	Vinton County Local SD	Vinton	\$ 15,970,398.27	2208.75	\$ 7,230.51	\$ (219,400.30)	32.56	\$ (6,738.34)
44008	Franklin City SD	Warren	\$ 8,396,509.90	2963.81	\$ 2,833.01	\$ (748,949.33)	111.08	\$ (6,742.43)
44214	Lebanon City SD	Warren	\$ 16,229,371.68	5747.57	\$ 2,823.69	\$ (1,306,679.23)	203.13	\$ (6,432.72)
50419	Carlisle Local SD	Warren	\$ 7,100,518.54	1669.44	\$ 4,253.23	\$ (457,939.82)	69.43	\$ (6,595.71)

50427	Springboro Community City SD	Warren	\$ 10,442,083.53	5826.62	\$ 1,792.13	\$ (517,602.71)	85.11	(6,081.57)	\$
50435	Kings Local SD	Warren	\$ 6,141,217.89	3911.52	\$ 1,570.03	\$ (425,733.05)	74.35	(5,726.07)	\$
50443	Little Miami Local SD	Warren	\$ 9,146,475.71	4092	\$ 2,235.21	\$ (830,319.89)	132.97	(6,244.42)	\$
50450	Mason City SD	Warren	\$ 26,509,255.36	10573.54	\$ 2,507.13	\$ (568,985.55)	66.51	(8,554.89)	\$
50468	Wayne Local SD	Warren	\$ 3,963,271.22	1432.6	\$ 2,766.49	\$ (203,387.37)	35.07	(5,799.47)	\$
43604	Belpre City SD	Washington	\$ 2,476,780.34	1052.38	\$ 2,353.50	\$ (224,412.74)	33.12	(6,775.75)	\$
44321	Marietta City SD	Washington	\$ 7,535,429.62	2816.09	\$ 2,675.85	\$ (602,923.72)	90.22	(6,682.82)	\$
50484	Fort Frye Local SD	Washington	\$ 4,051,251.52	920.96	\$ 4,398.94	\$ (213,347.22)	28.64	(7,449.27)	\$
50492	Frontier Local SD	Washington	\$ 4,999,732.63	651.4	\$ 7,675.36	\$ (141,012.38)	23.82	(5,919.92)	\$
50500	Warren Local SD	Washington	\$ 10,404,183.24	2171.03	\$ 4,792.28	\$ (559,599.66)	92.32	(6,061.52)	\$
50518	Wolf Creek Local SD	Washington	\$ 1,656,415.09	532.5	\$ 3,110.64	\$ (48,404.11)	4.29	(11,283.01)	\$
44610	Orrville City SD	Wayne	\$ 5,607,287.69	1651.43	\$ 3,395.41	\$ (291,051.25)	46.94	(6,200.50)	\$
45120	Wooster City SD	Wayne	\$ 7,185,434.27	3765.01	\$ 1,908.48	\$ (711,414.41)	111.85	(6,360.43)	\$
45591	Rittman Ex Vill SD	Wayne	\$ 4,481,004.00	1082.62	\$ 4,139.04	\$ (377,507.86)	60.17	(6,274.02)	\$
50534	Chippewa Local SD	Wayne	\$ 4,762,811.92	1387.68	\$ 3,432.21	\$ (248,295.69)	29.48	(8,422.51)	\$
50542	Dalton Local SD	Wayne	\$ 2,859,963.60	875.72	\$ 3,265.84	\$ (136,195.65)	24.25	(5,616.32)	\$
50559	Green Local SD	Wayne	\$ 5,023,347.37	1122.27	\$ 4,476.06	\$ (189,859.65)	31.76	(5,977.95)	\$
50567	North Central Local SD	Wayne	\$ 5,886,927.26	1361.99	\$ 4,322.30	\$ (184,412.24)	31.49	(5,856.22)	\$
50575	Northwestern Local SD	Wayne	\$ 6,621,393.60	1259.42	\$ 5,257.49	\$ (183,167.04)	29.94	(6,117.80)	\$
50583	Southeast Local SD	Wayne	\$ 4,210,971.90	1528.56	\$ 2,754.86	\$ (565,846.65)	89.93	(6,292.08)	\$
50591	Triway Local SD	Wayne	\$ 6,977,335.56	1745.77	\$ 3,996.71	\$ (237,411.72)	38.43	(6,177.77)	\$
43679	Bryan City SD	Williams	\$ 5,140,551.74	1872.98	\$ 2,744.58	\$ (238,338.51)	33.9	(7,030.63)	\$
45526	Montpelier Ex Vill SD	Williams	\$ 4,950,845.24	1028.14	\$ 4,815.34	\$ (179,981.26)	25.8	(6,976.02)	\$
50617	Edgerton Local SD	Williams	\$ 2,352,313.26	587.77	\$ 4,002.10	\$ (112,125.49)	19.49	(5,752.98)	\$
50625	Edon-Northwest Local SD	Williams	\$ 2,900,942.26	538.93	\$ 5,382.78	\$ (47,608.66)	5.61	(8,486.39)	\$
50633	Millcreek-West Unity Local S	Williams	\$ 2,855,796.45	605.9	\$ 4,713.31	\$ (90,609.98)	12.27	(7,384.68)	\$
50641	North Central Local SD	Williams	\$ 3,010,198.70	697.49	\$ 4,315.76	\$ (68,496.08)	11.45	(5,982.19)	\$
50658	Stryker Local SD	Williams	\$ 1,973,347.34	449.95	\$ 4,385.70	\$ (54,859.07)	7.92	(6,926.65)	\$
43638	Bowling Green City SD	Wood	\$ 6,339,688.78	3056.74	\$ 2,074.00	\$ (427,821.77)	71.09	(6,018.03)	\$
45583	Perrysburg Ex Vill SD	Wood	\$ 7,681,035.20	4675.56	\$ 1,642.81	\$ (493,331.65)	61.31	(8,046.51)	\$
45609	Rossford Ex Vill SD	Wood	\$ 1,897,118.38	1767.15	\$ 1,073.55	\$ (197,120.54)	30.35	(6,494.91)	\$
50674	Eastwood Local SD	Wood	\$ 5,952,757.63	1447.11	\$ 4,113.55	\$ (153,785.76)	20.63	(7,454.47)	\$
50682	Elmwood Local SD	Wood	\$ 6,308,429.45	1165.28	\$ 5,413.66	\$ (78,002.70)	12.34	(6,321.13)	\$
50690	Lake Local SD	Wood	\$ 3,905,579.92	1632.55	\$ 2,392.32	\$ (281,118.24)	43.28	(6,495.34)	\$
50708	North Baltimore Local SD	Wood	\$ 3,503,628.26	691.78	\$ 5,064.66	\$ (170,393.31)	19.84	(8,588.37)	\$
50716	Northwood Local SD	Wood	\$ 2,446,600.17	822.35	\$ 2,975.13	\$ (79,706.13)	13.56	(5,878.03)	\$
50724	Otsego Local SD	Wood	\$ 5,119,590.95	1444.19	\$ 3,544.96	\$ (193,582.19)	32.46	(5,963.72)	\$
45260	Carey Ex Vill SD	Wyandot	\$ 3,815,278.74	857.37	\$ 4,449.98	\$ (139,318.72)	18.45	(7,551.15)	\$
45625	Upper Sandusky Ex Vill SD	Wyandot	\$ 5,790,637.78	1691.39	\$ 3,423.60	\$ (397,002.46)	68.11	(5,828.84)	\$

50740	Mohawk Local SD	Wyandot	\$ 4,176,295.72	951.54	\$ 4,388.99	\$ (191,928.46)	28.17	\$ (6,813.22)
	Total		\$ 6,216,038,424.75	1707845.62	\$ 3,639.70	\$(824,926,706.19)	116271.96	\$(7,094.80)

Appendix B

BRIDGE Worksheet Report

Ohio Department of Education

04/30/2013

Bridge Formula for State Foundation Funding
(FY13 APR #2 PAYMENT, DATA RECEIVED BY 5PM 04/12/13)

IRN: 043802 District: COLUMBUS CITY S.D.
County: FRANKLIN

FY11 Calculation Factors

A Recalculated Formula ADM - October 2010 count $([A1 - A4] - [0.8 * A2] + [0.2 * A3])$
65,328.09
A1 Total ADM
65,344.89
A2 Jointure JVSD ADM Including Special Education
1.00
A3 Contract Vocational ADM
0.00
A4 Preschool Component of ADM
16.00
B Charge-Off Property Valuation
9,839,070,950.00
C District Charge-Off Valuation Per Pupil (B / A)
150,610.11
D Statewide Median Charge-Off Valuation Per Pupil
124,380.25
E District Charge-off Valuation Index (C / D)
1.21088444507900
F PASS Form Amount - State Resources for the Foundation Funding Program (includes SFSF Payment [H])
234,740,473.46
G PASS Form Amount Per Pupil (F / A)
3,593.25
H State Fiscal Stabilization Fund Payment
18,429,564.55

FY13 Calculation Factors

I Current Year Formula ADM $(I1 - [0.8 * I2] + [0.2 * I3])$
67,002.47
I1 Total ADM
67,004.38
I2 Jointure JVSD ADM Including Special Education
2.50
I3 Contract Vocational ADM
0.45
J Statewide Per Pupil Adjustment Amount
100.00
K District Adjustment Amount $(E * I * J * -1)$
-8,113,224.87

FY13 Bridge Formula Calculations

L Preliminary State Resources for the Foundation Funding for FY13 $([G * I] + K)$ if > 0
232,643,400.46
M Supplemental Guarantee Payment $([F - H - L])$ if > 0
0.00
N Subsidy Payment for High Performing Districts $([17 * I])$ if rated Excellent or Excellent with Distinction) 0.00

O State Resources for the Bridge State Foundation Funding $(L + M + N)$
232,643,400.46

Additional Aid Items

P Preschool Special Education Units
2,632,377.75
Q Special Education Transportation
2,981,991.58

Transfers and Adjustments:

R Educational Service Center Deduction
 0.00
 S Open Enrollment Adjustments
 2,114,844.16
 T Transfer for students educated by Community Schools
 -105,391,223.47
 U Transfer for students educated by STEM Schools
 -1,312,882.57
 V Transfer for students receiving Scholarships
 -15,516,150.05
 W Other Adjustments
 1,078,963.09

X Total Net State Support (O + P + Q + R + S + T + U + V + W)
 119,231,320.95

Disclosure Items

Y Special Education Allocation of State Resources (equal to FY11 allocation)
 20,485,713.88
 Z Career-Technical Education Allocation of State Resources (equal to FY11 allocation)
 1,816,750.52
 AA Gifted Education Allocation of State Resources (AA1 + AA2)
 1,490,213.36
 AA1 Unit Funding (Equal to FY09 allocation)
 1,341,985.27
 AA2 Identification Funding (Equal to FY09 allocation)
 148,228.09
 AA3 See BRIDGE FY09 Contracted Staff Report for requirement related to FY09 ESC services

Detailed payment calculations are available on the Bridge Formula Line-by-Line Detail Worksheet
 Local tax revenues provide for the portion not funded with state support.

Community School Deduction Summary

Fiscal year 2013
 based on Web Data verified by 03-25-2013

Calculated

OHIO DEPARTMENT OF EDUCATION
 OFFICE OF QUALITY SCHOOL CHOICE AND FUNDING
 TRANSFER FOR STUDENTS EDUCATED BY COMMUNITY SCHOOL REPORT FOR FY13 AS OF

DISTRICT SCHOOL: Columbus City Schools
 IRN: 043802

IRN	COMMUNITY SCHOOL	Pupil FTE	Formula Aid	SPED Weighted	Career Tech	Total PBA
Parity Aid	Trans Aid	Total Transfer				
000556	A+ Arts Academy	259.84	\$1,414,141.89	\$92,620.88	\$0.00	\$231,974.89
\$14,870.54	\$0.00	\$1,753,608.20				
013232	A+ Children's Academy	46.29	\$240,590.92	\$24,287.78	\$0.00	\$66,121.38
\$2,529.96	\$0.00	\$333,530.04				
012528	Academy for Urban Schola	190.78	\$1,088,191.95	\$114,149.98	\$4,253.14	\$46,096.06
\$11,442.98	\$0.00	\$1,264,134.11				
008064	Academy of Arts and Scie	1.99	\$11,350.78	\$1,491.92	\$0.00	\$1,338.32
\$119.36	\$0.00	\$14,300.38				
000784	Academy of Columbus	326.16	\$1,700,506.69	\$54,241.69	\$0.00	\$445,096.05
\$17,881.84	\$0.00	\$2,217,726.27				
012090	Academy of New Media Mid	74.11	\$422,716.77	\$40,112.68	\$0.00	\$21,451.43
\$4,445.12	\$0.00	\$488,726.00				
E143396	Alternative Education Ac	90.34	\$505,566.07	\$71,434.89	\$0.00	\$0.00
\$0.00	\$0.00	\$577,000.96				

143610 Arts & College Preparato	134.11	\$764,951.37	\$21,467.15	\$0.00	\$26,680.35
\$8,043.92	\$0.00	\$821,142.79			
013180 BAJIM Village Academy	18.81	\$73,637.48	\$0.00	\$0.00	\$54,249.60
\$774.34	\$0.00	\$128,661.42			
013164 Believe to Achieve-Canto	1.00	\$2,851.96	\$0.00	\$0.00	\$3,903.54
\$29.99	\$0.00	\$6,785.49			
000311 Bridges Community Academ	4.00	\$22,815.64	\$0.00	\$0.00	\$1,713.94
\$239.92	\$0.00	\$24,769.50			
013198 Brookwood Academy	88.00	\$501,944.08	\$1,229,866.09	\$0.00	\$16,013.72
\$5,278.24	\$0.00	\$1,753,102.13			
E000417 Buckeye On-Line School	27.33	\$155,887.86	\$29,659.10	\$0.00	\$0.00
\$0.00	\$0.00	\$185,546.96			
009163 C.M. Grant Leadership Ac	144.08	\$751,433.10	\$31,894.50	\$0.00	\$223,964.76
\$7,901.77	\$0.00	\$1,015,194.13			
012044 Capital High School	134.52	\$767,289.97	\$55,629.14	\$0.00	\$25,234.94
\$8,068.51	\$0.00	\$856,222.56			
010036 Cesar Chavez College Pre	47.46	\$236,455.59	\$16,058.83	\$0.00	\$103,463.90
\$2,486.47	\$0.00	\$358,464.79			
007999 Charles School at Ohio D	303.06	\$1,728,626.96	\$109,620.40	\$0.00	\$98,792.42
\$18,177.54	\$0.00	\$1,955,217.32			
000557 Columbus Arts & Tech Aca	375.94	\$2,013,195.03	\$76,907.39	\$0.00	\$415,653.34
\$21,169.94	\$0.00	\$2,526,925.70			
000420 Columbus Bilingual Acade	62.05	\$312,973.54	\$29,257.59	\$0.00	\$132,452.54
\$3,291.10	\$0.00	\$477,974.77			
011468 Columbus Bilingual Acade	129.82	\$621,212.84	\$27,013.07	\$0.00	\$296,219.00
\$6,532.42	\$0.00	\$950,977.33			
012951 Columbus Collegiate Acad	58.44	\$333,336.50	\$42,583.50	\$0.00	\$10,634.57
\$3,505.23	\$0.00	\$390,059.80			
009122 Columbus Collegiate Acad	178.54	\$1,018,376.09	\$67,491.07	\$0.00	\$49,558.21
\$10,708.83	\$0.00	\$1,146,134.20			
000553 Columbus Humanities, Art	285.12	\$1,488,977.18	\$80,354.70	\$0.00	\$457,518.51
\$15,657.48	\$0.00	\$2,042,507.87			
012011 Columbus Performance Aca	153.79	\$792,672.38	\$82,338.31	\$0.00	\$228,593.99
\$8,335.42	\$0.00	\$1,111,940.10			
000952 Columbus Prep and Fitnes	95.34	\$500,660.70	\$38,200.91	\$0.00	\$107,294.40
\$5,264.74	\$0.00	\$651,420.75			
000558 Columbus Preparatory Aca	294.54	\$1,535,178.85	\$23,954.92	\$0.00	\$404,836.65
\$16,143.32	\$0.00	\$1,980,113.74			
133439 Cornerstone Academy Comm	300.60	\$1,568,175.98	\$111,756.07	\$0.00	\$451,453.39
\$16,490.30	\$0.00	\$2,147,875.74			
143412 Crittenton Community Sch	45.30	\$258,387.12	\$33,987.25	\$0.00	\$21,898.27
\$2,717.09	\$0.00	\$316,989.73			
000912 Early College Academy	149.65	\$853,590.13	\$15,009.97	\$0.00	\$30,646.14
\$8,976.01	\$0.00	\$908,222.25			
000777 Educational Academy at L	84.99	\$435,522.05	\$1,820.15	\$0.00	\$176,798.18
\$4,579.77	\$0.00	\$618,720.15			
000779 Educational Academy for	73.73	\$366,732.89	\$15,920.57	\$0.00	\$171,876.49
\$3,856.41	\$0.00	\$558,386.36			
E133413 Electronic Classrm Of To	1,427.47	\$8,109,613.89	\$1,045,509.88	\$0.00	\$0.00
\$0.00	\$0.00	\$9,155,123.77			
011956 Everest High School	7.02	\$40,041.45	\$1,904.11	\$0.00	\$1,277.45
\$421.06	\$0.00	\$43,644.07			
000585 FCI Academy	413.83	\$2,210,921.07	\$137,455.54	\$0.00	\$441,050.29
\$23,249.15	\$0.00	\$2,812,676.05			
142943 Focus Learning/N Columbu	157.15	\$819,566.31	\$0.00	\$0.00	\$360,335.42
\$8,618.23	\$0.00	\$1,188,519.96			
142935 Focus Learning/Se Columb	137.12	\$782,120.14	\$77,551.56	\$38,149.90	\$30,641.81
\$8,224.46	\$0.00	\$936,687.87			
142927 Focus Learning/Sw Columb	205.07	\$1,169,700.82	\$147,207.26	\$8,859.38	\$65,765.02
\$12,300.10	\$0.00	\$1,403,832.58			
012529 Focus North High School	161.49	\$921,124.43	\$73,109.93	\$53,364.92	\$56,819.77
\$9,686.17	\$0.00	\$1,114,105.22			
149328 Foxfire High School	1.05	\$5,989.11	\$0.00	\$0.00	\$191.07
\$62.98	\$0.00	\$6,243.16			
011972 GEMS	152.00	\$866,994.32	\$97,402.08	\$0.00	\$41,314.91
\$9,116.96	\$0.00	\$1,014,828.27			
012668 Garfield Academy	0.95	\$5,418.71	\$1,808.91	\$0.00	\$172.87
\$56.98	\$0.00	\$7,457.47			
E149047 Goal Digital Academy	1.00	\$5,703.91	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$5,703.91			
013030 Graham Primary School	47.15	\$208,078.64	\$11,575.66	\$0.00	\$107,384.01
\$2,188.07	\$0.00	\$329,226.38			
133421 Graham School, The	216.40	\$1,234,326.12	\$263,959.12	\$0.00	\$55,309.85
\$12,979.67	\$0.00	\$1,566,574.76			
143198 Great Western Academy	501.82	\$2,669,030.61	\$119,778.52	\$0.00	\$654,710.18
\$28,066.44	\$0.00	\$3,471,585.75			
008287 Groveport Community Scho	462.54	\$2,500,765.26	\$163,397.13	\$0.00	\$433,368.84
\$26,297.03	\$0.00	\$3,123,828.26			
009179 HSA-Columbus Middle	403.05	\$2,298,960.93	\$124,282.33	\$0.00	\$129,051.19
\$24,174.94	\$0.00	\$2,576,469.39			

000197	Hamilton Alternative Aca	3.73	\$21,275.58	\$0.00	\$0.00	\$678.76
\$223.73	\$0.00	\$22,178.07				
009954	Harrisburg Pike Communit	276.88	\$1,411,461.05	\$55,341.02	\$0.00	\$462,398.61
\$14,842.35	\$0.00	\$1,944,043.03				
133660	Horizon Science Acad Col	396.32	\$2,260,573.61	\$88,315.74	\$0.00	\$164,712.99
\$23,771.27	\$0.00	\$2,537,373.61				
009990	Horizon Science Academy	457.81	\$2,377,075.97	\$171,685.26	\$0.00	\$668,031.69
\$24,996.37	\$0.00	\$3,241,789.29				
011533	Horizon Science Academy	0.85	\$4,848.32	\$0.00	\$0.00	\$154.68
\$50.98	\$0.00	\$5,053.98				
012628	Imagine Integrity Academ	104.15	\$509,330.64	\$17,320.44	\$0.00	\$178,947.53
\$5,355.91	\$0.00	\$710,954.52				
143172	International Acad Of Co	192.35	\$1,027,930.14	\$69,567.80	\$0.00	\$319,970.39
\$10,809.30	\$0.00	\$1,428,277.63				
009997	KIPP: Journey Academy	318.49	\$1,816,638.30	\$153,473.89	\$0.00	\$106,886.79
\$19,103.03	\$0.00	\$2,096,102.01				
008282	Life Skills Center of Co	104.13	\$593,948.15	\$93,261.34	\$89,797.51	\$28,052.19
\$6,245.72	\$0.00	\$811,304.91				
000664	Life Skills Center of Co	92.78	\$529,208.77	\$39,191.55	\$89,299.97	\$29,883.31
\$5,564.94	\$0.00	\$693,148.54				
E151027	London Academy	4.95	\$28,234.35	\$2,837.13	\$0.00	\$0.00
\$0.00	\$0.00	\$31,071.48				
000392	Mansfield Enhancement Ac	0.52	\$2,966.03	\$0.00	\$0.00	\$94.63
\$31.19	\$0.00	\$3,091.85				
012391	Metro Early College High	211.31	\$1,205,293.22	\$56,462.03	\$0.00	\$38,452.95
\$12,674.37	\$0.00	\$1,312,882.57				
000780	Midnimo Cross Cultural C	75.41	\$430,131.85	\$5,300.15	\$0.00	\$73,653.49
\$4,523.09	\$0.00	\$513,608.58				
133561	Millennium Community Sch	523.40	\$2,726,953.81	\$106,531.63	\$0.00	\$697,044.71
\$28,675.54	\$0.00	\$3,559,205.69				
012037	New Beginnings Academy	46.46	\$265,003.66	\$10,586.87	\$0.00	\$8,454.51
\$2,786.67	\$0.00	\$286,831.71				
E000162	Newark Digital Academy	0.27	\$1,540.06	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$1,540.06				
013201	Nexus Academy of Columbu	15.58	\$88,866.92	\$1,866.03	\$0.00	\$2,835.15
\$934.49	\$0.00	\$94,502.59				
008280	Noble Academy-Columbus	155.11	\$832,228.99	\$8,278.45	\$0.00	\$173,971.25
\$8,751.38	\$0.00	\$1,023,230.07				
000511	Northland Prep & fitness	219.21	\$1,185,358.05	\$125,954.16	\$0.00	\$259,007.09
\$12,464.74	\$0.00	\$1,582,784.04				
000679	Oakstone Community Schoo	44.94	\$256,333.72	\$1,016,943.36	\$0.00	\$8,177.91
\$2,695.50	\$0.00	\$1,284,150.49				
E000236	Ohio Connections Academy	107.39	\$603,217.00	\$20,294.86	\$0.00	\$0.00
\$0.00	\$0.00	\$623,511.86				
E142950	Ohio Virtual Academy	455.98	\$2,483,596.49	\$189,202.18	\$0.00	\$0.00
\$0.00	\$0.00	\$2,672,798.67				
012045	Patriot Preparatory Acad	333.84	\$1,819,689.89	\$38,279.33	\$0.00	\$260,526.01
\$19,135.12	\$0.00	\$2,137,630.35				
010182	Performance Academy East	175.37	\$916,390.18	\$78,716.48	\$0.00	\$226,807.03
\$9,636.39	\$0.00	\$1,231,550.08				
151035	Pleasant Community Digit	1.00	\$2,851.96	\$0.00	\$0.00	\$3,903.54
\$29.99	\$0.00	\$6,785.49				
000938	Premier Academy of Ohio	101.15	\$576,950.50	\$106,028.67	\$0.00	\$45,716.36
\$6,066.98	\$0.00	\$734,762.51				
000743	Pschtecinc Public School	70.02	\$399,387.78	\$35,444.96	\$7,928.50	\$19,942.92
\$4,199.80	\$0.00	\$466,903.96				
011967	RASE	0.94	\$5,361.68	\$0.00	\$0.00	\$171.06
\$56.38	\$0.00	\$5,589.12				
011439	Renaissance Academy	142.04	\$758,990.78	\$39,219.65	\$0.00	\$173,817.46
\$7,981.24	\$0.00	\$980,009.13				
012040	Road to Success Academy	97.69	\$557,214.97	\$30,417.12	\$0.00	\$17,777.04
\$5,859.45	\$0.00	\$611,268.58				
000277	Scholarts Preparatory an	59.48	\$322,270.91	\$48,982.49	\$0.00	\$65,910.59
\$3,388.87	\$0.00	\$440,552.86				
008281	South Scioto Academy	154.56	\$822,304.18	\$52,780.57	\$0.00	\$182,298.22
\$8,647.02	\$49,508.67	\$1,115,538.66				
009953	Sullivant Avenue Communi	231.39	\$1,193,143.89	\$108,849.81	\$0.00	\$387,716.70
\$12,546.62	\$0.00	\$1,702,257.02				
000296	Summit Academy CS Columb	39.21	\$223,650.31	\$350,268.37	\$0.00	\$7,135.21
\$2,351.82	\$0.00	\$583,405.71				
000302	Summit Academy Community	0.63	\$3,593.46	\$1,199.59	\$0.00	\$114.64
\$37.79	\$0.00	\$4,945.48				
000610	Summit Academy MS Columb	24.33	\$138,776.13	\$192,253.53	\$0.00	\$5,565.34
\$1,459.31	\$0.00	\$338,054.31				
000303	Summit Academy Sec Young	2.28	\$13,004.91	\$13,214.31	\$0.00	\$414.89
\$136.75	\$0.00	\$26,770.86				
000614	Summit Academy Tr HS-Col	36.01	\$207,108.97	\$402,860.48	\$0.00	\$11,104.51
\$2,159.88	\$0.00	\$623,233.84				
000623	Summit Academy-Youngstow	1.37	\$7,814.36	\$12,506.04	\$0.00	\$249.31
\$82.17	\$0.00	\$20,651.88				

012041 The Arch Academy	81.13	\$462,758.22	\$32,694.68	\$0.00	\$15,901.46
\$4,866.18	\$0.00	\$516,220.54			
148981 Tomorrow Center	3.70	\$21,104.47	\$23,499.41	\$0.00	\$673.30
\$221.93	\$0.00	\$45,499.11			
E143305 Treca Digital Academy	104.60	\$593,777.04	\$66,994.71	\$0.00	\$0.00
\$0.00	\$0.00	\$660,771.75			
012536 UBAH Math & Reading Acad	50.79	\$247,235.98	\$0.00	\$0.00	\$124,723.09
\$2,599.83	\$0.00	\$374,558.90			
E143537 Virtual Community Sch Of	143.79	\$808,586.28	\$156,621.35	\$0.00	\$0.00
\$0.00	\$0.00	\$965,207.63			
000875 Westside Academy	35.68	\$184,635.56	\$2,983.85	\$0.00	\$61,860.54
\$1,941.55	\$0.00	\$251,421.50			
000509 Whitehall Prep & Fitness	242.54	\$1,305,739.07	\$109,720.45	\$0.00	\$260,723.59
\$13,730.62	\$0.00	\$1,689,913.73			
143636 World Collegiate Prep Sc	110.91	\$571,332.14	\$10,600.30	\$0.00	\$212,502.57
\$6,007.90	\$0.00	\$800,442.91			
013174 Young Scholars Prep Scho	30.17	\$152,608.11	\$2,837.13	\$0.00	\$47,276.88
\$1,604.76	\$0.00	\$204,326.88			
132985 Youthbuild Columbus Comm	226.32	\$1,290,908.91	\$137,916.69	\$297,514.87	\$41,184.38
\$13,574.67	\$0.00	\$1,781,099.52			
000725 Zenith Academy	303.50	\$1,596,353.29	\$30,358.72	\$0.00	\$520,490.53
\$16,786.60	\$185,543.97	\$2,349,533.11			
012009 Zenith Academy East	159.75	\$843,094.94	\$1,491.92	\$0.00	\$281,212.81
\$8,865.64	\$82,211.65	\$1,216,876.96			

TOTALS:	15,247.05	\$83,044,959.63	\$9,123,227.03	\$589,168.19	\$12,896,050.27
\$733,436.63	\$317,264.29	\$106,704,106.04			

'E' ON THE FIRST COLUMN INDICATES AN E-SCHOOL.

Appendix C

BRIDGE Worksheet Report

04/30/2013

Ohio Department of Education

Bridge Formula for State Foundation Funding
(FY13 APR #2 PAYMENT, DATA RECEIVED BY 5PM 04/12/13)

IRN: 046763 District: OLENTANGY LOCAL S.D.
County: DELAWARE

FY11 Calculation Factors

A Recalculated Formula ADM - October 2010 count $([A1 - A4] - [0.8 * A2] + [0.2 * A3])$
15,927.20
A1 Total ADM
15,982.80
A2 Jointure JVSD ADM Including Special Education
52.00
A3 Contract Vocational ADM
0.00
A4 Preschool Component of ADM
14.00
B Charge-Off Property Valuation
3,195,094,744.00
C District Charge-Off Valuation Per Pupil (B / A)
200,606.18
D Statewide Median Charge-Off Valuation Per Pupil
124,380.25
E District Charge-off Valuation Index (C / D)
1.61284593012200
F PASS Form Amount - State Resources for the Foundation Funding Program (includes SFSF Payment [H])
8,098,025.80
G PASS Form Amount Per Pupil (F / A)
508.44
H State Fiscal Stabilization Fund Payment
639,181.33

FY13 Calculation Factors

I Current Year Formula ADM $(I1 - [0.8 * I2] + [0.2 * I3])$
17,527.55
I1 Total ADM
17,574.57
I2 Jointure JVSD ADM Including Special Education
58.90
I3 Contract Vocational ADM
0.50
J Statewide Per Pupil Adjustment Amount
100.00
K District Adjustment Amount $(E * I * J * -1)$
-2,826,923.77

FY13 Bridge Formula Calculations

L Preliminary State Resources for the Foundation Funding for FY13 $([G * I] + K)$ if >0
6,084,783.75
M Supplemental Guarantee Payment $([F - H - L])$ if > 0
1,374,060.72
N Subsidy Payment for High Performing Districts $([\$17 * I])$ if rated Excellent or Excellent with Distinction) 297,968.35

O State Resources for the Bridge State Foundation Funding (L + M + N)
7,756,812.82

Additional Aid Items

P Preschool Special Education Units
0.00
Q Special Education Transportation
157,585.15

Transfers and Adjustments:

R Educational Service Center Deduction
-419,157.30
S Open Enrollment Adjustments
-92,001.99
T Transfer for students educated by Community Schools
-1,156,692.53
U Transfer for students educated by STEM Schools
-28,519.55
V Transfer for students receiving Scholarships
-759,786.00
W Other Adjustments
-22,046.70

X **Total Net State Support (O + P + Q + R + S + T + U + V + W)**
5,436,193.90

Disclosure Items

Y Special Education Allocation of State Resources (equal to FY11 allocation)
0.00
Z Career-Technical Education Allocation of State Resources (equal to FY11 allocation)
19,674.54
AA Gifted Education Allocation of State Resources (AA1 + AA2)
35,128.70
AA1 Unit Funding (Equal to FY09 allocation)
0.00
AA2 Identification Funding (Equal to FY09 allocation)
35,128.70
AA3 See BRIDGE FY09 Contracted Staff Report for requirement related to FY09 ESC services

Detailed payment calculations are available on the Bridge Formula Line-by-Line Detail Worksheet
Local tax revenues provide for the portion not funded with state support.

Community School Deduction Summary

Fiscal year 2013
based on Web Data verified by 03-25-2013

Calculated

OHIO DEPARTMENT OF EDUCATION
OFFICE OF QUALITY SCHOOL CHOICE AND FUNDING
TRANSFER FOR STUDENTS EDUCATED BY COMMUNITY SCHOOL REPORT FOR FY13 AS OF

DISTRICT SCHOOL: Olentangy
IRN: 046763

IRN	COMMUNITY SCHOOL	Pupil FTE	Formula Aid	SPED Weighted	Career Tech	Total PBA
Parity Aid	Trans Aid	Total Transfer				
E143396	Alternative Education Ac	3.29	\$15,913.91	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$15,913.91				
E000417	Buckeye On-Line School	2.00	\$11,407.82	\$1,904.11	\$0.00	\$0.00
\$0.00	\$0.00	\$13,311.93				
011468	Columbus Bilingual Acade	0.82	\$2,338.60	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$2,338.60				
009122	Columbus Collegiate Acad	1.00	\$5,703.91	\$9,128.50	\$0.00	\$0.00
\$0.00	\$0.00	\$14,832.41				
012011	Columbus Performance Aca	0.98	\$2,794.92	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$2,794.92				

133439	Cornerstone Academy Comm	3.07	\$11,379.30	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$11,379.30					
E133413	Electronic Classrm Of To	13.26	\$75,633.85	\$1,504.25	\$0.00	\$0.00
\$0.00	\$0.00 \$77,138.10					
142943	Focus Learning/N Columbu	0.84	\$4,791.28	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$4,791.28					
E149047	Goal Digital Academy	0.34	\$1,939.33	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$1,939.33					
012628	Imagine Integrity Academ	1.00	\$5,703.91	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$5,703.91					
012391	Metro Early College High	5.00	\$28,519.55	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$28,519.55					
008280	Noble Academy-Columbus	3.00	\$17,111.73	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$17,111.73					
000679	Oakstone Community Schoo	21.00	\$119,782.11	\$512,878.61	\$0.00	\$0.00
\$0.00	\$0.00 \$632,660.72					
E000236	Ohio Connections Academy	10.05	\$54,472.35	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$54,472.35					
E142950	Ohio Virtual Academy	45.31	\$245,638.89	\$7,426.04	\$0.00	\$0.00
\$0.00	\$0.00 \$253,064.93					
000614	Summit Academy Tr HS-Col	1.00	\$5,703.91	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$5,703.91					
E143305	Treca Digital Academy	3.51	\$20,020.72	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$20,020.72					
E143537	Virtual Community Sch Of	2.00	\$11,407.82	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00 \$11,407.82					
000725	Zenith Academy	2.00	\$11,407.82	\$0.00	\$0.00	\$0.00
\$0.00	\$698.84 \$12,106.66					

	TOTALS:	119.47	\$651,671.73	\$532,841.51	\$0.00	\$0.00
\$0.00	\$698.84 \$1,185,212.08					

'E' ON THE FIRST COLUMN INDICATES AN E-SCHOOL.

Equity & Adequacy

Of School Funding

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A brief sketch of the *DeRolph* school funding litigation: the purpose, intended outcomes, accomplishments and disappointments in historical context

In 1986 an Ohio Department of Education official suggested to the school superintendents in Perry County that they should organize an effort to provide more adequate educational opportunities for the students in the Appalachian region of Ohio because the state would not substantially address the educational deprivation of low wealth districts. Two years later the Coalition of Rural and Appalachian Schools (CORAS) was launched.

An early initiative of CORAS was to commission Dr. Kern Alexander to conduct a school finance equity study in Ohio.

The results of the school finance study and a school funding problem awareness campaign by CORAS attracted the interest of boards of education and school administrators throughout Ohio. The inequities and inadequacies of educational opportunities were not confined to the Appalachian area of Ohio and thus widespread interest in a serious legal challenge to the school funding system quickly developed.

The Ohio Coalition for Equity & Adequacy of School Funding was created by leaders of CORAS in January 1991 to litigate the state's school funding system. Notwithstanding the 1979 *Cincinnati v. Walter* decision in which the Court ruled in favor of the State Defendants, leaders of the Coalition went forward with the *Thompson* school funding case. Bricker & Eckler LLP was engaged to serve as legal counsel.

It should be noted that this was a grassroots effort supported by boards of education that passed a resolution of joinder to the Coalition pursuant to Chapter 167 of the Ohio Revised Code. The newly formed organization filed the *Thompson* case on behalf of five plaintiff school districts-Dawson Bryant Local, Cardington-Lincoln Local, Union-Scioto Local, Lima City and Youngstown City. It should be further noted that with the exception of the Ohio Education Association, the statewide education associations kept a safe distance from the litigation efforts. One statewide education organization signaled to the legislature their opposition to the litigation. Over time however, all of these groups except one began to lend some support for the litigation effort.

The *Thompson* case, as filed in early 1991, included some federal issues. The State Defendants were successful in moving the case to federal court, which was adverse to the Coalition's desire to move the case forward quickly, and its concern that the federal court ruled in 1973 that public education in the United States is not a fundamental right.

Subsequently, in December 1991, the Coalition filed the *DeRolph* case on behalf of five plaintiffs school districts-Northern Local, Southern Local, Dawson-Bryant Local, Lima City and Youngstown City. The *DeRolph* case did not include any federal claims.

On April 14, 1992, a few months after *DeRolph* was filed, William L. Phillis began working as Executive Director of the Coalition. An original primary assignment to Phillis was to expand the membership of the Coalition. By the mid-1990s the Coalition boasted a membership of over 500 boards of education. The \$.50 per student membership fee was the primary source of funding for the Coalition.

The Ohio Education Association embraced the litigation, took an active role on the Steering Committee of the Coalition, and pledged \$50,000 per year for three years for the support of the litigation. (The OEA, after the first annual payment, reduced the fee to \$5,000 annually; hence, over the years OEA's investment has exceeded the original \$150,000 pledge). The Ohio Association of Public School Employees also became active with the Coalition and provided financial support at various times. Although some other statewide education organizations supported the plaintiffs by filing amicus briefs, none of them made any direct financial support. The Alliance for Adequate School Funding, although it alleged a cordial working relationship with the Coalition, opposed the plaintiff's efforts throughout the process.

George V. Voinovich began serving as Governor of Ohio the same year the *DeRolph* litigation was filed. Voinovich was an adamant opponent of the litigation throughout his two terms and instigated vouchers and charter schools with very nominal public input. The voucher and charter initiative were buried in state budget bills.

Voinovich, during the *DeRolph* litigation era, was successful in accomplishing two things that have proven to be detrimental to the public common school system. He initiated the education choice movement and changed the membership of the State Board of Education from an elected body to a mix of appointed and elected members. His purpose was to gain control of the Board and the Superintendent of Public Instruction and thus eliminate any opposition to his education policies. He was the first Governor in the history of the State Board to inject himself in the process of selecting the Superintendent of Public Instruction.

His first handpicked State Superintendent, Ted Sanders, was of the same ilk regarding education choice, particularly vouchers and an appointed State Board; hence, the two of them were joined at the hip regarding most education issues.

The Ohio Department of Education has essentially been controlled by the governor's office since Voinovich gained control in the mid-1990s.

State Superintendent Sanders, with the support of the Ohio Business Roundtable, many of the leaders of the statewide education organizations and other high profile organizations and persons, formed a group to improve education in Ohio. There is reason to believe that among the motivations for initiating this organization, which was eventually named BEST, was formed as a countermovement to the school funding litigation effort.

While the attorneys were preparing for the *DeRolph* trial, the Coalition Steering Committee members and the executive director promoted membership in the Coalition and attempted to inform the public about the decrepit conditions of Ohio school facilities and the flaws in the state's school funding system.

The *DeRolph* case went to trial in the Perry County Common Pleas Court in October 1993. Prior to the *DeRolph* trial, the Coalition's attorneys had to ward off a school funding class action lawsuit filed by the Cleveland Board of Education. The first action by Coalition attorneys was an attempt to extricate all school districts from the *Howard* class action case. Cleveland Common Pleas Judge Daniel Corrigan denied the release of school districts except for a few Cleveland area school districts. This was a costly venture for the Coalition.

Judge Corrigan issued a cease and desist order to the Coalition just prior to the *DeRolph* trial date of October 18. The Coalition attorneys acted quickly and decisively in an appeal to the Ohio Supreme Court. The Court ruled in favor of the plaintiffs, however, this legal maneuver delayed the trial one week and cost the Coalition funds.

The *DeRolph* trial lasted eight weeks in Perry County. The news media covered the trial on a daily basis and thus *DeRolph* became a high profile case.

Although Perry County Judge Linton Lewis, Jr., on July 1, 1994, ruled in favor of the plaintiffs in nearly all respects, the 5th District Court of Appeals, in a 2-1 decision, rendered a less than thoughtful decision apparently recognizing that the decision would be appealed regardless of the 5th District decision.

Judge Lewis ordered the State Board of Education to formulate legislative recommendations that would satisfy the constitutional provision for a thorough and efficient system of common schools. The State Board and Superintendent of Public Instruction began work on the court assignment in a timely manner.

Under the leadership of former State Senate President Oliver Ocasek, the State Board of Education decided not to appeal the Lewis' decision. This decision definitely irritated Governor Voinovich. Along with the leaders of the House and Senate, the Governor ignored the State Board's decision and appealed the decision. It was at that juncture Voinovich redoubled his efforts to take control of the State Board of Education.

During the litigation period, the 100 plus member BEST group, which was heavily funded by corporations and statewide education organizations, worked on an agenda to improve public education and develop a school funding formula. But most of the efforts of BEST seemed to involve passing out BEST awards to school districts during well-funded receptions and dinners.

By meeting certain criteria, school districts could achieve the designation of a BEST school district. BEST eventually imploded when the members of the education community started to press for more school funding than the corporate folks could tolerate.

While the *DeRolph* litigation was in process, state officials began to modestly increase state funding to school districts. The state enacted "equity aid" which provided funding beyond the foundation formula to about 200 lowest wealth school districts. The percentage of the state's general revenue appropriation increased gradually from 34.5 in FY 1992 to 43.6 in FY 2010. State officials, due to the pressure created by the nationwide PBS TV broadcast-Children in America's Schools with Bill Moyers- in September 1996 and the *DeRolph* litigation, began a serious endeavor to rebuild Ohio's public school facilities. As of now, over 1,000 new school buildings have been constructed, replacing at least 2,500 previous buildings.

Inside the I-270 Beltway, it was generally believed that the Ohio Supreme Court would rule against the plaintiff school districts. After all, it was a grassroots movement initiated in politically impotent Southeastern Ohio. Very few wealthy suburban school districts joined the Coalition. The Alliance for Adequate School Funding, comprised of mostly wealthy suburban school districts, opposed the litigation. Hence, the political forces of the state (one party rule) were leveled against the Coalition and the *DeRolph* litigation.

To the utter shock and amazement of Governor Voinovich, Senate President Richard Finan and House Speaker Jo Ann Davidson, the Ohio Supreme Court, on March 24, 1997, ruled against the State Defendants. Regardless of the merits of the case, these officials seemed to be wondering how those on the Court of the same political party could rule against them. In a news conference on March 25, 1997, these three political leaders expressed anger and frustration toward the Court, the *DeRolph I* decision and the E & A Coalition. They signaled to the public that they would not be enthusiastic in any efforts to comply with the decision. There was even talk of attempting to remove the thorough and efficient clause from the Ohio Constitution.

The E & A Coalition, during an April 1997 news conference at the Ohio Theatre, proposed that the state begin the process of compliance with the Court decision by identifying the components of a high quality education and costing out those components. That suggestion was not embraced by the Governor, legislature or State Board of Education.

The E & A Coalition, in spite of the state's opposition, has never abandoned the common sense approach to constructing a school funding system. The components of a high quality, thorough and efficient system of public education must be identified and defined; then those components must be costed out and a funding mechanism must be constructed to deliver sufficient funds to allow school districts to provide those components.

While continuing with the *DeRolph* litigation effort, the E & A Coalition Steering Committee worked on various school funding methodologies. After the September 1998 Perry County hearing on the response of the State Defendants to the March 24, 1997 Ohio Supreme Court ruling, the E & A Coalition embarked on a process, in September 1998, to determine the components of a high quality education. Town meetings were held throughout Ohio to collect citizen perceptions of the elements of a thorough and efficient system. On October 28, 1998, 800 persons came together in

an education congress to discuss and refine the elements. On December 11, 1998, the E & A Coalition held a news conference to unveil the results of the town meetings and education congress and to challenge the State Defendants to accept those elements. On January 15, 1999, the E & A Coalition hosted a meeting of statewide education association leaders and Steering Committee members to formulate a procedure to translate the education components into a “basket” of specific education resources.

Subsequent to the January 15, 1999 process planning meeting the Coalition:

- Conducted an opinion poll
- Surveyed 2,492 teachers
- Surveyed subject-oriented professional associates
- Held a conference of 230 elected educators
- Consulted with various nationally recognized and local experts
- Formulated of the Basket of Essential Learning Resources

The Basket was unveiled October 26, 1999.

Meanwhile, the litigation continued. Judge Lewis issued a ruling against the State Defendants in February 1999. The Ohio Supreme Court again declared the system unconstitutional in May 2000. The Court ordered the state to return to the Ohio Supreme Court in one year with a new remedy. State Defendants defended the new remedy before the Court in June 2001.

Prior to the third *DeRolph* decision, House Speaker Larry Householder and Coalition leaders jointly wrote a consent decree to resolve the case. The proposal was emphatically rejected by Governor Taft and Senate President Richard Finan; thus, the Coalition continued with vigor the *DeRolph* litigation.

The Court ruled in September 2001 that the system was still unconstitutional but indicated if the State Defendants would make specific changes in the funding formula the Court would approve it. The State Defendants filed a motion for the Court to reconsider its third ruling which it did. State Defendants were not willing to invest the amount of money that the Court suggested changes in the formula required.

The Court then ordered the parties to mediation and appointed a mediator.

After three months of negotiations between the Coalition and the State Defendants, the mediator notified the Chief Justice that a settlement could not be reached. Then in December 2002, the Court ruled the fourth time that the system was still unconstitutional; however, the Court gave up jurisdiction of the *DeRolph* case.

In March of 2003, the attorneys for the Coalition filed in the Perry County Court of Common Pleas, a motion requesting the Court to conduct a compliance conference. The intent was to require that the state to present evidence that it had formulated a constitutional system. The state immediately filed a writ of prohibition, which the Court granted in a short period of time.

Coalition attorneys, in August 2003, filed a petition for writ of certiorari before the U.S. Supreme Court. In October 2003 the U.S. Supreme Court denied the petition, thus ending the *DeRolph* case.

Governor Taft subsequently appointed a commission on financing student success, which proposed several school funding recommendations. The work of this Commission prompted the legislature to make certain changes in the school funding arrangement but the system remained unconstitutional.

In 2004 and 2005, former State Representative Bryan Flannery proposed two statewide initiatives. The first one was a law to solve the school funding issue. The Coalition gave support to that 2004 initiative but not enough signatures were gathered.

In 2005, the Coalition leaders worked with Flannery to write a constitutional amendment. The petition failed to garner sufficient signatures. It is noted that none of the other statewide education organizations supported this initiative.

On February 14, 2006, the E & A Coalition hosted a meeting of the statewide education organizations to brainstorm a solution to the school funding problem. That meeting initiated a year-long series of meetings that resulted in a petition for a constitutional amendment that would require the state to identify, cost out and fund the components of a high quality education. Although the petition drive failed to garner sufficient signatures, the organizations, to some extent, worked together to collect signatures.

There was some reluctance on the part of some organizations' leaders because the Strickland administration was not enthused with a constitutional solution. Strickland had campaigned on the school funding issue. He said he would consider his tenure as governor a failure if he didn't formulate a constitutional system.

Since the failure to get the amendment proposal on the ballot, Coalition efforts turned to legislation. Governor Ted Strickland signaled his intent to work with the education community during his term in office beginning in 2007. All the statewide education organizations, in an unprecedented manner, were involved with the Strickland Administration.

The education community had unprecedented access to the Governor's education planning process. The Evidence-Based School Funding Model emerged and was endorsed by all the major statewide education organizations except BASA. The E & A Coalition was the first statewide education organization to endorse the Model. The E & A Coalition had a very close working relationship with the Strickland administration. The Evidence-Based Model would have met the constitutional standard for a thorough and efficient system of public common schools if it had been fully implemented. But everyone knows the rest of that story. The Kasich administration summarily rejected it.