



Coalition for Fiscal Fairness in Ohio

The TPP group that wants to be part of the solution

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Testimony before Ohio House Finance

Tim Pickana, President, Coalition for Fiscal Fairness in Ohio (CFFO)

April 5th, 2017

Presentation and discussion related to the permanent elimination of TPP reimbursements and TPP supplemental reimbursements to schools

Chairman Smith, Vice Chair Ryan, Ranking Member Cera, and the members of the House Finance Committee, thank you for the opportunity to submit testimony today. My name is Tim Pickana, President of the Coalition for Fiscal Fairness in Ohio (CFFO). I am here to brief the committee on the importance of the Tangible Personal Property (TPP) tax reimbursement for those Ohio school districts that are heavily reliant and would be negatively impacted if those funds were permanently eliminated. It is because of this long-standing reliance that we remain highly involved with any tax policy or funding change as there are many Ohio public school districts who will be financially exposed if the TPP supplement and reimbursement funding is eliminated.

The CFFO is an organization created to help address one issue, the Tangible Personal Property phase-out issue, facing school districts across the state of Ohio that will be devastated by the current TPP phase-out. Our organization prides itself on believing that while we all must be a part of the solution to help address any state financial deficit or funding formula fix; we must not be a part of the problem. This was evident during the last Biennium Budget (HB 64) when our organization worked with members of the Legislature, especially the House, in retaining TPP. However, as you are aware the Governor line-item vetoed the second year of the TPP supplement which put many of our members in a state of unpredictability and tasked them with extremely difficult budget decisions. Subsequently we worked with the Ohio General Assembly and in Senate Bill 208 we were able to work with the Legislature to craft a solution to the line-item veto.

As you know, while Senate Bill 208 went far in addressing the line-item veto by bringing stability when planning district budgets, it still did not address fully the problem that our state's heavily impacted TPP districts' face. Today we want to highlight the issue at hand for your consideration and hopefully continue the dialogue toward a more comprehensive and long term solution to the TPP issue that preserves necessary and once local resources for schools and students.

Mr. Chairman and members of the Committee, it is important to note that collectively over the years high TPP districts have faced massively reduced amounts of funding to help with the state's financial deficit. While we agreed to the tax reform provisions contained in House Bill 66 (126th G.A), that created the Commercial Activity Tax, we also believed that a sound solution would be provided to help our districts cope with local tax base losses. In our opinion simply stating that districts should be prepared is not a solution.

Our organization believes we must continue to be upfront and fully educate and inform our communities and taxpayers, both residential and commercial, of the pending consequences of what many high TPP districts face should a permanent and complete phase-out be continued. As you are aware this is an extremely complex issue no doubt remains at times a daunting task when educating and informing our local taxpayers of potential revenue loss based on several state biennium budget tax and school funding formula changes over the last few years. However, Mr. Chairman and members of the Committee, we are here today to not only help you understand the financial dilemma our members face, but to also thank you for your willingness to listen. As in the past we firmly believe that the Legislature remains our partner in finding workable solutions and/or providing us the necessary tools to help the high percentage TPP loss districts.

During your deliberations we respectfully ask you to please not make the assumption that all of the high TPP loss districts are wealthy and will simply have to absorb the loss. As you are aware, there is a significant cross-section of districts that will be impacted. When taking into consideration the impact of TPP reductions, it is important to note that many districts will not be able to make enough reductions and/or pass additional millage great enough to maintain the integrity and quality of the education services they are providing to students. We have made available to subcommittee members a spreadsheet that shows both the TPP losses and the losses under the Governor's proposed budget as a percentage of both district operating revenue and cash balances. The printout shows that the impacts vary widely from district to district. Many districts will not have the ability to comfortably absorb the cuts within their revenue and cash balances. A few additional thoughts to consider regarding the variation in district to district cash balances are:

- The timing districts receive cash varies and cash is inflated at year end to help support low cash points during a fiscal year based on cash flow.
- Cash balances are required for any business and/or district to survive. Especially for public school districts who operate based on levy cycles which begin with net gains the first couple of years, and then net losses (annual cash balance loss) the last couple of years before the next levy attempt.
- Cash balances will be significantly impacted through the end of the upcoming biennium budget (June 30, 2019) based on current law. This will force districts to go the taxpayers earlier to raise additional funds in order to retain enough cash for operation.

As mentioned, In the last biennium budget bill, the Legislature included language for the 2016/2017 biennium that kept districts from having a net decrease in funding from FY 2015 in the combination of state aid and TPP reimbursements, for which the Governor vetoed the 2017 provision, and ultimately the Legislature salvaged a portion of the vetoed language in SB 208. CFFO is requesting that the language be returned to the last budget bill language, but have the provision in permanent law rather than temporary law. We are estimating there are about 120 districts who would otherwise be receiving less revenue in combined aid in FY 2018 than they were receiving in FY 2015, before factoring in the guarantee phase-down proposal in the Governor's current budget proposal. Going forward, under the CFFO proposal, the TPP payments would continue to be phased-out, but districts would continue to be held harmless to FY 2015 as long as state aid is not increasing enough to offset the TPP reductions. We estimate the cost of this proposal to be about \$90 million in FY 2018 and \$100 million in FY 2019 compared to the introduced budget.

In addition to this proposal, CFFO is also suggesting that language be included in the budget bill to address the situation where a district has capped state aid but is continuing to get TPP reimbursements. By allowing the capped aid to replace TPP reimbursement, we estimate that 20 districts would come off the funding cap and another 31 would have their TPP reimbursements fully phased-out, with no additional cost to the state and no district losing additional funding. This helps achieve two goals, lowering the number of districts on the funding cap and the number of districts receiving TPP.

In summary, Mr. Chairman and members of the Committee, the CFFO member districts firmly believe we must be forthright in crafting a workable solution in order to ensure that the great state of Ohio grows stronger over the years and not weaker. As mentioned, there are many different circumstances and criteria facing many different schools and more importantly there

are many different types of high TPP districts across the state. The question remains – if we do nothing do they drastically reduce their budgets and forever lower the quality of education and services provided to their children? Or, do they continue to pass an additional levy to tax their way out of the TPP loss and place additional tax burdens on their residential and commercial taxpayers? If they do, many businesses will simply relocate or collapse due to being “double-taxed” by a higher Commercial Activities Tax (compared to what they were paying in TPP) plus an additional millage tax to replace the local district TPP revenues taken away forever.

Thank you Mr. Chairman and members of the Committee for allowing me to testify today. At this time I would be happy to answer any questions that you or the committee may have.

PFR ESTIMATES OF GOVERNOR'S FY 2018/19 BUDGET PROPOSAL USING OBM SPREADSHEETS

FY 2017 and 2018 State Aid Estimates from OBM Printouts; TPP and TPP Supplement Amounts are PFR Estimates; FY 2017 Revenue from Line 1.07 of October 5-Year Forecast

COUNTY	DISTRICT	Estimated 2017 TPP Supplement	\$ Change in Final Core Aid FY17 to FY18	2018 Change in TPP Reimbursement	FY2018 Estimated Change from FY2017	FY 2017 Total Revenue from October 5-Year Forecasts	2017 to 2018 Change as a % of 2017 Total Revenue	Estimated FY18 Effect of Cap	FY 2017 Fund Balance from October 5-Year Forecasts	2017 to 2018 Change as a % of 2017 Fund Balance
Adams	Manchester Local SD	(\$306,547)	\$11,004	(\$198,108)	(\$493,651)	\$12,575,733	-3.9%	-	\$3,815,908	-12.9%
Adams	Ohio Valley Local SD	\$0	(\$22,569)	\$0	(\$22,570)	\$40,936,752	-0.1%	-	\$19,797,313	-0.1%
Allen	Allen East Local SD	\$0	(\$2,372)	\$0	(\$2,371)	\$10,689,434	0.0%	-	\$7,254,055	0.0%
Allen	Bath Local SD	\$0	\$284,361	(\$151,101)	\$133,261	\$16,211,888	0.8%	(\$1,384,582)	\$11,817,739	1.1%
Allen	Bluffton Ex Vill SD	\$0	\$44,592	(\$90,147)	(\$45,555)	\$9,687,194	-0.5%	-	\$4,171,558	-1.1%
Allen	Delphos City SD	\$0	(\$22,941)	(\$121,371)	(\$144,312)	\$10,049,623	-1.4%	-	\$1,217,920	-11.8%
Allen	Elida Local SD	\$0	\$484,990	\$0	\$484,990	\$23,051,531	2.1%	(\$496,846)	\$5,503,071	8.8%
Allen	Lima City SD	\$0	\$2,185,493	\$0	\$2,185,493	\$57,413,834	3.8%	(\$20,963)	\$18,194,199	12.0%
Allen	Perry Local SD	\$0	(\$1,170)	(\$74,832)	(\$76,001)	\$8,521,076	-0.9%	-	\$3,962,522	-1.9%
Allen	Shawnee Local SD	\$0	\$264,377	(\$259,060)	\$5,317	\$21,971,661	0.0%	(\$1,420,032)	\$12,936,557	0.0%
Allen	Spencerville Local SD	\$0	(\$2,832)	\$0	(\$2,832)	\$10,699,509	0.0%	-	\$6,631,172	0.0%
Ashland	Ashland City SD	\$0	\$367,581	(\$278,752)	\$88,829	\$33,279,685	0.3%	-	\$13,430,879	0.7%
Ashland	Hillsdale Local SD	\$0	(\$183,463)	\$0	(\$183,463)	\$10,874,135	-1.7%	-	\$3,138,613	-5.8%
Ashland	Loudonville-Perrysville Ex Vill SD	\$0	(\$17,051)	\$0	(\$17,051)	\$13,706,717	-0.1%	-	\$5,028,737	-0.3%
Ashland	Mapleton Local SD	\$0	(\$93,461)	\$0	(\$93,461)	\$9,228,975	-1.0%	-	\$2,869,099	-3.3%
Ashtabula	Ashtabula Area City SD	\$0	\$1,220,500	\$0	\$1,220,501	\$39,524,156	3.1%	-	\$10,851,124	11.2%
Ashtabula	Buckeye Local SD	\$0	\$165,677	(\$141,980)	\$23,697	\$18,015,532	0.1%	-	\$7,210,356	0.3%
Ashtabula	Conneaut Area City SD	\$0	(\$553,160)	\$0	(\$553,161)	\$16,762,393	-3.3%	-	\$2,589,196	-21.4%
Ashtabula	Geneva Area City SD	\$0	(\$503,979)	\$0	(\$503,980)	\$21,750,010	-2.3%	-	\$3,441,680	-14.6%
Ashtabula	Grand Valley Local SD	\$0	(\$285,138)	\$0	(\$285,139)	\$11,999,306	-2.4%	-	\$1,756,010	-16.2%
Ashtabula	Jefferson Area Local SD	\$0	\$300,552	\$0	\$300,552	\$15,535,639	1.9%	-	\$4,269,919	7.0%
Ashtabula	Pymatuning Valley Local SD	\$0	(\$412,022)	\$0	(\$412,022)	\$14,200,106	-2.9%	-	\$5,425,359	-7.6%
Athens	Alexander Local SD	\$0	(\$7,419)	\$0	(\$7,419)	\$16,188,276	0.0%	-	\$2,344,122	-0.3%
Athens	Athens City SD	\$0	(\$5,228)	\$0	(\$5,228)	\$30,829,481	0.0%	-	\$8,150,232	-0.1%
Athens	Federal Hocking Local SD	\$0	(\$169,375)	\$0	(\$169,375)	\$13,209,584	-1.3%	-	\$6,935,874	-2.4%
Athens	Nelsonville-York City SD	\$0	(\$1,053)	\$0	(\$1,053)	\$13,089,659	0.0%	-	\$5,297,511	0.0%
Athens	Trimble Local SD	\$0	(\$311)	\$0	(\$311)	\$11,458,492	0.0%	-	\$7,167,510	0.0%
Auglaize	Minster Local SD	\$0	(\$5,938)	(\$87,163)	(\$93,101)	\$9,815,216	-0.9%	-	\$5,022,474	-1.9%
Auglaize	New Bremen Local SD	\$0	(\$165,824)	(\$70,922)	(\$236,746)	\$8,288,828	-2.9%	-	\$4,836,725	-4.9%
Auglaize	New Knoxville Local SD	\$0	(\$79,537)	\$0	(\$79,537)	\$5,076,500	-1.6%	-	\$3,177,795	-2.5%
Auglaize	St Marys City SD	\$0	(\$5,891)	\$0	(\$5,891)	\$20,205,407	0.0%	-	\$4,563,386	-0.1%
Auglaize	Wapakoneta City SD	\$0	(\$13,878)	\$0	(\$13,879)	\$29,423,999	0.0%	-	\$16,044,460	-0.1%
Auglaize	Waynesfield-Goshen Local SD	\$0	(\$198,285)	\$0	(\$198,285)	\$6,497,091	-3.1%	-	\$3,747,279	-5.3%
Belmont	Barnesville Ex Vill SD	\$0	(\$10,111)	\$0	(\$10,112)	\$13,048,469	-0.1%	-	\$6,586,792	-0.2%
Belmont	Bellaire Local SD	\$0	(\$7,248)	\$0	(\$7,248)	\$13,371,105	-0.1%	-	\$5,135,935	-0.1%
Belmont	Bridgeport Ex Vill SD	\$0	(\$35,072)	\$0	(\$35,073)	\$8,763,474	-0.4%	-	\$3,514,542	-1.0%
Belmont	Martins Ferry City SD	\$0	(\$14,678)	\$0	(\$14,678)	\$14,369,950	-0.1%	-	\$3,673,361	-0.4%
Belmont	Shadyside Local SD	\$0	(\$151,743)	\$0	(\$151,743)	\$6,998,597	-2.2%	-	\$3,951,491	-3.8%
Belmont	St Clairsville-Richland City SD	(\$128,203)	(\$8,047)	\$0	(\$136,250)	\$15,490,615	-0.9%	-	\$1,779,707	-7.7%
Belmont	Union Local SD	\$0	(\$25,766)	\$0	(\$25,766)	\$13,806,308	-0.2%	-	\$2,278,870	-1.1%
Brown	Eastern Local SD	\$0	(\$1,344)	\$0	(\$1,344)	\$13,046,088	0.0%	-	\$2,867,375	0.0%
Brown	Fayetteville-Perry Local SD	\$0	(\$125,365)	\$0	(\$125,365)	\$8,201,277	-1.5%	-	\$2,140,363	-5.9%
Brown	Georgetown Ex Vill SD	\$0	\$146,540	\$0	\$146,540	\$10,130,458	1.4%	-	\$3,542,560	4.1%
Brown	Ripley-Union-Lewis Local SD	\$0	(\$363,522)	\$0	(\$363,522)	\$10,878,507	-3.3%	-	\$5,367,966	-6.8%
Brown	Western Brown Local SD	\$0	(\$6,828)	\$0	(\$6,829)	\$32,635,813	0.0%	-	\$13,051,223	-0.1%
Butler	Edgewood City SD	\$0	\$803,962	\$0	\$803,963	\$33,663,150	2.4%	(\$748,597)	\$14,011,864	5.7%

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Butler	Fairfield City SD	\$0	\$1,562,719	\$0	\$1,562,719	\$87,814,586	1.8%	(\$4,582,235)	\$49,050,483	3.2%
Butler	Hamilton City SD	\$0	\$3,628,776	\$0	\$3,628,777	\$97,148,688	3.7%	(\$4,352,585)	\$25,864,478	14.0%
Butler	Lakota Local SD	(\$796,945)	\$483,250	\$0	(\$313,695)	\$167,150,928	-0.2%	-	\$78,918,238	-0.4%
Butler	Madison Local SD	\$0	\$420,762	\$0	\$420,762	\$15,006,285	2.8%	(\$907,789)	\$4,151,640	10.1%
Butler	Middletown City SD	\$0	\$1,875,709	\$0	\$1,875,709	\$74,994,310	2.5%	(\$14,229,927)	\$15,946,329	11.8%
Butler	Monroe Local SD	\$0	\$361,088	\$0	\$361,088	\$24,948,443	1.4%	(\$6,017,829)	\$13,921,411	2.6%
Butler	New Miami Local SD	\$0	\$93,730	\$0	\$93,731	\$7,698,200	1.2%	-	\$3,564,633	2.6%
Butler	Ross Local SD	\$0	\$124,281	\$0	\$124,282	\$23,211,057	0.5%	-	\$9,838,297	1.3%
Butler	Talawanda City SD	\$0	\$220	\$0	\$220	\$33,184,597	0.0%	-	\$24,903,188	0.0%
Carroll	Brown Local SD	\$0	(\$27,872)	\$0	(\$27,871)	\$7,635,702	-0.4%	-	\$4,535,297	-0.6%
Carroll	Carrollton Ex Vill SD	\$0	(\$517,910)	\$0	(\$517,910)	\$25,679,000	-2.0%	-	\$10,161,610	-5.1%
Champaign	Graham Local SD	\$0	(\$512,710)	\$0	(\$512,710)	\$17,467,498	-2.9%	-	\$5,164,787	-9.9%
Champaign	Mechanicsburg Ex Vill SD	\$0	(\$249,844)	\$0	(\$249,844)	\$10,200,881	-2.4%	-	\$5,504,785	-4.5%
Champaign	Triad Local SD	\$0	(\$193,786)	\$0	(\$193,786)	\$10,670,009	-1.8%	-	\$3,176,571	-6.1%
Champaign	Urbana City SD	\$0	\$334,271	(\$164,763)	\$169,509	\$23,652,175	0.7%	-	\$9,148,099	1.9%
Champaign	West Liberty-Salem Local SD	\$0	(\$265,948)	\$0	(\$265,948)	\$14,202,035	-1.9%	-	\$5,157,863	-5.2%
Clark	Clark-Shawnee Local SD	\$0	(\$3,881)	(\$79,012)	(\$82,893)	\$21,729,753	-0.4%	-	\$7,127,163	-1.2%
Clark	Greenon Local SD	\$0	(\$39,872)	\$0	(\$39,872)	\$15,855,999	-0.3%	-	\$4,858,192	-0.8%
Clark	Northeastern Local SD	\$0	\$108,527	\$0	\$108,526	\$31,552,337	0.3%	-	\$6,879,757	1.6%
Clark	Northwestern Local SD	\$0	\$49,941	\$0	\$49,941	\$17,382,269	0.3%	-	\$6,324,641	0.8%
Clark	Southeastern Local SD	\$0	(\$1,754)	\$0	(\$1,754)	\$8,774,327	0.0%	-	\$6,495,433	0.0%
Clark	Springfield City SD	\$0	\$3,597,303	\$0	\$3,597,303	\$99,538,693	3.6%	(\$3,395,487)	\$31,707,575	11.3%
Clark	Tecumseh Local SD	\$0	\$373,155	\$0	\$373,156	\$29,376,854	1.3%	-	\$7,672,514	4.9%
Clermont	Batavia Local SD	\$0	\$512,380	(\$134,049)	\$378,331	\$21,919,231	1.7%	(\$3,449,275)	\$824,577	45.9%
Clermont	Bethel-Tate Local SD	\$0	\$165,432	\$0	\$165,432	\$14,431,190	1.1%	-	\$533,735	31.0%
Clermont	Clermont-Northeastern Local SD	\$0	(\$25,386)	\$0	(\$25,386)	\$16,984,461	-0.1%	-	\$2,956,256	-0.9%
Clermont	Felicity-Franklin Local SD	\$0	(\$35,271)	\$0	(\$35,271)	\$10,950,424	-0.3%	-	\$3,729,990	-0.9%
Clermont	Goshen Local SD	\$0	\$454,556	\$0	\$454,556	\$27,634,044	1.6%	-	\$7,137,419	6.4%
Clermont	Milford Ex Vill SD	\$0	\$1,099,648	\$0	\$1,099,648	\$68,664,600	1.6%	(\$87,649)	\$27,649,139	4.0%
Clermont	New Richmond Ex Vill SD	(\$228,236)	\$204,027	(\$342,753)	(\$366,960)	\$27,313,275	-1.3%	(\$154,546)	\$22,998,058	-1.6%
Clermont	West Clermont Local SD	\$0	\$1,446,916	\$0	\$1,446,917	\$72,090,917	2.0%	(\$217,761)	\$23,801,974	6.1%
Clermont	Williamsburg Local SD	\$0	\$198,222	\$0	\$198,222	\$10,574,776	1.9%	-	\$2,475,215	8.0%
Clinton	Blanchester Local SD	\$0	(\$66,698)	\$0	(\$66,698)	\$15,821,469	-0.4%	-	\$4,949,585	-1.3%
Clinton	Clinton-Massie Local SD	\$0	(\$7,220)	\$0	(\$7,221)	\$15,947,919	0.0%	-	\$3,046,722	-0.2%
Clinton	East Clinton Local SD	\$0	(\$92,328)	\$0	(\$92,328)	\$14,054,150	-0.7%	-	\$9,021,804	-1.0%
Clinton	Wilmington City SD	\$0	\$552,814	(\$88,194)	\$464,619	\$26,660,900	1.7%	(\$1,788,961)	\$7,354,604	6.3%
Columbiana	Beaver Local SD	\$0	(\$471,243)	\$0	(\$471,243)	\$18,876,447	-2.5%	-	\$583,380	-80.8%
Columbiana	Columbiana Ex Vill SD	\$0	\$152,682	\$0	\$152,681	\$10,284,619	1.5%	(\$184,240)	\$3,395,462	4.5%
Columbiana	Crestview Local SD	\$0	(\$342)	\$0	(\$342)	\$12,861,000	0.0%	-	\$2,097,980	0.0%
Columbiana	East Liverpool City SD	\$0	\$121,659	\$0	\$121,658	\$26,134,170	0.5%	-	\$8,017,685	1.5%
Columbiana	East Palestine City SD	\$0	\$58,721	\$0	\$58,721	\$11,535,460	0.5%	-	\$1,183,229	5.0%
Columbiana	Leetonia Ex Vill SD	\$0	\$21,207	\$0	\$21,207	\$8,619,948	0.2%	-	\$4,538,929	0.5%
Columbiana	Lisbon Ex Vill SD	\$0	\$131,303	\$0	\$131,303	\$8,924,387	1.5%	-	\$2,831,485	4.6%
Columbiana	Salem City SD	\$0	\$440,065	(\$186,489)	\$253,576	\$20,109,611	1.3%	(\$644,363)	\$3,320,472	7.6%
Columbiana	Southern Local SD	\$0	(\$263,094)	\$0	(\$263,094)	\$11,270,167	-2.3%	-	\$1,657,498	-15.9%
Columbiana	United Local SD	\$0	(\$345,239)	\$0	(\$345,240)	\$12,185,476	-2.8%	-	\$4,372,272	-7.9%

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Columbiana	Wellsville Local SD	\$0	\$419,297	\$0	\$419,297	\$9,754,520	4.3%	(\$5,859)	\$3,457,612	12.1%
Coshocton	Coshocton City SD	\$0	\$230,037	\$0	\$230,038	\$18,152,521	1.3%	-	\$4,124,403	5.6%
Coshocton	Ridgewood Local SD	\$0	(\$35,992)	\$0	(\$35,992)	\$12,378,891	-0.3%	-	\$6,531,087	-0.6%
Coshocton	River View Local SD	\$0	(\$172,204)	\$0	(\$172,204)	\$21,449,714	-0.8%	-	\$8,108,083	-2.1%
Crawford	Buckeye Central Local SD	\$0	(\$57,377)	\$0	(\$57,377)	\$10,053,562	-0.6%	-	\$4,881,719	-1.2%
Crawford	Bucyrus City SD	\$0	\$183,013	\$0	\$183,013	\$18,581,901	1.0%	-	\$8,023,953	2.3%
Crawford	Colonel Crawford Local SD	\$0	\$99,501	(\$81,830)	\$17,671	\$10,411,888	0.2%	-	\$3,459,422	0.5%
Crawford	Crestline Ex Vill SD	\$0	\$309,877	(\$42,254)	\$267,623	\$9,690,663	2.8%	(\$132,543)	\$3,544,147	7.6%
Crawford	Galion City SD	\$0	\$197,134	\$0	\$197,135	\$20,058,055	1.0%	-	\$4,448,178	4.4%
Crawford	Wynford Local SD	\$0	(\$120,823)	\$0	(\$120,823)	\$12,000,944	-1.0%	-	\$1,604,700	-7.5%
Cuyahoga	Bay Village City SD	\$0	(\$4,315)	\$0	(\$4,315)	\$31,898,433	0.0%	-	\$10,947,545	0.0%
Cuyahoga	Beachwood City SD	(\$1,092,193)	-	(\$447,883)	(\$1,540,076)	\$32,970,134	-4.7%	-	\$19,305,930	-8.0%
Cuyahoga	Bedford City SD	(\$75,348)	\$373,234	(\$417,606)	(\$119,720)	\$48,448,523	-0.2%	(\$4,030,241)	\$13,480,375	-0.9%
Cuyahoga	Berea City SD	(\$1,158,130)	\$459,403	(\$825,000)	(\$1,523,726)	\$82,376,951	-1.8%	(\$5,231,969)	\$15,996,606	-9.5%
Cuyahoga	Brecksville-Broadview Heights SD	(\$1,458,322)	(\$236,101)	\$0	(\$1,694,423)	\$45,562,416	-3.7%	-	\$9,206,038	-18.4%
Cuyahoga	Brooklyn City SD	(\$423,982)	\$44,190	(\$184,302)	(\$564,094)	\$15,951,577	-3.5%	(\$2,280,269)	\$3,114,775	-18.1%
Cuyahoga	Chagrin Falls Ex Vill SD	\$0	-	\$0	\$0	\$28,670,063	0.0%	-	\$12,799,086	0.0%
Cuyahoga	Cleveland Hts-Univ Hts City SD	\$0	\$1,050,720	\$0	\$1,050,719	\$102,140,000	1.0%	(\$1,700,158)	\$10,932,599	9.6%
Cuyahoga	Cleveland Municipal SD	\$0	\$15,691,044	(\$84,853)	\$15,606,190	\$695,688,349	2.2%	-	\$67,846,697	23.0%
Cuyahoga	Cuyahoga Heights Local SD	(\$430,894)	(\$25,117)	(\$210,840)	(\$666,850)	\$14,462,330	-4.6%	-	\$8,014,271	-8.3%
Cuyahoga	East Cleveland City SD	\$0	(\$1,561,820)	\$0	(\$1,561,820)	\$44,584,527	-3.5%	-	\$7,953,316	-19.6%
Cuyahoga	Euclid City SD	\$0	\$2,072,172	\$0	\$2,072,173	\$74,849,200	2.8%	(\$9,599,880)	\$5,393,019	38.4%
Cuyahoga	Fairview Park City SD	\$0	\$126,530	\$0	\$126,530	\$21,569,213	0.6%	(\$1,011,264)	\$15,902,885	0.8%
Cuyahoga	Garfield Heights City SD	\$0	\$1,137,445	\$0	\$1,137,444	\$42,193,775	2.7%	(\$6,938,028)	\$804,650	141.4%
Cuyahoga	Independence Local SD	(\$394,654)	\$9,816	\$0	(\$384,838)	\$16,777,617	-2.3%	-	\$9,142,134	-4.2%
Cuyahoga	Lakewood City SD	\$0	(\$883,542)	\$0	(\$883,542)	\$71,206,005	-1.2%	-	\$28,470,358	-3.1%
Cuyahoga	Maple Heights City SD	\$0	\$1,245,452	\$0	\$1,245,453	\$41,063,230	3.0%	(\$11,108,251)	\$1,984,947	62.7%
Cuyahoga	Mayfield City SD	(\$2,313,067)	-	(\$799,093)	(\$3,112,160)	\$65,621,238	-4.7%	-	\$32,426,633	-9.6%
Cuyahoga	North Olmsted City SD	\$0	\$412,379	\$0	\$412,380	\$53,683,000	0.8%	(\$395,998)	\$16,381,601	2.5%
Cuyahoga	North Royalton City SD	\$0	(\$5,030)	\$0	(\$5,031)	\$49,257,850	0.0%	-	\$13,615,298	0.0%
Cuyahoga	Olmsted Falls City SD	\$0	\$58,041	\$0	\$58,041	\$40,668,449	0.1%	-	\$10,091,910	0.6%
Cuyahoga	Orange City SD	(\$861,412)	(\$9,516)	\$0	(\$870,929)	\$48,505,400	-1.8%	-	\$28,398,471	-3.1%
Cuyahoga	Parma City SD	\$0	\$1,628,843	\$0	\$1,628,842	\$141,611,425	1.2%	(\$3,896,784)	\$928,627	175.4%
Cuyahoga	Richmond Heights Local SD	(\$159,142)	\$85,687	(\$102,406)	(\$175,861)	\$12,650,000	-1.4%	(\$948,969)	\$748,580	-23.5%
Cuyahoga	Rocky River City SD	\$0	-	\$0	\$0	\$36,012,839	0.0%	-	\$5,563,168	0.0%
Cuyahoga	Shaker Heights City SD	\$0	(\$5,028)	\$0	(\$5,028)	\$99,203,173	0.0%	-	\$46,076,829	0.0%
Cuyahoga	Solon City SD	(\$1,793,310)	(\$169,168)	(\$735,751)	(\$2,698,228)	\$71,089,832	-3.8%	-	\$44,945,663	-6.0%
Cuyahoga	South Euclid-Lyndhurst City SD	\$0	(\$28,941)	\$0	(\$28,941)	\$58,036,000	0.0%	-	\$14,851,801	-0.2%
Cuyahoga	Strongsville City SD	(\$2,252,656)	(\$463,665)	(\$857,432)	(\$3,573,753)	\$71,429,528	-5.0%	-	\$17,663,363	-20.2%
Cuyahoga	Warrensville Heights City SD	(\$774,563)	\$519,097	(\$237,361)	(\$492,827)	\$31,500,239	-1.6%	-	\$21,873,128	-2.3%
Cuyahoga	Westlake City SD	(\$1,255,495)	(\$70,039)	\$0	(\$1,325,533)	\$50,193,626	-2.6%	-	\$20,172,513	-6.6%
Darke	Ansonia Local SD	\$0	(\$7,308)	\$0	(\$7,308)	\$8,996,403	-0.1%	-	\$4,937,515	-0.1%
Darke	Arcanum Butler Local SD	\$0	(\$2,124)	\$0	(\$2,124)	\$11,602,394	0.0%	-	\$5,225,985	0.0%
Darke	Franklin-Monroe Local SD	\$0	(\$2,657)	\$0	(\$2,658)	\$7,379,794	0.0%	-	\$5,313,613	-0.1%
Darke	Greenville City SD	\$0	(\$11,266)	\$0	(\$11,265)	\$28,996,979	0.0%	-	\$15,532,667	-0.1%
Darke	Mississinawa Valley Local SD	\$0	(\$242,231)	\$0	(\$242,231)	\$8,502,676	-2.8%	-	\$4,151,774	-5.8%

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COUNTY	DISTRICT	Estimated 2017 TPP Supplement	\$ Change in Final Core Aid FY17 to FY18	2018 Change in TPP Reimbursement	FY2018 Estimated Change from FY2017	FY 2017 Total Revenue from October 5-Year Forecasts	2017 to 2018 Change as a % of 2017 Total Revenue	Estimated FY18 Effect of Cap	FY 2017 Fund Balance from October 5-Year Forecasts	2017 to 2018 Change as a % of 2017 Fund Balance
Darke	Tri-Village Local SD	\$0	(\$4,269)	\$0	(\$4,269)	\$8,881,520	0.0%	-	\$6,031,253	-0.1%
Darke	Versailles Ex Vill SD	\$0	(\$15,970)	\$0	(\$15,971)	\$14,007,729	-0.1%	-	\$8,937,249	-0.2%
Defiance	Ayersville Local SD	\$0	(\$1,146)	(\$66,616)	(\$67,762)	\$8,906,073	-0.8%	-	\$5,664,638	-1.2%
Defiance	Central Local SD	\$0	(\$232,971)	\$0	(\$232,971)	\$12,489,852	-1.9%	-	\$4,118,925	-5.7%
Defiance	Defiance City SD	\$0	\$395,829	\$0	\$395,829	\$27,670,533	1.4%	-	\$11,437,915	3.5%
Defiance	Hicksville Ex Vill SD	\$0	(\$215,180)	\$0	(\$215,181)	\$9,920,447	-2.2%	-	\$3,033,910	-7.1%
Defiance	Northeastern Local SD	\$0	(\$38,689)	(\$28,237)	(\$66,925)	\$12,417,645	-0.5%	-	\$8,060,964	-0.8%
Delaware	Big Walnut Local SD	\$0	(\$1,980)	\$0	(\$1,980)	\$37,640,055	0.0%	-	\$9,655,251	0.0%
Delaware	Buckeye Valley Local SD	\$0	(\$29,634)	\$0	(\$29,635)	\$24,455,322	-0.1%	-	\$9,859,677	-0.3%
Delaware	Delaware City SD	\$0	\$815,423	\$0	\$815,422	\$52,168,881	1.6%	(\$7,302,146)	\$6,574,978	12.4%
Delaware	Olentangy Local SD	\$0	\$540,212	\$0	\$540,212	\$201,736,234	0.3%	(\$40,489,114)	\$66,511,934	0.8%
Erie	Edison Local SD	(\$206,115)	(\$39,548)	(\$146,548)	(\$392,211)	\$15,642,808	-2.5%	-	\$5,894,470	-6.7%
Erie	Huron City SD	(\$438,265)	(\$70,272)	(\$205,789)	(\$714,326)	\$15,116,183	-4.7%	-	\$4,545,992	-15.7%
Erie	Kelleys Island Local SD	\$0	\$557	\$0	\$557	\$489,875	0.1%	(\$20,558)	\$824,735	0.1%
Erie	Margaretta Local SD	\$0	(\$178,839)	(\$114,895)	(\$293,735)	\$15,304,932	-1.9%	-	\$2,647,099	-11.1%
Erie	Perkins Local SD	(\$507,704)	(\$151,697)	(\$271,895)	(\$931,297)	\$22,483,543	-4.1%	-	\$803,778	-115.9%
Erie	Sandusky City SD	\$0	\$1,047,178	(\$287,428)	\$759,750	\$46,109,193	1.6%	(\$2,209,961)	\$9,305,875	8.2%
Erie	Vermilion Local SD	(\$381,405)	(\$228,341)	\$0	(\$609,745)	\$22,929,678	-2.7%	-	\$13,075,140	-4.7%
Fairfield	Amanda-Clearcreek Local SD	\$0	(\$375,365)	\$0	(\$375,366)	\$17,107,582	-2.2%	-	\$12,033,387	-3.1%
Fairfield	Berne Union Local SD	\$0	(\$363)	\$0	(\$363)	\$10,347,387	0.0%	-	\$2,920,398	0.0%
Fairfield	Bloom Carroll Local SD	\$0	\$232,776	\$0	\$232,776	\$18,571,757	1.3%	(\$678,878)	\$3,607,007	6.5%
Fairfield	Fairfield Union Local SD	\$0	\$165,483	\$0	\$165,483	\$21,398,056	0.8%	-	\$9,365,715	1.8%
Fairfield	Lancaster City SD	\$0	\$1,341,148	(\$6,732)	\$1,334,416	\$65,874,435	2.0%	(\$1,971,195)	\$39,190,540	3.4%
Fairfield	Liberty Union-Thurston Local SD	\$0	(\$2,157)	\$0	(\$2,157)	\$14,335,027	0.0%	-	\$8,802,142	0.0%
Fairfield	Pickerington Local SD	\$0	\$1,043,142	\$0	\$1,043,142	\$111,826,629	0.9%	-	\$31,924,202	3.3%
Fairfield	Walnut Township Local SD	\$0	(\$9,205)	\$0	(\$9,204)	\$8,185,117	-0.1%	-	\$2,576,453	-0.4%
Fayette	Miami Trace Local SD	\$0	(\$5,155)	\$0	(\$5,154)	\$29,522,509	0.0%	-	\$14,695,794	0.0%
Fayette	Washington Court House City SD	\$0	\$800,694	\$0	\$800,695	\$21,994,844	3.6%	(\$166,958)	\$4,697,273	17.0%
Franklin	Bexley City SD	\$0	\$200,454	\$0	\$200,454	\$35,151,000	0.6%	(\$271,692)	\$24,098,954	0.8%
Franklin	Canal Winchester Local SD	\$0	\$895,619	\$0	\$895,619	\$43,026,968	2.1%	(\$1,203,500)	\$19,538,546	4.6%
Franklin	Columbus City SD	\$0	\$15,983,627	(\$5,547,514)	\$10,436,114	\$811,076,662	1.3%	(\$92,626,644)	\$91,847,571	11.4%
Franklin	Dublin City SD	(\$650,339)	\$1,010,646	\$0	\$360,306	\$191,040,020	0.2%	(\$12,175,333)	\$66,962,976	0.5%
Franklin	Gahanna-Jefferson City SD	\$0	\$719,934	\$0	\$719,933	\$83,037,249	0.9%	(\$4,281,335)	\$7,441,079	9.7%
Franklin	Grandview Heights City SD	(\$570,839)	-	(\$182,200)	(\$753,039)	\$18,016,444	-4.2%	-	\$5,236,654	-14.4%
Franklin	Groveport Madison Local SD	\$0	\$1,947,486	\$0	\$1,947,485	\$79,489,292	2.4%	(\$2,282,118)	\$10,964,098	17.8%
Franklin	Hamilton Local SD	\$0	\$1,128,345	(\$23,651)	\$1,104,695	\$28,540,173	3.9%	(\$2,897,529)	\$12,497,295	8.8%
Franklin	Hilliard City SD	\$0	\$2,361,733	(\$88,886)	\$2,272,847	\$179,788,915	1.3%	(\$5,412,964)	\$37,815,151	6.0%
Franklin	New Albany-Plain Local SD	\$0	\$162,650	\$0	\$162,650	\$60,463,715	0.3%	(\$7,635,797)	\$18,489,118	0.9%
Franklin	Reynoldsburg City SD	\$0	\$1,793,360	\$0	\$1,793,360	\$74,452,044	2.4%	(\$2,228,411)	\$33,310,620	5.4%
Franklin	South-Western City SD	\$0	\$6,364,165	\$0	\$6,364,165	\$244,033,000	2.6%	(\$11,466,996)	\$146,545,386	4.3%
Franklin	Upper Arlington City SD	\$0	-	\$0	\$0	\$86,240,628	0.0%	-	\$41,267,982	0.0%
Franklin	Westerville City SD	\$0	\$2,126,889	\$0	\$2,126,889	\$172,681,811	1.2%	(\$9,759,455)	\$89,124,841	2.4%
Franklin	Whitehall City SD	\$0	\$1,230,308	(\$67,229)	\$1,163,079	\$37,414,106	3.1%	(\$7,851,460)	\$9,779,954	11.9%
Franklin	Worthington City SD	(\$1,462,035)	\$980,895	(\$1,147,930)	(\$1,629,070)	\$132,214,537	-1.2%	(\$5,015,529)	\$89,033,974	-1.8%
Fulton	Archbold-Area Local SD	\$0	\$183,421	(\$138,081)	\$45,340	\$12,709,700	0.4%	(\$544,210)	\$5,068,125	0.9%
Fulton	Evergreen Local SD	\$0	(\$114,930)	\$0	(\$114,930)	\$15,261,109	-0.8%	-	\$9,797,336	-1.2%

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Fulton	Fayette Local SD	\$0	(\$106,535)	\$0	(\$106,535)	\$5,532,289	-1.9%	-	\$2,652,594	-4.0%
Fulton	Pettisville Local SD	\$0	(\$112,329)	\$0	(\$112,329)	\$5,461,315	-2.1%	-	\$1,082,647	-10.4%
Fulton	Pike-Delta-York Local SD	\$0	\$27,511	(\$22,066)	\$5,445	\$13,776,738	0.0%	-	\$3,539,411	0.2%
Fulton	Swanton Local SD	\$0	\$55,704	\$0	\$55,704	\$13,754,335	0.4%	-	\$4,131,978	1.3%
Fulton	Wauseon Ex Vill SD	\$0	\$7,726	\$0	\$7,726	\$18,359,184	0.0%	-	\$6,291,748	0.1%
Gallia	Gallia County Local SD	\$0	(\$401,968)	\$0	(\$401,968)	\$25,280,696	-1.6%	-	\$6,150,968	-6.5%
Gallia	Gallipolis City SD	\$0	\$1,191	\$0	\$1,191	\$19,266,513	0.0%	-	\$623,237	0.2%
Geauga	Berkshire Local SD	(\$406,814)	(\$237,901)	(\$9,783)	(\$654,497)	\$16,950,249	-3.9%	-	\$2,933,008	-22.3%
Geauga	Cardinal Local SD	(\$209,603)	(\$129,433)	(\$189,366)	(\$528,403)	\$13,524,843	-3.9%	-	\$21,191	-2493.5%
Geauga	Chardon Local SD	(\$719,932)	(\$204,620)	\$0	(\$924,552)	\$33,046,807	-2.8%	-	\$5,721,025	-16.2%
Geauga	Kenston Local SD	(\$1,135,197)	(\$185,041)	(\$401,027)	(\$1,721,264)	\$37,662,587	-4.6%	-	\$10,624,048	-16.2%
Geauga	Newbury Local SD	(\$55,102)	(\$55,102)	\$0	(\$186,937)	\$9,182,197	-2.0%	-	\$2,993,807	-6.2%
Geauga	West Geauga Local SD	\$0	(\$169,953)	\$0	(\$169,953)	\$25,144,984	-0.7%	-	\$11,440,969	-1.5%
Greene	Beavercreek City SD	\$0	\$628,284	\$0	\$628,284	\$82,384,867	0.8%	(\$1,542,581)	\$26,620,253	2.4%
Greene	Cedar Cliff Local SD	\$0	(\$125,784)	\$0	(\$125,784)	\$6,985,219	-1.8%	-	\$4,580,162	-2.7%
Greene	Fairborn City SD	\$0	\$774,026	\$0	\$774,026	\$45,491,208	1.7%	-	\$19,590,830	4.0%
Greene	Greeneview Local SD	\$0	(\$79,142)	\$0	(\$79,142)	\$13,724,970	-0.6%	-	\$7,334,295	-1.1%
Greene	Sugarcreek Local SD	\$0	\$73,236	\$0	\$73,236	\$27,084,200	0.3%	-	\$5,661,376	1.3%
Greene	Xenia Community City SD	\$0	\$551,284	\$0	\$551,284	\$49,777,635	1.1%	-	\$22,378,677	2.5%
Greene	Yellow Springs Ex Vill SD	\$0	\$54,374	\$0	\$54,374	\$8,849,973	0.6%	-	\$4,514,756	1.2%
Guernsey	Cambridge City SD	\$0	(\$631,081)	\$0	(\$631,081)	\$21,783,824	-2.9%	-	\$1,871,760	-33.7%
Guernsey	East Guernsey Local SD	\$0	(\$326,100)	\$0	(\$326,100)	\$11,641,967	-2.8%	-	\$4,888,064	-6.7%
Guernsey	Rolling Hills Local SD	\$0	(\$372,573)	\$0	(\$372,573)	\$17,576,528	-2.1%	-	\$5,460,982	-6.8%
Hamilton	Cincinnati City SD	\$0	\$5,087,215	\$0	\$5,087,214	\$501,549,865	1.0%	-	\$23,085,389	22.0%
Hamilton	Deer Park Community City SD	(\$30,050)	(\$246)	\$0	(\$30,296)	\$15,646,293	-0.2%	-	\$9,835,532	-0.3%
Hamilton	Finneytown Local SD	\$0	\$345,456	\$0	\$345,456	\$19,283,367	1.8%	(\$396,438)	\$3,606,817	9.6%
Hamilton	Forest Hills Local SD	\$0	(\$1,571)	\$0	(\$1,571)	\$77,609,265	0.0%	-	\$17,332,792	0.0%
Hamilton	Indian Hill Ex Vill SD	\$0	\$58,158	\$0	\$58,157	\$33,424,284	0.2%	-	\$20,164,827	0.3%
Hamilton	Lockland City SD	\$0	\$196,812	(\$39,322)	\$157,489	\$8,013,365	2.0%	(\$1,113,019)	\$2,385,704	6.6%
Hamilton	Loveland City SD	\$0	\$1,631	\$0	\$1,631	\$48,911,872	0.0%	-	\$14,643,797	0.0%
Hamilton	Madeira City SD	\$0	\$456	\$0	\$455	\$18,357,494	0.0%	-	\$7,514,287	0.0%
Hamilton	Mariemont City SD	(\$756,424)	(\$1,278)	\$0	(\$757,702)	\$23,073,236	-3.3%	-	\$13,062,709	-5.8%
Hamilton	Mount Healthy City SD	\$0	\$1,367,093	\$0	\$1,367,093	\$40,262,292	3.4%	(\$3,297,831)	\$17,943,425	7.6%
Hamilton	North College Hill City SD	\$0	\$587,496	\$0	\$587,495	\$16,418,048	3.6%	(\$3,421,338)	\$5,554,031	10.6%
Hamilton	Northwest Local SD	\$0	(\$5,703)	\$0	(\$5,703)	\$83,978,236	0.0%	-	\$34,444,526	0.0%
Hamilton	Norwood City SD	(\$396,565)	\$353,974	(\$230,954)	(\$273,546)	\$26,995,002	-1.0%	-	\$6,224,497	-4.4%
Hamilton	Oak Hills Local SD	\$0	\$1,332,895	\$0	\$1,332,895	\$71,143,390	1.9%	(\$271,122)	\$30,585,879	4.4%
Hamilton	Princeton City SD	(\$1,329,860)	\$282,044	(\$920,260)	(\$1,968,076)	\$73,930,550	-2.7%	(\$5,666,414)	\$32,851,642	-6.0%
Hamilton	Reading Community City SD	\$0	\$238,997	(\$112,409)	\$126,589	\$16,622,585	0.8%	(\$1,176,052)	\$4,353,530	2.9%
Hamilton	Southwest Local SD	\$0	\$92,341	\$0	\$92,341	\$32,036,506	0.3%	-	\$8,171,109	1.1%
Hamilton	St Bernard-Elmwood Place City SD	\$0	\$237,206	(\$62,017)	\$175,189	\$14,810,476	1.2%	(\$513,307)	\$12,236,346	1.4%
Hamilton	Sycamore Community City SD	(\$1,871,850)	\$31,971	(\$1,052,023)	(\$2,891,903)	\$75,103,600	-3.9%	-	\$33,437,276	-8.6%
Hamilton	Three Rivers Local SD	(\$393,283)	\$208,065	(\$239,337)	(\$424,555)	\$21,755,862	-2.0%	(\$448,693)	\$12,873,792	-3.3%
Hamilton	Winton Woods City SD	\$0	\$920,356	\$0	\$920,355	\$47,047,000	2.0%	(\$2,588,040)	\$12,111,568	7.6%
Hamilton	Wyoming City SD	\$0	(\$11,481)	\$0	(\$11,481)	\$23,561,836	0.0%	-	\$5,339,619	-0.2%
Hancock	Arcadia Local SD	\$0	(\$113,883)	\$0	(\$113,882)	\$6,845,615	-1.7%	-	\$5,066,549	-2.2%

PFR ESTIMATES OF GOVERNOR'S FY 2018/19 BUDGET PROPOSAL USING OBM SPREADSHEETS

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COUNTY	DISTRICT	Estimated 2017 TPP Supplement	\$ Change in Final Core Aid FY17 to FY18	2018 Change in TPP Reimbursement	FY2018 Estimated Change from FY2017	FY 2017 Total Revenue from October 5-Year Forecasts	2017 to 2018 Change as a % of 2017 Total Revenue	Estimated FY18 Effect of Cap	FY 2017 Fund Balance from October 5-Year Forecasts	2017 to 2018 Change as a % of 2017 Fund Balance
Hancock	Arlington Local SD	\$0	(\$87,106)	\$0	(\$87,106)	\$6,515,797	-1.3%	-	\$2,411,201	-3.6%
Hancock	Cory-Rawson Local SD	\$0	(\$1,383)	\$0	(\$1,383)	\$7,557,490	0.0%	-	\$2,921,477	0.0%
Hancock	Findlay City SD	\$0	\$79,524	(\$487,486)	(\$407,962)	\$60,149,920	-0.7%	-	\$11,579,775	-3.5%
Hancock	Liberty Benton Local SD	\$0	(\$6,137)	\$0	(\$6,137)	\$14,650,797	0.0%	-	\$7,651,490	-0.1%
Hancock	McComb Local SD	\$0	(\$113,001)	\$0	(\$113,002)	\$8,437,000	-1.3%	-	\$4,987,051	-2.3%
Hancock	Riverdale Local SD	\$0	(\$4,425)	\$0	(\$4,425)	\$11,683,083	0.0%	-	\$2,661,233	-0.2%
Hancock	Van Buren Local SD	(\$78,306)	\$45,307	(\$151,242)	(\$184,241)	\$11,037,122	-1.7%	(\$426,477)	\$5,726,228	-3.2%
Hancock	Vanlue Local SD	\$0	(\$786)	\$0	(\$786)	\$4,028,027	0.0%	-	\$3,910,084	0.0%
Hardin	Ada Ex Vill SD	\$0	(\$48,750)	\$0	(\$48,750)	\$9,734,324	-0.5%	-	\$4,523,323	-1.1%
Hardin	Hardin Northern Local SD	\$0	(\$9,399)	\$0	(\$9,398)	\$6,332,550	-0.1%	-	\$4,947,899	-0.2%
Hardin	Kenton City SD	\$0	(\$8,234)	(\$147,925)	(\$156,159)	\$20,424,013	-0.8%	-	\$5,561,620	-2.8%
Hardin	Ridgmont Local SD	\$0	(\$141,775)	\$0	(\$141,775)	\$6,430,627	-2.2%	-	\$3,993,869	-3.5%
Hardin	Upper Scioto Valley Local SD	\$0	(\$214,160)	\$0	(\$214,159)	\$7,708,746	-2.8%	-	\$4,006,133	-5.3%
Harrison	Conotton Valley Union Local SD	\$0	(\$116,879)	\$0	(\$116,878)	\$5,598,530	-2.1%	-	\$2,201,685	-5.3%
Harrison	Harrison Hills City SD	\$0	(\$341,627)	\$0	(\$341,627)	\$21,472,819	-1.6%	-	\$8,786,479	-3.9%
Henry	Holgate Local SD	\$0	(\$4,617)	\$0	(\$4,617)	\$5,821,712	-0.1%	-	\$3,507,328	-0.1%
Henry	Liberty Center Local SD	\$0	(\$257,499)	\$0	(\$257,498)	\$12,523,716	-2.1%	-	\$5,566,466	-4.6%
Henry	Napoleon City SD	(\$61,111)	(\$3,064)	(\$204,718)	(\$268,893)	\$21,534,415	-1.2%	-	\$15,566,965	-1.7%
Henry	Patrick Henry Local SD	\$0	(\$229,124)	\$0	(\$229,123)	\$12,025,873	-1.9%	-	\$8,881,771	-2.6%
Highland	Bright Local SD	\$0	(\$269,826)	\$0	(\$269,826)	\$8,742,942	-3.1%	-	\$2,536,185	-10.6%
Highland	Fairfield Local SD	\$0	(\$4,505)	\$0	(\$4,506)	\$10,473,697	0.0%	-	\$5,747,344	-0.1%
Highland	Greenfield Ex Vill SD	\$0	(\$6,974)	\$0	(\$6,975)	\$22,764,202	0.0%	-	\$7,761,243	-0.1%
Highland	Hillsboro City SD	\$0	(\$12,755)	\$0	(\$12,755)	\$27,239,580	0.0%	-	\$6,401,774	-0.2%
Highland	Lynchburg-Clay Local SD	\$0	(\$17,588)	\$0	(\$17,587)	\$14,293,875	-0.1%	-	\$11,009,490	-0.2%
Hocking	Logan-Hocking Local SD	\$0	(\$9,227)	\$0	(\$9,228)	\$34,743,692	0.0%	-	\$8,083,289	-0.1%
Holmes	East Holmes Local SD	(\$386,280)	(\$222,447)	(\$99,794)	(\$708,521)	\$16,013,773	-4.4%	-	\$8,231,492	-8.6%
Holmes	West Holmes Local SD	\$0	(\$462,904)	\$0	(\$462,905)	\$22,714,517	-2.0%	-	\$11,448,919	-4.0%
Huron	Bellevue City SD	\$0	(\$9,421)	\$0	(\$9,420)	\$20,349,771	0.0%	-	\$7,299,728	-0.1%
Huron	Monroeville Local SD	\$0	(\$94,135)	\$0	(\$94,135)	\$7,658,697	-1.2%	-	\$685,677	-13.7%
Huron	New London Local SD	\$0	(\$10,161)	\$0	(\$10,161)	\$11,318,032	-0.1%	-	\$2,519,005	-0.4%
Huron	Norwalk City SD	\$0	\$19,047	\$0	\$19,047	\$27,902,691	0.1%	-	\$5,537,857	0.3%
Huron	South Central Local SD	\$0	(\$302,571)	\$0	(\$302,571)	\$9,874,078	-3.1%	-	\$4,169,319	-7.3%
Huron	Western Reserve Local SD	\$0	(\$325,441)	\$0	(\$325,441)	\$12,614,600	-2.6%	-	\$976,951	-33.3%
Huron	Willard City SD	\$0	\$112,970	(\$126,539)	(\$13,569)	\$16,871,509	-0.1%	-	\$2,210,967	-0.6%
Jackson	Jackson City SD	\$0	(\$3,985)	\$0	(\$3,985)	\$22,090,514	0.0%	-	\$9,842,217	0.0%
Jackson	Oak Hill Union Local SD	\$0	(\$187,140)	\$0	(\$187,139)	\$13,601,227	-1.4%	-	\$8,096,656	-2.3%
Jackson	Wellston City SD	\$0	(\$1,190)	\$0	(\$1,189)	\$17,558,233	0.0%	-	\$10,047,567	0.0%
Jefferson	Buckeye Local SD	\$0	(\$176,056)	\$0	(\$176,056)	\$18,944,990	-0.9%	-	\$185,090	-95.1%
Jefferson	Edison Local SD	\$0	(\$393,161)	\$0	(\$393,160)	\$20,024,468	-2.0%	-	\$5,951,153	-6.6%
Jefferson	Indian Creek Local SD	\$0	(\$335)	\$0	(\$335)	\$19,668,605	0.0%	-	\$440,979	-0.1%
Jefferson	Steubenville City SD	\$0	(\$4,242)	\$0	(\$4,242)	\$23,156,651	0.0%	-	\$5,878,179	-0.1%
Jefferson	Toronto City SD	\$0	\$205,168	(\$46,278)	\$158,890	\$9,254,300	1.7%	-	\$2,686,935	5.9%
Knox	Centerburg Local SD	\$0	(\$155,052)	\$0	(\$155,052)	\$10,492,200	-1.5%	-	\$4,420,695	-3.5%
Knox	Danville Local SD	\$0	(\$203,593)	\$0	(\$203,593)	\$7,880,277	-2.6%	-	\$6,285,202	-3.2%
Knox	East Knox Local SD	\$0	(\$199,395)	\$0	(\$199,394)	\$10,381,338	-1.9%	-	\$2,708,641	-7.4%
Knox	Fredericktown Local SD	\$0	\$187,005	\$0	\$187,005	\$11,344,513	1.6%	-	\$5,026,171	3.7%

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Knox	Mount Vernon City SD	\$0	\$122,527	\$0	\$122,527	\$38,223,684	0.3%	-	\$8,100,288	1.5%
Lake	Fairport Harbor Ex Vill SD	\$0	\$24,818	\$0	\$24,818	\$7,269,345	0.3%	-	\$1,778,886	1.4%
Lake	Kirtland Local SD	\$0	-	\$0	\$0	\$14,404,154	0.0%	-	\$4,447,739	0.0%
Lake	Madison Local SD	\$0	(\$644,363)	\$0	(\$644,363)	\$25,743,610	-2.5%	-	\$3,024,987	-21.3%
Lake	Mentor Ex Vill SD	(\$1,911,406)	(\$190,575)	(\$1,071,985)	(\$3,173,966)	\$98,130,116	-3.2%	-	\$56,301,881	-5.6%
Lake	Painsville City Local SD	\$0	\$1,322,002	(\$111,365)	\$1,210,637	\$35,539,108	3.4%	(\$3,925,897)	\$4,552,300	26.6%
Lake	Perry Local SD	(\$416,850)	\$53,264	(\$263,704)	(\$627,291)	\$24,183,245	-2.6%	(\$2,589,676)	\$20,954,087	-3.0%
Lake	Riverside Local SD	(\$194,636)	(\$420,682)	(\$188,307)	(\$803,625)	\$40,944,302	-2.0%	-	\$3,920,526	-20.5%
Lake	Wickliffe City SD	(\$153,638)	\$104,649	(\$173,792)	(\$222,781)	\$20,445,379	-1.1%	(\$1,369,332)	\$3,891,428	-5.7%
Lake	Willoughby-Eastlake City SD	\$0	\$754,590	\$0	\$754,591	\$94,150,040	0.8%	(\$4,804,426)	\$14,157,820	5.3%
Lawrence	Chesapeake Union Ex Vill SD	\$0	\$22,806	\$0	\$22,806	\$12,551,217	0.2%	-	\$3,568,878	0.6%
Lawrence	Dawson-Bryant Local SD	\$0	(\$144,141)	\$0	(\$144,141)	\$13,939,755	-1.0%	-	\$5,281,718	-2.7%
Lawrence	Fairland Local SD	\$0	(\$116,590)	\$0	(\$116,590)	\$13,596,229	-0.9%	-	\$3,049,154	-3.8%
Lawrence	Ironton City SD	\$0	(\$1,343)	\$0	(\$1,342)	\$14,948,566	0.0%	-	\$3,936,952	0.0%
Lawrence	Rock Hill Local SD	\$0	(\$202,066)	\$0	(\$202,065)	\$20,339,853	-1.0%	-	\$7,617,161	-2.7%
Lawrence	South Point Local SD	\$0	\$82,832	\$0	\$82,832	\$16,754,530	0.5%	-	\$6,629,008	1.2%
Lawrence	Symmes Valley Local SD	\$0	(\$283,474)	\$0	(\$283,474)	\$10,381,069	-2.7%	-	\$2,345,044	-12.1%
Licking	Granville Ex Vill SD	\$0	\$29,002	\$0	\$29,001	\$27,604,730	0.1%	-	\$4,272,764	0.7%
Licking	Heath City SD	\$0	\$297,540	(\$10,393)	\$287,147	\$17,186,848	1.7%	(\$263,807)	\$5,107,943	5.6%
Licking	Johnstown-Monroe Local SD	\$0	\$62,087	\$0	\$62,087	\$17,108,044	0.4%	-	\$14,544,116	0.4%
Licking	Lakewood Local SD	(\$614,539)	(\$254,537)	(\$265,288)	(\$1,134,365)	\$23,387,954	-4.9%	-	\$18,885,639	-6.0%
Licking	Licking Heights Local SD	\$0	\$571,105	\$0	\$571,105	\$37,628,119	1.5%	(\$9,240,350)	\$6,565,658	8.7%
Licking	Licking Valley Local SD	\$0	\$138,805	\$0	\$138,806	\$19,052,169	0.7%	-	\$7,786,360	1.8%
Licking	Newark City SD	\$0	\$1,805,919	\$0	\$1,805,919	\$69,876,038	2.6%	(\$1,787,150)	\$26,539,185	6.8%
Licking	North Fork Local SD	\$0	\$14,213	\$0	\$14,213	\$16,715,460	0.1%	-	\$5,745,873	0.2%
Licking	Northridge Local SD	\$0	(\$230,451)	\$0	(\$230,450)	\$13,543,225	-1.7%	-	\$6,607,071	-3.5%
Licking	Southwest Licking Local SD	\$0	\$747,995	\$0	\$747,995	\$40,003,643	1.9%	(\$250,569)	\$14,083,275	5.3%
Logan	Bellefontaine City SD	\$0	\$565,951	(\$39,112)	\$526,840	\$23,746,089	2.2%	-	\$9,228,422	5.7%
Logan	Benjamin Logan Local SD	\$0	(\$4,510)	(\$212,638)	(\$217,148)	\$18,819,300	-1.2%	-	\$5,793,975	-3.7%
Logan	Indian Lake Local SD	(\$129,800)	(\$146,633)	\$0	(\$276,433)	\$17,243,664	-1.6%	-	\$7,867,181	-3.5%
Logan	Riverside Local SD	\$0	(\$30,373)	\$0	(\$30,373)	\$8,645,669	-0.4%	-	\$6,695,883	-0.5%
Lorain	Amherst Ex Vill SD	\$0	(\$524,322)	\$0	(\$524,322)	\$37,326,263	-1.4%	-	\$15,519,416	-3.4%
Lorain	Avon Lake City SD	(\$974,712)	\$136,772	(\$518,096)	(\$1,356,036)	\$41,003,894	-3.3%	(\$2,764,878)	\$15,863,332	-8.5%
Lorain	Avon Local SD	\$0	\$226,461	\$0	\$226,461	\$37,956,481	0.6%	(\$5,387,467)	\$10,067,182	2.2%
Lorain	Clearview Local SD	\$0	\$236,180	\$0	\$236,180	\$17,927,066	1.3%	-	\$6,248,117	3.8%
Lorain	Columbia Local SD	\$0	(\$112,684)	\$0	(\$112,684)	\$10,501,634	-1.1%	-	\$4,705,357	-2.4%
Lorain	Elyria City SD	\$0	\$511,431	(\$503,298)	\$8,133	\$78,165,381	0.0%	-	\$26,848,327	0.0%
Lorain	Firelands Local SD	\$0	(\$348,053)	\$0	(\$348,053)	\$18,612,867	-1.9%	-	\$7,457,628	-4.7%
Lorain	Keystone Local SD	\$0	(\$308,306)	\$0	(\$308,305)	\$15,901,908	-1.9%	-	\$3,912,419	-7.9%
Lorain	Lorain City SD	\$0	\$4,266,206	\$0	\$4,266,206	\$110,870,466	3.8%	(\$1,184,708)	\$12,662,049	33.7%
Lorain	Midview Local SD	\$0	(\$530,189)	\$0	(\$530,189)	\$32,411,532	-1.6%	-	\$8,670,809	-6.1%
Lorain	North Ridgeville City SD	\$0	\$375,385	\$0	\$375,385	\$40,798,635	0.9%	-	\$19,876,947	1.9%
Lorain	Oberlin City SD	\$0	(\$131,332)	\$0	(\$131,331)	\$13,947,869	-0.9%	-	\$3,959,310	-3.3%
Lorain	Sheffield-Sheffield Lake City SD	(\$267,830)	\$93,841	\$0	(\$173,989)	\$20,025,000	-0.9%	-	\$4,768,657	-3.6%
Lorain	Wellington Ex Vill SD	\$0	(\$261,578)	\$0	(\$261,578)	\$13,345,717	-2.0%	-	\$3,761,085	-7.0%
Lucas	Anthony Wayne Local SD	\$0	(\$7,937)	(\$174,152)	(\$182,089)	\$39,198,767	-0.5%	-	\$6,626,651	-2.7%

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Lucas	Maumee City SD	\$0	\$268,897	(\$258,234)	\$10,663	\$30,102,211	0.0%	(\$1,523,122)	\$4,471,255	0.2%
Lucas	Oregon City SD	\$0	\$570,049	(\$315,177)	\$254,872	\$43,150,138	0.6%	(\$2,388,511)	\$11,562,939	2.2%
Lucas	Ottawa Hills Local SD	\$0	\$122,772	\$0	\$122,772	\$14,916,990	0.8%	(\$257,727)	\$9,304,216	1.3%
Lucas	Springfield Local SD	\$0	\$412,908	\$0	\$412,908	\$40,339,784	1.0%	(\$4,851,849)	\$7,493,422	5.5%
Lucas	Sylvania City SD	\$0	\$856,321	\$0	\$856,321	\$82,513,832	1.0%	(\$3,160,994)	\$1,757,683	48.7%
Lucas	Toledo City SD	\$0	\$6,852,608	\$0	\$6,852,608	\$363,617,655	1.9%	-	\$50,370,186	13.6%
Lucas	Washington Local SD	\$0	\$1,446,564	(\$479,769)	\$966,796	\$77,287,683	1.3%	(\$14,430,555)	\$28,712,839	3.4%
Madison	Jefferson Local SD	\$0	(\$38,413)	\$0	(\$38,413)	\$14,408,412	-0.3%	-	\$6,328,667	-0.6%
Madison	Jonathan Alder Local SD	\$0	(\$2,425)	\$0	(\$2,425)	\$20,548,703	0.0%	-	\$5,072,810	0.0%
Madison	London City SD	\$0	\$65,718	\$0	\$65,717	\$19,922,266	0.3%	-	\$6,608,106	1.0%
Madison	Madison-Plains Local SD	\$0	(\$18,571)	\$0	(\$18,571)	\$13,824,880	-0.1%	-	\$3,533,448	-0.5%
Mahoning	Austintown Local SD	\$0	(\$194,518)	\$0	(\$194,518)	\$44,374,296	-0.4%	-	\$6,903,498	-2.8%
Mahoning	Boardman Local SD	\$0	\$442,795	(\$522,558)	(\$79,763)	\$43,739,000	-0.2%	(\$3,441,064)	\$8,510,653	-0.9%
Mahoning	Campbell City SD	\$0	\$284,033	\$0	\$284,034	\$17,373,504	1.6%	-	\$5,622,877	5.1%
Mahoning	Canfield Local SD	\$0	(\$12,820)	\$0	(\$12,820)	\$27,573,000	0.0%	-	\$13,985,280	-0.1%
Mahoning	Jackson-Milton Local SD	(\$64,800)	(\$112,153)	\$0	(\$176,953)	\$9,170,103	-1.9%	-	\$3,150,006	-5.6%
Mahoning	Lowellville Local SD	\$0	(\$106,577)	\$0	(\$106,577)	\$5,321,500	-2.0%	-	\$2,020,009	-5.3%
Mahoning	Poland Local SD	\$0	(\$269,999)	\$0	(\$269,999)	\$20,994,809	-1.3%	-	\$3,352,754	-8.1%
Mahoning	Sebring Local SD	\$0	(\$144,125)	(\$18,800)	(\$162,925)	\$7,494,279	-2.2%	-	\$3,079,856	-5.3%
Mahoning	South Range Local SD	\$0	(\$235,026)	\$0	(\$235,027)	\$13,017,511	-1.8%	-	\$2,178,005	-10.8%
Mahoning	Springfield Local SD	\$0	(\$1,070)	\$0	(\$1,070)	\$10,920,869	0.0%	\$0	\$2,649,130	0.0%
Mahoning	Struthers City SD	\$0	\$83,905	\$0	\$83,905	\$19,573,689	0.4%	-	\$9,337,794	0.9%
Mahoning	West Branch Local SD	\$0	(\$550,201)	\$0	(\$550,201)	\$19,177,109	-2.9%	-	\$3,494,257	-15.7%
Mahoning	Western Reserve Local SD	\$0	(\$97,801)	\$0	(\$97,801)	\$6,769,816	-1.4%	-	\$2,308,316	-4.2%
Mahoning	Youngstown City SD	\$0	(\$256,781)	\$0	(\$256,781)	\$119,400,000	-0.2%	-	\$24,029,279	-1.1%
Marion	Elgin Local SD	\$0	(\$255,158)	\$0	(\$255,158)	\$13,401,986	-1.9%	-	\$10,187,804	-2.5%
Marion	Marion City SD	\$0	\$2,092,887	\$0	\$2,092,887	\$55,925,180	3.7%	(\$377,665)	\$7,746,376	27.0%
Marion	Pleasant Local SD	\$0	\$181,798	\$0	\$181,798	\$11,579,783	1.6%	-	\$2,852,242	6.4%
Marion	Ridgedale Local SD	\$0	(\$149,606)	\$0	(\$149,606)	\$8,135,385	-1.8%	-	\$2,819,931	-5.3%
Marion	River Valley Local SD	\$0	(\$31,984)	\$0	(\$31,984)	\$18,193,648	-0.2%	-	\$3,764,807	-0.8%
Medina	Black River Local SD	\$0	(\$347,514)	\$0	(\$347,515)	\$14,075,199	-2.5%	-	\$3,042,425	-11.4%
Medina	Brunswick City SD	\$0	\$514,810	\$0	\$514,810	\$69,228,312	0.7%	-	\$9,349,387	5.5%
Medina	Buckeye Local SD	(\$368,372)	\$62,574	(\$269,314)	(\$575,112)	\$20,931,797	-2.7%	-	\$11,317,788	-5.1%
Medina	Cloverleaf Local SD	\$0	(\$445,414)	\$0	(\$445,414)	\$30,956,600	-1.4%	-	\$13,735,790	-3.2%
Medina	Highland Local SD	\$0	(\$2,117)	\$0	(\$2,116)	\$31,509,051	0.0%	-	\$19,805,178	0.0%
Medina	Medina City SD	(\$1,426,700)	\$382,527	(\$740,204)	(\$1,784,376)	\$78,067,238	-2.3%	-	\$53,627,926	-3.3%
Medina	Wadsworth City SD	\$0	\$169,167	\$0	\$169,167	\$43,512,449	0.4%	-	\$14,982,246	1.1%
Meigs	Eastern Local SD	\$0	(\$1,921)	\$0	(\$1,921)	\$9,136,570	0.0%	-	\$1,556,801	-0.1%
Meigs	Meigs Local SD	\$0	(\$2,525)	\$0	(\$2,525)	\$21,479,089	0.0%	-	\$4,511,379	-0.1%
Meigs	Southern Local SD	\$0	\$14,943	\$0	\$14,943	\$8,081,264	0.2%	-	\$1,639,924	0.9%
Mercer	Celina City SD	\$0	(\$6,548)	\$0	(\$6,548)	\$31,254,912	0.0%	-	\$9,416,117	-0.1%
Mercer	Coldwater Ex Vill SD	\$0	(\$75,790)	\$0	(\$75,790)	\$13,654,978	-0.6%	-	\$5,520,791	-1.4%
Mercer	Fort Recovery Local SD	\$0	(\$170,057)	\$0	(\$170,057)	\$10,707,991	-1.6%	-	\$5,649,139	-3.0%
Mercer	Marion Local SD	\$0	(\$11,752)	\$0	(\$11,752)	\$9,359,840	-0.1%	-	\$3,690,919	-0.3%
Mercer	Parkway Local SD	\$0	(\$16,043)	\$0	(\$16,043)	\$11,614,068	-0.1%	-	\$5,349,615	-0.3%
Mercer	St Henry Consolidated Local SD	\$0	(\$91,716)	\$0	(\$91,717)	\$9,892,401	-0.9%	-	\$5,702,288	-1.6%

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Miami	Bethel Local SD	\$0	\$210,765	\$0	\$210,765	\$11,048,096	1.9%	(\$2,647,741)	\$3,201,098	6.6%
Miami	Bradford Ex Vill SD	\$0	(\$165,903)	\$0	(\$165,903)	\$6,915,257	-2.4%	-	\$4,233,254	-3.9%
Miami	Covington Ex Vill SD	\$0	(\$19,805)	\$0	(\$19,806)	\$9,545,059	-0.2%	-	\$2,067,758	-1.0%
Miami	Miami East Local SD	\$0	\$139,823	\$0	\$139,823	\$13,997,488	1.0%	-	\$6,319,251	2.2%
Miami	Milton-Union Ex Vill SD	\$0	\$287,828	\$0	\$287,828	\$13,715,906	2.1%	-	\$6,888,055	4.2%
Miami	Newton Local SD	\$0	(\$49,892)	\$0	(\$49,891)	\$6,789,772	-0.7%	-	\$2,733,696	-1.8%
Miami	Piqua City SD	\$0	\$786,648	\$0	\$786,647	\$34,050,232	2.3%	-	\$12,711,886	6.2%
Miami	Tipp City Ex Vill SD	(\$35,556)	\$151,709	(\$73,865)	\$42,287	\$25,729,300	0.2%	-	\$11,676,676	0.4%
Miami	Troy City SD	\$0	\$726,171	(\$403,175)	\$322,996	\$45,733,213	0.7%	(\$994,634)	\$14,365,691	2.2%
Monroe	Switzerland Of Ohio Local SD	\$0	(\$569,499)	\$0	(\$569,499)	\$28,999,752	-2.0%	-	\$9,202,929	-6.2%
Montgomery	Brookville Local SD	\$0	\$302,103	\$0	\$302,104	\$13,932,109	2.2%	(\$70,742)	\$6,079,482	5.0%
Montgomery	Centerville City SD	(\$49,046)	\$668,911	\$0	\$619,864	\$96,764,259	0.6%	(\$3,081)	\$40,148,136	1.5%
Montgomery	Dayton City SD	\$0	\$8,988,905	(\$419,313)	\$8,569,592	\$254,609,684	3.4%	(\$3,953,830)	\$33,328,334	25.7%
Montgomery	Huber Heights City SD	\$0	\$1,363,252	\$0	\$1,363,253	\$67,172,690	2.0%	-	\$34,156,497	4.0%
Montgomery	Jefferson Township Local SD	\$0	(\$178,868)	\$0	(\$178,868)	\$7,050,000	-2.5%	-	\$5,143,578	-3.5%
Montgomery	Kettering City SD	(\$116,703)	\$787,091	(\$769,306)	(\$98,918)	\$88,825,823	-0.1%	(\$7,930,842)	\$23,140,145	-0.4%
Montgomery	Mad River Local SD	\$0	\$805,523	\$0	\$805,523	\$42,761,370	1.9%	-	\$18,451,929	4.4%
Montgomery	Miamisburg City SD	\$0	\$769,700	\$0	\$769,700	\$53,616,223	1.4%	(\$3,716,539)	\$12,669,782	6.1%
Montgomery	New Lebanon Local SD	\$0	\$214,317	\$0	\$214,317	\$12,841,308	1.7%	-	\$10,859,764	2.0%
Montgomery	Northmont City SD	\$0	\$764,980	\$0	\$764,980	\$55,838,893	1.4%	-	\$14,584,822	5.2%
Montgomery	Northridge Local SD	\$0	\$571,388	(\$87,610)	\$483,778	\$22,245,380	2.2%	(\$839,217)	\$10,826,299	4.5%
Montgomery	Oakwood City SD	\$0	\$188,612	\$0	\$188,612	\$26,009,000	0.7%	-	\$4,333,194	4.4%
Montgomery	Trotwood-Madison City SD	\$0	\$1,352,520	\$0	\$1,352,520	\$35,855,553	3.8%	(\$954,529)	\$29,825,778	4.5%
Montgomery	Valley View Local SD	\$0	\$101,701	\$0	\$101,701	\$19,457,786	0.5%	-	\$4,324,289	2.4%
Montgomery	Vandalia-Butler City SD	(\$141,001)	\$245,271	(\$367,078)	(\$262,808)	\$33,129,314	-0.8%	(\$1,293,199)	\$12,919,787	-2.0%
Montgomery	West Carrollton City SD	\$0	\$947,539	(\$230,468)	\$717,071	\$40,524,000	1.8%	(\$2,656,797)	\$4,397,753	16.3%
Morgan	Morgan Local SD	\$0	(\$443,802)	\$0	(\$443,801)	\$21,289,092	-2.1%	-	\$6,877,154	-6.5%
Morrow	Cardington-Lincoln Local SD	\$0	(\$238,232)	\$0	(\$238,232)	\$12,154,295	-2.0%	-	\$205,126	-116.1%
Morrow	Highland Local SD	\$0	\$43,405	\$0	\$43,405	\$15,360,263	0.3%	-	\$5,845,419	0.7%
Morrow	Mount Gilead Ex Vill SD	\$0	(\$7,421)	\$0	(\$7,421)	\$13,391,306	-0.1%	-	\$3,877,726	-0.2%
Morrow	Northmor Local SD	\$0	(\$5,014)	\$0	(\$5,014)	\$12,105,837	0.0%	-	\$2,511,961	-0.2%
Muskingum	East Muskingum Local SD	\$0	(\$691)	\$0	(\$691)	\$18,293,122	0.0%	-	\$4,428,736	0.0%
Muskingum	Franklin Local SD	\$0	(\$263,342)	\$0	(\$263,342)	\$21,644,705	-1.2%	-	\$6,011,462	-4.4%
Muskingum	Maysville Local SD	\$0	\$646,604	\$0	\$646,603	\$20,201,141	3.2%	(\$495,391)	\$2,986,770	21.6%
Muskingum	Tri-Valley Local SD	\$0	(\$13,440)	\$0	(\$13,439)	\$29,055,017	0.0%	-	\$8,100,187	-0.2%
Muskingum	West Muskingum Local SD	(\$38,408)	(\$22)	\$0	(\$38,431)	\$16,422,036	-0.2%	-	\$1,790,470	-2.1%
Muskingum	Zanesville City SD	\$0	\$1,487,896	\$0	\$1,487,897	\$42,264,186	3.5%	(\$770,177)	\$3,506,142	42.4%
Noble	Caldwell Ex Vill SD	\$0	\$30,070	\$0	\$30,070	\$9,671,885	0.3%	-	\$3,900,654	0.8%
Noble	Noble Local SD	\$0	(\$295,269)	\$0	(\$295,269)	\$15,230,843	-1.9%	-	\$11,169,416	-2.6%
Ottawa	Benton Carroll Salem Local SD	(\$195,673)	(\$186,060)	(\$270,812)	(\$652,545)	\$20,261,825	-3.2%	-	\$4,899,404	-13.3%
Ottawa	Danbury Local SD	\$0	(\$30,359)	\$0	(\$30,360)	\$10,103,164	-0.3%	-	\$2,814,891	-1.1%
Ottawa	Genoa Area Local SD	\$0	(\$288,173)	\$0	(\$288,173)	\$12,551,575	-2.3%	-	\$3,599,857	-8.0%
Ottawa	Port Clinton City SD	(\$601,696)	-	(\$310,915)	(\$912,611)	\$20,233,427	-4.5%	-	\$9,995,071	-9.1%
Ottawa	Put-In-Bay Local SD	\$0	\$3,286	\$0	\$3,287	\$2,672,430	0.1%	(\$29,963)	\$3,071,198	0.1%
Paulding	Antwerp Local SD	\$0	(\$794)	\$0	(\$793)	\$7,566,846	0.0%	-	\$4,343,070	0.0%
Paulding	Paulding Ex Vill SD	\$0	(\$1,009)	\$0	(\$1,009)	\$16,926,197	0.0%	-	\$7,408,984	0.0%

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Paulding	Wayne Trace Local SD	\$0	(\$4,308)	\$0	(\$4,309)	\$11,938,212	0.0%	-	\$8,417,663	-0.1%
Perry	Crooksville Ex Vill SD	\$0	(\$23,791)	\$0	(\$23,790)	\$12,868,896	-0.2%	-	\$4,038,862	-0.6%
Perry	New Lexington City SD	\$0	\$248,862	\$0	\$248,862	\$20,376,715	1.2%	-	\$2,358,946	10.5%
Perry	Northern Local SD	\$0	(\$132,083)	\$0	(\$132,083)	\$21,946,388	-0.6%	-	\$1,572,967	-8.4%
Perry	Southern Local SD	\$0	\$1,986	\$0	\$1,986	\$9,705,522	0.0%	-	\$2,578,850	0.1%
Pickaway	Circleville City SD	\$0	\$315,065	\$0	\$315,066	\$25,755,000	1.2%	-	\$15,610,229	2.0%
Pickaway	Logan Elm Local SD	\$0	(\$408,130)	\$0	(\$408,130)	\$20,440,303	-2.0%	-	\$10,506,550	-3.9%
Pickaway	Teays Valley Local SD	\$0	\$69,629	\$0	\$69,629	\$37,963,870	0.2%	-	\$17,651,164	0.4%
Pickaway	Westfall Local SD	\$0	(\$237,450)	\$0	(\$237,450)	\$16,666,864	-1.4%	-	\$14,527,298	-1.6%
Pike	Eastern Local SD	\$0	\$243,625	\$0	\$243,625	\$12,545,276	1.9%	-	\$5,322,461	4.6%
Pike	Scioto Valley Local SD	\$0	(\$544,000)	(\$95,484)	(\$639,484)	\$15,652,813	-4.1%	-	\$7,647,856	-8.4%
Pike	Waverly City SD	\$0	\$225,620	\$0	\$225,621	\$18,870,411	1.2%	-	\$7,912,461	2.9%
Pike	Western Local SD	\$0	(\$91,636)	\$0	(\$91,637)	\$11,170,987	-0.8%	-	\$5,773,084	-1.6%
Portage	Aurora City SD	(\$504,743)	\$2,398	\$0	(\$502,346)	\$33,729,604	-1.5%	-	\$7,273,441	-6.9%
Portage	Crestwood Local SD	\$0	(\$526,474)	\$0	(\$526,474)	\$20,269,165	-2.6%	-	\$3,657,331	-14.4%
Portage	Field Local SD	(\$308,570)	(\$281,406)	(\$20,401)	(\$610,376)	\$18,968,535	-3.2%	-	\$3,115,869	-19.6%
Portage	James A Garfield Local SD	\$0	(\$2,161)	\$0	(\$2,160)	\$13,155,944	0.0%	-	\$2,657,271	-0.1%
Portage	Kent City SD	(\$591,426)	(\$487,215)	\$0	(\$1,078,641)	\$47,358,621	-2.3%	-	\$23,642,027	-4.6%
Portage	Ravenna City SD	\$0	\$490,282	(\$191,238)	\$299,044	\$30,220,721	1.0%	-	\$4,496,472	6.7%
Portage	Rootstown Local SD	\$0	(\$1,612)	\$0	(\$1,612)	\$12,054,984	0.0%	-	\$2,040,504	-0.1%
Portage	Southeast Local SD	\$0	(\$508,658)	\$0	(\$508,657)	\$17,974,919	-2.8%	-	\$11,652,912	-4.4%
Portage	Streetsboro City SD	\$0	\$250,315	(\$269,961)	(\$19,646)	\$22,675,115	-0.1%	(\$594,335)	\$5,423,607	-0.4%
Portage	Waterloo Local SD	\$0	(\$288,968)	\$0	(\$288,968)	\$11,318,901	-2.6%	-	\$1,649,058	-17.5%
Portage	Windham Ex Vill SD	\$0	(\$39,042)	\$0	(\$39,042)	\$8,383,489	-0.5%	-	\$4,102,405	-1.0%
Preble	College Corner Local SD	\$0	(\$29,448)	\$0	(\$29,448)	\$1,213,700	-2.4%	-	\$1,978,403	-1.5%
Preble	Eaton Community Schools City SD	\$0	(\$4,708)	\$0	(\$4,708)	\$22,408,004	0.0%	-	\$10,123,581	0.0%
Preble	National Trail Local SD	\$0	(\$3,706)	\$0	(\$3,706)	\$12,978,077	0.0%	-	\$7,519,514	0.0%
Preble	Preble-Shawnee Local SD	\$0	(\$51,573)	\$0	(\$51,573)	\$15,435,468	-0.3%	-	\$14,142,924	-0.4%
Preble	Tri-County North Local SD	\$0	(\$132,066)	\$0	(\$132,066)	\$10,769,048	-1.2%	-	\$5,052,591	-2.6%
Preble	Twin Valley Community Local SD	\$0	(\$113,897)	\$0	(\$113,898)	\$9,942,498	-1.1%	-	\$3,864,903	-2.9%
Putnam	Columbus Grove Local SD	\$0	(\$4,409)	\$0	(\$4,409)	\$10,162,000	0.0%	-	\$6,128,691	-0.1%
Putnam	Continental Local SD	\$0	(\$4,163)	\$0	(\$4,163)	\$6,825,023	-0.1%	-	\$4,779,281	-0.1%
Putnam	Jennings Local SD	\$0	(\$37,937)	\$0	(\$37,937)	\$4,061,325	-0.9%	-	\$1,323,766	-2.9%
Putnam	Kalida Local SD	\$0	(\$10,008)	\$0	(\$10,007)	\$6,731,065	-0.1%	-	\$5,145,481	-0.2%
Putnam	Leipsic Local SD	\$0	(\$3,832)	\$0	(\$3,833)	\$7,743,848	0.0%	-	\$5,612,712	-0.1%
Putnam	Miller City-New Cleveland Local SD	\$0	(\$10,686)	\$0	(\$10,685)	\$5,387,964	-0.2%	-	\$2,857,305	-0.4%
Putnam	Ottawa-Glandorf Local SD	\$0	(\$215)	\$0	(\$215)	\$13,307,173	0.0%	-	\$4,259,587	0.0%
Putnam	Ottoville Local SD	\$0	(\$121,438)	\$0	(\$121,438)	\$5,304,000	-2.3%	-	\$5,303,309	-2.3%
Putnam	Pandora-Gilboa Local SD	\$0	(\$7,169)	\$0	(\$7,169)	\$7,352,916	-0.1%	-	\$4,870,160	-0.1%
Richland	Clear Fork Valley Local SD	\$0	(\$326,171)	\$0	(\$326,171)	\$16,767,593	-1.9%	-	\$4,586,396	-7.1%
Richland	Crestview Local SD	\$0	(\$92,201)	\$0	(\$92,202)	\$11,118,055	-0.8%	-	\$7,116,573	-1.3%
Richland	Lexington Local SD	\$0	\$303,265	\$0	\$303,265	\$23,016,385	1.3%	-	\$9,384,967	3.2%
Richland	Lucas Local SD	\$0	(\$140,064)	\$0	(\$140,065)	\$6,902,030	-2.0%	-	\$6,833,429	-2.0%
Richland	Madison Local SD	\$0	\$882,550	(\$195,640)	\$686,910	\$33,310,664	2.1%	(\$2,281,474)	\$5,364,420	12.8%
Richland	Mansfield City SD	\$0	\$924,587	\$0	\$924,587	\$57,728,338	1.6%	-	\$14,894,429	6.2%
Richland	Ontario Local SD	\$0	\$152,876	(\$176,479)	(\$23,603)	\$17,015,329	-0.1%	(\$2,643,922)	\$5,270,330	-0.4%

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Richland	Plymouth-Shiloh Local SD	\$0	(\$285,568)	\$0	(\$285,568)	\$9,403,320	-3.0%	-	\$3,570,916	-8.0%
Richland	Shelby City SD	\$0	\$134,112	\$0	\$134,112	\$19,946,000	0.7%	-	\$8,851,149	1.5%
Ross	Adena Local SD	\$0	\$216	\$0	\$216	\$11,712,890	0.0%	-	\$3,357,941	0.0%
Ross	Chillicothe City SD	\$0	\$724,723	(\$239,402)	\$485,321	\$31,788,355	1.5%	(\$1,890,869)	\$8,903,827	5.5%
Ross	Huntington Local SD	\$0	(\$802)	\$0	(\$802)	\$15,750,829	0.0%	-	\$8,502,407	0.0%
Ross	Paint Valley Local SD	\$0	(\$176,211)	\$0	(\$176,210)	\$10,212,168	-1.7%	-	\$4,050,447	-4.4%
Ross	Southeastern Local SD	\$0	(\$56,382)	\$0	(\$56,382)	\$12,821,631	-0.4%	-	\$11,420,726	-0.5%
Ross	Union Scioto Local SD	\$0	\$46,585	\$0	\$46,585	\$20,396,130	0.2%	-	\$9,428,327	0.5%
Ross	Zane Trace Local SD	\$0	(\$327,790)	\$0	(\$327,790)	\$12,890,487	-2.5%	-	\$3,253,035	-10.1%
Sandusky	Clyde-Green Springs Ex Vill SD	\$0	(\$1,562)	\$0	(\$1,562)	\$24,252,369	0.0%	-	\$6,456,178	0.0%
Sandusky	Fremont City SD	\$0	\$828,401	(\$375,562)	\$452,839	\$39,896,938	1.1%	(\$1,882,661)	\$15,392,491	2.9%
Sandusky	Gibsonburg Ex Vill SD	\$0	(\$124,453)	\$0	(\$124,453)	\$9,729,291	-1.3%	-	\$138,303	-90.0%
Sandusky	Lakota Local SD	\$0	(\$1,945)	\$0	(\$1,945)	\$12,726,275	0.0%	-	\$4,547,867	0.0%
Sandusky	Woodmore Local SD	\$0	(\$67,321)	(\$99,189)	(\$166,511)	\$10,168,531	-1.6%	-	\$1,270,943	-13.1%
Scioto	Bloom-Vernon Local SD	\$0	(\$1,542)	\$0	(\$1,542)	\$11,480,385	0.0%	-	\$5,007,173	0.0%
Scioto	Clay Local SD	\$0	\$30,119	\$0	\$30,119	\$6,832,542	0.4%	-	\$2,331,209	1.3%
Scioto	Green Local SD	\$0	(\$897)	\$0	(\$897)	\$7,911,268	0.0%	-	\$2,847,424	0.0%
Scioto	Minford Local SD	\$0	(\$130,394)	\$0	(\$130,394)	\$15,719,788	-0.8%	-	\$1,174,925	-11.1%
Scioto	New Boston Local SD	\$0	\$153,320	\$0	\$153,320	\$5,541,500	2.8%	(\$425,447)	\$1,875,679	8.2%
Scioto	Northwest Local SD	\$0	(\$3,079)	\$0	(\$3,080)	\$19,754,005	0.0%	-	\$4,532,567	-0.1%
Scioto	Portsmouth City SD	\$0	(\$5,757)	\$0	(\$5,758)	\$27,759,419	0.0%	-	\$989,390	-0.6%
Scioto	Valley Local SD	\$0	(\$13,488)	\$0	(\$13,488)	\$12,769,807	-0.1%	-	\$7,365,462	-0.2%
Scioto	Washington-Nile Local SD	\$0	\$83,670	\$0	\$83,670	\$16,471,458	0.5%	-	\$5,713,155	1.5%
Scioto	Wheelersburg Local SD	\$0	(\$482)	\$0	(\$481)	\$13,383,385	0.0%	-	\$1,485,339	0.0%
Seneca	Fostoria City SD	\$0	\$715,003	\$0	\$715,003	\$22,923,956	3.1%	(\$2,168,756)	\$6,697,705	10.7%
Seneca	Hopewell-Loudon Local SD	\$0	(\$536)	(\$21,139)	(\$21,674)	\$8,702,493	-0.2%	-	\$4,223,184	-0.5%
Seneca	New Riegel Local SD	\$0	(\$116,626)	\$0	(\$116,626)	\$4,835,400	-2.4%	-	\$1,811,740	-6.4%
Seneca	Old Fort Local SD	\$0	(\$70,238)	\$0	(\$70,238)	\$7,311,339	-1.0%	-	\$2,233,548	-3.1%
Seneca	Seneca East Local SD	\$0	(\$142,773)	\$0	(\$142,774)	\$10,118,676	-1.4%	-	\$3,354,566	-4.3%
Seneca	Tiffin City SD	\$0	\$11,768	\$0	\$11,768	\$27,297,333	0.0%	-	\$13,322,533	0.1%
Shelby	Anna Local SD	\$0	(\$229,235)	(\$104,951)	(\$334,186)	\$12,521,512	-2.7%	-	\$7,734,370	-4.3%
Shelby	Botkins Local SD	\$0	(\$58,997)	\$0	(\$58,997)	\$6,607,824	-0.9%	-	\$5,363,682	-1.1%
Shelby	Fairlawn Local SD	\$0	(\$129,081)	\$0	(\$129,082)	\$6,134,094	-2.1%	-	\$5,323,556	-2.4%
Shelby	Fort Loramie Local SD	\$0	(\$4,535)	\$0	(\$4,535)	\$9,062,102	-0.1%	-	\$6,648,758	-0.1%
Shelby	Hardin-Houston Local SD	\$0	(\$2,312)	\$0	(\$2,311)	\$9,545,096	0.0%	-	\$4,836,426	0.0%
Shelby	Jackson Center Local SD	\$0	(\$2,305)	(\$49,640)	(\$51,944)	\$6,527,894	-0.8%	-	\$2,604,770	-2.0%
Shelby	Russia Local SD	\$0	(\$126,853)	\$0	(\$126,853)	\$4,504,864	-2.8%	-	\$2,842,884	-4.5%
Shelby	Sidney City SD	\$0	\$44,356	\$0	\$44,357	\$35,512,954	0.1%	-	\$19,685,855	0.2%
Stark	Alliance City SD	\$0	\$1,195,385	\$0	\$1,195,385	\$34,131,057	3.5%	(\$773,181)	\$8,246,831	14.5%
Stark	Canton City SD	\$0	\$4,533,465	(\$348,555)	\$4,184,910	\$122,293,788	3.4%	(\$4,241,072)	\$19,051,144	22.0%
Stark	Canton Local SD	\$0	(\$481,035)	(\$196,501)	(\$677,536)	\$24,489,627	-2.8%	-	\$11,061,066	-6.1%
Stark	Fairless Local SD	\$0	(\$222,251)	\$0	(\$222,252)	\$16,210,997	-1.4%	-	\$5,977,072	-3.7%
Stark	Jackson Local SD	(\$291,062)	\$332,135	\$0	\$41,073	\$54,610,779	0.1%	(\$4,098,535)	\$34,902,822	0.1%
Stark	Lake Local SD	\$0	(\$144,758)	\$0	(\$144,757)	\$33,168,793	-0.4%	-	\$11,143,430	-1.3%
Stark	Louisville City SD	\$0	(\$516,333)	\$0	(\$516,333)	\$25,709,777	-2.0%	-	\$4,999,427	-10.3%
Stark	Marlington Local SD	(\$169,236)	(\$481,604)	(\$36,508)	(\$687,348)	\$22,510,284	-3.1%	-	\$9,816,224	-7.0%

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Stark	Massillon City SD	\$0	\$1,355,171	\$0	\$1,355,171	\$48,456,537	2.8%	(\$516,482)	\$27,291,076	5.0%
Stark	Minerva Local SD	\$0	(\$83,219)	\$0	(\$83,220)	\$18,813,341	-0.4%	-	\$9,636,671	-0.9%
Stark	North Canton City SD	\$0	(\$346,927)	\$0	(\$346,927)	\$42,749,990	-0.8%	-	\$7,648,747	-4.5%
Stark	Northwest Local SD	\$0	(\$326,362)	\$0	(\$326,362)	\$19,391,749	-1.7%	-	\$7,799,662	-4.2%
Stark	Osnaburg Local SD	\$0	(\$1,714)	(\$59,532)	(\$61,246)	\$8,676,375	-0.7%	-	\$2,781,780	-2.2%
Stark	Perry Local SD	\$0	(\$23,593)	\$0	(\$23,593)	\$45,349,723	-0.1%	-	\$19,708,321	-0.1%
Stark	Plain Local SD	\$0	\$1,065,160	\$0	\$1,065,160	\$55,891,507	1.9%	(\$122,772)	\$26,819,467	4.0%
Stark	Sandy Valley Local SD	\$0	(\$36,587)	\$0	(\$36,587)	\$15,667,949	-0.2%	-	\$8,035,262	-0.5%
Stark	Tuslaw Local SD	\$0	(\$82,891)	\$0	(\$82,891)	\$12,959,115	-0.6%	-	\$5,153,934	-1.6%
Summit	Akron City SD	\$0	\$7,026,839	\$0	\$7,026,839	\$334,869,720	2.1%	-	\$46,965,461	15.0%
Summit	Barberton City SD	\$0	\$1,418,766	\$0	\$1,418,766	\$47,520,387	3.0%	(\$116,043)	\$21,457,847	6.6%
Summit	Copley-Fairlawn City SD	(\$917,106)	\$106,440	(\$354,210)	(\$1,164,876)	\$36,934,580	-3.2%	(\$33,970)	\$17,971,795	-6.5%
Summit	Coventry Local SD	\$0	(\$1,152)	\$0	(\$1,152)	\$21,818,000	0.0%	-	\$1,002,913	-0.1%
Summit	Cuyahoga Falls City SD	\$0	\$760,539	\$0	\$760,539	\$48,854,310	1.6%	(\$445,705)	(\$632,087)	-120.3%
Summit	Green Local SD	\$0	\$201	\$0	\$202	\$38,883,141	0.0%	-	\$9,144,669	0.0%
Summit	Hudson City SD	(\$1,325,828)	(\$166,358)	\$0	(\$1,492,187)	\$60,921,665	-2.4%	-	\$30,070,213	-5.0%
Summit	Manchester Local SD	\$0	\$15,447	\$0	\$15,447	\$15,196,937	0.1%	-	\$4,709,178	0.3%
Summit	Mogadore Local SD	\$0	\$66,785	(\$52,538)	\$14,247	\$10,402,804	0.1%	-	\$3,454,167	0.4%
Summit	Nordonia Hills City SD	(\$1,326,312)	(\$155,381)	(\$182,408)	(\$1,664,102)	\$43,058,046	-3.9%	-	\$20,194,463	-8.2%
Summit	Norton City SD	(\$32,563)	\$141,514	\$0	\$108,952	\$22,407,901	0.5%	-	\$885,420	12.3%
Summit	Revere Local SD	(\$211,891)	(\$34,530)	\$0	(\$246,421)	\$34,118,513	-0.7%	-	\$17,925,196	-1.4%
Summit	Springfield Local SD	(\$395,811)	(\$2,114)	(\$121,320)	(\$519,245)	\$26,485,965	-2.0%	-	\$7,314,148	-7.1%
Summit	Stow-Munroe Falls City SD	\$0	(\$230,887)	\$0	(\$230,887)	\$56,731,458	-0.4%	-	\$25,398,356	-0.9%
Summit	Tallmadge City SD	\$0	\$121,039	(\$239,088)	(\$118,049)	\$26,254,383	-0.4%	-	\$5,176,628	-2.3%
Summit	Twinsburg City SD	(\$522,926)	\$261,998	(\$498,655)	(\$759,583)	\$42,532,849	-1.8%	(\$3,699,700)	\$28,321,226	-2.7%
Summit	Woodridge Local SD	(\$568,435)	\$68,664	(\$185,092)	(\$684,862)	\$24,082,371	-2.8%	(\$1,851,455)	\$5,384,064	-12.7%
Trumbull	Bloomfield-Mespo Local SD	\$0	(\$85,620)	\$0	(\$85,620)	\$3,182,150	-2.7%	-	\$1,959,675	-4.4%
Trumbull	Bristol Local SD	\$0	(\$202,343)	\$0	(\$202,344)	\$7,085,139	-2.9%	-	\$3,478,185	-5.8%
Trumbull	Brookfield Local SD	\$0	\$69,566	\$0	\$69,565	\$10,065,000	0.7%	-	\$515,831	13.5%
Trumbull	Champion Local SD	\$0	\$201,131	\$0	\$201,130	\$14,444,904	1.4%	-	\$4,712,776	4.3%
Trumbull	Girard City SD	\$0	\$89,472	\$0	\$89,472	\$16,977,741	0.5%	-	\$9,307,193	1.0%
Trumbull	Howland Local SD	\$0	\$319,364	(\$328,180)	(\$8,816)	\$28,782,971	0.0%	(\$937,531)	\$5,168,702	-0.2%
Trumbull	Hubbard Ex Vill SD	\$0	\$58,134	\$0	\$58,134	\$18,283,755	0.3%	-	\$1,958,897	3.0%
Trumbull	Joseph Badger Local SD	\$0	(\$185,880)	\$0	(\$185,880)	\$8,900,074	-2.1%	-	\$4,254,840	-4.4%
Trumbull	La Brae Local SD	\$0	(\$35,418)	\$0	(\$35,417)	\$12,851,666	-0.3%	-	\$3,018,077	-1.2%
Trumbull	Lakeview Local SD	\$0	(\$144,498)	\$0	(\$144,497)	\$15,888,820	-0.9%	-	\$4,194,992	-3.4%
Trumbull	Liberty Local SD	\$0	(\$111,476)	\$0	(\$111,476)	\$15,037,213	-0.7%	-	\$4,011,602	-2.8%
Trumbull	Lordstown Local SD	\$0	\$51,825	(\$62,511)	(\$10,686)	\$7,340,915	-0.1%	(\$751,669)	\$865,416	-1.2%
Trumbull	Maplewood Local SD	\$0	(\$251,260)	\$0	(\$251,260)	\$8,584,519	-2.9%	-	\$3,227,512	-7.8%
Trumbull	Mathews Local SD	(\$48,397)	\$76,222	\$0	\$27,825	\$8,896,432	0.3%	-	\$2,689,433	1.0%
Trumbull	McDonald Local SD	\$0	\$24,445	\$0	\$24,445	\$8,720,180	0.3%	-	\$7,478,253	0.3%
Trumbull	Newton Falls Ex Vill SD	\$0	(\$22,123)	\$0	(\$22,123)	\$12,175,901	-0.2%	-	\$820,535	-2.7%
Trumbull	Niles City SD	\$0	\$785,060	\$0	\$785,060	\$26,315,917	3.0%	-	\$446,266	175.9%
Trumbull	Southington Local SD	\$0	(\$16,390)	\$0	(\$16,390)	\$5,936,763	-0.3%	-	\$2,920,485	-0.6%
Trumbull	Warren City SD	\$0	\$1,830,454	\$0	\$1,830,455	\$71,416,875	2.6%	-	\$25,982,735	7.0%
Trumbull	Weathersfield Local SD	\$0	\$128,052	(\$51,649)	\$76,403	\$9,910,222	0.8%	-	\$3,245,770	2.4%

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Tuscarawas	Claymont City SD	\$0	(\$1,970)	\$0	(\$1,970)	\$20,992,285	0.0%	-	\$5,421,234	0.0%
Tuscarawas	Dover City SD	\$0	\$402,028	(\$215,352)	\$186,676	\$22,655,098	0.8%	(\$3,404,645)	\$7,327,953	2.5%
Tuscarawas	Garaway Local SD	\$0	\$84,540	(\$139,066)	(\$54,526)	\$11,472,152	-0.5%	-	\$3,756,050	-1.5%
Tuscarawas	Indian Valley Local SD	\$0	(\$36,819)	\$0	(\$36,819)	\$18,767,300	-0.2%	-	\$8,468,885	-0.4%
Tuscarawas	New Philadelphia City SD	\$0	\$594,057	\$0	\$594,056	\$30,498,776	1.9%	(\$200,052)	\$6,163,429	9.6%
Tuscarawas	Newcomerstown Ex Vill SD	\$0	(\$41,373)	\$0	(\$41,372)	\$12,028,351	-0.3%	-	\$2,603,579	-1.6%
Tuscarawas	Strasburg-Franklin Local SD	\$0	(\$768)	\$0	(\$768)	\$6,140,380	0.0%	-	\$2,475,059	0.0%
Tuscarawas	Tuscarawas Valley Local SD	\$0	(\$248,158)	\$0	(\$248,158)	\$14,883,782	-1.7%	-	\$3,509,406	-7.1%
Union	Fairbanks Local SD	\$0	\$119,174	\$0	\$119,173	\$11,892,777	1.0%	(\$445,290)	\$5,900,637	2.0%
Union	Marysville Ex Vill SD	\$0	\$1,035,549	(\$454,487)	\$581,062	\$53,249,737	1.1%	(\$838,659)	\$17,235,543	3.4%
Union	North Union Local SD	\$0	(\$46,712)	\$0	(\$46,712)	\$15,954,402	-0.3%	-	\$10,094,126	-0.5%
Van Wert	Crestview Local SD	(\$142,037)	(\$220,161)	\$0	(\$362,198)	\$12,861,000	-2.8%	-	\$2,097,980	-17.3%
Van Wert	Lincolnvlew Local SD	\$0	(\$7,674)	\$0	(\$7,674)	\$10,317,876	-0.1%	-	\$15,882,279	0.0%
Van Wert	Van Wert City SD	\$0	(\$5,542)	\$0	(\$5,542)	\$23,869,121	0.0%	-	\$5,189,828	-0.1%
Vinton	Vinton County Local SD	\$0	(\$625,735)	\$0	(\$625,735)	\$24,309,507	-2.6%	-	\$17,818,475	-3.5%
Warren	Carlisle Local SD	\$0	\$264,559	\$0	\$264,559	\$17,347,732	1.5%	-	\$4,393,274	6.0%
Warren	Franklin City SD	\$0	\$585,398	(\$256,233)	\$329,165	\$33,432,745	1.0%	(\$1,070,223)	\$7,396,778	4.5%
Warren	Kings Local SD	\$0	\$433,134	(\$458,707)	(\$25,573)	\$41,766,360	-0.1%	(\$2,806,685)	\$6,077,770	-0.4%
Warren	Lebanon City SD	\$0	(\$9,321)	\$0	(\$9,321)	\$50,223,918	0.0%	-	\$21,013,121	0.0%
Warren	Little Miami Local SD	\$0	\$2,748	\$0	\$2,748	\$43,785,855	0.0%	-	\$31,260,822	0.0%
Warren	Mason City SD	\$0	(\$15,208)	(\$1,008,553)	(\$1,023,761)	\$100,946,006	-1.0%	-	\$38,580,367	-2.7%
Warren	Springboro Community City SD	\$0	\$723,498	\$0	\$723,498	\$49,364,977	1.5%	(\$394,074)	\$7,371,026	9.8%
Warren	Wayne Local SD	\$0	(\$1,840)	\$0	(\$1,840)	\$14,658,795	0.0%	-	\$12,057,347	0.0%
Washington	Belpre City SD	\$0	\$189,946	(\$99,775)	\$90,171	\$10,647,565	0.8%	(\$522,462)	\$1,588,923	5.7%
Washington	Fort Frye Local SD	\$0	(\$30,798)	\$0	(\$30,798)	\$10,451,465	-0.3%	-	\$6,560,425	-0.5%
Washington	Frontier Local SD	\$0	(\$285,249)	\$0	(\$285,249)	\$7,955,888	-3.6%	-	\$2,674,505	-10.7%
Washington	Marietta City SD	(\$420,400)	(\$289,679)	\$0	(\$710,079)	\$24,693,141	-2.9%	-	\$4,696,543	-15.1%
Washington	Warren Local SD	\$0	(\$614,946)	\$0	(\$614,946)	\$21,428,323	-2.9%	-	\$6,820,907	-9.0%
Washington	Wolf Creek Local SD	\$0	(\$92,447)	\$0	(\$92,447)	\$7,053,763	-1.3%	-	\$8,407,107	-1.1%
Wayne	Chippewa Local SD	\$0	(\$64,058)	\$0	(\$64,058)	\$12,511,350	-0.5%	-	\$5,499,229	-1.2%
Wayne	Dalton Local SD	\$0	(\$1,481)	\$0	(\$1,481)	\$8,446,600	0.0%	-	\$1,334,138	-0.1%
Wayne	Green Local SD	\$0	(\$253,124)	\$0	(\$253,124)	\$10,550,566	-2.4%	-	\$2,263,187	-11.2%
Wayne	Northwestern Local SD	\$0	(\$178,012)	\$0	(\$178,012)	\$14,474,026	-1.2%	-	\$1,543,916	-11.5%
Wayne	Norwayne Local SD	\$0	(\$23,025)	\$0	(\$23,025)	\$12,379,344	-0.2%	-	\$5,374,777	-0.4%
Wayne	Orrville City SD	(\$16,066)	\$47,003	\$0	\$30,937	\$15,943,801	0.2%	-	\$6,734,604	0.5%
Wayne	Rittman Ex Vill SD	\$0	\$173,991	\$0	\$173,991	\$11,008,778	1.6%	-	\$2,796,240	6.2%
Wayne	Southeast Local SD	\$0	(\$92,802)	\$0	(\$92,802)	\$15,887,541	-0.6%	-	\$7,615,306	-1.2%
Wayne	Triway Local SD	\$0	(\$321,366)	\$0	(\$321,366)	\$17,316,543	-1.9%	-	\$2,048,593	-15.7%
Wayne	Wooster City SD	\$0	\$485,640	(\$394,304)	\$91,336	\$44,565,000	0.2%	(\$1,030,700)	\$35,842,031	0.3%
Williams	Bryan City SD	\$0	\$356,570	(\$161,141)	\$195,428	\$20,279,800	1.0%	(\$900,255)	\$11,425,664	1.7%
Williams	Edgerton Local SD	\$0	(\$2,301)	\$0	(\$2,300)	\$7,179,770	0.0%	-	\$3,578,075	-0.1%
Williams	Edon-Northwest Local SD	\$0	(\$152,075)	\$0	(\$152,074)	\$6,518,537	-2.3%	-	\$1,115,881	-13.6%
Williams	Millcreek-West Unity Local SD	\$0	(\$145,991)	\$0	(\$145,991)	\$7,637,720	-1.9%	-	\$4,415,022	-3.3%
Williams	Montpelier Ex Vill SD	\$0	(\$75,383)	\$0	(\$75,383)	\$11,729,560	-0.6%	-	\$2,043,728	-3.7%
Williams	North Central Local SD	\$0	(\$194,324)	(\$62,649)	(\$256,973)	\$7,788,265	-3.3%	-	\$2,594,809	-9.9%
Williams	Stryker Local SD	\$0	(\$2,697)	\$0	(\$2,697)	\$6,035,783	0.0%	-	\$3,745,965	-0.1%

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Wood	Bowling Green City SD	(\$144,473)	\$89,927	(\$392,297)	(\$446,842)	\$31,323,531	-1.4%	-	\$11,226,596	-4.0%
Wood	Eastwood Local SD	\$0	(\$307,997)	\$0	(\$307,998)	\$16,830,703	-1.8%	-	\$8,229,873	-3.7%
Wood	Elmwood Local SD	\$0	(\$231,424)	\$0	(\$231,424)	\$13,003,350	-1.8%	-	\$5,672,160	-4.1%
Wood	Lake Local SD	\$0	\$271,181	(\$144,115)	\$127,066	\$16,087,789	0.8%	(\$276,066)	\$3,162,255	4.0%
Wood	North Baltimore Local SD	\$0	(\$143,743)	\$0	(\$143,743)	\$8,078,386	-1.8%	-	\$4,002,975	-3.6%
Wood	Northwood Local SD	\$0	(\$22,825)	(\$72,157)	(\$94,981)	\$10,549,951	-0.9%	-	\$3,977,217	-2.4%
Wood	Otsego Local SD	\$0	(\$130,267)	\$0	(\$130,267)	\$14,942,424	-0.9%	-	\$4,954,988	-2.6%
Wood	Perrysburg Ex Vill SD	\$0	\$543,691	\$0	\$543,690	\$44,194,269	1.2%	(\$2,602,309)	\$772,605	70.4%
Wood	Rossford Ex Vill SD	(\$150,268)	\$125,653	(\$217,912)	(\$242,527)	\$23,928,000	-1.0%	(\$609,730)	\$12,210,500	-2.0%
Wyandot	Carey Ex Vill SD	\$0	(\$5,478)	(\$60,621)	(\$66,100)	\$9,909,070	-0.7%	-	\$5,514,118	-1.2%
Wyandot	Mohawk Local SD	\$0	(\$6,606)	\$0	(\$6,606)	\$11,065,182	-0.1%	-	\$2,758,624	-0.2%
Wyandot	Upper Sandusky Ex Vill SD	\$0	(\$1,981)	\$0	(\$1,981)	\$16,478,197	0.0%	-	\$3,958,567	-0.1%